



Report to the City Manager

Subject/Title: Fiscal Year 2022 – Interim Financial Statements (Cash Basis and Unaudited) through March 31, 2022

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Department(s): Department of Finance

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Type of Item: Interim Financial Statements

Executive Summary

The Department of Finance is pleased to present the City's Interim Financial Statements for the period ending March 31, 2022. Please note that these statements are presented on a cash basis and are unaudited. This interim report will focus on the City's General Fund (Revenues and Expenditures), major Enterprise Funds and the School Operating Fund. As of March 31, 2022, General Fund revenues of \$718.7 million are 58.2% of budget and General Fund expenditures are \$1,012.1 million, or 72.0% of the FY 2022 budget.

Background

GENERAL FUND:

GENERAL FUND REVENUES

As March 31, 2022, General Fund revenues of \$718.7 million exceed the prior year by \$49.9 million or 7.5%. This increase is attributable to higher collections on several local taxes, such as real estate tax (\$1.9 million), personal property tax (\$7.9 million), sales tax (\$6.7 million), meal tax (\$12.0 million), charges for services (\$5.6 million) and increases in State revenues due to timing differences.

Local Revenues

- **Real Estate Tax** revenue is \$309.2 million which is 52.2% of the current year budget and is more than the prior year by \$1.9 million. The first half of the Real Estate levy was due on December 5, 2021, and the current collection percentage on this levy is 98.5%, which is consistent with prior years. Collections to date also represent collections on current year supplemental billings and prior years' delinquent payments. The second half of the levy is due on June 5, 2022.
- **Personal Property Tax** revenue is \$31.2 million which is 26.2% of the current year budget and is over the prior year by \$7.9 million due to increase in supplements in the first half of FY 2022. Collections to date represent collections on current year supplemental billings and prior years' delinquent payments. The Personal Property main tax levy for FY 2022 is \$118.5 million and is due on June 5, 2022.
- **General Sales Tax** revenue is \$59.0 million which is 81% of the current year budget and exceeds the prior year by \$6.7 million or 12.8%. Sales tax is on a two-month lag so

collections through March represent June through January sales. Sales tax revenue continues a positive trend into FY 2022 throughout Hampton Roads as the region is seeing an average of 3.1% growth from January sales in 2022 compared to January sales in 2021. The increase in sales tax can be attributable to both demand and inflation.

- **Restaurant Meal Tax** revenue is \$40.4 million which is 101.3% of the current year budget and exceeds the prior year by \$12.0 million. Meal tax is on a one-month lag so collections through March represent sales in June through February. In May and June 2020 there was a meal tax holiday in which the meal tax was not required to be collected thus leading to the larger difference between collections through March in FY 2022 and FY 2021. City wide, Restaurant Meal Tax revenue is \$63.2 million, which is \$18.8 million more than the prior year.
- **Hotel Room Tax** revenue is \$8.1 million which is 113.3% of the current year budget and exceeds the prior year by \$5.7 million. Hotel tax is on a one-month lag so collections through March represent sales in June through February. City wide, Hotel Room Tax revenue for all funds is \$38.1 million which is \$10.8 million more than the prior year.
- **Business License** revenue is an annual tax and was due on March 1. Actual revenue is \$51.2 and is more than the prior year by \$3.4 million or 7.1%.
- **State Revenues** – State revenue received-to-date of \$94.1 million which is 56.2% of the current year budget and exceeds the prior year by \$8.6 million due to increased collections from Public Assistance Grants and other State Revenue for Human Services.
- **Federal Revenues** – Federal revenues are \$17.4 million which is 60.8% of the current year budget and is more than the prior year by \$1.4 million.

For a more detailed summary of all general fund revenues please see Schedule A.

