

FINANCE COMMITTEE AGENDA

**Tuesday, May 24, 2016
11:30 a.m. - Bidder's Room**

GENERAL BUSINESS

11:30 a.m.

1. Approval of the Draft Finance Committee Meeting Notes from April 26, 2016

Contact: Reid Lanham, Operations Manager 455-4231

11:35 a.m.

2. Report on the General Fund Reserve for Contingencies

Contact: Reid Lanham, Operations Manager 455-4231

11:40 a.m.

3. Approve the submittal of the grant application for the Bulletproof Vest Partnership 2016 Grant Program for the amount of \$49,460. This grant requires a 50% match which is included as part of the FY 2017 LPD and LSO operating budgets. \$24,730 will come from the Bulletproof Vest Partnership 2016 Grant Program and \$24,730 transferred from the FY 2017 General Fund Police Department (\$23,290) and Sheriff's Office (\$1,440) budgets to purchase 64 replacement bulletproof vests for law enforcement officers.

Contact: Raul Diaz, Police Chief 455-6104

11:45 a.m.

4. Approve the Police Department's application for the 2016 COPS Hiring Program thirty-six (36) month Grant funding in the amount of \$1,096,643 to enhance the newly created Community Action Team (CAT) program. The \$1,096,643 total includes a 25% local match of \$274,161 over the course of the thirty-six (36) month period of time.

Contact: Raul Diaz, Police Chief 455-6104

11:55 a.m.

5. Adopt a resolution to amend the FY 2016 Water Capital Projects Fund budget and appropriate \$8,000 with resources from a 2012 Dam Safety, Flood Prevention and Protection Assistance Fund grant to reimburse costs associated with bringing Pedlar Dam into compliance with minimum standards for dam safety.

Contact: Tim Mitchell, Director of Water Resources 455-4252

12:00 p.m.

6. Review collections received from five of the City's largest revenue sources.

Contact: Reid Lanham, Operations Manager 455-4231

12:05 p.m.

7. Roll Call

The next Finance Committee meeting is Tuesday, June 28, 2016, at 11:30 a.m.

FINANCE COMMITTEE NOTES-- DRAFT
Tuesday, April 26, 2016

GENERAL BUSINESS

Meeting commenced at 11:30 a.m.

ATTENDEES

Committee Members: Councilmember Jeff S. Helgeson, Chairman; Councilmember Randy Nelson; Mayor Michael A. Gillette, Ex-Officio

Others: Bonnie Svrcek, Deputy City Manager; Donna Witt, Director of Financial Services; Reid Lanham, Accounting Operations Manager; Starlette Early, Budget Analyst

Absent: Councilmember Treney Tweedy was unable to attend.

1. Approval of the Draft Finance Committee Meeting Notes from March 22, 2016

The Finance Committee meeting notes for March 22, 2016 were unanimously approved.

2. Report on the General Fund Reserve for Contingencies

Donna reported on two new items introduced for the Reserve for Contingencies: \$21,442 for Third Quarter Adjustments with the second reading tonight; and \$648,243 to be used for FY 2017 CIP Pay-As-You-Go funding. If approved, the current balance in the General Fund Reserve for Contingencies is \$342,426.

3. Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$196,503 with resources of \$157,202 from the RSAF grant and \$39,301 from the FY 2017 General Fund Fire Department budget to purchase six (6) Stryker PowerLoad systems for ambulances and to fund a PulsePoint program in the community.

The Committee unanimously approved this item.

4. Consider a request to adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$34,900 with resources from additional Federal funds received from a revised Virginia Department of Criminal Justice Services FY 2016 Victim Witness Grant Program award to fund employee compensation increases and updates to office space.

The Committee unanimously approved this item. This item will be taken to full Council for consideration on May 10, 2016.

5. Review highlights of attached quarterly financial reports for the Greater Lynchburg Transit Company (GLTC), Regional Airport, Lynchburg Regional Juvenile Detention Center, Children's Services Act, Water Operating, Sewer Operating, Stormwater Operating, and General Funds for the quarter ending March 31, 2016.

