

MEMORANDUM

TO: Hon. Lyda Krewson, Mayor
Hon. Darlene Green, Comptroller
Hon. Lewis E. Reed, President, Board of Aldermen

FROM: Paul W. Payne, Budget Director
DATE: October 12, 2020
SUBJECT: FY21 First Quarter Report



Enclosed please find a report on the status of the General Fund budget through the fiscal first quarter ending September 30, 2020.

In Summary:

Revenues: The FY21 first quarter saw significant declines in most of the City's major tax revenues. Earnings tax withholdings were down 10%, Payroll tax receipts declined 9%, sales tax receipts dropped 27%, and hotel and restaurant tax receipts fell 84% and 53% respectively. These levels of decline are unprecedented and reflect the severity of the economic toll of the coronavirus pandemic. If there is any positive news here, it is that most of these major revenue sources are thus far at least trending close to original budget estimates. There are however a number of departmental and franchise tax revenues that are trending down significantly enough to produce a shortfall in the overall outlook. These include City Court revenues where operations have been closed or limited since the fiscal year began, EMS revenue where medical runs since April are down 22%, electric utility franchise tax receipts which reflect the decline in commercial activity and gross receipts tax payments from the Airport. These four sources alone could fall short by an estimated \$7M which coupled with net trends in other revenues bring the overall general revenue outlook to a shortfall in the \$9M range.

Outperforming special fund revenues could offset some of the general revenue shortfall. Local Use Tax receipts were up 20.5% through the first quarter as the decline in retail sales activity is being replaced in part by on-line sales. Receipts to date have exceeded estimates by \$4M. Gaming Fund revenues which were projected to decline by over 50% in the first quarter were instead down by about 25% which puts these receipts on track to exceed estimates by approximately \$500k.

Expenditures: Most departments are tracking under budget primarily as many departments continue to maintain a significant number of vacant positions.

Excluding the Police and Fire departments, a simple straight-line projection through the 7th pay period projects personal services expenditures trending under budget in the \$6M range. Police and Fire department trends where overtime expenses continue to be elevated and efforts to fill uniform Police as well as EMS positions continue are more difficult to project but can be expected to be closer to break even. Personal service projections will be affected by the 3% merit employee pay increases which continue to be issued as the fiscal year progresses. With revenue projections showing some shortfalls, underspending will be a necessary part of the effort to keep the budget in balance.

Recap: Overall, these first quarter results suggest that while some general revenues are trailing estimates thus far the potential general revenue gap remains manageable with expenditures tracking below budget and with certain special fund revenue tracking above estimates. It is important to keep in mind that a number of key revenues were expected to see gradual recoveries in the coming months (e.g. sales, restaurant, and hotel tax receipts). Should economic conditions fail to show improvement or otherwise falter then this will negatively impact the revenue outlook. Close monitoring of trends in both revenues and expenditures will continue in the months ahead.

If you have any questions or need additional information, please give me a call at 622-3279.

cc: Beverly Fitzsimmons
Tom Shepard
Todd Waelterman

FY21 - 1st Quarter Report

Revenues

Major Sources of Revenue	FY20 YTD	FY21 YTD	% Chg.	Trend	Vs. Budget
Earnings Tax ¹	42,702,139	51,287,258	20.1%	↑	↓
Payroll Tax ¹	10,250,413	9,371,962	-8.6%	↓	↑
Sales Tax - 1 Cent (4 mos.)	14,485,503	11,082,584	-23.5%	↓	↑
Franchise Utility Taxes	12,204,066	10,145,341	-16.9%	↓	↓
Licenses	3,072,133	2,303,022	-25.0%	↓	↓
Departmental Receipts	17,823,143	18,357,925	3.0%	↑	↓
Hotel Tax	3,323,522	547,286	-83.5%	↓	↓
Restaurant Tax - 1 Cent	1,967,490	929,834	-52.7%	↓	↑

1) Gross collections before commissions & other deductions

Earnings Tax

Following the IRS 90 day filing extension in April of this year, it was anticipated that a portion of mostly Corporate receipts from FY20 would be received in the first quarter of FY21. This was the case as Earnings tax receipts were up 20.1% over the same period from the previous year. However, while Corporate and non-withholding individual payments in the previous fourth quarter had declined \$16.6M mostly due to the extension, the increase in the first quarter in this same category was \$12.3M, thus indicating a separate underlying decline in receipts. Meanwhile, individual withholdings for the quarter were down 9.8%. This represents a decline of historical proportions albeit not as much a decline as the 15% contained in budget estimates. Individual withholdings were down 14.7% in the month of September and thus latter months will tell whether this becomes the trend. As it is, receipts were trailing estimates through the first quarter by approximately \$2M.

Payroll Tax

Payroll tax receipts declined 8.6% for the quarter which is comparable to the trend in the individual Earnings tax withholdings. As with the withholdings, these results outpaced budget estimates though with greater declines in the more recent months. Receipts through the first quarter were exceeding estimates by approximately \$650k.

Sales Tax

Sales tax receipts were projected to fall 30% in the fiscal first quarter and were down 27.3%. Results from the first month of second quarter being available at report time indicate that receipts through first four months of the fiscal year were down 23.5%. These results remain slightly better than estimates with sales tax receipts tracking over estimates by approximately \$1.0M.

