




## City Council Staff Report

**Subject/Title:** Response to Council Questions  
**Author:** Patrick A. Duhaney, City Manager   
**Department(s):** Budget and Management Services  
**Date:** March 25, 2022  
**Type of Item:** Informational – City Council Only

### Summary

To date, we have received a total of 19 City Council questions related to the Proposed FY 2022-23 Resource Management Plan. Attached are the responses to four of these questions that have been received. Also provided is a full list of City Council questions received to date.

Questions and responses will be posted at the end of each week. To view this information online, please visit the [Council Questions page](#). If you have any additional questions that you would like answered, please contact me or Kevin Chatellier.

### Attachments

- Responses to Council Questions
- Council Questions Master list

**FY 2022-23 Virginia Beach Budget**  
**Response to Council Questions**

**Question Number:** 2

**Question:** What does hold harmless mean in regard to the “Hold Harmless Dedication” in the School Funding Formula?

**Date Requested:** 3/22/2022

**Requested By:** Guy Tower

**Department:** Budget and Management Services

**Response:** This dedication holds the Revenue Sharing Formula number to \$484.5 million, which is the same amount published in the Five-Year Forecast last November and included in the School Board’s FY 2022-23 Proposed Budget adopted on March 8, 2022. Without this dedication, schools would receive \$506M which is \$22M above baseline need with no known need for additional appropriation.

The “Hold Harmless Dedication” of \$22 million allows for the redirection of General Fund revenues, beginning in FY23, to defray 1.8¢ of the Real Estate tax increase necessary to support the Flood Protection Program Bond Referendum debt service (\$12.3 million) and provides the City with resources to maintain critical core functions such as Emergency Medical Services, Centralized Booking at the Correctional Center, continued support of the body worn camera program, etc.

As a point of clarification, as proposed this dedication would be effective July 1 and would only apply to FY 2022-23 revenue estimates. This Hold Harmless dedication would not withhold revenue due to schools as a result of overperformance in current year FY 2021-22. When City revenue projections for FY 2021-22 were updated (as they generally are mid-year) and the Revenue Sharing Formula was applied, the Schools’ portion would be \$22.7 million more than what has been budgeted for this year. Again, as proposed the Hold Harmless dedication would not withhold this current year revenue from schools. Typically, this amount is finalized once the books are closed for the fiscal year and Schools are provided with a true-up calculation for their portion of any over realized revenue. This over realized revenue would need to be requested by schools as a part of the Reversion process next fall prior to being appropriated.

**FY 2022-23 Virginia Beach Budget  
Response to Council Questions**

**Question Number:** 4

**Question:** Is the \$22 million in estimated over realized General Fund revenue in FY 2021-22 appropriated as an expenditure in FY 2022-23 to Virginia Beach City Public Schools?

**Date Requested:** March 22, 2022

**Requested By:** Councilman Moss

**Department:** Budget and Management Services

**Response:** In total, Budget and Management Services estimates that the General Fund will over realize budgeted revenues in the current year by \$50.1 million. Of this amount, \$48.6 million is the result of general government revenues that are included within the adopted City/School Revenue Sharing Formula.

Included on page 64 of the FY 2022-23 Proposed Executive Summary, and attached for your convenience, is the estimated fund balance of the General Fund for June 30, 2022. It is estimated that the fund balance will be 9.15%, within the policy of 8-12%. Shown as a reservation of fund balance (highlighted yellow) is \$22.7 million for the "Schools' Share of Over Realized General Government Revenues," per sections 5 and 6 of the Revenue Sharing Formula.