GLTC: Josh Baker reported the changes they made helped level off overtime expenses and they are projecting to end the fiscal year in the black.

Airport: Mark Courtney reported the Airport Fund is on track with budget and is pleased with the on-time rate of 88% compared to other regional airports. Looking ahead the Airport expects to continue to operate without a subsidy from the City.

Lynchburg Regional Juvenile Detention Center: Robin Mamola reported revenues from services are below budget due to serving fewer juveniles but they are seeing new revenue from the Department of Juvenile Justice (DJJ) Re-entry program. Expenditures are within budget. Staff is looking for ways to reduce fixed costs.

Children's Services Act (CSA): Robin reported revenues are down as it is taking longer to receive requested reimbursements from the State. They are working hard to use IV-E funding where possible and are diligent with parental co-pays. Expenses are lower in mandated services due to transferring some to IV-E, higher in Special Ed where students are staying longer periods of time, and lower in non-mandated services due to an increase in mandated services for this population.

Water: Tim Mitchell reported revenues are tracking along budget and expenses are lower than budgeted due to vacancies in administration and savings in chemicals and electricity by using the Pedlar Reservoir as sole source of water. Overall the Water Fund is at or above target ratio however, the next few years will be challenging due to changes in contracts with Bedford County.

Sewer: Tim Mitchell reported revenues are exceeding budget because of additional leachate from Maplewood Landfill and sewer sales from WestRock and Frito-Lay. Expenses are also slightly exceeding budget due to sludge disposal challenges related to odor issues. Tim is unsure if the additional revenue from leachate will continue but any additional funds will be transferred to the Sewer Capital Fund.

Stormwater: Tim Mitchell reported overall revenues are within budget and expenses are slightly down due to savings in supplies and materials as staff continues to develop priority repair schedule and lower contractual services by performing in-house repairs.

General Fund: Donna Witt reported the General Fund is in good shape with large revenues in line or above budget and expenditures within budget.

6. Investment Summary.

Donna Witt provided a summary of investments as of January 31, 2016. According to the City's Financial Policies, this summary will be added to the list of quarterly reports presented to the Finance Committee.

7. Review collections received from five of the City's largest revenue sources.

The Chairman of the Finance Committee commented there was ample information provided with the General Fund quarterly report and this item did not need to be presented.

8. Roll Call

There were no items for roll call.

Meeting adjourned at 12:46 p.m.

The next Finance Committee meeting is Tuesday, May 24, 2016, at 11:30 a.m.

DRAFT

FY 2016 GENERAL FUND RESERVE FOR CONTINGENCIES

	Reserve for Contingencies	City Manager's Discretionary Funding
BEGINNING BALANCE, JULY 1, 2015		
Carryforward to FY 2016 Reserve for Contingencies - 05/26/15 Council Meeting	\$565,917	\$50,000
BALANCE	584,083	
	\$1,150,000	\$50,000
APPROPRIATIONS (Second Reading)		
Body-Worn Camera Pilot Implementation Program - 11/10/15 Council Meeting	(\$103,818)	
Technology-related Equipment for Circuit Court - 03/08/16 Council Meeting	(\$84,071)	
Third Quarter Adjustments - 04/26/16 Council Meeting	(\$21,442)	
TOTAL APPROPRIATIONS	(\$209,331)	\$0
REMAINING BALANCE	\$940,669	\$50,000
ITEMS INTRODUCED		
TOTAL INTRODUCED ITEMS	\$0	\$0
REMAINING BALANCE	\$940,669	\$50,000
PENDING ITEMS		
FY 2017 to be used for CIP Pay-As-You-Go - 05/24/2016 Second Reading	(\$648,243)	
TOTAL PENDING ITEMS	(\$648,243)	\$0
PROJECTED BALANCE	\$292,426	\$50,000

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **May 24, 2016**

AGENDA ITEM NO.: **3**

CONSENT:

REGULAR: **X**

WORK SESSION:

CLOSED SESSION:

ACTION: **X**

INFORMATION:

(Confidential)

ITEM TITLE: **Police Bulletproof Vest Partnership 2016 Grant Funding**

RECOMMENDATION:

Approve the submittal of the grant application for the Bulletproof Vest Partnership 2016 Grant Program for the amount of \$49,460. This grant requires a 50% match which is included as part of the FY 2017 LPD and LSO operating budgets. \$24,730 will come from the Bulletproof Vest Partnership 2016 Grant Program and \$24,730 transferred from the FY 2017 General Fund Police Department (\$23,290) and Sheriff's Office (\$1,440) budgets to purchase 64 replacement bulletproof vests for law enforcement officers.

SUMMARY:

Total vest replacement costs are \$49,460. The grant requires a 50% local match; these funds are available in the FY 2017 General Fund Police Department and Sheriff's Office operating budgets.

PRIOR ACTION(S):

No prior action

FISCAL IMPACT:

The required local match is budgeted in the FY 2017 General Fund Police Department and Sheriff's Office operating budgets; therefore, no additional funds are required.

CONTACT(S):

Police Chief Raul Diaz, 455-6104; Captain M.L. Jamison, 455-6168;
Sheriff Ron Gillispie, 847-1301; Deputy Chief D.T. Sloan, 847-1301

ATTACHMENT(S):

REVIEWED BY:

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **May 24, 2016**

AGENDA ITEM NO.: **4**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION:

INFORMATION:

ITEM TITLE: **2016 Community Oriented Policing Services (COPS) Hiring Program Grant Application**

RECOMMENDATION:

Approve the Police Department's application for the 2016 COPS Hiring Program thirty-six (36) month Grant funding in the amount of \$1,096,643 to enhance the newly created Community Action Team (CAT) program. The \$1,096,643 total includes a 25% local match of \$274,161 over the course of the thirty-six (36) month grant period.

SUMMARY:

The Lynchburg Police Department is eligible to apply for \$1,096,643 with the US Department of Justice COPS Hiring Program 36 month Grant. This grant award will require a 25% local match in the amount of \$274,161. Funding will be utilized to enhance the newly created Community Action Team (CAT) program by hiring seven (7) additional officers which will allow the LPD to move seven (7) senior officers into the unit.

This grant is a thirty-six (36) month grant opportunity. The grant requires that the officers hired using these grant funds employment continue for a minimum of twelve (12) months after the grant period ends.

The additional positions will require the LPD to increase the size of its fleet by six (6) vehicles over the course of the thirty-six (36) month grant period.

The LPD's goal is to increase overall staffing of officers from 174 (as proposed in the FY 2017 budget) to 181 with the addition of these seven (7) positions. Due to the large demand for community policing, the Lynchburg Police Department has begun a Community Action Team (CAT) program that will pull officers from patrol functions and place them on an assigned unit solely dedicated to addressing community policing concerns within the City of Lynchburg. Once fully staffed, the CAT Team will have 12 officers, one to be assigned to each beat within the City of Lynchburg. However, current staffing does not allow the department to completely reach the objective for this newly created unit and currently only has 5 officers assigned to it, one of which is a supervisor. It is necessary to increase overall sworn police staffing in order to realize the community policing goals and objectives set forth by the Chief of Police.

For FY 2017 the local match of \$68,540 and the cost of two patrol vehicles of \$92,800 for a total of \$161,340 will be requested from the Reserve for Contingency. In the following years, the local match and required vehicles will be requested in the Police Department annual budget submission.

PRIOR ACTION(S):

None

FISCAL IMPACT:

FY 2017 25% local match of the overall 25% match of \$274,161 = \$68,540 plus the cost for two patrol vehicles of \$92,800 equals a total of \$161,340

FY 2018 33% local match of the overall 25% match of \$274,161 = \$90,473 plus the cost for two patrol vehicles of \$92,800 equals a total of \$183,273

FT 2019 42% local match of the overall 25% match of \$274,161 = \$115,148 plus the cost for two patrol vehicles of \$92,800 equals a total of \$207,948

FY 2020 fully fund 7 officer positions of approximately \$319,006 and for every year thereafter.

