

Second Quarter  
QUARTERLY BUDGET REPORT  
*for Fiscal Year 2020-21*



CITY OF  
KANSAS CITY,  
MISSOURI

FINANCE DEPARTMENT



**Finance Department**  
**Office of Management and Budget**

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**DATE:** January 9, 2021  
**TO:** Honorable Mayor Lucas, Members of City Council and City Manager  
**FROM:** Krista Morrison, Budget Officer  
**SUBJECT:** FY 2020-21 Second Quarter Projections

**Purpose**

The Office of Management and Budget (OMB) has completed the FY 2020-21 second quarter analysis. As outlined in Section 2-1956 of the Administrative Code of Kansas City, Missouri, a quarterly budget report analyzing actual and anticipated revenues and expenditures will be presented the first three quarters of every fiscal year. This second quarter report primarily focuses on the General Fund. Issues in other funds such as special revenue, business-type, and consolidated funds are highlighted when anomalies exist. Anomalies include any of the following:

- 1) Major expenditures or revenue exceptions that affect a fund's total expenditure budget by one percent or total over \$500,000.00;
- 2) Significant variances that are not part of a normal pattern; or
- 3) Variances that most likely negatively or positively impact the ending balances in a department or a fund at the end of the fiscal year.

**Overview and Assumptions**

For the second quarter of FY 2020-21, OMB is projecting a General Fund operating deficit of \$50.0 million. This is unprecedented in recent history given the economic impact of the COVID pandemic. While certainly an impact to the City's financial health with a draw of 49.6% of the fund balance, the City's decade-long commitment to build reserves will maintain operations for the current fiscal year with limited service level reductions. Almost every City Fund has been impacted materially by the COVID pandemic and highlights are included in this report.

Main key assumptions of the second quarter analysis include:

*Assumption 1: Personnel*

- Vacancies with a salary above \$15.00 per hour are not filled pursuant to Ord. 200646 Hiring Freeze;
- Tiered Furlough pursuant to Ord. 200647; and
- All Collective Bargaining Agreements (CBAs) are incorporated;

*Assumption 2: Other*

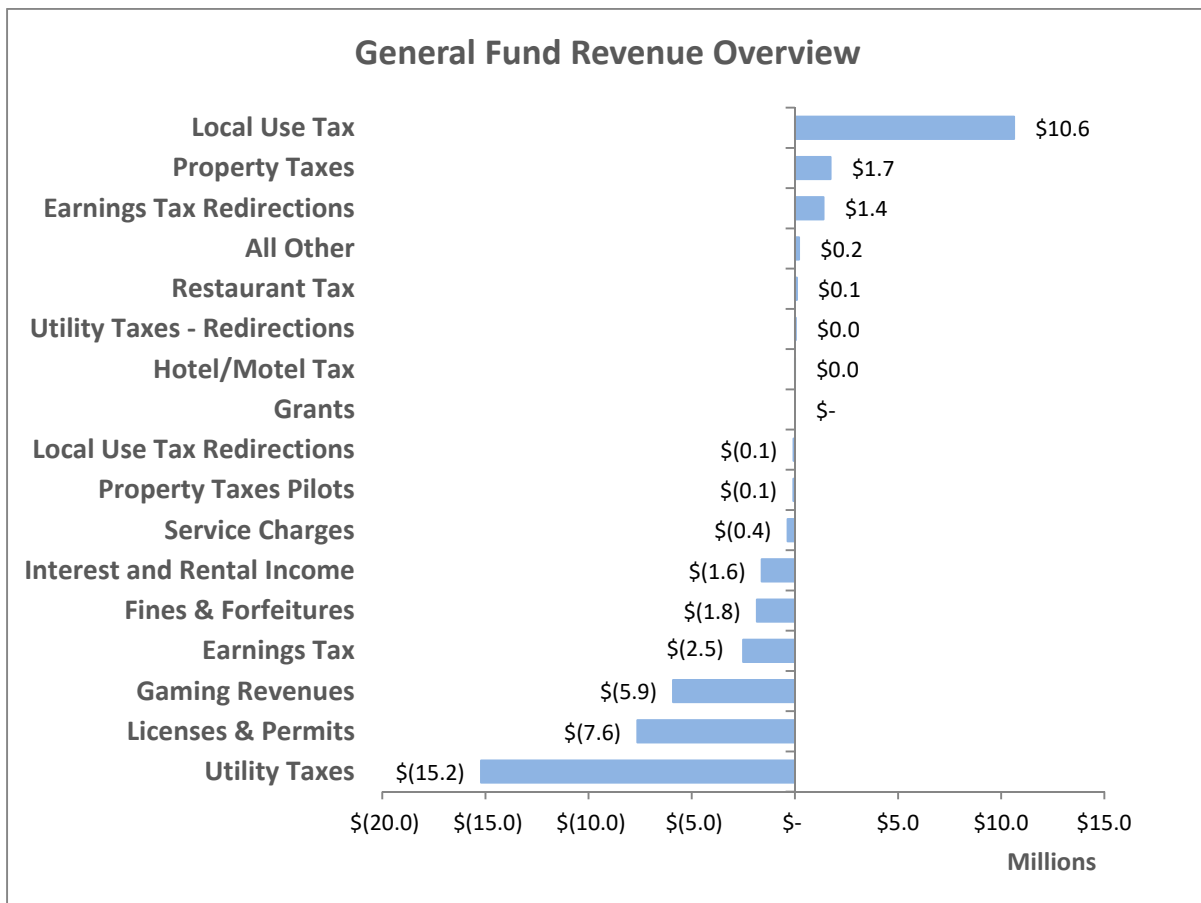
- Projections are built on expenditures as of October 31, 2020;
- Expenditure reductions pursuant to Ord. 200572 are included in the Current Budget;
- Capital and Debt is projected as spent;
- Eligible COVID related expenditures have been charged to available CARES Act Funding;

- Use of Contingent Appropriation is projected at \$5.0 million to account for potential overages in snow and ice removal, storm cleanup and solid waste collection; and
- Known exceptions from departments and independent analysis are incorporated.

### General Fund – Revenues

In second quarter, General Fund revenues are projected to have a \$21.1 million shortfall from the FY 2020-21 Current Budget. Local Use Tax is projected to have a \$10.6 million surplus due to increase in online purchases made during the pandemic. Property Tax is projected to be \$1.7 million above the Current Budget due to increases in the assessed value and volume of new construction within Kansas City’s four counties, and Earning Tax Redirections are projected to be \$1.4 million below the Current Budget.

Surplus in revenues is offset by a \$15.2 million shortfall in Utility Taxes, \$7.6 million in License & Permits, and \$5.9 million in Gaming Revenues. There is a projected \$2.5 million reduction in Earnings Tax primarily due to increases in Earnings Tax due to the filing deadline extension offset by an increase in anticipated Earning Tax refunds. Fine and Forfeitures are projected to be \$1.8 million below the Current Budget, Interest and Rental Income are \$1.6 million below the Current Budget and there is also a \$355,000 reduction in Service Charges. Primary causes of revenue shortfalls are the lingering economic effects of the COVID pandemic.