Franchise (Utility) Taxes

Franchise utility tax receipts (including telecom) took a significant drop of 17.6% in the first quarter. While this percentage change reflects actual deposits to the general fund, analysis of receipts for the quarter regardless of timing of deposits yields little change in results. Electric utility gross receipts which represent just over half of this tax category declined 6.7% from the prior year. While the residential portion of these receipts are up, the commercial portion is down over 11% suggesting that the decline in business activity has affected these receipts. Electric utility tax receipts were on pace to fall \$2.4M short of estimates. Natural Gas receipts were showing an increase in the first quarter although this was due to payment timing issues in the prior year. Actual receipts for the first three months of the fiscal year were down 6.4%. Most of these receipts will be received in the third and fourth quarters but these early results would suggest revenues tracking under estimates in the \$300k range. Of course, mildness or severity of winter season will affect these results. Telecom tax receipts were up 1% for the quarter which while seemingly not significant is a departure from twelve successive

FY21 - 1st Quarter Report

quarters of decline. Budget estimates had anticipated a 10% decline in line with this long term trend. Should these results continue for the balance of the fiscal year, receipts would outpace estimates in the range of \$900k. Although deposits of gross receipts payments from the Water Division were up this is more due to timing as actual billings have declined. These preliminary results suggest revenues tracking approximately \$350k below estimate. The pandemic's impact on activities at the Airport have been significant with passenger numbers at 50% or less through the fiscal first quarter. Gross receipts tax payments from the Airport declined 83.4% for the period. Although some of this decline may be due to timing of deposits, it is currently estimated that receipts for the fiscal year could fall to a level of \$3.5M which would be close to half of a normal year's receipts and \$2.4M less than budget. The Airport has received a significant amount of CAREs Act funding to offset the loss of airline passenger activity and it remains to be determined whether the receipt of these funds could mitigate this decline in gross receipts payments.

Hotel and Restaurant Taxes

Going into FY21, it was assumed that hotel and restaurant tax receipts would take the hardest hit and results from the fiscal first quarter bear this out. Hotel tax receipts for the quarter declined 83.5% and restaurant receipts were down 54.5%. For hotels, these results fell short of estimates which had anticipated a decline of 75%. Restaurant results slightly outperformed estimates which had projected a decline of 67%. Collectively these results are tracking close to budget estimates with hotel receipts falling short by approximately \$300k and restaurant taxes tracking ahead of estimates by approximately \$300k. Budgeted revenue estimates going forward had assumed gradual recovery in the ensuring months of the fiscal year. The strength or weakness of any recovery in the coming months will determine how these revenues ultimately perform compared to original budget estimates.

Licenses

License receipts decreased 25% in the first quarter or about \$700k from the same period in the previous fiscal year. The largest of these declines was in Parking gross receipts tax revenue which was down \$512k for the quarter. This is a decline of 59.1%, outpacing the budgeted decline of 42%. The license tax category also includes a 1/2 cent restaurant tax in addition to the C&T restaurant tax discussed above and these receipts were also down by \$414k. Graduated Business License receipts were up \$162k, with some of these receipts as possibly a carryover from the prior fiscal year. The majority of GBL payments are received in the fourth quarter and thus early returns do not provide much guidance as to a particular trend for the year. There were smaller increases in motor vehicle license and manufacturer license receipts while most other license receipts have shown modest declines. The Parking trend alone if continued could bring results below budgeted revenue by close to \$500k with other license fees offsetting this shortfall and bringing gap closer to the \$200k range. GBL receipts in the latter part of the fiscal year will also be a large factor in determining final results for the fiscal year in this revenue category.

Departmental Receipts

While Departmental receipts were up 3% or \$535k for the quarter, the overall direction as to original budget estimates is trending negative. Some departmental revenues of note:

Judicial Offices: City Court operations have been shut down since the fiscal year began. As a result, revenues from traffic violations and other fines and fees have declined precipitously, falling 82% in the first quarter from \$673k in 1Q FY20 to \$118k in 1Q FY21. City Courts reports that it is in the process of resuming operations virtually. In the meantime, City Court revenue could be expected to fall short of estimates \$700k or more.

Public Safety

EMS Perhaps one of the more unexpected impacts from the pandemic, EMS reports that total runs from the months of April through September have declined 21.5%

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from the prior year. This decline in activity is evident in EMS revenues as receipts through the 1Q were down about \$580k or 28.5%. Some of these results could be due to variations in timing of deposits but the trend line for the fiscal year is down and receipts are on a pace to fall short of estimates by \$1.9M

Building Div.	Building permit and other permit activity were up in the first quarter, rising approximately \$400k or 18%. It was anticipated that with some large projects on the horizon, permit revenue would rise 25% in the current fiscal year despite the pandemic. While the 1Q trend is trailing the estimate, a definitive trend as it is tied to the timing of individual projects can be difficult to determine at this early stage.
CEMA	Received \$410k in reimbursements from previous flood response that was not in budget.

FY21 Revenue Outlook

The FY21 first quarter saw significant declines in most of the City's major tax revenues. Earnings tax withholdings were down 10%, Payroll tax receipts declined 9%, sales tax receipts dropped 27%, and hotel and restaurant tax receipts fell 84% and 53% respectively. These levels of decline are unprecedented and reflect the severity of the economic toll of the coronavirus pandemic. If there is any positive news here, it is that most of these major revenue sources are thus far at least trending close to original budget estimates. There are however a number of departmental and franchise tax revenues that are trending down significantly enough to produce a shortfall in the overall outlook. These include City Court revenues where operations have remained closed or limited since the fiscal year began, EMS revenue where medical runs since April are down 22%, electric utility franchise tax receipts which reflect the decline in commercial activity and gross receipts tax payments from the Airport. These four sources alone could fall short by an estimated \$7M which coupled with net trends in other revenues bring the overall general revenue outlook to a shortfall in the \$9M range.