GENERAL FUND EXPENDITURES

General Fund expenditures are \$1,012.1 million, or 72.0% of the FY 2022 budget. This is \$77.1 million or 8.2% greater than the prior year. Below are the main items that make up this difference:

- Increased transfers to capital project funds, \$121.1 million in FY 2022 compared to \$69.4 million in FY 2021.
- Increased transfers to the School Operating Fund, \$346.1 million in FY 2022 compared to \$339.4 million in FY 2021.
- Total personnel cost through March 31, 2022 (19 of 26 pay periods) is \$311.1 million or 69.1% of the total budget which is \$24.1 million or 8.4% more than the previous year. Of this amount, \$10.5 million is a result of public safety salary expenditures that were reimbursed through the CARES Act in FY2021 that are now being reported in the General Fund. The remainder of the \$24.1 million increase is a result of the approved pay increases in the FY 2022 budget.
- Increased expenditures of \$3.1 million in Economic Development for EDIP payments to VBDA that were moved from a CIP project to the operating budget in FY 2022.
- Increased expenditures of \$4.0 million in Public Works related to repaving schedules.
- Decreased expenditures of \$24.2 million in non-Departmental due to a one-time payment of \$28 million to United Way in FY 2021.

For a more detailed summary of all general fund expenditures please see Schedule B.

SCHOOL OPERATING FUND:

Total School Operating revenues as of March 31, 2022, are \$632.9 million. Excluding contributions from the City, total revenues are \$290.6 million which is 64.2% of the current year budget and is \$1.4 million greater than the prior year. Total School Operating Expenditures are \$646.2 million which is 71.1% of the current year budget and is \$49.1 million more than the prior year. While the City issues debt on the School's behalf, the School's portion of debt service expenditures is directly accounted for in the School Operating Fund, which is approximately \$42.4 million in FY 2022.

WATER AND SEWER UTILITY ENTERPRISE FUND:

Total Water and Sewer revenues as of March 31, 2022, are \$96.9 million which is 72.1% of the current year budget and is \$0.2 million more than the prior year. This is due mainly to the increases in delinquent and tap fees, totaling \$0.9 million. Year-to-date expenditures are \$91.3 million which is 62.1% of the current year budget and is \$5.8 million less than the prior year. This decrease is largely due to the decrease in cash funding of its capital projects which was \$23.0 million in FY 2021 and down to \$7.2 million in FY 2022 and timing differences for debt service payments from FY 2022 and FY 2021 due to the issuance of series 2020 revenue bonds in FY 2021.

STORM WATER UTILITY ENTERPRISE FUND:

Total Storm Water revenues as of March 31, 2022, are \$33.2 million which is 70.2% of the current year budget and is \$0.5 million less than the prior year. Year-to-date expenditures are \$39.4 million which is 63.6% of the current year budget and is \$0.1 million more than the prior year due to timing of transfers. Cash funding of its capital projects was \$24.0 million in FY 2021 and down to \$13.8 million in FY 2022.

Attachments

- Financial Statements for General Fund Revenue and Expenditures
- Cash Summary
- Personnel Expenditures Summary