*5.1. If, at the end of the fiscal year, the Actual Local Tax Revenues exceed the Budgeted Local Tax Revenues, the amount of excess revenue will be subject to the same treatment as similar revenues in the budget process for the immediately preceding fiscal year. However, any excess revenue is first subject to the General Fund Balance Reserve Policy. If such excess funds are not required for the General Fund Balance Reserve Policy, the School Board may request that such funds be appropriated at the same time as the appropriation of reversion funds.*

*6.3.4. The Schools' Office of Budget Development will confer with Budget and Management Services to verify that there is sufficient fund balance in the General Fund to meet the City Council Fund Balance Policy. If there is insufficient fund balance according to the Fund Balance Policy, the City Manager shall notify the Superintendent of this condition.*

Just for further clarification these revenues are placed as an estimated reservation and are not reflected as an appropriation as a part of the Virginia Beach City Public Schools proposed FY 2022-23 Budget.

# ESTIMATED GENERAL FUND BALANCE

## Projection of General Fund Balance

At June 30, 2022

<b>Beginning Fund Balance at July 1, 2021*</b>	<b>\$129,697,091</b>
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Add: FY 2021-22 General Fund Revenues

Budgeted Revenues

\$1,234,874,374

Revenue Revision

\$50,083,825

1,284,958,199

<b>Total Fund Balance and Revenues</b>	<b>\$1,414,655,290</b>
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Less:

Operating Expenditures

\$623,592,621

Debt Service

\$53,684,568

Pandemic Relief

7,177,181

School Operations\*\*

456,886,835

Other Transfers\*\*

60,621,758

1,201,962,963

<b>Total Projected Fund Balance at June 30, 2022</b>	<b>\$212,692,327</b>
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Less: Anticipated Uses of Fund Balance:

Loans, Advances, and Inventory

\$10,382,972

Encumbrances and Carryforwards

10,000,000

General Fund Use for CSB

2,901,470

Schools Share of Over Realized General Government Revenues

22,712,938

Human Services

250,000

Pembroke Six Remodel

522,483

Camp Pendelton- Water & Sewer

682,718

CIP 100529 Elbow Road Extended II-B & 100381 Shore Drive Corridor Improvements Phase

12,280,218

FY 2022-23 Capital Budget (General Fund)

29,932,447

89,665,246

<b>Total Estimated Unassigned Fund Balance at June 30, 2022</b>	<b>\$123,027,081</b>
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### Calculation of Unassigned General Fund Balance

<b>Projected FY 2022-23 General Fund Revenues***</b>	<b>\$1,344,978,262</b>
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<b>Unassigned Fund Balance as a percentage of FY 2022-23 Revenues</b>	<b>9.15%</b>
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Notes:

\*The total General Fund balance reported in the FY 2021 Annual Comprehensive Financial Report was \$349,491,284. This included \$10,749,308 for the School Reserve Fund and \$1,438,760 in Trust and Gift funds that are reported with the General Fund in the Annual Comprehensive Financial Report but not included in the number above.

\*\* Reflects full transfer of budgeted amounts

\*\*\* Net of Fund Balance Usage

**FY 2022-23 Virginia Beach Budget  
Response to Council Questions**

**Question Number:** 5

**Question:** Can Council receive an itemized list of the grant funded items?

**Date Requested:** 3/22/2022

**Requested By:** John Moss

**Department:** Budget and Management Services

**Response:** This question was asked in the context of whether or not the School Proposed Operating Budget for FY 2022-23 included any federal funding related to the Elementary and Secondary School Emergency Relief (ESSER) Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP/ARPA) Act awards. The attached file includes two pages from the Virginia Beach City Public Schools (VBCPS) Proposed Budget for next fiscal year with the budgeted revenue and expenditures related to these federal awards highlighted for reference. In total, the amounts being budgeted for each are as follows:

CARES ESSER	\$1,127,235
CRRSA	\$9,510,337
ARPA	\$77,714,107
Total:	\$88,351,679

**CATEGORICAL GRANTS AND OTHER FUNDS REVENUE**

	Local	Fund Balance	State	Federal	Transfer(s) from Other Funds	Total
Adult Basic Education	-	-	-	307,573	54,277	361,850
ARP Homeless I	-	-	-	30,000	-	30,000
ARP Homeless II	-	-	-	85,405	-	85,405
ARPA ESSER III	-	-	-	73,874,131	-	73,874,131
CARES Act ESSER	-	-	-	933,927	-	933,927
CARES Act ESSER - Cleaning/Sanitizing Supplies	-	-	-	1,682	-	1,682
CARES Act ESSER - Facilities Upgrade/Protective Equipment	-	-	-	967	-	967
CARES Act ESSER - Instructional Delivery Support	-	-	-	4,731	-	4,731
CARES Act ESSER - Social-Emotional Universal Screener	-	-	-	674	-	674
CARES Act ESSER - Special Education Services and Supports	-	-	-	185,254	-	185,254
CARES Act GEER - VISION	-	-	-	1,177,395	-	1,177,395
Carl D. Perkins Vocational and Technical Education Act	-	-	-	867,475	-	867,475
CRRSA Act ESSER II	-	-	-	9,510,337	-	9,510,337
DoDEA Spanish Immersion	-	-	-	560,969	-	560,969
McKinney-Vento Homeless Assistance Act	-	-	-	118,071	-	118,071
Preschool Incentive IDEA Section 619	-	-	-	892,573	-	892,573
Title I, Part A	-	-	-	13,734,172	-	13,734,172
Title I, Part D - Subpart 1	-	-	-	108,271	-	108,271
Title I, Part D - Subpart 2	-	-	-	354,548	-	354,548
Title II, Part A	-	-	-	2,067,866	-	2,067,866
Title III, Part A - Language Acquisition	-	-	-	313,293	-	313,293
Title IV, Part A - Student Support and Academic Enrichment	-	-	-	1,100,577	-	1,100,577
Title IV, Pell	-	-	-	50,060	-	50,060
Title VI-B IDEA Section 611	-	-	-	20,492,296	-	20,492,296
Title VI-B IDEA Section 611 ARP	-	-	-	3,470,796	-	3,470,796
Title VI-B IDEA Section 619 ARP	-	-	-	253,775	-	253,775
<b>Federal Grants Total</b>	-	-	-	<b>130,496,818</b>	<b>54,277</b>	<b>130,551,095</b>
Algebra Readiness Initiative	-	-	2,112,733	-	472,630	2,585,363
Career and Tech Education State Equipment Allocation	-	-	69,452	-	-	69,452
Career and Tech Education Special State Equipment Allocation	-	-	57,113	-	-	57,113
Career Switcher New Teacher Mentor Program	-	-	28,200	-	-	28,200
Early Intervention Reading Initiative (PALS)	-	-	4,907,856	-	2,390,425	7,298,281
General Adult Education	-	-	30,993	-	-	30,993
Industry Certification Examinations	-	-	60,847	-	-	60,847
Industry Certification STEM-H	-	-	22,849	-	-	22,849
ISAEF	-	-	65,363	-	-	65,363
Jail Education Program	-	-	330,175	-	-	330,175
Juvenile Detention Home	-	-	1,757,957	-	-	1,757,957
National Board Certification Incentive Award	-	-	328,334	-	-	328,334
New Teacher Mentor Program	-	-	34,768	-	-	34,768
Positive Behavior Interventions & Supports	-	-	41,980	-	-	41,980
Project Graduation	-	-	123,710	-	-	123,710
Race to GED	-	-	65,191	-	-	65,191
School Security Equipment	-	-	75,181	-	25,060	100,241
Technology Initiative	-	-	7,527,900	-	436,400	7,964,300
Virginia Preschool Initiative (VPI)	-	-	4,009,038	-	2,995,232	7,004,270
Workplace Readiness	-	-	14,836	-	-	14,836
<b>State Grants Total</b>	-	-	<b>21,664,476</b>	-	<b>6,319,747</b>	<b>27,984,223</b>
Hampton Roads Workforce Council - ALC	142,630	-	-	-	-	142,630
Hampton Roads Workforce Council - STEM (ISY)	100,000	-	-	-	-	100,000
Hampton Roads Workforce Council - STEM (OSY)	160,000	-	-	-	-	160,000
Reserve for Contingency	7,200,000	-	-	-	-	7,200,000
<b>Other Grants Total</b>	<b>7,602,630</b>	-	-	-	-	<b>7,602,630</b>
<b>Categorical Grants Total</b>	<b>7,602,630</b>	-	<b>21,664,476</b>	<b>130,496,818</b>	<b>6,374,024</b>	<b>166,137,948</b>
Athletics	504,000	-	-	-	4,974,274	5,478,274
Cafeterias	12,539,445	1,746,509	550,000	23,923,701	-	38,759,655
Cell Tower Technology	516,000	284,000	-	-	-	800,000
Equipment Replacement	-	372,300	-	-	-	372,300
Instructional Technology	-	560,840	-	-	-	560,840
Textbooks	56,483	1,859,296	4,983,453	-	-	6,899,232
Vending Operations	63,000	6,000	-	-	-	69,000
<b>Other Funds Total</b>	<b>13,678,928</b>	<b>4,828,945</b>	<b>5,533,453</b>	<b>23,923,701</b>	<b>4,974,274</b>	<b>52,939,301</b>
<b>Categorical Grants and Other Funds Total</b>	<b>21,281,558</b>	<b>4,828,945</b>	<b>27,197,929</b>	<b>154,420,519</b>	<b>11,348,298</b>	<b>219,077,249</b>