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Expenditures

Potential Spending Issues

Departmental Spending Issues In General

Most departments are tracking under budget primarily as many departments continue to maintain a significant number of vacant positions. Excluding the Police and Fire departments, a simple straight-line projection through the 7th pay period projects personal services expenditures trending under budget in the \$6M range. Police and Fire department trends where overtime expenses continue to be elevated and efforts to fill uniform Police as well as EMS positions continue are more difficult to project but can be expected to be closer to break even. Personal service projections will be affected by the 3% merit employee pay increases which continue to be issued as the fiscal year progresses. With revenue projections showing some shortfalls, underspending will be a necessary part of the effort to keep the budget in balance.

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Vacant Position Totals By Department as/of 9/18/20 (General & Use Tax Funds excluding Police & Fire)

General Government & Finance	18
Parks, Recreation and Forestry	28
Judicial Offices	40
County Offices	30
Streets	60
Public Safety (excl Police & Fire)	97
Health and Human Services	14
Board of Public Service	33
	<hr/>
	320

Some Specific Department Trends:

Street Department

The Refuse Division has seen an 8% increase in the tonnage of refuse since the beginning of the fiscal year. As a result, solid waste disposal costs are on a pace to total \$6.5M for the year or about \$500k over budget.

The Traffic Division mostly as a result of the increased conversion of street lighting to LED's in recent years is seeing a decrease in its electric utility costs and is trending under budget by \$560k.

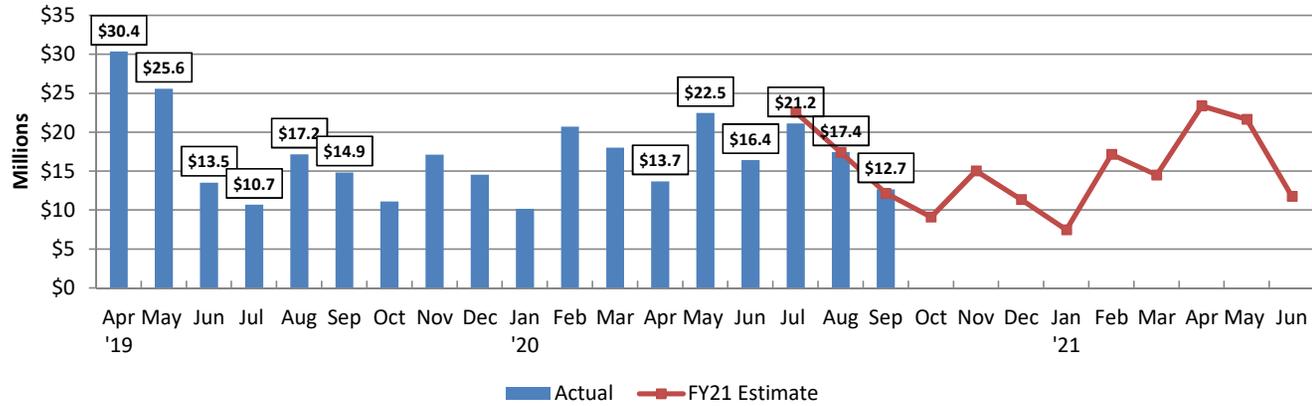
Public Safety Department

Corrections The average census population for Corrections (both MSI and Justice Center) has continued to decline through the first quarter, averaging 754 for the period and was at 698 at the end of September. Corrections overall is trending under budget in the \$3M range with \$2.4M of that amount in personal services and another \$600k in contractual meal and medical costs due to the lower census counts.

Fire Department The Fire Department uniformed staffing level was at 566 at the end of the first first quarter which is 20 below full authorized strength. Overtime expenditures remain elevated with \$1.7M in overtime spent to date and tracking over budget by \$3.2M. Regular salary and benefit accounts are tracking under budget such that overall personal services spending is within budget range.

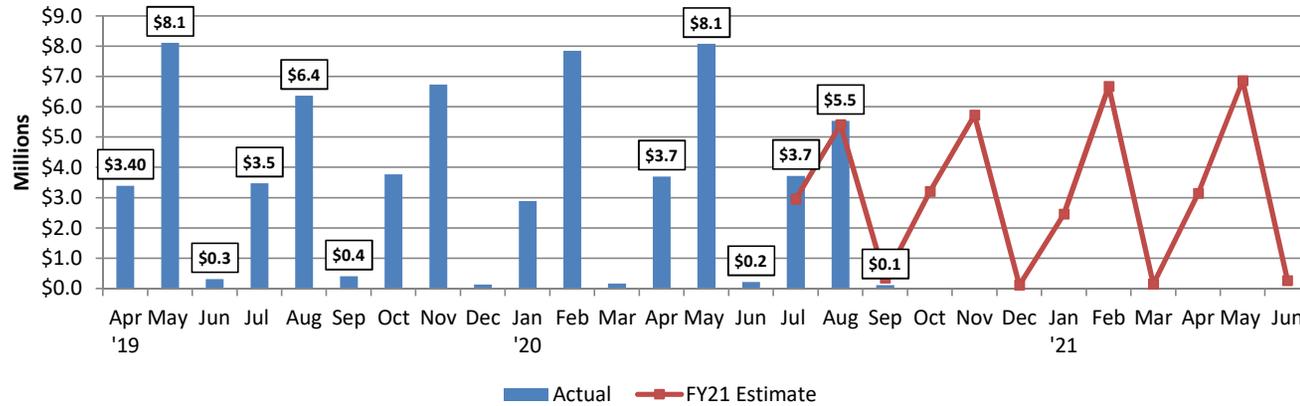
Police Police Department overtime in the first quarter (7 of 27 pays) has totaled over \$3.9M out of a budget for the year of \$9M. (incl. \$1.4M budget in Prop P funds). This would put OT expenses on a course to be overspent in the \$5M+ range. A large portion of this expense is being offset by underspending in the salary account where uniform strength was at 1,248 in all funds (not counting 26 trainees in the academy) or 126 under total authorized strength. Other personal service accounts should also be underspent with one caveat being worker's compensation where projections can vary this early in the fiscal year.