CITY OF VIRGINIA BEACH, VIRGINIA
GENERAL FUND REVENUES
FOR THE PERIOD ENDING MARCH 31, 2022

	FY2022			FY 2022 vs FY2021		FY2020
	YTD BUDGET	YTD ACTUAL	YTD ACTUAL AS % OF BUDGET	FY21 ACTUAL	FY22 vs FY21 \$ VARIANCE	FY20 ACTUAL
LOCAL REVENUE:						
REAL ESTATE TAXES	\$ 592,591,018	\$ 309,186,175	52.2%	\$ 307,245,196	\$ 1,940,980	\$ 292,127,301
PERSONAL PROPERTY TAXES	119,007,921	31,222,767	26.2%	23,305,986	7,916,781	22,953,144
SALES TAX	72,833,624	58,995,154	81.0%	52,296,193	6,698,961	47,453,186
BUSINESS LICENSE	53,181,894	51,182,770	96.2%	47,775,328	3,407,442	50,352,935
UTILITY TAXES	25,783,162	18,014,201	69.9%	17,734,454	279,747	17,203,238
TELECOMMUNICATION TAX	18,710,907	12,582,881	67.2%	13,275,624	(692,743)	14,384,109
MEAL TAX	39,832,925	40,360,654	101.3%	28,391,710	11,968,944	32,668,822
HOTEL TAX	7,165,684	8,116,242	113.3%	5,664,463	2,451,779	6,183,708
AUTOMOBILE LICENSE	11,420,785	6,992,645	61.2%	7,025,234	(32,589)	6,730,572
CIGARETTE TAX	8,976,450	5,851,582	65.2%	6,532,469	(680,887)	7,385,406
OTHER LOCAL TAXES	12,902,688	9,168,325	71.1%	9,257,810	(89,485)	6,300,978
CHARGES FOR SERVICES - HUMAN SERVICES	26,260,527	15,851,453	60.4%	14,579,357	1,272,096	17,638,819
CHARGES FOR SERVICES - OTHER	18,108,859	13,179,517	72.8%	8,844,276	4,335,241	10,896,059
PERMITS AND FEES	8,493,589	5,725,744	67.4%	5,332,910	392,834	6,877,061
INTEREST INCOME	3,311,051	2,548,031	77.0%	1,002,285	1,545,746	1,716,036
OTHER LOCAL REVENUE	5,576,686	7,142,358	128.1%	5,331,555	1,810,803	4,493,477
TOTAL LOCAL REVENUE	1,024,157,770	596,120,499	58.2%	553,594,849	42,525,649	545,364,849
STATE REVENUE:						
MAINTENANCE OF ROADS	52,007,032	39,340,079	75.6%	38,677,021	663,058	37,635,464
STATE AID LAW ENFORCEMENT	13,055,855	9,122,832	69.9%	9,895,878	(773,046)	9,121,953
STATE REIMBURSEMENTS	11,061,543	8,251,024	74.6%	5,835,110	2,415,914	7,558,136
STATE PUBLIC ASSISTANCE GRANTS	16,906,288	14,403,257	85.2%	10,252,208	4,151,049	10,894,221
STATE REVENUE - HUMAN SERVICES	19,502,014	15,135,838	77.6%	13,029,597	2,106,242	12,580,172
PERSONAL PROPERTY TAX PAID BY THE COMMONWEALTH	53,412,868	6,526,559	12.2%	6,526,559	-	6,526,559
OTHER STATE REVENUE	1,335,726	1,292,601	96.8%	1,243,600	49,001	2,136,776
TOTAL STATE REVENUE	167,281,326	94,072,190	56.2%	85,459,972	8,612,217	86,453,281
FEDERAL REVENUE	28,584,103	17,390,106	60.8%	15,999,051	1,391,055	18,176,033
TRANSFERS	14,871,918	11,112,797	74.7%	13,755,969	(2,643,172)	8,466,546
TOTAL GENERAL FUND REVENUE	\$ 1,234,895,117	\$ 718,695,591	58.2%	\$ 668,809,842	\$ 49,885,749	\$ 658,460,709