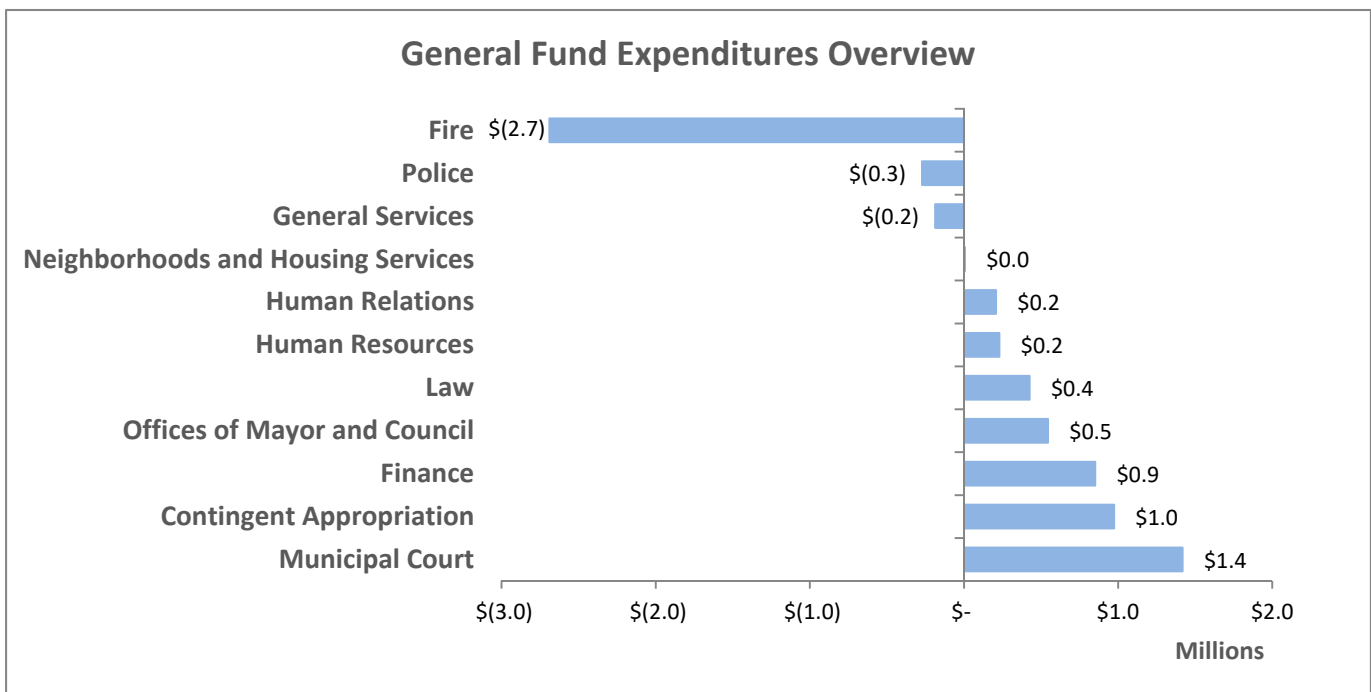


### General Fund – Expenditures

Operating expenditures are estimated at \$15.9 million below the FY 2020-21 Current Budget. Transfers Out are \$31.9 million above the Current Budget. The Fire Department (KCFD) is projected to be \$2.7 million above Current Budget after charges to federal COVID relief funding. Overtime is the primary cause for the Fire Department being over budget.

Most other General Fund Departments have savings which is anticipated given the early planning in response to the COVID pandemic to reduce budgets by a target of 4.5%. Notably, the Office of Mayor and Council is projected to be \$545,000 below the Current Budget primarily due to salary savings. Municipal Court is projected to be \$1.4 million below the Current Budget due to a decrease in inmate housing and transportation. The Finance Department is projected to be \$850,000 below the Current Budget primarily due to salary and contractual savings.

Contingent Appropriation is projected to be \$974,000 below the Current Budget.



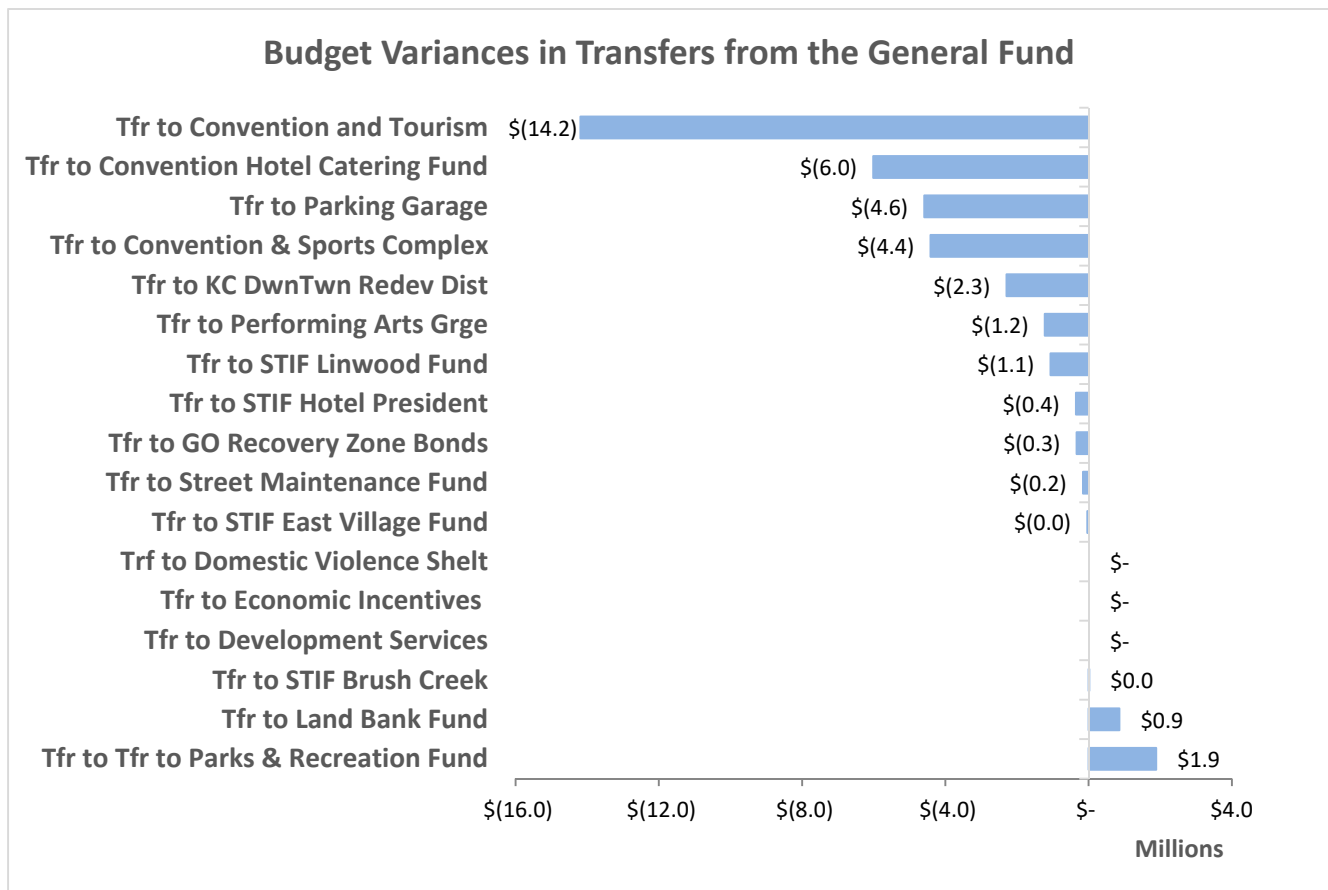
### General Fund – Fund Balance

As outlined in Chapter 2, Article XIV, Section 2-1954a(1) of the Administrative Code of Kansas City, Missouri, titled Fund Balance and Reserve Policy, it is the policy of the city to maintain its various fund balances and financial reserves at levels sufficient to pay obligations when due, address emergencies, cover temporary revenue shortfalls, provide stability throughout economic cycles and to protect the city's creditworthiness in accordance with applicable federal, state and local laws, and established best governmental practices. With each quarterly budget analysis a summary of the estimated impact to fund balance is provided. Also included is the General Fund Balance target to maintain, at minimum, two months of operating costs.