ATTACHMENT: Question 5 (continued)

**CATEGORICAL GRANTS AND OTHER FUNDS EXPENDITURES**

	Personnel Services	Fringe Benefits	Purchased Services	Other Charges	Materials and Supplies	Capital Outlay	Land Structures & Improvements	Total
Adult Basic Education	239,429	89,902	-	-	32,519	-	-	361,850
ARP Homeless I	-	-	-	30,000	-	-	-	30,000
ARP Homeless II	45,000	14,969	5,000	-	20,436	-	-	85,405
ARPA ESSER III	34,365,174	4,499,290	17,681,930	920,000	14,267,737	260,000	1,880,000	73,874,131
CARES Act ESSER	129,010	534,640	6,957	11,458	244,178	7,594	90	933,927
CARES Act ESSER - Cleaning/Sanitizing Supplies	-	-	-	-	1,682	-	-	1,682
CARES Act ESSER - Facilities Upgrade/Protective Equipment	-	-	-	-	967	-	-	967
CARES Act ESSER - Instructional Delivery Support	3,622	277	98	-	734	-	-	4,731
CARES Act ESSER - Social-Emotional Universal Screener	-	-	462	-	212	-	-	674
CARES Act ESSER - Special Education Services and Supports	165,813	12,685	5,000	-	1,756	-	-	185,254
CARES Act GEER - VISION	-	-	1,500	-	1,175,895	-	-	1,177,395
Carl D. Perkins Vocational and Technical Education Act	25,269	1,933	208,355	104,462	373,823	153,633	-	867,475
CRRSA Act ESSER II	6,651,398	508,832	450,107	400,000	1,500,000	-	-	9,510,337
DoDEA Spanish Immersion	180,169	53,178	109,124	179,000	39,498	-	-	560,969
McKinney-Vento Homeless Assistance Act	52,137	3,988	-	13,000	48,946	-	-	118,071
Preschool Incentive IDEA Section 619	622,480	228,418	19,213	7,400	15,062	-	-	892,573
Title I, Part A	8,636,962	3,105,472	568,853	221,901	1,200,984	-	-	13,734,172
Title I, Part D - Subpart 1	89,429	6,842	-	-	-	12,000	-	108,271
Title I, Part D - Subpart 2	207,126	68,670	7,664	-	71,088	-	-	354,548
Title II, Part A	1,376,825	546,269	133,339	-	11,433	-	-	2,067,866
Title III, Part A - Language Acquisition	169,148	52,117	9,332	15,339	67,357	-	-	313,293
Title IV, Part A - Student Support and Academic Enrichment	372,305	148,316	306,338	35,305	238,313	-	-	1,100,577
Title IV, PELL	-	-	60	10,000	40,000	-	-	50,060
Title VI-B IDEA Section 611	13,597,788	6,459,389	432,119	3,000	-	-	-	20,492,296
Title VI-B IDEA Section 611 ARP	1,498,348	114,624	72,726	-	1,785,098	-	-	3,470,796
Title VI-B IDEA Section 619 ARP	-	-	5,463	9,300	239,012	-	-	253,775
<b>Federal Grants Total</b>	<b>68,427,432</b>	<b>16,449,811</b>	<b>20,023,640</b>	<b>1,960,165</b>	<b>21,376,730</b>	<b>433,227</b>	<b>1,880,090</b>	<b>130,551,095</b>
Algebra Readiness Initiative	1,340,349	102,539	824,625	-	317,850	-	-	2,585,363
Career and Tech Education State Equipment Allocation	-	-	-	-	69,452	-	-	69,452
Career and Tech Education Special State Equipment Allocation	-	-	-	-	57,113	-	-	57,113
