

# CITY OF FREDERICKSBURG BUDGET AT A GLANCE

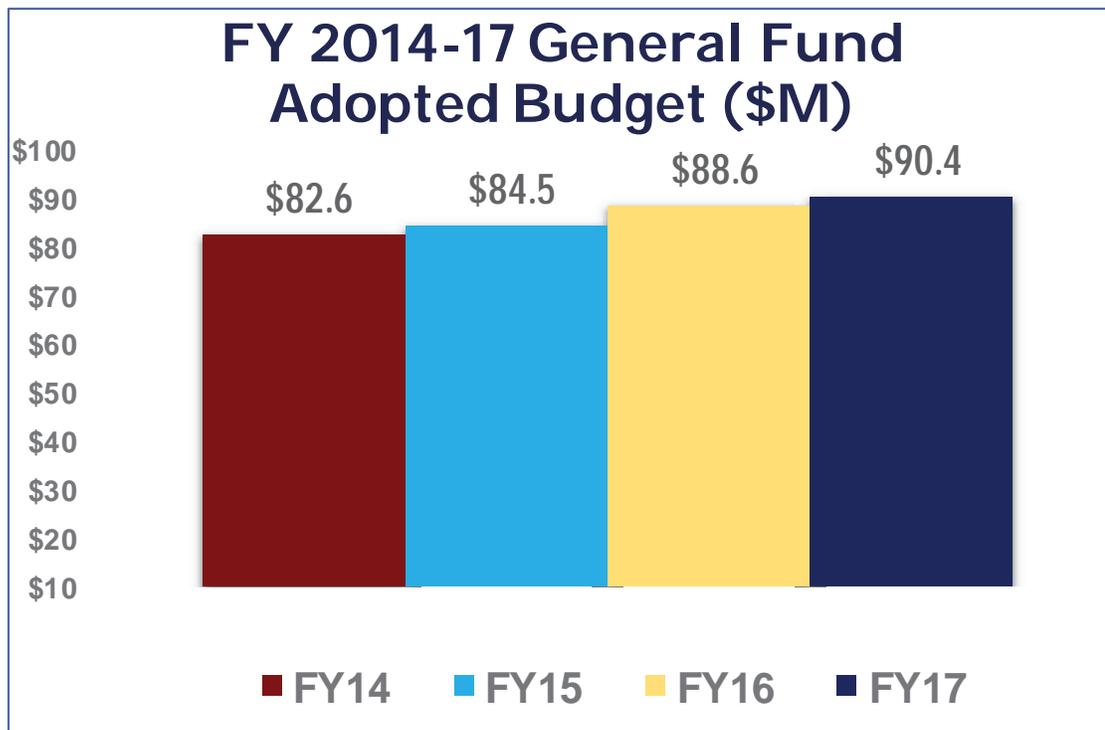


Adopted Budget

Fiscal Year 2017

## General Fund Highlights:

- **Budget: \$90,401,800**
- **2.0% Cost-of-Living Increase for City Employees**
- **Three new positions in the General Fund**
  - **Full-time E911 Communications Officer**
  - **Full-time Advanced Life Support Medic**
  - **Part-time Custodian**
- **General Fund Transfer of \$2,506,400 to support capital projects paid by cash**
- **\$150,000 increase in City transfer to the for City Public Schools**
- **15% increase in health insurance costs**



## GENERAL FUND SUMMARY

Adopted General Fund Budget Summary				
	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	% Change
<b>General Fund</b>				
<u>Sources</u>				
Real Property Tax	27,910,877	29,065,500	29,265,500	0.69%
Sales Tax	10,780,677	11,070,000	11,070,000	0.00%
Meals Tax	10,115,765	9,950,000	10,450,000	5.03%
Lodging Tax	1,329,542	1,375,000	1,395,000	1.45%
Personal Property Tax	8,244,313	8,035,900	8,310,000	3.41%
PPTRA	1,728,833	1,728,800	1,725,000	-0.22%
Business License Tax	5,899,490	5,665,000	5,830,000	2.91%
Street Maintenance	2,606,744	2,550,000	2,750,000	7.84%
Other State & Federal Aid	2,249,044	2,131,850	2,265,100	6.25%
Law Enforcement Assistance	754,854	755,000	780,000	3.31%
Telecommunication Sales Tax	1,784,556	1,795,000	1,750,000	-2.51%
Consumer Utility Tax	1,856,992	1,800,000	1,825,000	1.39%
Other	9,476,475	8,754,705	8,577,400	-2.03%
Transfers	635,000	663,500	711,500	7.23%
Fund Balance	-	3,220,000	3,697,300	14.82%
<b>Total</b>	<b>85,373,162</b>	<b>88,560,255</b>	<b>90,401,800</b>	<b>2.08%</b>
<u>Uses</u>				
City Manager's Office	676,443	705,080	717,813	1.81%
Economic Development	960,284	1,121,845	1,047,045	-6.67%
Fire	5,951,043	6,226,175	6,674,403	7.20%
Fiscal Affairs	709,816	885,935	888,864	0.33%
Human Resources	356,879	366,095	456,457	24.68%
Information Technology	1,113,942	1,304,860	1,313,818	0.69%
Community Planning & Building	1,548,865	1,702,620	1,603,575	-5.82%
Police	9,141,761	9,525,075	9,551,481	0.28%
Parks & Recreation	2,581,662	2,671,905	2,631,234	-1.52%
Public Facilities	1,852,171	2,122,555	2,309,960	8.83%
Public Works	6,781,144	7,134,645	7,207,633	1.02%
Treasurer	774,217	803,680	882,536	9.81%
Sheriff's Office	2,057,910	2,158,830	2,156,620	-0.10%
Commonwealth's Attorney	1,209,612	1,239,115	1,332,608	7.55%
Commissioner of the Revenue	938,539	1,005,065	1,027,695	2.25%
Clerk of the Circuit Court	688,432	841,025	855,280	1.69%
City Council	234,518	226,380	244,680	8.08%
Clerk of Council	113,192	113,200	114,018	0.72%