CITY OF VIRGINIA BEACH, VIRGINIA
GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDING MARCH 31, 2022

	FY2022			FY 2022 VS. FY 2021		FY 2020
	YTD BUDGET	YTD ACTUAL	YTD ACTUAL AS % OF BUDGET	FY21 ACTUAL	FY22 vs FY21 \$ VARIANCE	FY 2020 ACTUAL
GENERAL GOVERNMENT ACTIVITIES:						
AGRICULTURE	\$ 986,986	\$ 581,160	58.9%	\$ 563,072	\$ 18,088	\$ 623,833
BUDGET AND MANAGEMENT SERVICES	1,338,143	868,665	64.9%	873,080	(4,415)	1,003,019
CIRCUIT COURT	1,240,929	956,132	77.0%	912,592	43,540	2,171,202
CITY ATTORNEY	4,902,607	3,773,461	77.0%	3,569,189	204,272	3,196,263
CITY AUDITOR	901,839	583,575	64.7%	598,997	(15,422)	743,660
CITY CLERK	619,392	408,492	66.0%	401,894	6,598	396,210
CITY COUNCIL	679,273	453,492	66.8%	453,131	361	480,866
CITY MANAGER	3,034,133	2,095,459	69.1%	2,097,007	(1,548)	2,060,603
CITY REAL ESTATE ASSESSOR	3,410,464	2,371,466	69.5%	2,306,492	64,973	2,394,088
CITY TREASURER	6,688,199	4,653,249	69.6%	4,086,427	566,823	3,965,304
CLERK OF THE CIRCUIT COURT	3,975,118	2,963,848	74.6%	2,772,998	190,850	2,707,797
COMMISSIONER OF THE REVENUE	5,660,410	4,130,863	73.0%	3,766,783	364,080	3,593,816
COMMONWEALTH'S ATTORNEY	9,891,949	7,255,379	73.3%	6,721,288	534,091	6,731,044
COMMUNICATIONS	2,436,996	1,711,746	70.2%	1,285,035	426,711	1,431,925
CONVENTION AND VISITORS BUREAU	10,291,835	6,309,116	61.3%	5,784,955	524,161	6,952,313
CULTURAL AFFAIRS AND HISTORIC HOUSES	5,029,148	1,938,687	38.5%	2,112,688	(174,000)	2,542,909
ECONOMIC DEVELOPMENT	9,486,655	6,494,917	68.5%	3,401,792	3,093,125	2,171,752
EMERGENCY MANAGEMENT	653,810	580,324	88.8%	625,532	(45,208)	429,227
FINANCE	7,836,649	4,765,980	60.8%	4,321,759	444,221	4,408,095
GENERAL DISTRICT COURT	602,608	341,452	56.7%	125,401	216,051	-
HEALTH DEPARTMENT	3,747,314	3,628,647	96.8%	2,652,992	975,654	3,222,782
HOUSING AND NEIGHBORHOOD PRESERVATION	7,848,590	4,643,288	59.2%	5,484,518	(841,231)	3,865,765
HUMAN RESOURCES	6,843,283	4,109,628	60.1%	4,913,138	(803,510)	9,993,546
HUMAN SERVICES	134,423,006	85,820,745	63.8%	84,920,470	900,275	86,119,794
INFORMATION TECHNOLOGY	27,012,947	19,932,599	73.8%	19,801,901	130,697	20,692,895
JUVENILE AND DOMESTIC RELATIONS DISTRICT	238,422	101,757	42.7%	88,844	12,913	-
JUVENILE PROBATION	1,394,055	712,607	51.1%	861,799	(149,192)	-
LIBRARY	19,093,472	13,066,183	68.4%	12,989,794	76,389	13,340,148
MAGISTRATES	53,502	8,422	15.7%	2,809	5,613	-
OFFICE OF PERFORMANCE & ACCOUNTABILITY	851,891.74	546,034.51	64.1%	414,069	131,966	434,749
PARKS AND RECREATION	15,641,245	10,585,020	67.7%	10,317,452	267,569	10,927,265
PLANNING	19,371,184	15,305,922	79.0%	13,570,727	1,735,195	14,374,193
PUBLIC WORKS	95,024,380	59,988,111	63.1%	56,028,734	3,959,377	60,207,830
VIRGINIA AQUARIUM	13,549,643	8,545,920	63.1%	7,450,830	1,095,091	7,650,575
VOTER REGISTRATION AND ELECTIONS	2,538,329	1,868,416	73.6%	2,209,639	(341,223)	1,655,718
TOTAL GENERAL GOVERNMENT	427,298,409	282,100,763	66.0%	268,487,826	13,612,937	280,489,185

**CITY OF VIRGINIA BEACH, VIRGINIA
GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDING MARCH 31, 2022**

	FY2022		YTD ACTUAL AS % OF BUDGET	FY 2022 VS. FY 2021		FY 2020
	YTD BUDGET	YTD ACTUAL		FY21 ACTUAL	FY22 vs FY21 \$ VARIANCE	FY 2020 ACTUAL
PUBLIC SAFETY						
EMERGENCY COMMUNICATIONS AND CITIZEN SERVICES	11,641,972	6,535,214	56.1%	6,746,040	(210,827)	6,931,612
EMERGENCY MEDICAL SERVICES	13,958,729	11,521,751	82.5%	10,651,840	869,910	9,690,235
FIRE	61,831,472	48,601,694	78.6%	41,027,115	7,574,578	44,284,068
POLICE	115,147,252	81,900,695	71.1%	72,051,873	9,848,822	76,029,153
TOTAL PUBLIC SAFETY	202,579,425	148,559,354	73.3%	130,476,869	18,082,484	136,935,067
NON DEPARTMENTAL	47,519,923	29,480,402	62.0%	53,678,283	(24,197,881)	13,388,476.39
DEBT SERVICE	59,213,212	48,462,865	81.8%	43,671,174	4,791,691	42,721,258
TRANSFERS	666,975,730	503,485,879	75.5%	438,711,908	64,773,972	435,228,740
RESERVES	2,895,933	-	0.0%	-	-	-
GRAND TOTAL	\$ 1,406,482,632	\$ 1,012,089,263	72.0%	\$ 935,026,059	\$ 77,063,204	\$ 908,762,727