Earnings Tax Collections

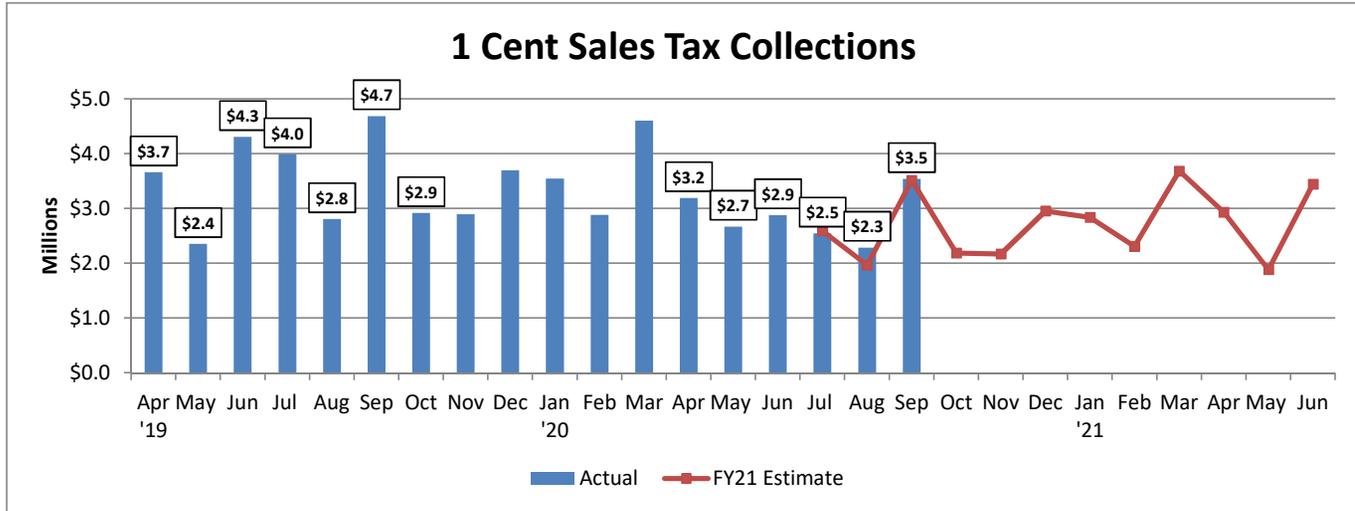


FY20 4Q	-24.3%
FY21 1Q est.	22.2%
FY21 1Q act.	20.1%

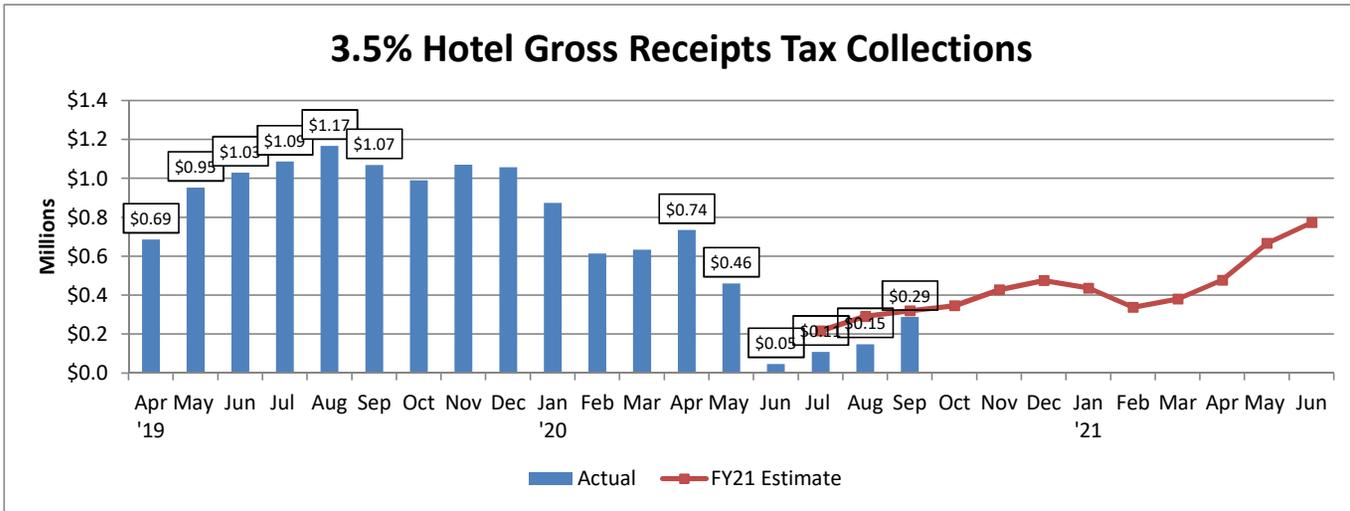
Payroll Tax Collections



FY20 4Q	1.4%
FY21 1Q est.	-15.0%