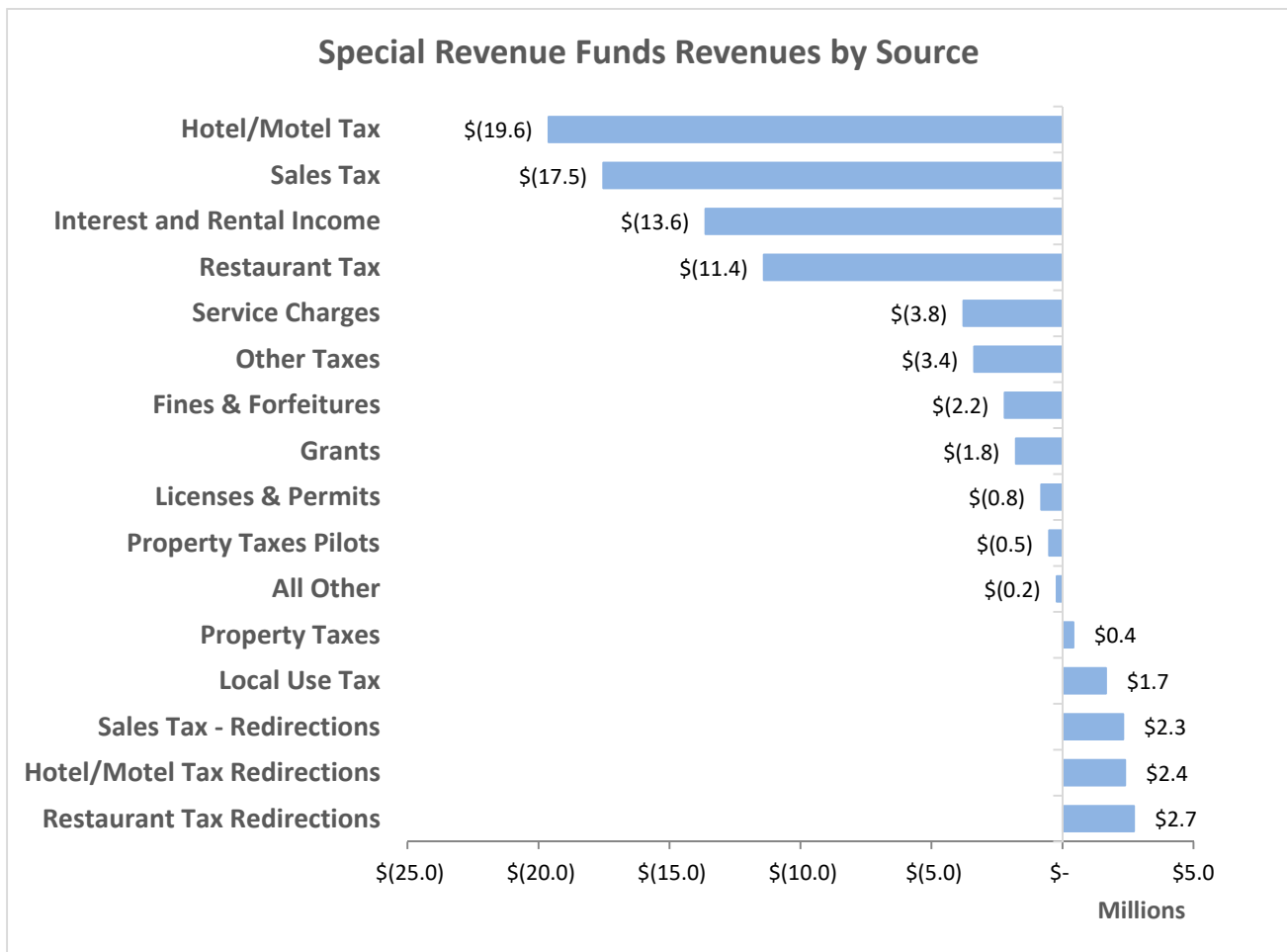
<b>General Fund - Fund Balance</b>		
Balance as of Year Ending 4/30/2020		\$96,028,041
Reserve for Encumbrances		4,745,033
<b>Current Year Operations:</b>	<b>Second Quarter</b>	<b>Current Budget</b>
Revenues	<b>580,313,301</b>	601,422,766
Expenditures	<b>(551,274,353)</b>	(567,208,597)
Transfers In	<b>7,477,524</b>	7,477,524
Transfers Out	<b>(86,495,491)</b>	(54,585,144)
<b>Estimated Fund Balance Year Ending 4/30/2021</b>	<b>\$50,794,055</b>	
<b>General Fund - Fund Balance Target</b>	<b>\$100,810,409</b>	

### Special Revenue and Consolidated Funds Analysis

Revenue shortfalls in the City's Special Revenue Funds due to the COVID pandemic have resulted in the need to increase Transfers Out of the General Fund to supplement various Special Revenue funds. Transfers Out of the General Fund are projected to increase \$31.9 million above the Current Budget. Transfers to Convention and Tourism increases \$14.2 million, Convention Hotel Catering Fund increases \$6.0 million, Parking Garage increases \$4.6 million, Downtown Redevelopment District increases \$2.3 million, Performing Arts Garage increases \$1.2 million, STIF Linwood Fund increases \$1.0 million. Transfers from the General Fund are estimated to decrease \$1.9 million to the Parks & Recreation Fund due to their cost containment initiatives.

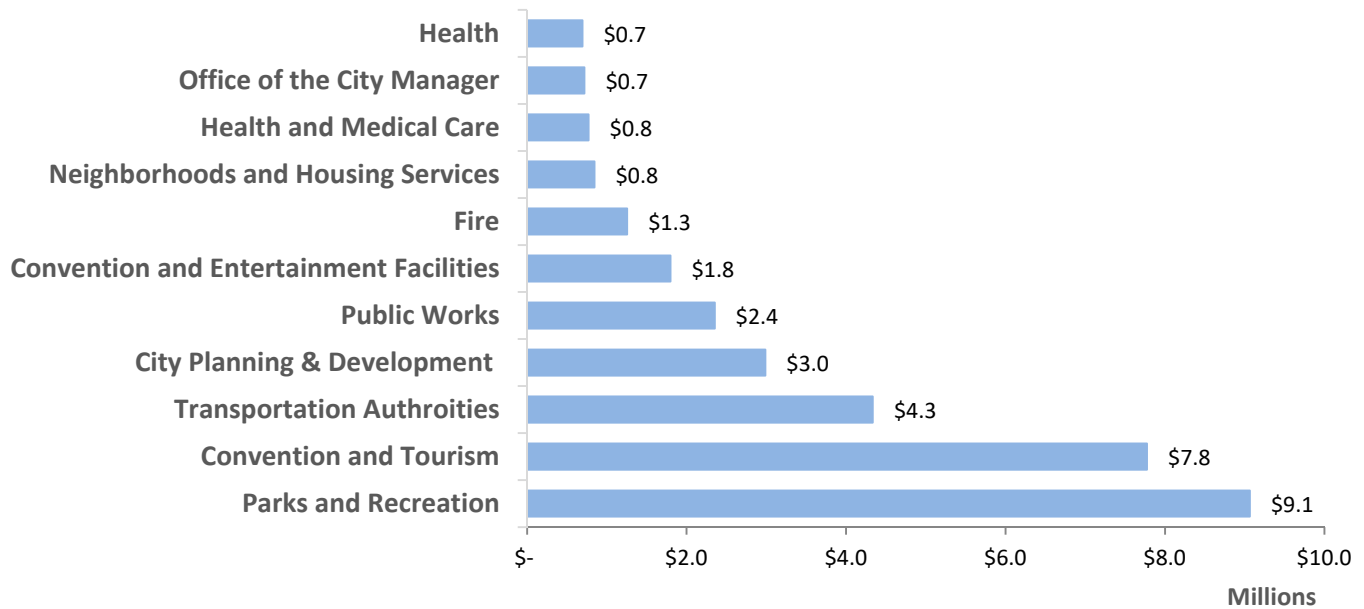


Nearly all sources of revenues in the City’s Special Revenue Funds have been negatively impacted by the pandemic with an estimated shortfall of \$65.3 million. Hotel/Motel Taxes are projected to be \$19.6 million below the Current Budget and Sales Tax is \$17.5 below the Current Budget. Interest and Rental Income is \$13.6 and Restaurant Tax is \$11.4 million below the Current Budget. Service Charges are \$3.8 million below, Other Taxes are \$3.4 million below, and Fines and Forfeitures are \$2.2 million. Grants are \$1.8 million below the Current Budget primarily due to less Motor Fuel Tax which is classified as a grant. Licenses and Permits are \$800,000 below and Property Tax Pilots are \$500,000 below the Current Budget. Local Use Tax is the only Special Revenue source that is estimated above the Current Budget by \$1.7 million. Restaurant, Hotel/Motel and Sales Tax Redirections are below the Current Budget because we have not collected on those taxes and therefore have not had to redirect that revenue, resulting in what appears to be a positive impact on revenues.



The reduction in revenue for Special Revenue Funds is offset, in part, by \$35.3 million savings in most departments. Parks and Recreation is projected to be \$9.0 million below the Current Budget, Convention and Tourism is \$7.8 million. Transportation Authorities are \$4.3 million below, City Planning & Development is \$3.0 million below the Current Budget. Public Works is \$2.4 million, Convention and Entertainment Facilities is \$1.8 million below the Current Budget. Fire is \$1.3 million below the Current Budget. Neighborhoods and Housing Services are \$845,000 below and Health and Medical Care is projected to be \$771,000 below the Current Budget. The Office of the City Manager is \$720,000 below the Current Budget and Health is \$695,000 below the Current Budget.

## Special Revenue Funds Expenditures by Department



Workers Compensation Payments have increased 16% from prior year and are projected to be \$1.6 million above the Current Budget. This is not programmed in second quarter as there are anticipated savings in other consolidated funds. However, this is notable increase for highlight from both a fiscal and employee view.

### Business-Type Activities Analysis

Aviation Fund revenues are projected to be \$11.3 million below the Current Budget. Service Charges are \$51.3 million below the Current Budget primarily due to reduced passenger traffic as a result of the COVID-19 pandemic. Grant Revenue is projected to be \$40.0 million above the Current Budget as the Aviation Department is receiving a \$40.0 million FAA CARES Act Grant to offset revenue interruptions. Aviation Fund expenditures are projected to be \$26.1 million below the Current Budget as the department adjusts operations in response to the pandemic.

Water and Sewer Funds are estimated at \$8.7 million below the Current Budget. The primary driver is a reduction of \$11.4 million in service charges. Expenditures are anticipated to be \$47.4 million below budget to offset with the majority in contractual services.