## GENERAL FUND SUMMARY

Adopted General Fund Budget Summary				
	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	% Change
Courts	245,638	316,735	311,363	-1.70%
City Attorney	347,068	370,555	366,589	-1.07%
Regional Agencies	6,331,468	6,603,840	6,744,124	2.12%
Registrar	196,837	231,525	252,860	9.21%
Safety	101,453	111,005	117,465	5.82%
Insurance	746,208	901,700	901,000	-0.08%
Contributions to Other Agencies	474,232	475,185	493,748	3.91%
Contingency	0	496,885	500,000	0.63%
Attrition Savings	0	-242,650	-200,000	-17.58%
Other Transfers	658,672	611,000	627,310	2.67%
Transfer to Capital	1,968,195	2,000,000	2,506,400	25.32%
Transfer to Comprehensive Services A	675,275	675,275	675,275	0.00%
Transfer to Storm Water	0	0	125,500	100.00%
Transfer to Debt Service	7,693,819	7,303,040	7,352,306	0.67%
Transfer to Social Services	1,039,810	1,157,365	1,067,431	-7.77%
Transfer to Schools	<u>26,355,000</u>	<u>27,394,710</u>	<u>27,544,710</u>	0.55%
<b>Total</b>	<b>84,524,105</b>	<b>88,560,255</b>	<b>90,401,800</b>	<b>2.08%</b>

## ALL FUNDS SUMMARY

Adopted Budget Operating and Capital Budget Summary - All Funds				
	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget	% Change
<b>Revenue Sources</b>				
Local Sources	94,428,834	93,868,861	95,076,464	1.29%
State and Federal Revenues	32,199,183	31,306,404	33,009,086	5.44%
Bond Proceeds	9,546,567	20,027,500	11,280,000	-43.68%
Fund Balance	0	8,593,756	10,374,434	20.72%
Transfers from Other Funds	<u>35,662,841</u>	<u>39,928,775</u>	<u>40,703,422</u>	1.94%
<b>Total</b>	<b>171,837,425</b>	<b>193,725,296</b>	<b>190,443,406</b>	<b>-1.69%</b>
Total Net of Transfers	136,174,584	153,796,521	149,739,984	-2.64%
<b>Expenditures</b>				
General Fund	84,524,105	88,560,255	90,401,800	2.08%
<b>General Government Funds</b>				
Social Services Fund	4,822,866	5,286,060	5,260,232	-0.49%
Courthouse Maintenance	50,000	50,000	0	-100.00%
City Grants Fund	1,565,196	1,361,515	1,352,053	-0.69%
Regional Transportation	29,916	50,000	0	-100.00%
Forfeited Assets	230,974	0	0	0.00%
Prisoner Extradition	1,640	0	0	100.00%
Blight Abatement Fund	6,505	0	95,000	-
Storm Water Fund	0	0	210,500	-
Comprehensive Services Act Fund	1,824,840	1,928,470	1,874,432	-2.80%
Riparian Land Fund	31,199	81,085	76,282	-5.92%
<b>School Funds</b>				
Schools Operating Fund	39,882,093	41,127,218	42,120,900	2.42%
Schools Grants Fund	5,174,839	4,990,570	5,141,035	3.01%
<b>Enterprise Funds</b>				
Water Operation Fund	3,202,913	4,439,790	4,409,765	-0.68%
Wastewater Operating Fund	5,129,945	6,992,825	7,073,784	1.16%
Transit Fund	4,275,375	5,710,744	5,624,033	-1.52%
Parking Fund	448,935	685,620	781,000	13.91%
<b>Debt Service Funds</b>				
General Obligation Bond Fund	10,122,666	3,932,540	4,079,286	3.73%
Education Bond Fund	3,469,932	3,524,385	3,426,904	-2.77%