Career Switcher New Teacher Mentor Program	28,200	-	-	-	-	-	-	28,200
Early Intervention Reading Initiative (PALS)	6,382,433	527,823	6,750	12,722	368,553	-	-	7,298,281
General Adult Education	28,791	2,202	-	-	-	-	-	30,993
Industry Certification Examinations	-	-	-	-	60,847	-	-	60,847
Industry Certification STEM-H	-	-	-	-	22,849	-	-	22,849
ISAEF	40,099	11,115	-	-	14,149	-	-	65,363
Jail Education Program	246,121	75,013	-	4,854	4,187	-	-	330,175
Juvenile Detention Home	1,210,079	460,104	37,224	8,550	42,000	-	-	1,757,957
National Board Certification Incentive Award	328,334	-	-	-	-	-	-	328,334
New Teacher Mentor Program	34,768	-	-	-	-	-	-	34,768
Positive Behavior Interventions & Supports	20,400	1,560	-	13,200	6,820	-	-	41,980
Project Graduation	18,090	1,386	-	-	104,234	-	-	123,710
Race to GED	54,520	4,171	-	-	6,500	-	-	65,191
School Security Equipment	-	-	21,427	-	78,814	-	-	100,241
Technology Initiative	47,132	3,604	200,000	185,664	7,508,400	19,500	-	7,964,300
Virginia Preschool Initiative (VPI)	4,768,286	2,235,984	-	-	-	-	-	7,004,270
Workplace Readiness	-	-	-	-	14,836	-	-	14,836
<b>State Grants Total</b>	<b>14,547,602</b>	<b>3,425,501</b>	<b>1,090,026</b>	<b>224,990</b>	<b>8,676,604</b>	<b>19,500</b>	<b>-</b>	<b>27,984,223</b>
Hampton Roads Workforce Council - ALC	50,400	22,246	64,524	-	5,460	-	-	142,630
Hampton Roads Workforce Council - STEM (ISY)	47,694	16,145	33,900	1,000	1,261	-	-	100,000
Hampton Roads Workforce Council - STEM (OSY)	54,750	16,891	83,000	1,340	4,019	-	-	160,000
Reserve for Contingency	-	-	-	-	7,200,000	-	-	7,200,000
<b>Other Grants Total</b>	<b>152,844</b>	<b>55,282</b>	<b>181,424</b>	<b>2,340</b>	<b>7,210,740</b>	<b>-</b>	<b>-</b>	<b>7,602,630</b>
<b>Categorical Grants Total</b>	<b>83,127,878</b>	<b>19,930,594</b>	<b>21,295,090</b>	<b>2,187,495</b>	<b>37,264,074</b>	<b>452,727</b>	<b>1,880,090</b>	<b>166,137,948</b>
Athletics	2,787,930	213,274	1,282,029	241,250	764,800	188,991	-	5,478,274
Cafeterias	13,612,194	5,559,441	533,497	50,698	17,781,525	1,222,300	-	38,759,655
Cell Tower Technology	-	-	-	-	800,000	-	-	800,000
Equipment Replacement	-	-	-	-	372,300	-	-	372,300
Instructional Technology	-	-	-	-	560,840	-	-	560,840
Textbooks	93,997	36,102	-	-	6,769,133	-	-	6,899,232
Vending Operations	-	-	200	58,280	10,520	-	-	69,000
<b>Other Funds Total</b>	<b>16,494,121</b>	<b>5,808,817</b>	<b>1,815,726</b>	<b>350,228</b>	<b>27,059,118</b>	<b>1,411,291</b>	<b>-</b>	<b>52,939,301</b>
<b>Categorical Grants and Other Funds Total</b>	<b>99,621,999</b>	<b>25,739,411</b>	<b>23,110,816</b>	<b>2,537,723</b>	<b>64,323,192</b>	<b>1,864,018</b>	<b>1,880,090</b>	<b>219,077,249</b>