### Conclusion

First quarter analysis projected a \$23.2 million reduction in reserves. Second quarter analysis reflects a sustained impact on the economy as a result of the pandemic resulting in a \$50.0 million anticipated shortfall in the General Fund. Worsening revenues, a result of the pandemic, account for most of the difference between first and second quarterly analysis. The City's fund balance available from years of prudent financial planning will absorb the shortfall. However, this is not sustainable and leaves a fund balance anticipated at \$50.8 million or 9% versus the 17% fund balance target. More significant measures of revenue enhancements and cost reductions are planned for Fiscal Year 2021-22 to maintain essential services while ensuring the fiscal health of the City. It is noteworthy the tremendous efforts that City departments have taken to ensure cost containment measures while continuing to deliver services.

Finance will continue to monitor the economic impact of the pandemic and recommend to the Mayor, City Council, and City Manager any adjustments that may be needed to ensure the delivery of services given constraints.

The Position Review Committee will continue to meet to review and approve positions that support basic City services. Third quarter analysis will begin in late-January 2021 with a report to the Finance, Governance, and Public Safety Committee in late-March/early-April 2021 with the year-end supplemental ordinance.



## General Fund

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance			96,028,041	96,028,041		
Reserve for Encumbrances			4,745,033	4,745,033		
Year Ending Balance			(12,893,451)	(49,979,019)		
Final Ending Balance			83,134,590	50,794,055		
<b>Expenditure</b>	<b>527,743,981</b>	<b>531,756,045</b>	<b>567,208,597</b>	<b>551,274,353</b>	<b>15,934,244</b>	<b>3%</b>
Boards of Election Commissioners	3,115,350	3,756,747	3,976,751	3,976,751	-	0%
City Planning and Development	2,647,427	2,603,939	3,435,420	3,414,591	20,829	1%
Contingent Appropriation	-	-	20,474,000	5,000,000	15,474,000	76%
Convention and Tourism	-	500,000	-	-	-	0%
Economic Development	1,845,528	2,143,765	1,884,798	1,884,798	-	0%
Finance	15,509,604	16,464,982	17,749,285	16,898,106	851,179	5%
Fire	158,979,957	155,712,285	159,372,517	162,061,876	(2,689,359)	-2%
General Services	33,131,800	28,159,908	24,901,602	25,089,217	(187,614)	-1%
Human Relations	1,701,332	1,774,863	1,918,886	1,710,309	208,577	11%
Human Resources	3,722,765	4,495,367	4,983,801	4,754,267	229,534	5%
Law	5,675,454	5,334,725	5,357,394	4,931,179	426,215	8%
Municipal Court	14,864,919	14,530,398	15,904,104	14,485,804	1,418,300	9%
Neighborhoods and Housing Services	41,975,965	46,889,077	54,815,370	54,808,123	7,247	0%
Office of the City Auditor	1,288,964	1,336,968	1,256,357	1,365,132	(108,775)	-9%
Office of the City Clerk	465,016	516,724	716,001	713,024	2,977	0%
Office of the City Manager	8,767,448	9,506,507	8,746,641	8,731,176	15,465	0%
Offices of Mayor and Council	5,202,393	5,012,207	5,112,997	4,567,594	545,403	11%
Parks and Recreation	420,469	571,050	561,469	568,781	(7,312)	-1%
Police	228,125,283	232,083,654	234,266,392	234,538,815	(272,423)	0%
Public Works	304,307	162,879	24,811	24,811	-	0%
Water Services	-	200,000	1,750,000	1,750,000	-	0%
<b>Revenue</b>	<b>578,677,661</b>	<b>567,066,505</b>	<b>601,422,766</b>	<b>580,313,301</b>	<b>(21,109,465)</b>	<b>-4%</b>
Boards of Election Commissioners	39,394	754	-	-	-	0%
City Planning and Development	1,531,273	1,528,471	1,533,631	1,533,631	-	0%
Economic Development	107,338	466,477	95,740	95,740	-	0%
Finance	522,308,012	501,457,096	542,990,098	523,955,650	(19,034,448)	-4%
Fire	26,681,007	39,030,669	34,509,567	34,509,567	-	0%
General Services	6,936,348	4,068,288	1,219,479	1,219,479	-	0%
Human Resources	522,503	565,784	573,369	573,369	-	0%
Law	289,081	411,565	526,777	526,777	-	0%
Municipal Court	8,288,842	8,054,742	8,177,320	6,326,204	(1,851,116)	-23%
Neighborhoods and Housing Services	11,635,565	11,177,608	11,058,305	10,858,958	(199,347)	-2%
Office of the City Clerk	30	405	-	-	-	0%
Office of the City Manager	196,550	191,973	180,000	180,000	-	0%
Offices of Mayor and Council	12	-	-	-	-	0%
Parks and Recreation	122,008	111,173	125,000	100,446	(24,554)	-20%
Police	19,698	-	433,480	433,480	-	0%
Public Works	-	1,500	-	-	-	0%
<b>Transfer In</b>	<b>21,673,512</b>	<b>7,056,673</b>	<b>7,477,524</b>	<b>7,477,524</b>	<b>-</b>	<b>0%</b>
<b>Transfer Out</b>	<b>73,732,244</b>	<b>53,162,077</b>	<b>54,585,144</b>	<b>86,495,491</b>	<b>(31,910,347)</b>	<b>-58%</b>

## General Fund

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
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<b>Expenditure</b>	<b>527,743,981</b>	<b>531,756,045</b>	<b>567,208,597</b>	<b>551,274,353</b>	<b>15,934,244</b>	<b>3%</b>
Wages	295,870,091	295,462,031	290,159,548	289,463,704	695,844	0%
Insurance-Health	51,117,303	54,495,249	57,907,998	56,743,319	1,164,679	2%
Pension	67,128,800	70,694,463	76,041,098	77,564,891	(1,523,793)	-2%
Contractual Services	65,699,489	64,605,133	63,717,921	63,879,386	(161,465)	0%
Fixed Cost	28,602,319	26,743,732	32,477,699	32,322,148	155,551	0%
Commodities	8,705,576	9,806,464	13,439,442	13,223,904	215,538	2%
Capital Outlay	241,586	447,965	1,560,257	1,646,367	(86,110)	-6%
Debt Service	10,378,817	9,501,008	11,430,633	11,430,633	-	0%
Contingent Appropriation	-	-	20,474,000	5,000,000	15,474,000	76%
<b>Revenue</b>	<b>578,677,661</b>	<b>567,066,505</b>	<b>601,422,766</b>	<b>580,313,301</b>	<b>(21,109,465)</b>	<b>-4%</b>
Earnings Tax	277,315,080	257,825,022	292,255,000	289,747,410	(2,507,590)	-1%
Earnings Tax Redirections	(18,534,329)	(17,564,702)	(22,322,200)	(20,931,256)	1,390,944	-6%
Grants	2,353,595	2,751,037	2,357,015	2,357,015	-	0%
Licenses & Permits	29,484,873	31,271,928	30,581,400	22,944,625	(7,636,775)	-25%
Local Use Tax	39,635,858	37,873,874	40,000,000	50,622,373	10,622,373	27%
Local Use Tax Redirections	(277,022)	(356,482)	(246,200)	(311,581)	(65,381)	27%
Property Taxes	63,869,146	64,388,606	65,894,305	67,624,303	1,729,998	3%
Property Taxes Pilots	1,634,776	828,020	1,650,000	1,571,873	(78,127)	-5%
Utility Taxes	107,043,908	102,905,189	111,000,000	95,786,039	(15,213,961)	-14%
Utility Taxes - Redirections	(3,299,648)	(2,610,536)	(3,142,500)	(3,092,915)	49,585	-2%
Hotel/Motel Tax	72,443	89,124	110,000	116,627	6,627	6%
Restaurant Tax	265,539	207,619	140,000	240,669	100,669	72%
Interest and Rental Income	4,470,790	6,127,759	6,850,000	5,241,292	(1,608,708)	-23%
Gaming Revenues	11,826,253	11,325,541	11,900,000	5,995,356	(5,904,644)	-50%
Fines & Forfeitures	8,345,556	7,944,452	8,231,851	6,387,067	(1,844,784)	-22%
Service Charges	45,640,661	58,096,324	53,387,217	53,032,577	(354,640)	-1%
All Other	8,830,182	5,963,730	2,776,878	2,981,826	204,948	7%