ALL FUNDS SUMMARY

<b>Adopted Budget Operating and Capital Budget Summary - All Funds</b>				
	<b>FY 2015 Actual</b>	<b>FY 2016 Budget</b>	<b>FY 2017 Budget</b>	<b>% Change</b>
<b>Capital Funds</b>				
School Capital Fund	387,265	13,284,000	8,522,000	-35.85%
Public Works Capital Fund	3,743,751	3,187,500	5,280,000	65.65%
Public Facilities Capital Fund	1,902,019	1,005,000	739,400	-26.43%
Public Safety Capital Fund	906,373	619,000	880,000	42.16%
Lighting and Sidewalk Projects	82,741	0	0	-
New Court Fund	6,562,944	0	250,000	-
Water Improvement Fund		3,448,219	1,800,000	-47.80%
Wastewater Improvement Fund		3,460,500	1,045,000	-69.80%
	<b>178,379,032</b>	<b>193,725,296</b>	<b>190,443,406</b>	
<b>Fiscal Agency Funds</b>				
<i>Economic Development Authority</i>	<i>287,057</i>	<i>30,000</i>	<i>30,000</i>	
<i>RAOOY</i>	<i>646,541</i>	<i>1,252,424</i>	<i>1,290,480</i>	
<i>RRJA</i>	<i>1,344,497</i>	<i>1,598,082</i>	<i>1,627,726</i>	
<i>Special Welfare Fund</i>	<i>24,637</i>	<i>0</i>	<i>0</i>	
<i>Court Services Unit</i>	<i>260,412</i>	<i>250,288</i>	<i>236,571</i>	
<i>Celebrate Virginia CDA Fund</i>	<i>680,829</i>	<i>1,951,836</i>	<i>1,951,836</i>	

GENERAL FUND REVENUE SUMMARY TABLE

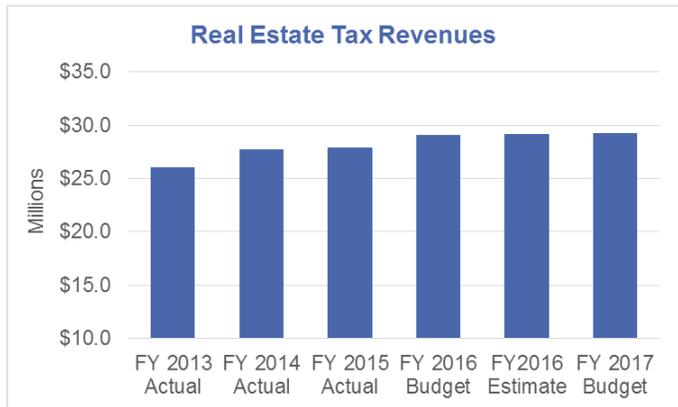
	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2015 Actual	FY 2016 Adopted	FY 2017 Adopted	Change FY 2016 - FY 2017
<b>Real Property Tax</b>	\$ 25,457,978	\$ 26,007,690	\$ 27,701,305	\$ 27,910,877	\$ 29,065,500	\$ 29,265,500	0.69%
<b>Sales Tax</b>	10,840,598	10,663,183	11,070,000	10,780,677	11,070,000	11,070,000	0.00%
<b>Meals Tax</b>	9,657,796	9,752,120	9,850,000	10,115,765	9,950,000	10,450,000	5.03%
<b>Lodging Tax</b>	1,204,854	1,149,906	1,200,000	1,329,542	1,375,000	1,395,000	1.45%
<b>Personal Property Tax</b>	7,813,317	7,994,712	8,035,900	8,244,313	8,035,900	8,310,000	3.41%
<b>PPTRA</b>	1,728,833	1,728,833	1,728,800	1,728,833	1,728,800	1,725,000	-0.22%
<b>Business License Tax</b>	5,957,668	5,599,840	5,655,000	5,899,490	5,665,000	5,830,000	2.91%
<b>Street Maintenance</b>	2,403,259	2,536,983	2,440,000	2,606,744	2,550,000	2,750,000	7.84%
<b>Other State &amp; Federal Aid</b>	2,075,001	2,205,765	2,139,025	2,249,044	2,131,850	2,265,100	6.25%
<b>Law Enforcement Assistance</b>	742,358	778,544	778,545	754,854	755,000	780,000	3.31%
<b>Telecommunication Sales Tax</b>	1,832,272	1,787,261	1,825,000	1,784,556	1,795,000	1,750,000	-2.51%
<b>Consumer Utility Tax</b>	1,795,046	1,844,379	1,680,000	1,856,992	1,800,000	1,825,000	1.39%
<b>Other</b>	8,279,865	8,354,781	8,544,215	9,476,475	8,754,705	8,577,400	-2.03%
<b>Transfers</b>	1,085,400	585,000	635,000	635,000	663,500	711,500	7.23%
<b>Fund Balance</b>	-	-	3,233,275	-	3,220,000	3,697,300	14.82%
<b>Total</b>	<b>\$ 80,874,244</b>	<b>\$ 80,988,997</b>	<b>\$ 86,516,065</b>	<b>\$ 85,373,162</b>	<b>\$ 88,560,255</b>	<b>\$ 90,401,800</b>	<b>2.08%</b>

## GENERAL FUND REVENUE DISCUSSION & ANALYSIS

The following Discussion and Analysis will highlight some of the major developments for certain revenue sources in the General Fund.

### Real Estate Taxes

The City's largest revenue source is the real property tax. As a result of a general real estate reassessment that took place during 2016, the overall taxable value is expected to increase by 8.2% with residential properties increasing 14.7%. (Please note, the results of the reassessment will not be final until all appeals are heard in the fall of 2016.) City Council set an "equalized" tax rate of \$0.77 per \$100 of valuation. This "equalized" tax rate will generate a tax levy equivalent to the FY 2016 tax rate of \$0.82 per \$100 of valuation.