**FY 2022-23 Virginia Beach Budget  
Response to Council Questions**

**Question Number:** 13

**Question:** What is the revenue neutral Real Estate Tax Rate?

**Date Requested:** 3/24/2022

**Requested By:** John Moss

**Department:** Budget and Management Services

**Response:** The revenue neutral tax rate is \$0.9117. The answer to this will be published in the Notice of Proposed Real Property Tax Increase ad that is attached and will be posted for public viewing on 3/26/22.





# NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

## Tax Increase Caused by Increase in Annual Assessment

ATTACHMENT: Question 13

The City of Virginia Beach proposes to increase property tax levies.

1. **Assessment Increase:** Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 8.59 percent.
2. **Lowered Rate Necessary to Offset Increased Assessment:** The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$0.9117 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. **Effective Rate Increase:** The City of Virginia Beach proposes to adopt a tax rate of \$1.013 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$0.1013 per \$100, or 11.1 percent. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. **Proposed Total Budget Increase:** Based on the proposed real property tax rate and changes in other revenues, the total budget of the City of Virginia Beach will exceed last year's by 6.84 percent.

The City Council of Virginia Beach, Virginia at its Special Formal Session on **April 26, 2022 at 6:00 PM** in the City Council Chambers in the City Hall Building (Building #1), 2401 Courthouse Drive, Virginia Beach, Virginia 23456, will conduct a public hearing on the adoption of an ordinance regarding the effective rate increase. This hearing is open to the public, and all interested citizens will have an opportunity to be heard. The public hearing will be held in-person and virtually, and virtual participation shall be by the method prescribed below.

Individuals desiring to provide written comments may do so by contacting the City Clerk's office at 385-4303. If you are physically disabled or visually impaired and need assistance at this meeting, please call 385-4303; hearing impaired, call TDD – 711.

If you wish to make comments virtually via WebEx (by computer, smart device, or telephone) during the public hearing, please follow the two-step process provided below:

- Register for the WebEx at:  
<https://vbgov.webex.com/vbgov/onstage/g.php?MTID=ed1f4ded2153615d165745d24a35bd4df>
- Register with the City Clerk's Office by calling (757) 385-4303 or via email at [ABarnes@vbgov.com](mailto:ABarnes@vbgov.com) prior to 5:00 p.m. on April 26, 2022.