FY21 1Q act.	-8.6%

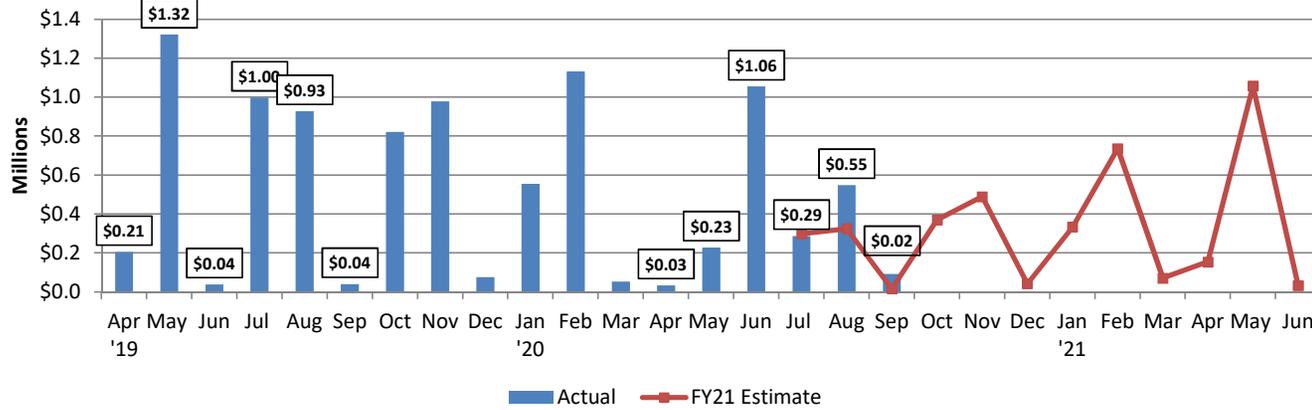


FY20 4Q	-15.3%
FY21 1Q est.	-29.7%
FY21 1Q act.	-27.1%



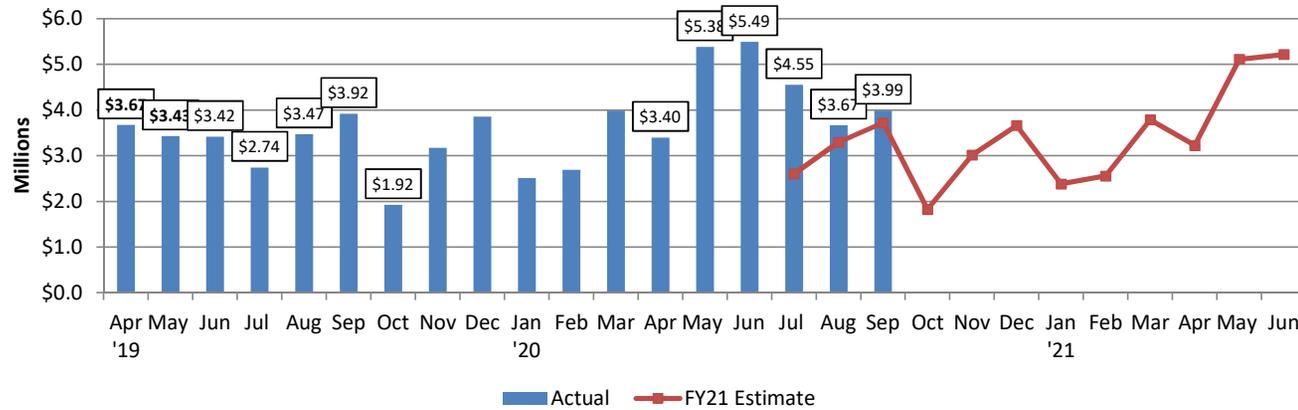
FY20 4Q	-53.5%
FY21 1Q est.	-75.0%
FY21 1Q act.	-83.5%