## General Fund

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<b>Transfer In</b>	<b>21,673,512</b>	<b>7,056,673</b>	<b>7,477,524</b>	<b>7,477,524</b>	-	<b>0%</b>
Tfr Fr Convention and Sports Complex	-	9,165	-	-	-	0%
Tfr Fr Convention and Tourism	685,917	676,533	895,200	895,200	-	0%
Tfr fr Development Services	301,007	881,080	911,210	911,210	-	0%
Tfr fr Equipmnt Ls Dbt Service	-	1,626	-	-	-	0%
Tfr Fr Fire Sales Tax	-	-	-	-	-	0%
Tfr Fr Health Levy	14,957,370	1,087,840	1,276,012	1,276,012	-	0%
Tfr fr Museum Fund	37,264	42,558	44,856	44,856	-	0%
Tfr Fr Parks & Recreation Fund	1,067,741	1,642,075	1,702,329	1,702,329	-	0%
Tfr Fr PILOTS Fund	392,177	373,780	309,168	309,168	-	0%
Tfr Fr Pub Mass Trans	785,990	796,000	801,710	801,710	-	0%
Tfr Fr Public Safety Sales Tax	-	143	-	-	-	0%
Tfr fr STIF Midtown	2,400,000	-	-	-	-	0%
Tfr fr Street Maintenance Fund	1,044,737	1,539,191	1,537,039	1,537,039	-	0%
Tfr fr TIF Special Allocation	-	3,834	-	-	-	0%
Trf fr 2016B Spec Ob Taxabl	-	1,951	-	-	-	0%
Trf to Sp Ob 2017 - Tax-Exe	1,309	897	-	-	-	0%
<b>Transfer Out</b>	<b>73,732,244</b>	<b>53,162,077</b>	<b>54,585,144</b>	<b>86,495,491</b>	<b>(31,910,347)</b>	<b>-58%</b>
Tfr to Convention & Sports Complex	-	-	-	4,416,773	(4,416,773)	0%
Tfr to Convention and Tourism	-	823,883	-	14,192,500	(14,192,500)	0%
Tfr to Convention Hotel Catering Fund	-	175,906	1,733,109	7,746,824	(6,013,715)	-347%
Tfr to Development Services	-	-	-	-	-	0%
Tfr to Economic Incentives	-	-	-	-	-	0%
Tfr to Fleet Services Fund	1,355,356	796,638	-	-	-	0%
Tfr to General Services Fund	-	271,221	-	-	-	0%
Tfr to GO Recovery Zone Bonds	-	-	-	338,171	(338,171)	0%
Tfr to HOK Sport Garage Debt	598,134	221,973	-	-	-	0%
Tfr to KC DwnTwn Redev Dist	13,358,960	13,731,557	15,243,105	17,537,382	(2,294,277)	-15%
Tfr to Land Bank Fund	1,804,445	1,625,430	2,003,878	1,144,006	859,872	43%
Tfr to Neighborhood Grant	54,168	-	-	-	-	0%
Tfr to Parking Garage	5,810,861	1,537,532	350,643	4,939,327	(4,588,684)	-1309%
Tfr to Performing Arts Grge	8,057,539	8,219,530	8,247,504	9,472,692	(1,225,188)	-15%
Tfr to STIF Brush Creek	383,020	410,050	472,574	450,570	22,004	5%
Tfr to STIF East Village Fund	434,656	1,360,150	980,041	1,016,409	(36,368)	-4%
Tfr to STIF Hotel President	-	-	-	353,509	(353,509)	0%
Tfr to STIF Linwood Fund	282,420	34,572	306,424	1,372,189	(1,065,765)	-348%
Tfr to Street Maintenance Fund	19,408,833	18,919,036	20,205,585	20,361,746	(156,161)	-1%
Trf to City Legal Expense Fund	5,442,906	434,599	-	-	-	0%
Trf to Domestic Violence Shelt	167,059	-	442,281	442,281	-	0%
Trf to Public Works Reimburse	5,548	-	-	-	-	0%
Trf to Worker's Comp Fund	14,068,339	-	-	-	-	0%
Tfr to Parks & Recreation Fund	2,500,000	4,600,000	4,600,000	2,711,111	1,888,889	41%

## City-Wide Activity by Fund Type and Department

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
<b>General Fund</b>						
<b>Expenditure</b>	<b>527,743,981</b>	<b>531,756,045</b>	<b>567,208,597</b>	<b>551,274,353</b>	<b>15,934,244</b>	<b>3%</b>
Boards of Election Commissioners	3,115,350	3,756,747	3,976,751	3,976,751	-	0%
City Planning and Development	2,647,427	2,603,939	3,435,420	3,414,591	20,829	1%
Contingent Appropriation	-	-	20,474,000	5,000,000	15,474,000	76%
Convention and Tourism	-	500,000	-	-	-	0%
Economic Development	1,845,528	2,143,765	1,884,798	1,884,798	-	0%
Finance	15,509,604	16,464,982	17,749,285	16,898,106	851,179	5%
Fire	158,979,957	155,712,285	159,372,517	162,061,876	(2,689,359)	-2%
General Services	33,131,800	28,159,908	24,901,602	25,089,217	(187,614)	-1%
Human Relations	1,701,332	1,774,863	1,918,886	1,710,309	208,577	11%
Human Resources	3,722,765	4,495,367	4,983,801	4,754,267	229,534	5%
Law	5,675,454	5,334,725	5,357,394	4,931,179	426,215	8%
Municipal Court	14,864,919	14,530,398	15,904,104	14,485,804	1,418,300	9%
Neighborhoods and Housing Services	41,975,965	46,889,077	54,889,370	54,808,123	7,247	0%
Office of the City Auditor	1,288,964	1,336,968	1,256,357	1,365,132	(108,775)	-9%
Office of the City Clerk	465,016	516,724	716,001	713,024	2,977	0%
Office of the City Manager	8,767,448	9,506,507	8,746,641	8,731,176	15,465	0%
Offices of Mayor and Council	5,202,393	5,012,207	5,112,997	4,567,594	545,403	11%
Parks and Recreation	420,469	571,050	561,469	568,781	(7,312)	-1%
Police	228,125,283	232,083,654	234,266,392	234,538,815	(272,423)	0%
Public Works	304,307	162,879	24,811	24,811	-	0%
Water Services	-	200,000	1,750,000	1,750,000	-	0%
<b>Revenue</b>	<b>578,677,661</b>	<b>567,066,505</b>	<b>601,422,766</b>	<b>580,313,301</b>	<b>(21,109,465)</b>	<b>-4%</b>
Boards of Election Commissioners	39,394	754	-	-	-	0%
City Planning and Development	1,531,273	1,528,471	1,533,631	1,533,631	-	0%
Economic Development	107,338	466,477	95,740	95,740	-	0%
Finance	522,308,012	501,457,096	542,990,098	523,955,650	(19,034,448)	-4%
Fire	26,681,007	39,030,669	34,509,567	34,509,567	-	0%
General Services	6,936,348	4,068,288	1,219,479	1,219,479	-	0%
Human Resources	522,503	565,784	573,369	573,369	-	0%
Law	289,081	411,565	526,777	526,777	-	0%
Municipal Court	8,288,842	8,054,742	8,177,320	6,326,204	(1,851,116)	-23%
Neighborhoods and Housing Services	11,635,565	11,177,608	11,058,305	10,858,958	(199,347)	-2%
Office of the City Clerk	30	405	-	-	-	0%
Office of the City Manager	196,550	191,973	180,000	180,000	-	0%
Offices of Mayor and Council	12	-	-	-	-	0%
Parks and Recreation	122,008	111,173	125,000	100,446	(24,554)	-20%
Police	19,698	-	433,480	433,480	-	0%
Public Works	-	1,500	-	-	-	0%
<b>Transfer In</b>	<b>21,673,512</b>	<b>7,056,673</b>	<b>7,477,524</b>	<b>7,477,524</b>	<b>-</b>	<b>0%</b>
<b>Transfer Out</b>	<b>73,732,244</b>	<b>53,162,077</b>	<b>54,585,144</b>	<b>86,495,491</b>	<b>(31,910,347)</b>	<b>-58%</b>
<b>Special Revenue</b>						
<b>Expenditure</b>	<b>371,624,758</b>	<b>377,561,320</b>	<b>490,959,375</b>	<b>455,664,715</b>	<b>35,294,661</b>	<b>7%</b>
City Planning and Development	12,343,805	16,759,316	19,785,773	16,798,166	2,987,607	15%
Convention and Entertainment Facilities	20,573,991	19,354,461	27,204,547	25,405,124	1,799,423	7%
Convention and Tourism	11,979,328	11,243,779	11,803,691	4,029,997	7,773,694	66%
Economic Development	6,537,392	6,712,180	6,170,186	6,007,745	162,441	3%
Finance	977,470	978,491	2,374,350	2,241,667	132,683	6%
Fire	22,768,678	35,897,924	42,134,067	40,879,064	1,255,003	3%
General Services	9,087,777	10,163,965	6,312,854	6,145,719	167,135	3%
Health	25,132,024	26,090,542	39,146,579	38,451,956	694,623	2%
Health and Medical Care	32,081,611	31,850,708	33,068,732	32,297,854	770,878	2%
Human Relations	364,942	386,640	689,739	468,636	221,103	32%
Law	369,318	421,316	852,197	567,452	284,745	33%
Municipal Court	3,391,644	3,201,994	5,574,541	5,791,594	(217,053)	-4%
Neighborhoods and Housing Services	14,301,594	13,055,358	56,259,789	55,414,348	845,441	2%
Office of the City Manager	4,010,440	3,068,607	8,233,123	7,513,084	720,039	9%
Offices of Mayor and Council	58,318	23,546	325,000	118,046	206,954	64%
Parks and Recreation	52,321,520	53,657,086	62,363,323	53,299,154	9,064,169	15%
Police	16,316,791	18,136,820	25,320,944	25,320,944	-	0%
Public Works	68,010,173	56,361,320	68,356,336	66,002,798	2,353,538	3%
Transportation Authorities	70,997,942	70,197,267	74,405,604	70,070,702	4,334,902	6%
Water Services	-	-	578,000	578,000	-	0%
Dynamic Balancing		12		(1,737,335)	1,737,335	0%