Amanda Barnes, MMC  
City Clerk

FY 2022-23 Proposed Budget - City Council Questions					
Reference	Date Received	Councilmember	Question	Department/CIP?Section	Status
1A	3/22/2022	John Moss	In regards to the Planning and Inspection Fee increases, What is the allocation between current backlog, which infers we have a data set and an algorithm for transferring that data into a labor requirement and associated cost and technology?	Planning	In Progress
1B	3/22/2022	John Moss	In regards to the Planning and Inspection Fee increases, What alternatives were considered in working down the backlog?	Planning	In Progress
2	3/22/2022	Guy Tower	What does hold harmless mean in regard to the "Hold Harmless Dedication" in the School Funding Formula?	Budget and Management Services	Answer Submitted
3	3/22/2022	John Moss	What is the value added by accelerating the schools buildings by a year?	Schools	In Progress
4	3/22/2022	John Moss	Are the over-realized revenues being added as expenses to schools in FY23?	Schools	Answer Submitted
5	3/22/2022	John Moss	Can Council receive an itemized list of the grant funded items?	Schools	Answer Submitted
6	3/23/2022	John Moss	What is current authorized FTEs and what current on-board count as of 31 March 2022 by department?	Human Resources	In Progress
7	3/23/2022	John Moss	What was the total FTE pay periods appropriated versus sum of on-board count each pay period through the last period ending in the month of March?	Human Resources	In Progress
8	3/23/2022	John Moss	Using a pay period moving average through the last pay period in March, what is the annualized expected sum on-board count for the total of 26 appropriated pay periods?	Human Resources	In Progress
9	3/23/2022	John Moss	What is the average, median, and standard deviation from the time a position is posted until it is filled?	Human Resources	In Progress
10	3/23/2022	John Moss	For a new position what is average time to get the position description written, classified and posted for recruitment?	Human Resources	In Progress

11	3/24/2022	John Moss	If the City Council were to reverse all but the \$10.1 maybe, \$10.4 million from the state (part of the \$54.9 million reversion funds) and the enterprise athletic fund and restored the school's CIP construction schedule and funding profiles pre-adoption by Council of the School Board's \$54.9 million of the School's Board, how much funding is released from the School Board's budget request and where (providing a strike through of what is requested and in red) what the revised funding profile and schedule would look like versus what is in the Manager's recommendation?	Schools	In Progress
12	3/24/2022	John Moss	How much is the School Board estimated to under execute their current budget year appropriation by the standard categories? The last estimate was \$17 million. whatever the current estimate may be, where is it captured in the budget recommendation of the manager?	Schools	In Progress
13	3/24/2022	John Moss	What is the revenue neutral Real Estate Tax Rate?	Budget and Management Services	Answer Submitted
14	3/24/2022	Aaron Rouse	How are neighboring localities, school divisions, the state, and private sector businesses proposing or implementing compensation enhancements in the upcoming fiscal year?	Budget and Management Services	Analyst Assigned
15	3/24/2022	John Moss	What is the budget neutral real estate tax rate funding profile for the Towne Center TIF compared to the baseline in the Five-Year forecast before and after the application of Five-Year forecast assessment increase of 3.8 percent?	Budget and Management Services	Analyst Assigned
16	3/24/2022	John Moss	What was taxable property assessment value profile in the Five-Year forecast versus an update application of the former with FY22-23 value updated for the Real Estate Assessor's proposed July 1, 2022 book value with the latter years updated by the appreciation rates for those years documented in the Nov 2021 Five-Year Forecast?	Budget and Management Services	Analyst Assigned
17	3/24/2022	John Moss	Does the proposed budget harvest the additional revenue raised by the Towne Center TIF by the application of the 2.3 cents tax increase attributed to flood prevention and place that in the flood prevention lock box? How much revenue is produced next year by applying that 2.3 cent increase in the real estate tax rate to the Town Center TIF?	Budget and Management Services	Analyst Assigned

18	3/24/2022	John Moss	By department based on oral budget presentation by department and for what purpose is funding be proposed to make departments "hold"? What is the risk being retired and what is the risk if that risk were deferred ?	Budget and Management Services	Analyst Assigned
19	3/24/2022	John Moss	What are the deltas in revenue by type of revenues between the five-year forecast and the City Manager's recommended budget?	Budget and Management Services	Analyst Assigned