1.0% Restaurant Gross Receipts Tax Collections

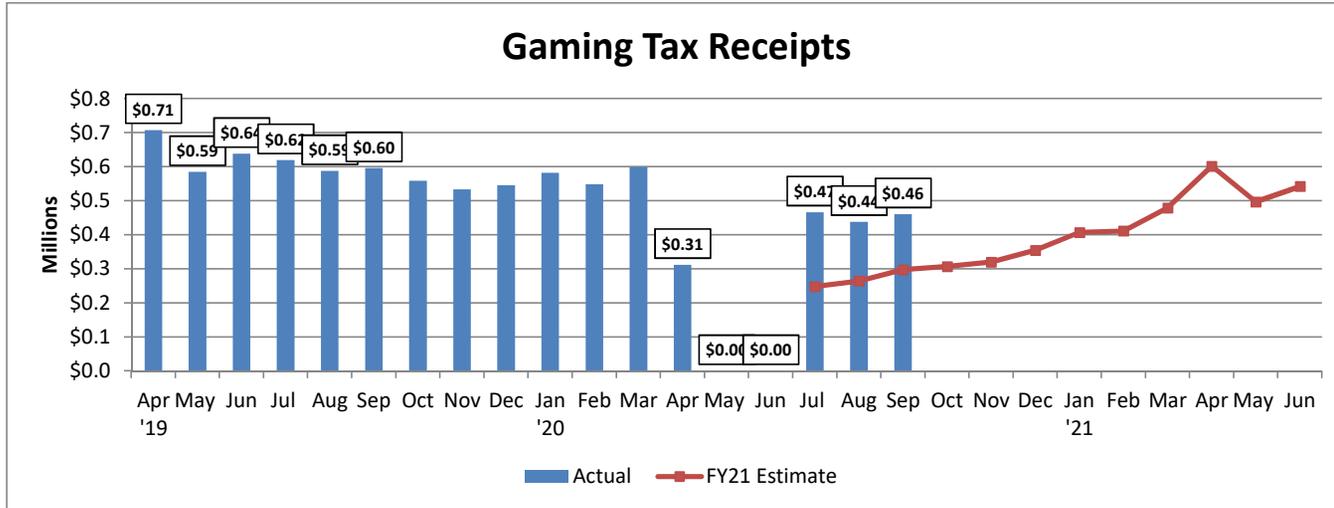


FY20 4Q	-15.9%
FY21 1Q est.	-67.5%
FY21 1Q act.	-54.5%

Local Use Tax Receipts Tax Collections



FY20 4Q	35.7%
FY21 1Q est.	-5.0%
FY21 1Q act.	20.5%



FY20 4Q	-83.8%
FY21 1Q est.	-55.1%
FY21 1Q act.	-24.3%

Revenue Comparison - Current Year vs. Prior Year to Date As Of

10/1/2020

	FY20 Actual	FY20 YTD	% YTD	FY21 Est	FY21 YTD	% YTD	
TAXES							
EARNING TAX	175,759,726	24,401,498	13.9%	175,104,000	44,544,823	25.4%	
GASOLINE TAX	8,433,169	2,443,771	29.0%	8,500,000	2,187,315	25.7%	
INTANGIBLE TAX	976,337	0	0.0%	500,000	0	0.0%	
MOTOR VEHICLE SALES TAX	3,266,704	902,160	27.6%	3,532,000	1,063,674	30.1%	
PAYROLL TAX	42,360,695	8,524,958	20.1%	35,768,000	8,503,928	23.8%	
PROPERTY TAXES	64,058,210	1,109,343	1.7%	65,022,000	1,810,864	2.8%	
SALES TAX (1%)	38,539,208	10,991,916	28.5%	30,667,000	7,980,216	26.0%	
SALES TAX (3/8%)	14,437,156	4,116,736	28.5%	11,501,000	2,984,921	26.0%	
	347,831,205	52,490,381	15.1%	330,594,000	69,075,741	20.9%	
LICENSES							
AMUSEMENT ADMISSIONS	1,050,251	24,336	2.3%	500,000	63,995	12.8%	
CIGARETTE	1,711,705	418,433	24.4%	1,515,000	373,638	24.7%	
GRADUATED BUSINESS	6,041,830	543,092	9.0%	6,497,500	705,870	10.9%	
LICENSE COMMISSION	-730,908	-125,947	17.2%	-741,000	-91,770	12.4%	
MANUFACTURER	299,205	6,755	2.3%	303,000	10,347	3.4%	
MOTOR VEHICLE	1,384,793	104,548	7.5%	1,481,000	173,069	11.7%	
OTHER LICENSES	1,197,593	264,452	22.1%	1,135,830	259,534	22.8%	
PUBLIC GARAGES & PARKING LOTS	2,787,416	866,368	31.1%	1,606,000	252,587	15.7%	
RESTAURANT	3,293,298	970,094	29.5%	1,829,000	555,751	30.4%	
	17,035,183	3,072,132	18.0%	14,126,330	2,303,022	16.3%	
FRANCHISE FEES							
AIRPORT	6,081,474	2,475,205	40.7%	5,870,000	412,004	7.0%	
ELECTRIC	29,361,785	6,663,221	22.7%	29,852,000	6,227,876	20.9%	
NATURAL GAS	6,845,544	597,842	8.7%	6,871,000	820,946	11.9%	
RAILROADS	19,000	19,000	100.0%	19,000	19,000	100.0%	
STEAM	384,884	36,039	9.4%	236,000	45,591	19.3%	
WATER	4,710,886	666,863	14.2%	5,023,000	856,335	17.0%	
	47,403,573	10,458,169	22.1%	47,871,000	8,381,752	17.5%	
DEPARTMENTAL RECEIPTS							
ANIMAL REGULATION CENTER	0	0	#Num!	0	0	#Num!	
BOARD OF PUBLIC SERVICE	297,553	10,055	3.4%	247,700	153,139	61.8%	
DEPARTMENT OF HEALTH & HOSPITALS	792,016	279,314	35.3%	849,850	232,536	27.4%	
DEPARTMENT OF HUMAN SERVICES	500	300	60.0%	700	100	14.3%	
DEPARTMENT OF PUBLIC SAFETY	24,380,201	5,240,800	21.5%	29,447,465	6,301,682	21.4%	
DEPARTMENT OF STREETS	21,711,764	5,418,213	25.0%	21,650,284	5,767,857	26.6%	
FINANCE:	6,537,403	2,336,521	35.7%	6,317,555	2,381,833	37.7%	
GENERAL GOVERNMENT:	423,611	113,124	26.7%	419,100	103,007	24.6%	
JUDICIAL OFFICES:	5,758,679	3,052,675	53.0%	5,962,701	2,176,919	36.5%	
PARKS, RECREATION, AND FORESTRY	1,097,096	186,211	17.0%	1,121,100	151,872	13.5%	
POLICE DEPARTMENT	578,298	620,615	107.3%	710,500	452,771	63.7%	
STATE AND COUNTY OFFICES	3,146,185	565,314	18.0%	2,874,500	636,210	22.1%	
	64,723,304	17,823,143	27.5%	69,601,455	18,357,925	26.4%	
TRANSFERS							
TRANSFERS	31,423,878	14,116	0.0%	19,470,000	13,606	0.1%	
	31,423,878	14,116	0.0%	19,470,000	13,606	0.1%	
1010	TOTAL	508,417,143	83,857,942	16.5%	481,662,785	98,132,046	20.4%

NOTE: AMOUNTS REFLECT DEPOSITS TO GENERAL REVENUE PER GENERAL LEDGER REPORTS;
ACTUAL RECEIPTS FOR THE PERIOD MAY VARY DUE TO TIMING OF DEPOSITS.