CITY OF VIRGINIA BEACH, VIRGINIA
SCHEDULE OF THE TREASURER'S CASH AND INVESTMENTS
AS OF MARCH 31, 2022
UNAUDITED

Total Cash with:

Bank of America:		
Regular	\$	89,388,369
Investments		8,000,000
School Board Employee Salary Escrow		162,568
BB&T:		
Regular		9,945,702
School Payroll		6,020,305
BB&T Capital Markets:		
Investments		82,678,682
Local Government Investment Pool:		
VA Local Government Investment Pool		132,000,000
Raymond James:		
Investments		545,959,693
Sun Trust Bank:		
City Payroll		19,465,839
Towne Bank Investments:		
Certificates of Deposit		55,000,000
Virginia Investment Pool:		
Virginia Investment Pool		10,785,313
Liquidity Pool		129,318,637
Atlantic Union Bank:		
Certificates of Deposit		30,277,231
RBC Bank		
Certificates of Deposit		42,217,209
Total Deposits and Investments	\$	1,161,219,548

Cash with Trust Agents:

Cash with SNAP	\$	101,127,130
Cash with Trustee - Treasury Strip		23,366,960
Total Cash with Trust Agents	\$	124,494,090

Total Cash

\$ 1,285,713,638

Reconciliation of Cash by Fund Type:

	<u>March 31, 2022</u>	<u>March 31, 2021</u>
General Fund	\$ 148,618,149	\$ 174,445,743
Debt Service	43,783,163	44,340,007
Special Revenue Funds	62,566,987	64,160,833
Water and Sewer Fund	128,187,614	105,264,697
Storm Water Fund	26,411,697	26,407,190
Other Enterprise Funds	19,151,097	15,669,674
Internal Service Funds	159,146,106	163,596,509
Gift Funds	1,749,929	1,684,084
CIP Funds:		
General Government / Schools	465,445,300	334,793,182
Storm Water	137,424,434	105,335,856
Water and Sewer	93,229,162	116,879,676
Total Cash by Fund Type	\$ 1,285,713,638	\$ 1,152,577,451