The FY 2017 forecast estimates \$25 million of new construction. Based on these forecasts, Real estate tax revenue is estimated at **\$29,265,500**, a 0.69% increase over FY 2016.

Real Estate Tax Rate		
FY 2013	\$0.74	Re-assessment
FY 2014	\$0.74	
FY 2015	\$0.79	
FY 2016	\$0.82	
FY 2017	\$0.77	Re-Assessment

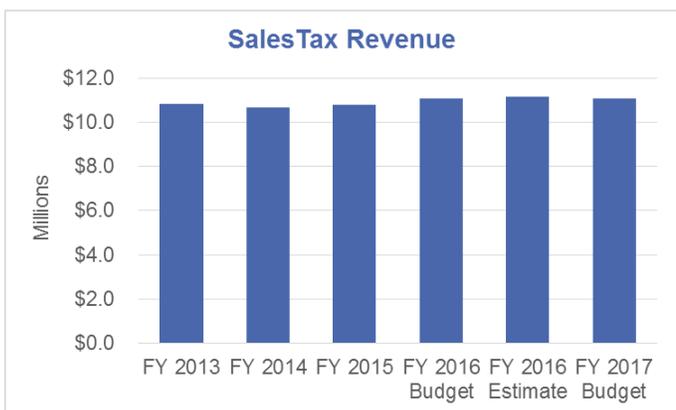
The forecast for delinquent real estate tax collections remains constant \$450,000 when compared to the FY 2016 budget.

*Public Service Corporation – Real Estate Taxes* - Unlike the most property in the City, several companies (known as Public Service Corporations) are exempt from the process of the general property re-assessment. These companies, which include utilities and railroads, have assessments of value done by the State Corporation Commission on a statewide basis, with the results given to localities for real estate tax billing in August of every year for the upcoming calendar year. The values are also discounted to the localities' current assessment to value ratio that is calculated by the Department of Taxation. There is a limited amount of business personal property owned by the Public Service Corporations that is sited and taxed by the City, based upon values provided by the state. The values provided by the state are then taxed by the City using the City's tax rates for the entire locality. The forecast for FY 2017 is **\$800,000**, equal to the forecast for FY 2016.

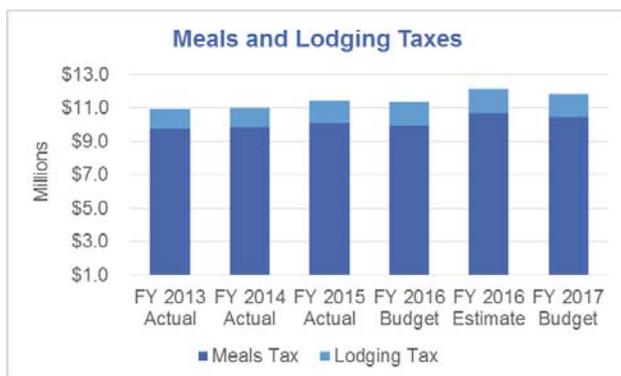
### Sales Taxes

The Commonwealth of Virginia allows a local option sales tax of 1%, which is collected along with the state sales tax of 4.3% and remitted to the localities by the state Department of Taxation, based upon the location of the sale. Sales taxes, meals taxes, and BPOL taxes all fluctuate with the City's economic conditions.

The City's sales tax collections flattened after over a decade of decline. The FY 2017 budget of \$11.07 million is level with the FY 2016 budget and FY 2016 preliminary estimates of \$11.15 million. Although this is still less than the \$11.5 million in revenues received in FY 2004. The overall lower levels in collection can be attributed to overall economic conditions, but are also as a result of increased regional competition. Collections at this level are anticipated to be the 'new normal' in terms of sales tax revenue for the City.



Meals and Lodging Tax

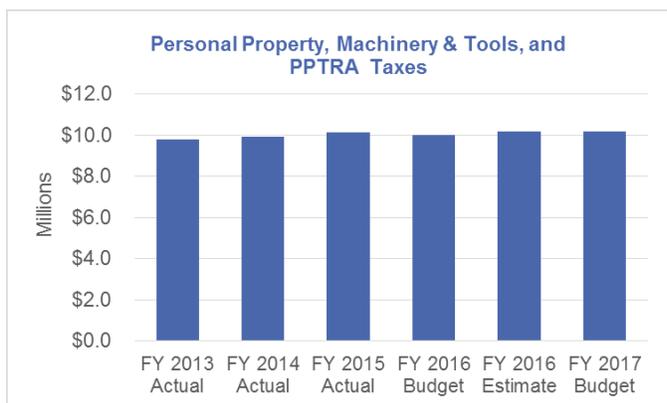


Tax collections for the City's Meals Tax and Lodging Tax have been strong over the past few years. This City is fortunate to have a strong base of successful restaurants. This is being driven by an increased number of restaurants as well as increases in consumer demand. Meal Tax collections are budgeted at \$10.45 million in FY 2017, an increase of 5% over the FY 2016 budget of \$9.95 million. Although a 5% increase, the FY 2017 budget is less than the revenue estimates for FY 2016 of \$10.69 million. The Lodging Tax budget for

FY 2017 of \$1.39 million reflects modest growth of 1.45% over the FY 2016 budget of \$1.37 million. Actual collections in FY 2016 are estimated at \$1.43 million.