Revenue Comparison - Current Year vs. Prior Year to Date As Of

10/1/2020

FY20 Actual FY20 YTD % YTD FY21 Est. FY21 YTD % YTD

MAJOR SPECIAL FUND REVENUES

1110	Local Use Tax	38,337,367	9,128,469	23.8%	36,204,000	10,979,397	30.3%
1121	Gaming Fund	5,545,490	1,777,784	32.1%	4,733,000	1,279,138	27.0%
1122	1/8 Cent Local Parks Sales Tax	4,773,335	1,370,131	28.7%	3,797,000	994,647	26.2%
1123	1/2 Cent Publ Safety Sales Tax I	19,131,045	5,496,823	28.7%	15,333,000	3,988,978	26.0%
1124	1/2 Cent Economic Dev Sales Tax	20,447,890	5,720,120	28.0%	16,250,000	4,170,341	25.7%
1125	1/2 Cent Pub Safety Sales Tax (Prop P)	20,376,729	5,708,453	28.0%	16,250,000	4,162,406	25.6%
1125	Local Use Tax (Prop P portion)	4,466,737	1,064,107	23.8%	4,222,000	1,280,247	30.3%
1219	1/10 Cent Metro Parks (City Share)	1,740,810	487,985	28.0%	1,408,000	356,750	25.3%
1219	3/16 Cent Metro Parks (City Share)	2,796,248	794,724	28.4%	2,112,000	560,539	26.5%
1220	1/2 Cent Capital Sales Tax	19,320,048	5,507,419	28.5%	15,305,000	3,981,702	26.0%
	TOTAL	136,935,699	37,056,015	27.1%	115,614,000	31,754,145	27.5%

FY21 EST VS FY20 ACTUAL -15.6%
 FY21 YTD VS FY20 YTD -14.3%

NOTE: AMOUNTS REFLECT DEPOSITS TO GENERAL REVENUE PER GENERAL LEDGER REPORTS;