## City-Wide Activity by Fund Type and Department

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
<b>Revenue</b>	<b>397,849,700</b>	<b>392,549,792</b>	<b>460,777,068</b>	<b>395,443,631</b>	<b>(65,333,438)</b>	<b>-14%</b>
City Planning and Development	16,847,445	15,968,198	20,169,665	20,805,257	635,592	3%
Convention and Entertainment Facilities	9,708,367	8,684,882	12,508,348	2,701,689	(9,806,659)	-78%
Economic Development	459,148	1,325,268	375,860	44,850	(331,010)	-88%
Finance	293,839,751	298,247,826	304,904,266	259,970,978	(44,933,288)	-15%
Fire	1,048,125	744,531	5,421,992	4,847,755	(574,237)	-11%
General Services	126,982	158,089	302,289	302,289	-	0%
Health	17,592,359	17,734,499	28,678,965	27,516,537	(1,162,428)	-4%
Human Relations	134,420	54,700	-	-	-	0%
Law	178,376	158,627	292,716	292,716	-	0%
Municipal Court	5,095,697	6,142,839	8,430,985	7,318,633	(1,112,352)	-13%
Neighborhoods and Housing Services	18,462,900	11,421,076	34,534,654	33,994,654	(540,000)	-2%
Office of the City Manager	115,950	86,293	271,902	271,902	-	0%
Parks and Recreation	10,540,617	9,287,127	10,995,939	8,014,555	(2,981,384)	-27%
Police	10,830,672	9,883,389	18,859,808	18,859,808	-	0%
Public Works	12,522,891	12,652,448	15,029,679	10,502,008	(4,527,671)	-30%
Transportation Authorities	346,000	-	-	-	-	0%
<b>Transfer In</b>	<b>49,709,009</b>	<b>57,671,864</b>	<b>61,587,550</b>	<b>80,791,796</b>	<b>19,204,246</b>	<b>31%</b>
<b>Transfer Out</b>	<b>61,036,118</b>	<b>62,896,998</b>	<b>64,960,063</b>	<b>52,306,906</b>	<b>12,653,157</b>	<b>19%</b>
<b>Capital Funds</b>						
<b>Expenditure</b>	<b>82,865,589</b>	<b>89,368,393</b>	<b>236,040,560</b>	<b>230,164,130</b>	<b>5,876,430</b>	<b>2%</b>
City Planning and Development	1,571,466	579,441	1,693,192	1,693,192	-	0%
Convention and Entertainment Facilities	-	90,000	5,000	5,000	-	0%
Economic Development	419,152	416,247	417,494	417,494	-	0%
Finance	153,751	126,402	1,762,010	169,541	1,592,469	90%
General Services	10,545,537	14,540,880	12,236,338	12,236,338	-	0%
Human Relations	263,374	336,266	438,444	438,444	-	0%
Law	170,889	-	228,599	228,599	-	0%
Neighborhoods and Housing Services	2,209,521	237,883	769,126	769,126	-	0%
Office of the City Manager	404,298	314,331	7,077,610	7,077,610	-	0%
Parks and Recreation	17,859,863	15,487,535	45,084,396	45,084,396	-	0%
Police	-	-	16,634	16,634	-	0%
Public Works	47,187,303	53,141,955	150,353,893	150,353,893	-	0%
Transportation Authorities	-	1,500,000	34,034	34,034	-	0%
Water Services	2,080,435	2,597,453	15,923,790	15,923,790	-	0%
Dynamic Balancing	-	-	-	(4,283,961)	4,283,961	0%
<b>Revenue</b>	<b>81,764,365</b>	<b>91,711,344</b>	<b>165,685,578</b>	<b>156,431,435</b>	<b>(9,254,143)</b>	<b>-6%</b>
Boards of Election Commissioners	5,622	-	-	-	-	0%
City Planning and Development	-	4,098	-	-	-	0%
Economic Development	223,118	503,705	179,440	260,734	81,294	45%
Finance	74,374,307	76,419,206	75,643,100	66,006,044	(9,637,056)	-13%
General Services	302,510	-	4,188,604	4,188,604	-	0%
Neighborhoods and Housing Services	-	1,408,551	91,449	91,449	-	0%
Parks and Recreation	2,401,220	594,612	17,773,939	17,774,664	725	0%
Public Works	4,054,620	12,723,734	67,221,298	67,521,976	300,678	0%
Water Services	402,968	57,438	587,748	587,965	217	0%
<b>Transfer In</b>	<b>272,207</b>	<b>163,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Transfer Out</b>	<b>7,540,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Debt Funds</b>						
<b>Expenditure</b>	<b>130,353,008</b>	<b>136,373,711</b>	<b>129,181,062</b>	<b>128,668,062</b>	<b>513,000</b>	<b>0%</b>
City Planning and Development	2,161,605	2,224,017	2,320,757	2,320,757	-	0%
Convention and Entertainment Facilities	25,948,522	24,454,815	23,694,794	23,681,794	13,000	0%
Convention and Tourism	17,274,583	16,880,362	17,309,349	16,809,349	500,000	3%
Debt Service	-	-	-	-	-	0%
Economic Development	44,443,948	41,455,874	35,457,615	35,457,615	-	0%
Finance	355,797	529,877	557,000	557,000	-	0%
General Services	247,579	6,632,220	1,280,157	1,280,157	-	0%
Law	-	28,000	28,000	28,000	-	0%
Neighborhoods and Housing Services	192,732	97,063	469,296	469,296	-	0%
Parks and Recreation	738,949	736,150	734,963	734,963	-	0%
Police	12,123,788	12,282,288	12,440,338	12,440,338	-	0%
Public Works	26,865,505	31,053,045	34,888,793	34,888,793	-	0%
<b>Revenue</b>	<b>68,628,766</b>	<b>76,065,342</b>	<b>79,313,556</b>	<b>65,731,484</b>	<b>(13,582,072)</b>	<b>-17%</b>
Finance	68,628,766	75,980,791	79,181,556	65,599,484	(13,582,072)	-17%
General Services	-	138,687	-	-	-	0%

City-Wide Activity by Fund Type and Department

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <i>Amended</i>	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Neighborhoods and Housing Services	-	65,864	132,000	132,000	-	0%
<b>Transfer In</b>	<b>60,954,318</b>	<b>56,726,667</b>	<b>55,705,490</b>	<b>53,579,249</b>	<b>(2,126,241)</b>	<b>-4%</b>
<b>Transfer Out</b>	<b>8,458,973</b>	<b>1,986,791</b>	<b>4,403,754</b>	<b>2,134,689</b>	<b>2,269,065</b>	<b>52%</b>
<b>Aviation Funds</b>						
<b>Expenditure</b>	<b>178,470,104</b>	<b>154,400,363</b>	<b>210,118,906</b>	<b>184,066,150</b>	<b>26,052,756</b>	<b>12%</b>
Aviation	178,470,104	154,400,363	210,061,772	184,009,016	26,052,756	12%
Human Relations	-	-	57,134	57,134	-	0%
<b>Revenue</b>	<b>184,132,256</b>	<b>183,270,289</b>	<b>189,414,840</b>	<b>178,109,929</b>	<b>(11,304,911)</b>	<b>-6%</b>
Aviation	183,883,499	183,025,009	189,214,840	177,909,929	(11,304,911)	-6%
General Services	248,757	245,280	200,000	200,000	-	0%
<b>Transfer Out</b>	<b>-</b>	<b>-</b>	<b>15,467,770</b>	<b>6,668,276</b>	<b>8,799,494</b>	<b>57%</b>
<b>Water and Sewer Funds</b>						
<b>Expenditure</b>	<b>348,914,653</b>	<b>408,317,415</b>	<b>588,324,326</b>	<b>540,973,823</b>	<b>47,350,503</b>	<b>8%</b>
Finance	-	-	-	-	-	0%
Water Services	348,914,653	408,317,415	588,324,326	540,973,823	47,350,503	8%
<b>Revenue</b>	<b>429,877,050</b>	<b>442,495,814</b>	<b>439,493,915</b>	<b>430,841,022</b>	<b>(8,652,893)</b>	<b>-2%</b>
General Services	230,233	206,474	31,200	31,200	-	0%
Water Services	429,646,817	442,289,340	439,462,715	430,809,822	(8,652,893)	-2%
<b>Transfer In</b>	<b>8,163,771</b>	<b>12,929,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Transfer Out</b>	<b>11,613,765</b>	<b>6,270,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