Personal Property, Machinery & Tools, & PPTRA (Personal Property Tax Relief Act)

Tangible personal property, such as cars, trucks, trailers, and boats, are subject to the City's Personal Property Tax. Unlike the real estate tax, personal property taxes are assessed and billed on a calendar year basis. The tax rate remains the same for FY 2017 at \$3.40 per \$100 in assessed value.



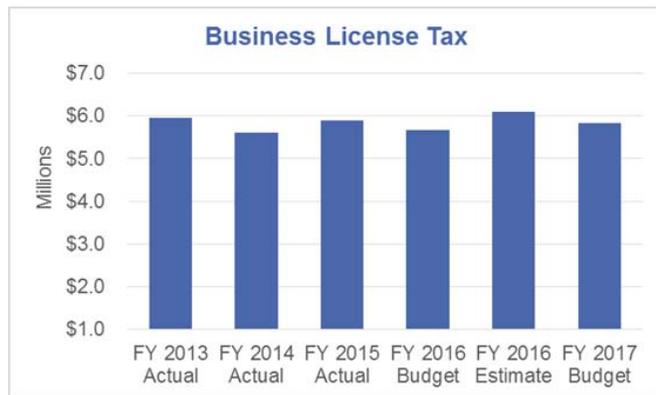
The City also receives Machinery & Tools taxes from industries and businesses located in the City. The Machinery & Tools tax is a property tax on certain classes of business property used for manufacturing, mining, water well drilling, processing and re-processing, radio or television broadcasting, dairy, and laundry or dry cleaning. This property is assessed separately from regular business personal property under state law. The tax rate for machinery and tools is \$.80 per \$100 of value.

Under the state’s Personal Property Tax Relief Act, the City will receive a set grant to be used for Personal Property Tax Relief. The rate of relief must now be set by the City every year, and is calculated by the Commissioner of the Revenue and approved by the City Council. In CY 2016, the rate was set at 36% which is the same rate for CY 2014 and CY 2015.

Overall these revenues are expected to experience modest growth. The FY 2017 budget of \$8.47 million for personal property tax is an increase of 2.4% over the FY 2016 budget. The PPTRA grant amount is set by the state and is budgeted at \$1.7 million in FY 2017, on par with FY 2016. However, the FY 2017 budget of \$160,500 is a decrease of \$75,000 based on current collection trends.

**Business License Tax**

Businesses operating in the City are required to obtain a business license. This license must be renewed every year. The business license tax is based on the gross receipts in the prior calendar year. The vast majority of revenues are received in March.



The FY 2017 budget forecast of \$5.83 million is a 2.9% increase over the FY 2016 budget of \$5.66 million. Revenues from this source fluctuate from year to year based on business activity. Although the FY 2017 forecast is an increase over FY 2016 budget, it is less than the estimated collections for FY 2016 of \$6.1 million.

**Consumer Utilities Tax and Telecommunications Sales Tax**

In FY 2007, the City began receiving the Telecommunications Sales Tax. The Telecommunications Sales Tax replaced the following taxes: Cable Franchise Fees, Consumer Utility Taxes on landline and wireless telephone service, and the local E-911 tax. The statewide sales tax begins to tax services that were heretofore not taxed, including satellite television, paging services, and Voice-over Internet Protocol (VOIP) telephone service. The Consumer Utility Taxes is for electric and natural gas services.

Budget forecasts for FY 2017 reflect current collection trends. As a result telecommunication revenues are forecast to decline by 2.5%. Consumer utility tax is forecast to increase 1.4%.

Consumer Utilities and Telecommunications Sales Tax Revenues						
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Budget	FY 2016 Estimate	FY 2017 Budget
Consumer Utilities Tax	1,844,379	1,680,000	1,856,992	1,800,000	1,810,910	1,825,000
Telecommunications Sales Tax Revenue	<u>1,832,272</u>	<u>1,787,261</u>	<u>1,825,000</u>	<u>1,784,556</u>	<u>1,724,960</u>	<u>1,725,000</u>
<b>TOTAL</b>	<b>3,676,651</b>	<b>3,467,261</b>	<b>3,681,992</b>	<b>3,584,556</b>	<b>3,535,870</b>	<b>3,550,000</b>

Intergovernmental Revenues

The intergovernmental revenues for the General Fund consist almost exclusively of state-shared rather than federal revenues. The City obtains budget estimates for some revenue forecasts from the state – for example, for the law enforcement assistance funds commonly known as the “HB 599” funds. In addition, the City also forecasts Street Maintenance payments based upon a combination of historical trends and additions to the lane mileage for new streets or roads. Street Maintenance payments constitute the largest source of intergovernmental revenue in the General Fund, as the Virginia Department of Transportation shares maintenance funds with the City for the maintenance of streets and roads on a per-lane mile basis.