**CITY OF VIRGINIA BEACH
SALARY VARIANCE BY DEPARTMENT
FOR PERIOD ENDING MAR-22/FY2022**

	REGULAR SALARY			OVERTIME			PART TIME		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
CITY DEPARTMENTS:									
AGRICULTURE	\$ 498,928	\$ 407,081	\$ 91,847	\$ 1,112	\$ 2,257	\$ (1,145)	\$ 33,059	\$ 18,975	\$ 14,084
AQUARIUM	5,561,166	3,651,543	1,909,623	65,586	70,240	(4,654)	193,573	29,831	163,742
BUDGET & MANAGEMENT SERVICES	881,458	604,821	276,637	-	4,578	(4,578)	-	-	-
CIRCUIT COURT	775,808	585,994	189,815	-	1,424	(1,424)	17,922	12,183	5,739
CITY ATTORNEY	3,496,274	2,637,607	858,667	-	2,797	(2,797)	-	(17)	17
CITY AUDITOR	597,961	397,072	200,889	-	186	(186)	-	-	-
CITY CLERK	364,760	251,969	112,791	-	3,795	(3,795)	-	-	-
CITY COUNCIL	310,002	205,755	104,247	-	-	-	-	-	-
CITY MANAGER'S OFFICE	1,991,467	1,423,628	567,839	-	2,199	(2,199)	-	-	-
CITY TREASURER	3,774,500	2,693,254	1,081,246	-	9,011	(9,011)	22,171	10,893	11,278
CLERK OF THE CIRCUIT COURT	2,668,142	1,971,482	696,660	-	-	-	-	-	-
COMMISSIONER OF REVENUE	3,358,382	2,500,330	858,052	-	16,465	(16,465)	156,349	93,707	62,642
COMMONWEALTH ATTORNEY	6,896,893	5,108,438	1,788,455	-	3,655	(3,655)	162,701	103,164	59,537
COMMUNICATIONS	1,286,008	951,279	334,729	4,163	3,124	1,039	-	-	-
CONVENTION & VISITORS BUREAU	5,310,828	3,424,876	1,885,952	81,569	47,386	34,183	238,011	68,052	169,959
CULTURAL AFFAIRS	676,572	443,947	232,625	-	-	-	-	-	-
ECONOMIC DEVELOPMENT	2,228,724	1,459,554	769,170	3,858	5,033	(1,175)	-	-	-
FINANCE	4,339,095	2,904,327	1,434,768	-	14,013	(14,013)	-	(1,302)	1,302
GENERAL DISTRICT COURT	69,600	34,465	35,135	-	-	-	-	-	-
HEALTH DEPARTMENT	240,543	198,271	42,272	-	7,081	(7,081)	66,530	27,430	39,100
HOUSING & NEIGHBORHOOD PRESERVATION	4,993,793	3,257,126	1,736,666	30,685	33,615	(2,929)	-	-	-
HUMAN RESOURCES	3,838,383	2,491,412	1,346,971	2,219	13,632	(11,413)	-	-	-
HUMAN SERVICES	60,148,052	35,992,800	24,155,251	911,462	2,099,942	(1,188,480)	2,907,006	882,797	2,024,209
INFORMATION TECHNOLOGY	15,258,791	10,392,096	4,866,695	73,976	51,603	22,373	-	-	-
JUVENILE & DOMESTIC RELATIONS	44,400	22,200	22,200	-	-	-	-	-	-
JUVENILE PROBATION	159,904	82,357	77,547	-	916	(916)	-	-	-
LIBRARY	9,981,849	7,045,722	2,936,127	-	3,748	(3,748)	1,226,566	732,905	493,661
MAGISTRATES	32,295	-	32,295	-	-	-	-	-	-
NONDEPARTMENTAL	500,000	207,000	293,000	-	-	-	-	-	-
OFFICE OF PERFORMANCE & ACCOUNTABILITY	543,112	360,128	182,984	-	263	(263)	-	-	-
PARKS & RECREATION	23,014,035	15,703,867	7,310,168	15,214	621,484	(606,270)	9,803,180	4,985,390	4,817,790
PLANNING	7,933,133	5,293,234	2,639,899	-	14,918	(14,918)	-	(44)	44
PUBLIC UTILITIES	21,037,514	13,626,548	7,410,966	1,568,956	1,278,603	290,353	-	-	-
PUBLIC WORKS	49,934,183	33,470,937	16,463,246	2,589,806	2,606,291	(16,485)	41,132	35,095	6,037
REAL ESTATE ASSESSOR	2,285,407	1,633,436	651,971	-	21	(21)	-	-	-
RESORT MANAGEMENT	556,421	396,002	160,419	2,644	3,895	(1,251)	-	-	-
VOTER REGISTRATION & ELECTIONS	700,125	522,814	177,311	26,684	56,498	(29,814)	-	-	-
CITY DEPARTMENT TOTAL	\$ 246,288,508	\$ 162,353,372	\$ 83,935,136	\$ 5,377,934	\$ 6,978,673	\$ (1,600,738)	\$ 14,868,200	\$ 6,999,060	\$ 7,869,140
PUBLIC SAFETY:									
EMERGENCY COMMUNICATIONS	\$ 6,272,309	\$ 3,347,762	\$ 2,924,547	\$ 809,592	\$ 783,068	\$ 26,524	\$ 38,556	\$ 26,528	\$ 12,028
EMERGENCY MANAGEMENT	371,595	371,661	(66)	5,974	5,179	795	-	-	-
EMERGENCY MEDICAL SERVICES	6,318,940	4,853,258	1,465,682	653,170	859,755	(206,585)	326,657	246,741	79,916
FIRE	38,841,309	27,842,770	10,998,539	6,369,839	6,879,044	(509,205)	126,737	74,882	51,855
POLICE	63,767,136	45,231,569	18,535,567	6,720,074	5,016,385	1,703,689	1,490,031	736,442	753,589
SHERIFF	29,982,165	21,200,216	8,781,949	2,675,144	2,738,230	(63,086)	1,419,449	1,031,987	387,462
PUBLIC SAFETY TOTAL	\$ 145,553,455	\$ 102,847,236	\$ 42,706,219	\$ 17,233,793	\$ 16,281,659	\$ 952,133	\$ 3,401,430	\$ 2,116,580	\$ 1,284,850
GRAND TOTAL:	\$ 391,841,962	\$ 265,200,608	\$ 126,641,354	\$ 22,611,727	\$ 23,260,332	\$ (648,605)	\$ 18,269,630	\$ 9,115,640	\$ 9,153,990