ACTUAL RECEIPTS FOR THE PERIOD MAY VARY DUE TO TIMING OF DEPOSITS

Expenditure Comparison - Current Year vs. Prior Year to Date As Of

10/1/2020

Department	FY20 EXPEND	FY20YTD	% YTD	FY21 APPRO *	FY21 YTD	% YTD
FUND: 1010						
1100000 BOARD OF ALDERMEN	3,155,252	735,173	23.3%	3,442,728	760,038	22.1%
1200000 MAYOR	1,954,323	416,789	21.3%	2,185,434	465,086	21.3%
1230000 DEPARTMENT OF PERSONNEL	2,803,183	616,504	22.0%	3,562,440	544,887	15.3%
1230001 POLICE - DEPARTMENT OF PERSONNEL	456,932	97,121	21.3%	850,627	90,312	10.6%
1240000 REGISTRAR	182,862	44,424	24.3%	197,665	33,735	17.1%
1260000 STL CIVIL RIGHTS ENFORCEMENT AGENCY	374,052	79,518	21.3%	353,446	78,509	22.2%
1270000 INFORMATION TECHNOLOGY SERVICES AGE	6,327,688	1,274,594	20.1%	10,191,272	1,813,477	17.8%
1370000 DIVISION OF THE BUDGET	469,785	106,554	22.7%	473,771	108,755	23.0%
1390000 LAW DEPARTMENT	6,128,155	1,925,359	31.4%	6,156,372	835,793	13.6%
1390001 POLICE - CITY COUNSELOR	4,764,619	2,170,163	45.5%	4,928,572	172,051	3.5%
1410000 PLANNING & URBAN DESIGN	523,733	101,473	19.4%	0	63,381	#Div/0!
1600000 COMPTROLLER'S OFFICE	6,901,134	2,082,419	30.2%	6,960,824	1,584,839	22.8%
1620000 MUNICIPAL GARAGE (COMPTROLLER)	349,158	65,926	18.9%	390,954	79,457	20.3%
1630000 MICROFILM (COMPTROLLER)	297,389	56,422	19.0%	356,507	79,129	22.2%
1700000 SUPPLY COMMISSIONER	766,597	163,831	21.4%	827,208	179,415	21.7%
1710000 MULTIGRAPH SECTION (SUPPLY COMMISSI	755,840	151,058	20.0%	876,116	195,597	22.3%
1900000 CITY WIDE ACCOUNTS	28,237,274	24,069,148	85.2%	25,346,288	19,804,190	78.1%
2100000 DIRECTOR OF PARKS RECREATION & FORE	648,219	150,716	23.3%	742,283	138,966	18.7%
2130000 DIVISION OF RECREATION	1,283,223	372,863	29.1%	1,233,586	329,698	26.7%
2140000 DIVISION OF FORESTRY	7,936,377	2,059,610	26.0%	7,968,766	2,023,110	25.4%
2200000 DIVISION OF PARKS	7,486,796	1,815,332	24.2%	8,682,254	1,865,702	21.5%
2250000 SOULARD MARKET	217,253	45,996	21.2%	246,421	48,960	19.9%
2500000 TOWER GROVE PARK	735,000	367,500	50.0%	735,000	367,500	50.0%
3110000 CIRCUIT COURT (GENERAL)	9,249,545	1,832,440	19.8%	10,025,013	1,784,216	17.8%
3120000 CIRCUIT ATTORNEY	7,156,423	1,700,666	23.8%	6,599,210	1,288,738	19.5%
3150000 SHERIFF	9,412,616	2,052,553	21.8%	9,571,715	2,083,191	21.8%
3160000 CITY COURTS	2,237,282	474,238	21.2%	2,416,528	471,586	19.5%
3180000 PUBLIC ADMINISTRATOR	145,688	33,612	23.1%	150,223	34,514	23.0%
3200000 CIRCUIT COURTS - JUVENILE DIV.	16,186,427	3,692,273	22.8%	17,969,419	3,835,999	21.3%
3210000 CIRCUIT DRUG COURT	100,570	33,046	32.9%	444,000	15,590	3.5%
3300000 TAX EQUALIZATION BOARD	4,832	4,698	97.2%	10,500	3,194	30.4%
3330000 RECORDER OF DEEDS	2,736,923	661,406	24.2%	2,837,006	641,544	22.6%
3340000 ELECTIONS AND REGISTRATION (ELECTIO	2,387,494	541,460	22.7%	4,072,617	1,441,532	35.4%
3350000 MEDICAL EXAMINER	2,274,428	242,876	10.7%	2,532,040	306,882	12.1%
3400000 TREASURER	729,395	168,447	23.1%	790,158	183,336	23.2%
5100000 DIRECTOR OF STREETS	1,108,131	229,198	20.7%	1,322,252	190,916	14.4%
5110000 TRANSPORTATION & TRAFFIC DIVISION	8,986,099	1,670,525	18.6%	9,656,830	1,959,394	20.3%
5130000 AUTO TOWING AND STORAGE	1,933,725	374,847	19.4%	2,080,923	426,674	20.5%
5140000 STREET DIVISION	7,441,889	1,365,188	18.3%	7,137,628	1,556,112	21.8%
5140001 STREET DIVISION-DEBRIS REMOVAL	774,811	203,772	26.3%	877,092	156,603	17.9%
5160000 REFUSE DIVISION	17,553,667	3,070,910	17.5%	20,188,062	4,260,029	21.1%
5160001 TRASH TASK FORCE	304,772	0	0.0%	340,000	70,640	20.8%
6100000 DIRECTOR OF PUBLIC SAFETY	720,965	169,138	23.5%	742,265	164,061	22.1%
6110000 FIRE DEPARTMENT	62,428,538	14,791,324	23.7%	57,596,765	15,071,419	26.2%
6120000 FIREMAN'S RETIREMENT SYSTEM	6,004,849	6,004,849	100.0%	6,799,232	6,799,232	100.0%

Department	FY20 EXPEND	FY20YTD	% YTD	FY21 APPRO *	FY21 YTD	% YTD
6160000 EXCISE COMMISSIONER	478,294	102,460	21.4%	528,571	104,375	19.7%
6200000 BUILDING COMMISSIONER	7,953,470	1,727,702	21.7%	7,873,001	1,717,655	21.8%
6220000 NEIGHBORHOOD STABILIZATION	2,390,138	525,816	22.0%	2,585,436	530,057	20.5%
6250000 CITY EMERGENCY MANAGEMENT AGENCY	173,856	61,433	35.3%	193,225	56,324	29.1%
6320000 CORRECTIONS	13,770,129	3,177,809	23.1%	7,880,836	2,481,225	31.5%
6330000 CITY JUSTICE CENTER	22,607,998	5,046,567	22.3%	21,556,569	4,792,305	22.2%
6350000 CIVILIAN OVERSIGHT BOARD	270,434	71,127	26.3%	317,160	68,136	21.5%
6500000 POLICE DEPARTMENT	131,152,793	30,946,005	23.6%	128,387,795	32,006,505	24.9%
6500001 POLICE - CITY MARSHALS	1,255,053	201,213	16.0%	1,405,576	287,578	20.5%
6500002 POLICE - PARK RANGERS	1,412,709	356,356	25.2%	1,685,032	287,495	17.1%
6510000 POLICE RETIREMENT SYSTEM	29,777,044	29,180,493	98.0%	29,026,317	28,478,165	98.1%
8000000 DIRECTOR OF WELFARE	1,442,803	336,415	23.3%	1,328,460	291,733	22.0%
9000000 PRESIDENT'S OFFICE	2,780,350	509,416	18.3%	2,443,480	529,099	21.7%
9030000 FACILITIES MANAGEMENT	12,272,750	3,007,693	24.5%	12,994,320	2,957,984	22.8%
9030001 POLICE - BUILDING	3,219,180	811,727	25.2%	3,663,470	742,458	20.3%
9100000 EQUIPMENT SERVICES	11,785,690	2,518,115	21.4%	12,433,139	2,309,091	18.6%
9100001 POLICE FLEET	4,575,934	987,026	21.6%	4,762,756	1,010,358	21.2%
9140000 OFFICE OF SPECIAL EVENTS	133,497	30,166	22.6%	156,939	54,021	34.4%
9300000 SOLDIER'S MEMORIAL	128,409	28,900	22.5%	127,664	29,182	22.9%
FUND: 1010	490,214,444	157,912,398	32.2%	490,217,758	153,141,735	31.2%

* Total General Fund Budget of \$481.6M plus prior year encumbrances