The City also receives state funds to support costs for the City’s constitutional officers, which perform duties both for the City and for the state. The City’s constitutional officers include the Commissioner of the Revenue, the Treasurer, the Commonwealth’s Attorney, the Sheriff, and the Clerk of the Circuit Court. For the purposes of this table, the Voter Registrar and the Medical Examiner function are also included.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted	FY 2016 Estimated	FY 2017 Adopted
Street Maintenance	2,403,259	2,536,983	2,606,744	2,550,000	2,710,907	2,750,000
Shared Expenses (Constitutional Officers)	1,578,182	1,655,794	1,699,171	1,648,600	1,745,687	1,745,000
Law Enforcement Assistance (HB 599)	742,358	778,544	754,854	755,000	778,544	780,000
Other State Aid	461,314	512,397	510,592	443,250	528,707	487,100
Federal Aid	35,505	37,574	39,281	40,000	415,585	33,000
Total Intergovernmental	5,220,618	5,521,292	5,610,642	5,436,850	6,179,430	5,795,100

Transfers from Other Funds

The revenues in the FY 2017 Adopted Budget includes the transfers from other funds to the General Fund totaling \$711,500. A transfer of \$279,250 from the Water Utility Fund and \$334,250 from the Wastewater Utility Fund are related to overhead. In addition there is a \$38,000 transfer from the special revenue fund and \$60,000 from the Courthouse Maintenance Fund.

Use of Fund Balances

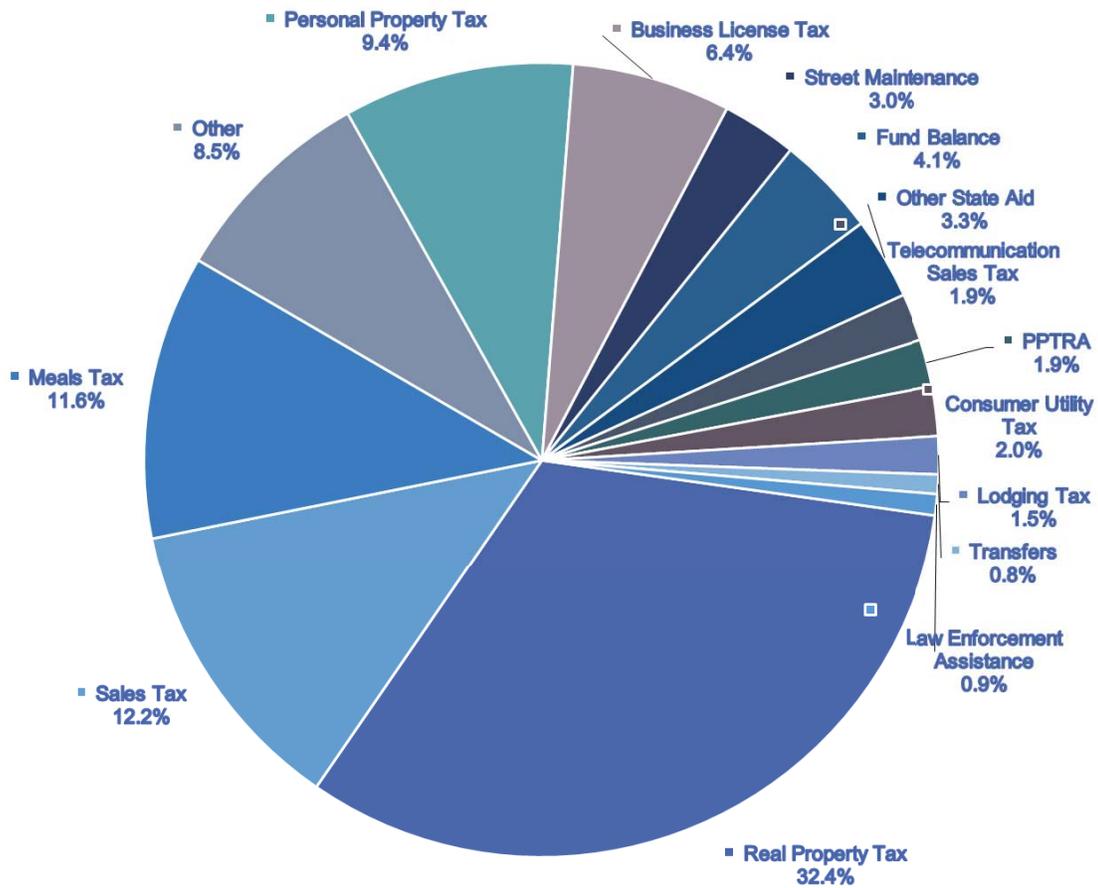
In order to balance the FY 2017 budget, the City budgeted \$3,697,300 of fund balance. Of this amount, \$2,506,400 is Assigned Fund Balance related to capital projects. The remaining \$1,190,900 of budgeted fund balance is unassigned. The balance will be used to fund the \$500,000 included in the budget as contingency. The remaining \$690,900 will be used to fund debt service.