## Special Revenue

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance			64,367,742	64,367,742		
Reserve for Encumbrances			25,914,333	25,914,333		
Year Ending Balance			(33,554,820)	(31,736,194)		
Final Ending Balance			30,812,922	58,545,881		
<b>Expenditure</b>	<b>371,624,758</b>	<b>377,561,320</b>	<b>490,959,375</b>	<b>455,664,715</b>	<b>35,294,661</b>	<b>7%</b>
City Planning and Development	12,343,805	16,759,316	19,785,773	16,798,166	2,987,607	15%
Convention and Entertainment Facilities	20,573,991	19,354,461	27,204,547	25,405,124	1,799,423	7%
Convention and Tourism	11,979,328	11,243,779	11,803,691	4,029,997	7,773,694	66%
Economic Development	6,537,392	6,712,180	6,170,186	6,007,745	162,441	3%
Finance	977,470	978,491	2,374,350	2,241,667	132,683	6%
Fire	22,768,678	35,897,924	42,134,067	40,879,064	1,255,003	3%
General Services	9,087,777	10,163,965	6,312,854	6,145,719	167,135	3%
Health	25,132,024	26,090,542	39,146,579	38,451,956	694,623	2%
Health and Medical Care	32,081,611	31,850,708	33,068,732	32,297,854	770,878	2%
Human Relations	364,942	386,640	689,739	468,636	221,103	32%
Law	369,318	421,316	852,197	567,452	284,745	33%
Municipal Court	3,391,644	3,201,994	5,574,541	5,791,594	(217,053)	-4%
Neighborhoods and Housing Services	14,301,594	13,055,358	56,259,789	55,414,348	845,441	2%
Office of the City Manager	4,010,440	3,068,607	8,233,123	7,513,084	720,039	9%
Offices of Mayor and Council	58,318	23,546	325,000	118,046	206,954	64%
Parks and Recreation	52,321,520	53,657,086	62,363,323	53,299,154	9,064,169	15%
Police	16,316,791	18,136,820	25,320,944	25,320,944	-	0%
Public Works	68,010,173	56,361,320	68,356,336	66,002,798	2,353,538	3%
Transportation Authorities	70,997,942	70,197,267	74,405,604	70,070,702	4,334,902	6%
Water Services	-	-	578,000	578,000	-	0%
Dynamic Balancing				(1,737,335)	1,737,335	0%
<b>Revenue</b>	<b>397,849,700</b>	<b>392,549,792</b>	<b>460,777,068</b>	<b>395,443,631</b>	<b>(65,333,438)</b>	<b>-14%</b>
City Planning and Development	16,847,445	15,968,198	20,169,665	20,805,257	635,592	3%
Convention and Entertainment Facilities	9,708,367	8,684,882	12,508,348	2,701,689	(9,806,659)	-78%
Economic Development	459,148	1,325,268	375,860	44,850	(331,010)	-88%
Finance	293,839,751	298,247,826	304,904,266	259,970,978	(44,933,288)	-15%
Fire	1,048,125	744,531	5,421,992	4,847,755	(574,237)	-11%
General Services	126,982	158,089	302,289	302,289	-	0%
Health	17,592,359	17,734,499	28,678,965	27,516,537	(1,162,428)	-4%
Human Relations	134,420	54,700	-	-	-	0%
Law	178,376	158,627	292,716	292,716	-	0%
Municipal Court	5,095,697	6,142,839	8,430,985	7,318,633	(1,112,352)	-13%
Neighborhoods and Housing Services	18,462,900	11,421,076	34,534,654	33,994,654	(540,000)	-2%
Office of the City Manager	115,950	86,293	271,902	271,902	-	0%
Parks and Recreation	10,540,617	9,287,127	10,995,939	8,014,555	(2,981,384)	-27%
Police	10,830,672	9,883,389	18,859,808	18,859,808	-	0%
Public Works	12,522,891	12,652,448	15,029,679	10,502,008	(4,527,671)	-30%
Transportation Authorities	346,000	-	-	-	-	0%
<b>Transfer In</b>	<b>49,709,009</b>	<b>57,671,864</b>	<b>61,587,550</b>	<b>80,791,796</b>	<b>19,204,246</b>	<b>31%</b>
<b>Transfer Out</b>	<b>61,036,118</b>	<b>62,896,998</b>	<b>64,960,063</b>	<b>52,306,906</b>	<b>12,653,157</b>	<b>19%</b>

## Special Revenue

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <i>Amended</i>	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance + Reserve for Encumbrances			64,367,742	64,367,742		
Reserve for Encumbrances			25,914,333	25,914,333		
Prior year adjustments						
Year Ending Balance			(33,554,820)	(31,736,194)		
Final Ending Balance			30,812,922	58,545,881		
<b>Expenditure</b>	<b>371,624,758</b>	<b>377,561,320</b>	<b>490,959,375</b>	<b>455,664,715</b>	<b>35,294,661</b>	<b>7%</b>
Wages	61,167,674	68,799,977	78,617,415	78,723,882	(106,466)	0%
Insurance-Health	11,728,812	11,936,247	13,684,461	12,732,163	952,298	7%
Pension	7,858,431	7,988,937	8,611,644	8,371,583	240,061	3%
Contractual Services	91,132,308	87,328,662	164,419,561	147,783,589	16,635,972	10%
Fixed Cost	38,045,990	46,295,770	48,040,025	44,054,954	3,985,071	8%
Commodities	13,624,840	15,494,935	17,303,053	17,360,092	(57,039)	0%
Capital Outlay	9,580,447	7,059,330	12,935,836	11,398,266	1,537,570	12%
Debt Service	39,009,416	34,897,871	44,162,887	45,217,660	(1,054,773)	-2%
Pass Through Payments	99,476,840	97,759,591	103,184,494	91,759,863	11,424,631	11%
<b>Dynamic Balancing - Special Revenue</b>				<b>(1,737,335)</b>	<b>1,737,335</b>	<b>0%</b>
<b>Revenue</b>	<b>397,849,700</b>	<b>392,549,792</b>	<b>460,777,068</b>	<b>395,443,631</b>	<b>(65,333,438)</b>	<b>-14%</b>
Grants	58,524,615	52,259,413	106,269,325	104,488,198	(1,781,128)	-2%
Hotel/Motel Tax Redirections	(3,554,032)	(3,270,450)	(4,975,500)	(2,581,882)	2,393,618	-48%
Licenses & Permits	7,105,057	9,370,514	9,061,208	8,249,257	(811,951)	-9%
Local Use Tax	3,604,724	3,414,743	3,800,000	5,462,500	1,662,500	44%
Other Taxes	6,509,606	6,986,833	6,916,000	3,545,267	(3,370,733)	-49%
Property Taxes	58,658,852	57,974,710	60,860,994	61,281,173	420,179	1%
Property Taxes Pilots	2,052,931	1,277,986	2,126,155	1,615,636	(510,519)	-24%
Restaurant Tax Redirections	(3,427,806)	(3,305,658)	(4,142,300)	(1,412,927)	2,729,373	-66%
Sales Tax	165,971,993	168,841,667	171,310,000	153,783,375	(17,526,625)	-10%
Sales Tax - Redirections	(18,702,093)	(17,169,574)	(17,853,500)	(15,532,545)	2,320,955	-13%
Uncategorized SF	-	409,691	-	-	-	0%
Hotel/Motel Tax	27,123,665	25,019,617	27,394,902	7,779,521	(19,615,381)	-72%
Restaurant Tax	29,097,805	28,206,125	30,261,717	18,862,026	(11,399,691)	-38%
Interest and Rental Income	18,131,917	15,472,972	19,900,185	6,270,415	(13,629,770)	-68%
Fines & Forfeitures	3,639,968	3,942,838	3,979,000	1,771,497	(2,207,503)	-55%
Service Charges	34,217,039	30,315,261	34,039,920	30,254,217	(3,785,703)	-11%
All Other	8,895,459	12,803,104	11,828,962	11,607,903	(221,059)	-2%