NOTE: This is a summary of all funds; i.e., departmental information, regardless of fund.

**CITY OF VIRGINIA BEACH
SALARY VARIANCE BY DEPARTMENT
FOR PERIOD ENDING MAR-22/FY2022**

	CONTRACTED MANPOWER			FRINGE BENEFITS			TOTAL		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
CITY DEPARTMENTS:									
AGRICULTURE	\$ 19,600	\$ 1,719	\$ 17,881	\$ 186,811	\$ 146,735	\$ 40,076	\$ 739,510	\$ 576,767	\$ 162,743
AQUARIUM	1,288,592	600,830	687,762	2,220,029	1,429,799	790,230	9,328,946	5,782,242	3,546,704
BUDGET & MANAGEMENT SERVICES	-	7,330	(7,330)	308,919	187,387	121,532	1,190,377	804,115	386,262
CIRCUIT COURT	2,547	240	2,307	268,642	212,728	55,914	1,064,919	812,569	252,350
CITY ATTORNEY	15,000	-	15,000	1,099,647	927,765	171,882	4,610,921	3,568,152	1,042,769
CITY AUDITOR	42,525	21,510	21,015	216,288	148,058	68,230	856,774	566,826	289,948
CITY CLERK	-	-	-	127,404	92,340	35,064	492,164	348,104	144,060
CITY COUNCIL	-	-	-	97,602	43,361	54,241	407,604	249,116	158,488
CITY MANAGER'S OFFICE	96,000	3,935	92,065	652,434	484,578	167,856	2,739,901	1,914,341	825,560
CITY TREASURER	176,976	132,348	44,627	1,440,984	1,028,246	412,738	5,414,631	3,873,753	1,540,878
CLERK OF THE CIRCUIT COURT	50,798	24,455	26,343	1,031,637	797,032	234,605	3,750,577	2,792,969	957,608
COMMISSIONER OF REVENUE	3,692	11,726	(8,034)	1,261,649	967,459	294,190	4,780,072	3,589,687	1,190,385
COMMONWEALTH ATTORNEY	-	759	(759)	2,297,509	1,778,062	519,447	9,357,103	6,994,079	2,363,024
COMMUNICATIONS	3,772	13,907	(10,135)	450,647	341,828	108,819	1,744,590	1,310,138	434,452
CONVENTION & VISITORS BUREAU	245,613	124,801	120,812	2,016,267	1,325,190	691,077	7,892,288	4,990,305	2,901,982
CULTURAL AFFAIRS	56,765	43,500	13,265	286,679	198,803	87,877	1,020,016	686,249	333,767
ECONOMIC DEVELOPMENT	21,832	35,211	(13,378)	771,628	534,156	237,472	3,026,042	2,033,954	992,089
FINANCE	46,665	146,961	(100,296)	1,487,774	1,016,535	471,239	5,873,534	4,080,534	1,793,000
GENERAL DISTRICT COURT	33,926	8,133	25,794	-	-	-	103,526	42,598	60,928
HEALTH DEPARTMENT	-	-	-	103,169	85,607	17,562	410,242	318,388	91,854
HOUSING & NEIGHBORHOOD PRESERVATION	1,311,393	437,874	873,520	1,845,327	1,217,610	627,716	8,181,198	4,946,225	3,234,973
HUMAN RESOURCES	60,118	9,592	50,526	1,361,807	878,578	483,229	5,262,527	3,393,214	1,869,313
HUMAN SERVICES	5,302,446	2,680,648	2,621,798	22,503,611	14,011,346	8,492,265	91,772,577	55,667,533	36,105,044
INFORMATION TECHNOLOGY	634,127	651,662	(17,536)	5,039,531	3,671,383	1,368,148	21,006,425	14,766,745	6,239,680