\$ Millions	Total Sources	Total Uses	Change in Fund Balance	Total Fund Balance
FY 2013 Actual	\$ 80.9	\$ 79.2	\$ 1.7	\$ 27.6
FY 2014 Actual	\$ 81.0	\$ 81.2	\$ (0.2)	\$ 27.3
FY 2015 Actual	\$ 85.4	\$ 84.6	\$ 0.9	\$ 27.3
FY 2016 Estimates	\$ 87.7	\$ 90.5	\$ (2.7)	\$ 24.6
FY 2017 Budget	\$ 86.7	\$ 90.4	\$ (3.7)	\$ 20.9

The FY 2016 estimates are preliminary, unaudited figures. The FY 2016 Adopted Budget use of fund balance was \$3.22 million. The

actual usage was \$2.7 million. Fund balance was used to support capital expenditure and a \$1 million contribution to the OPEB Trust. The total balance includes non-spendable, committed and assigned balances. For FY 2015 the unassigned General Fund Balance was approximately \$21 million.

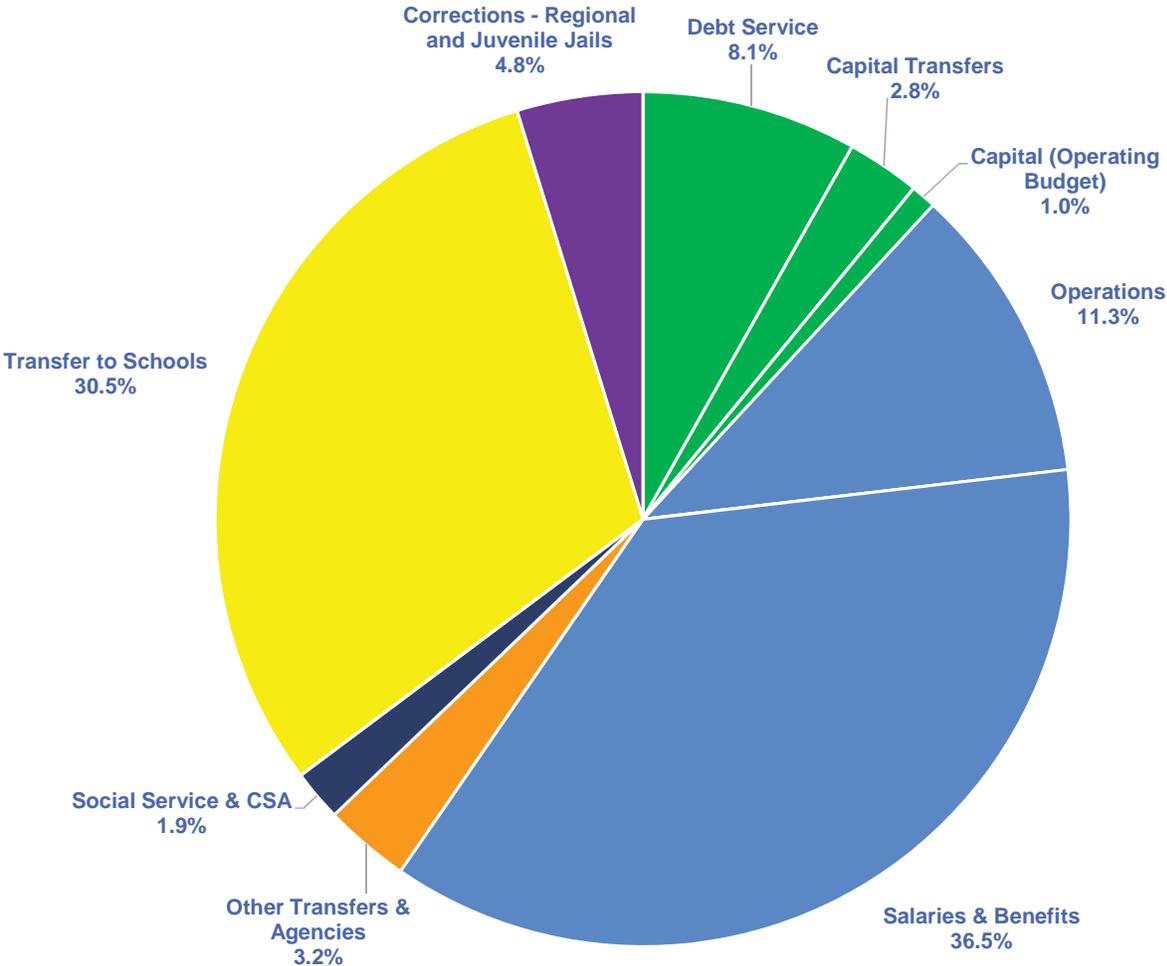
Overall, the City anticipates an increase of 2.08% in General Fund revenues.