## Special Revenue

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance + Reserve for Encumbrances			64,367,742	64,367,742		
Reserve for Encumbrances			25,914,333	25,914,333		
Prior year adjustments						
Year Ending Balance			(33,554,820)	(31,736,194)		
Final Ending Balance			30,812,922	58,545,881		
<b>Transfer In</b>	<b>49,709,009</b>	<b>57,671,864</b>	<b>61,587,550</b>	<b>80,791,796</b>	<b>19,204,246</b>	<b>31%</b>
Neighborhoods Grants Fund	63,366	-	-	-	-	0%
Special Deposits Fund	20,924	-	-	-	-	0%
Tfr fr 2013A SO Bond Fund	80,286	6,381	-	-	-	0%
Tfr Fr Convention and Sports Complex	-	-	2,635,254	-	(2,635,254)	-100%
Tfr Fr Convention and Tourism	1,771,661	2,277,267	1,839,660	897,952	(941,708)	-51%
Tfr fr Development Services	1,810,026	2,170,781	1,539,122	1,784,751	245,629	16%
Tfr fr Equip Ls Cap Aquisition	54,704	-	-	-	-	0%
Tfr fr Equipmnt Ls Dbt Service	9,927	22,464	-	-	-	0%
Tfr Fr General Fund	37,802,905	35,901,317	37,583,000	61,010,488	23,427,488	62%
Tfr Fr Health Levy	-	13,800,254	14,431,539	14,431,539	-	0%
Tfr Fr Hotel Catering Fund	-	70,000	473,265	-	(473,265)	-100%
Tfr fr Municipal Court Building Fund	-	-	162,150	162,150	-	0%
Tfr Fr Parks & Recreation Fund	402,254	930,504	494,328	147,952	(346,376)	-70%
Tfr Fr PILOTS Fund	403,224	453,068	390,232	317,963	(72,269)	-19%
Tfr Fr Pub Mass Trans	2,039,000	2,039,000	2,039,000	2,039,000	-	0%
Tfr fr STIF 12th & Wyandotte	5,000,000	-	-	-	-	0%
Tfr fr Street Maintenance Fund	732	828	-	-	-	0%
Tfr fr Streetcar Fund	250,000	-	-	-	-	0%
<b>Transfer Out</b>	<b>61,036,118</b>	<b>62,896,998</b>	<b>64,960,063</b>	<b>52,306,906</b>	<b>12,653,157</b>	<b>19%</b>
Tfr to Convention & Sports Complex	25,677,438	24,900,468	26,119,417	17,449,098	8,670,319	33%
Tfr to Convention and Tourism	-	70,000	473,265	-	473,265	100%
Tfr to Convention Hotel Catering Fund	-	-	473,265	-	473,265	100%
Tfr to Development Services	732	828	-	-	-	0%
Tfr to Economic Incentives	1,930,026	2,290,781	1,659,122	1,904,751	(245,629)	-15%
Tfr to Fire Sales Tax	-	13,800,254	14,431,539	14,431,539	-	0%
Tfr to General Debt & Interest	9,835,541	9,734,881	10,385,271	8,387,997	1,997,274	19%
Tfr to General Fund	18,880,026	6,665,420	7,168,616	7,168,616	-	0%
Tfr to GO Recovery Zone Bonds	305,390	307,595	307,695	-	307,695	100%
Tfr to Golf Operations Fund	402,254	930,504	494,328	147,952	346,376	70%
Tfr to Municipal Court Building Fund	-	-	162,150	-	162,150	100%
Tfr to Neighborhood Tourist Develop	1,651,661	2,157,267	1,246,395	777,952	468,443	38%
Tfr to Public Mass Transportation	250,000	-	-	-	-	0%
Tfr to Refunding Bond Fund	684	-	-	-	-	0%
Tfr to Strategic Neighborhoods	63,366	-	-	-	-	0%
Tfr to Street Car Fund	2,039,000	2,039,000	2,039,000	2,039,000	-	0%

## Water and Sewer Funds

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <i>Amended</i>	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance + Reserve for Encumbrances			350,654,701	350,654,701		
Reserve for Encumbrances			148,089,679	148,089,679		
Prior year adjustments						
Year Ending Balance			(148,830,411)	(110,132,800)		
Final Ending Balance			201,824,290	388,611,580		
<b>Expenditure</b>	<b>348,914,653</b>	<b>408,317,415</b>	<b>588,324,326</b>	<b>540,973,823</b>	<b>47,350,503</b>	<b>8%</b>
Wages	54,439,532	55,240,712	60,937,565	61,172,634	(235,069)	0%
Insurance-Health	10,897,859	11,073,205	13,212,717	11,114,504	2,098,213	16%
Pension	6,420,251	6,639,020	7,179,820	6,611,373	568,447	8%
Contractual Services	130,412,253	165,769,354	342,862,734	300,564,442	42,298,292	12%
Fixed Cost	33,000,301	36,517,617	36,794,768	36,794,768	-	0%
Commodities	21,708,785	24,571,312	26,639,432	24,018,811	2,620,621	10%
Capital Outlay	11,024,659	11,605,214	18,310,853	18,310,853	-	0%
Debt Service	81,011,013	96,900,981	82,386,437	82,386,437	-	0%
<b>Revenue</b>	<b>429,877,050</b>	<b>442,495,814</b>	<b>439,493,915</b>	<b>430,841,022</b>	<b>(8,652,893)</b>	<b>-2%</b>
Grants	-	10,391	886,000	-	(886,000)	-100%
Interest and Rental Income	13,712,041	18,390,950	13,629,352	13,065,105	(564,247)	-4%
Service Charges	409,452,576	417,719,130	419,861,746	408,453,848	(11,407,898)	-3%
All Other	6,712,433	6,375,343	5,116,817	9,322,070	4,205,253	82%
<b>Transfer In</b>	<b>8,163,771</b>	<b>12,929,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
Sewer Inspections	60,292	80,394	-	-	-	0%
Tfr fr 2009A Sewer Proj	-	2,870	-	-	-	0%
Tfr fr 2009A/2019A Water Refun	-	126,378	-	-	-	0%
Tfr Fr Capital Imp Fund	482,653	548,646	-	-	-	0%
Trf fr GO Bond 2019 Q2	7,620,826	12,170,826	-	-	-	0%
<b>Transfer Out</b>	<b>11,613,765</b>	<b>6,270,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
Transfer to 2018 Flood Control	9,100,000	-	-	-	-	0%
Transfer to 2018 Sewer Revenue	2,513,765	-	-	-	-	0%
Trf to 2009A Water Proj Refindng Fund	-	6,270,829	-	-	-	0%

## Aviation Funds

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <i>Amended</i>	FY 2020-21 Estimated	Surplus/ (Deficit)	% Change Est- Amended
Beginning Balance + Reserve for Encumbrances			173,808,526	173,808,526		
Reserve for Encumbrances			35,804,903	35,804,903		
Prior year adjustments						
Year Ending Balance			(36,171,836)	(12,624,497)		
Final Ending Balance			137,636,689	196,988,931		
<b>Expenditure</b>	<b>178,470,104</b>	<b>154,400,363</b>	<b>210,118,906</b>	<b>184,066,150</b>	<b>26,052,756</b>	<b>12%</b>
Wages	24,017,409	23,756,471	26,692,323	23,853,222	2,839,101	11%
Insurance-Health	5,199,110	5,477,242	5,341,529	5,479,205	(137,676)	-3%
Pension	3,052,859	3,141,641	2,552,432	3,064,616	(512,184)	-20%
Contractual Services	78,389,651	75,528,480	119,959,631	100,627,531	19,332,100	16%
Fixed Cost	11,233,340	10,325,029	11,475,203	11,475,203	-	0%
Commodities	5,810,625	5,320,557	7,702,926	3,171,510	4,531,416	59%
Capital Outlay	7,344,175	3,404,891	20,715,300	20,715,300	-	0%
Debt Service	43,422,935	27,446,052	15,679,562	15,679,562	-	0%
<b>Revenue</b>	<b>184,132,256</b>	<b>183,270,289</b>	<b>189,414,840</b>	<b>178,109,929</b>	<b>(11,304,911)</b>	<b>-6%</b>
Grants	15,560,118	15,370,279	20,269,000	60,269,000	40,000,000	197%
Uncategorized SF	-	-	-	-	-	0%
Interest and Rental Income	3,490,135	5,312,602	4,580,147	4,580,147	-	0%
Service Charges	164,392,608	148,781,790	164,483,193	113,178,282	(51,304,911)	-31%
All Other	689,395	13,805,618	82,500	82,500	-	0%
<b>Transfer Out</b>	<b>-</b>	<b>-</b>	<b>15,467,770</b>	<b>6,668,276</b>	<b>8,799,494</b>	<b>57%</b>
Tr to IDA Srs 2020C Tax Arp	-	-	15,467,770	6,668,276	8,799,494	57%