JUVENILE & DOMESTIC RELATIONS	38,067	17,238	20,830	-	-	-	82,467	39,437	43,030
JUVENILE PROBATION	-	-	-	67,261	31,876	35,385	227,165	115,149	112,016
LIBRARY	186,883	106,811	80,072	3,871,283	2,684,458	1,186,825	15,266,581	10,573,645	4,692,937
MAGISTRATES	-	-	-	-	-	-	32,295	-	32,295
NONDEPARTMENTAL	254,000	-	254,000	8,110,799	5,792,347	2,318,452	8,864,799	5,999,347	2,865,452
OFFICE OF PERFORMANCE & ACCOUNTABILITY	-	-	-	186,501	128,941	57,560	729,613	489,332	240,281
PARKS & RECREATION	515,318	256,669	258,648	10,114,577	6,635,381	3,479,196	43,462,324	28,202,792	15,259,532
PLANNING	120,449	85,211	35,238	2,860,632	1,919,923	940,709	10,914,214	7,313,242	3,600,972
PUBLIC UTILITIES	2,388,614	862,703	1,525,911	8,660,290	5,345,355	3,314,935	33,655,374	21,113,208	12,542,165
PUBLIC WORKS	3,392,398	1,753,850	1,638,548	18,941,624	13,290,499	5,651,125	74,899,143	51,156,672	23,742,471
REAL ESTATE ASSESSOR	-	-	-	790,678	562,402	228,276	3,076,085	2,195,859	880,226
RESORT MANAGEMENT	-	-	-	207,722	138,600	69,122	766,787	538,497	228,290
VOTER REGISTRATION & ELECTIONS	388,037	227,839	160,197	260,562	203,246	57,316	1,375,408	1,010,397	365,011
CITY DEPARTMENT TOTAL	\$ 16,696,152	\$ 8,267,462	\$ 8,428,691	\$ 101,147,924	\$ 68,257,616	\$ 32,890,308	\$ 384,378,718	\$ 252,856,182	\$ 131,522,536
PUBLIC SAFETY:									
EMERGENCY COMMUNICATIONS	\$ 68,274	\$ 144,434	\$ (76,160)	\$ 2,451,793	\$ 1,385,700	\$ 1,066,093	\$ 9,640,524	\$ 5,687,492	\$ 3,953,032
EMERGENCY MANAGEMENT	3,000	-	3,000	137,857	134,076	3,781	518,426	510,916	7,510
EMERGENCY MEDICAL SERVICES	-	-	-	2,125,526	1,760,711	364,815	9,424,293	7,720,465	1,703,828
FIRE	-	-	-	12,806,934	10,675,211	2,131,723	58,144,819	45,471,907	12,672,912
POLICE	168,222	222,252	(54,030)	23,245,105	16,941,850	6,303,255	95,390,568	68,148,498	27,242,070
SHERIFF	-	-	-	10,383,366	7,777,017	2,606,349	44,460,124	32,747,450	11,712,674
PUBLIC SAFETY TOTAL	\$ 239,496	\$ 366,686	\$ (127,190)	\$ 51,150,581	\$ 38,674,565	\$ 12,476,016	\$ 217,578,754	\$ 160,286,727	\$ 57,292,027
GRAND TOTAL:	\$ 16,935,648	\$ 8,634,147	\$ 8,301,501	\$ 152,298,505	\$ 106,932,181	\$ 45,366,324	\$ 601,957,472	\$ 413,142,909	\$ 188,814,564

NOTE: This is a summary of all funds; i.e., departmental information, regardless of fund.

	FY 2022		
	TOTAL BUDGET	TOTAL ACTUAL	TOTAL VARIANCE
GENERAL FUND PORTION	\$ 450,344,699	\$ 311,138,186	\$ 139,206,513
OTHER CITY FUNDS	151,612,773	102,004,722	49,608,051
	\$ 601,957,472	\$ 413,142,909	\$ 188,814,564