General Fund Expenditures by Category

Expenditures	FY14 Actual	FY15 Adopted Budget	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Change FY 2016 - FY2017
Salaries & Wages	\$ 19,813,320	\$ 21,021,904	\$ 20,909,493	\$ 21,945,335	\$ 21,983,434	0.17%
Fringe Benefits	\$ 9,045,923	\$ 10,528,816	\$ 9,854,477	\$ 10,603,635	\$ 10,972,714	3.48%
Purchased Services	\$ 2,776,424	\$ 3,029,260	\$ 2,724,380	\$ 3,510,630	\$ 3,831,138	9.13%
Util, Communications Rentals, Etc.	\$ 2,370,648	\$ 2,507,080	\$ 2,327,517	\$ 2,501,910	\$ 2,580,718	3.15%
Travel & Training	\$ 162,832	\$ 170,245	\$ 190,218	\$ 196,580	\$ 197,230	0.33%
Other Non-Personal	\$ 1,570,311	\$ 1,474,970	\$ 1,530,335	\$ 1,474,790	\$ 1,615,112	9.51%
Dues & Memberships	\$ 55,896	\$ 61,445	\$ 55,912	\$ 67,445	\$ 67,945	0.74%
Materials & Supplies	\$ 1,928,773	\$ 1,989,025	\$ 1,869,256	\$ 1,945,700	\$ 1,901,920	-2.25%
Joint Operations	\$ 5,267,795	\$ 5,820,740	\$ 5,690,342	\$ 6,058,605	\$ 6,138,412	1.32%
Capital Outlay	\$ 1,012,272	\$ 1,136,015	\$ 945,107	\$ 825,000	\$ 869,245	5.36%
Transfers*	\$ 37,185,884	\$ 38,776,566	\$ 38,427,068	\$ 39,430,625	\$ 40,243,932	2.06%
<b>Total Expenditures</b>	<b>\$ 81,190,077</b>	<b>\$ 86,516,065</b>	<b>\$ 84,524,105</b>	<b>\$ 88,560,255</b>	<b>\$ 90,401,800</b>	<b>2.08%</b>

General Fund Expenditures by Category



General Fund Expenditures by Department

Expenditures	FY14 Actual	FY15 Adopted Budget	FY15 Actual	FY16 Adopted Budget	FY17 Adopted Budget	Change FY 2016 - FY2017
<b>City Departments</b>						
City Manager's Office	664,428	701,280	676,443	705,080	717,813	1.81%
Community Planning & Building	1,414,664	1,628,975	1,548,865	1,702,620	1,603,575	-5.82%
Economic Development	916,026	996,728	960,284	1,121,845	1,047,045	-6.67%
Fire	5,522,358	5,994,477	5,951,043	6,226,175	6,674,403	7.20%
Fiscal Affairs	738,702	786,905	709,816	885,935	888,864	0.33%
Human Resources	318,022	349,810	356,879	366,095	456,457	24.68%
Information Technology	1,073,189	1,136,380	1,113,942	1,304,860	1,313,818	0.69%
Police	8,688,476	9,147,746	9,141,761	9,525,075	9,551,481	0.28%
Parks & Recreation	2,444,355	2,642,605	2,581,662	2,671,905	2,631,234	-1.52%
Public Facilities	1,931,062	2,130,973	1,852,171	2,122,555	2,309,960	8.83%
Public Works	6,570,446	7,297,980	6,781,144	7,134,645	7,207,633	1.02%
Safety	90,862	103,985	101,453	111,005	117,465	5.82%
<b>Constitutional Officer</b>						
Treasurer	768,967	797,787	774,217	803,680	882,536	9.81%
Sheriff's Office	1,842,217	2,101,085	2,057,910	2,158,830	2,156,620	-0.10%
Commonwealth's Attorney	1,147,213	1,229,286	1,209,612	1,239,115	1,332,608	7.55%
Commissioner of the Revenue	907,347	994,220	938,539	1,005,065	1,027,695	2.25%
Clerk of the Circuit Court	657,801	792,622	688,432	841,025	855,280	1.69%
<b>Other</b>						
City Council	199,419	209,850	234,518	226,380	244,680	8.08%
Clerk of Council	106,496	107,705	113,192	113,200	114,018	0.72%
Courts	230,448	262,805	245,638	316,735	311,363	-1.70%
City Attorney	379,876	367,742	347,068	370,555	366,589	-1.07%
Regional Agencies	5,993,548	6,426,030	6,331,468	6,603,840	6,756,687	2.31%
Registrar	223,248	217,252	196,837	231,525	252,860	9.21%
Insurance	707,523	872,990	746,208	901,700	901,000	-0.08%
Contributions to Other Agencies	503,055	472,280	474,232	475,185	481,185	1.26%
<b>Transfers and Contingency</b>						
Contingency	-	622,136	-	496,885	500,000	0.63%
Attrition Savings	-	(250,000)	-	(242,650)	(200,000)	-17.58%
Other Transfers	696,029	610,195	658,672	611,000	627,310	2.67%
Transfer to Capital	1,465,000	1,919,795	1,968,195	2,000,000	2,506,400	25.32%
Transfer to Comp Services Act	792,320	675,275	675,275	675,275	675,275	0.00%
Transfer to Storm Water	-	-	-	-	125,500	100.00%
Transfer to Debt Service	7,180,310	7,774,355	7,693,819	7,303,040	7,352,306	0.67%
Transfer to Social Services	1,011,670	1,039,810	1,039,810	1,157,365	1,067,431	-7.77%
Transfer to Schools	26,005,000	26,355,000	26,355,000	27,394,710	27,544,710	0.55%
<b>Total Expenditures</b>	<b>\$ 81,190,077</b>	<b>\$ 86,516,065</b>	<b>\$ 84,524,105</b>	<b>\$ 88,560,255</b>	<b>\$ 90,401,800</b>	<b>2.08%</b>

General Fund Expenditure by Department