There is no recommend “exit strategy” as these positions are required to meet the goals and objectives of the Police Chief regarding community policing.

CONTACT(S):

Police Chief Raul Diaz, 455-6104
Audrey Gallahan, 455-6134

ATTACHMENT(S):

Community Action Team Officer Position Description
Community Building Briefing Paper

REVIEWED BY:

PM-5

CITY OF LYNCHBURG POSITION DESCRIPTION

DEPARTMENT
Lynchburg Police Department
Office of the Chief of Police

DIVISION

DATE: March 31, 2016

POSITION
Community Action Team Officer

GENERAL DEFINITION OF WORK

Works as a member of a team to develop and nurture working relationships and partnerships with local government agencies, businesses and the citizens of Lynchburg. Assist and mentor officers and civilian employees in community engagement techniques, including identifying crime prevention techniques, problem solving solutions and available department, city and community resources.

Facilitate the Lynchburg Police Departments goal of enhancing current relationships, developing new partnerships and directing officer efforts toward problematic areas within the City of Lynchburg.

Schedule is flexible with days off and hours subject to short notice change.

Reports to the Professional Standards Unit Supervisor (Lieutenant)

SPECIFIC DUTIES AND RESPONSIBILITIES

ESSENTIAL JOB FUNCTIONS

Facilitates problem-solving techniques to assist officers and detectives in reducing crime and improving the quality of life in the city;

Works closely with the community, CID, CPU, TSU and fellow patrol officers as they develop and implement effective partnerships in an effort to identify address and resolve neighborhood issues;

Able to develop presentations and speak in front of large crowds on a moment's notice;

Able to understand statistical data and current demographics of the city and Lynchburg Police Department in order to evaluate problem areas and community engagement action plans;

Familiar with current social and political issues facing the City of Lynchburg and the Police Department;

Understands and is able to articulate current trends in policing to include best practices for engaging communities;

Facilitate the police departments attendance at city and community sponsored functions;

Assist LPD Officers with ongoing community engagement activities, providing guidance and direction as needed;

Provides classroom instruction and presentation to officers and citizens on community engagement activities;

Partners with city departments to facilitate problem solving and to provide the necessary resource for officers and citizens of Lynchburg;

Provides weekly updates for ongoing and future community engagement programs;

Works with Public Information Officer to implement community engagement projects and educational materials;

Attends Neighborhood Watch meetings and maintains liaison with Neighborhood Watch Captains;

Meets with community members to maintain partnerships and problem solving

Performs other related duties as may be assigned.

MINIMUM TRAINING AND EXPERIENCE

Any combination of education and experience equivalent to graduation from high school supplemented by technical courses related to the area assigned and extensive experience in police work including some specialized experience in the area assigned.

KNOWLEDGE, SKILLS, AND ABILITIES

Thorough knowledge of community engagement methods, practices and procedures; thorough knowledge of the geography of the city; thorough knowledge of the rules and regulations of the Department; ability to establish effective working relationships with others; ability to communicate effectively verbally and in writing; ability to deal courteously with the public; ability to analyze situations and to adopt effective and reasonable course of action with due regard to surrounding hazards and circumstances; possess the creativity necessary to organize large scale projects which will utilize resources found within the police department, local businesses, government agencies and involved community members and promote collaborative efforts between them.

COMMUNITY BUILDING

At its heart, community building is a philosophy under which enforcement, prevention, problem solving, and community involvement are used simultaneously to attack crime and its root causes. Because community oriented policing (Community Building) requires a proactive approach to be successful, the police and community must work together as partners in identifying and addressing issues and problems.

Two of the key elements of community building are:

Public Involvement:

Citizens as groups or individuals work with police to identify priorities and implementing responses. Without input from the community, the Lynchburg Police Department cannot hope to effectively or efficiently serve the citizens and business owners of Lynchburg

Proactive Enforcement:

Instead of adhering to the reactive, traditional approach to law enforcement (where police become involved only after a crime has been committed), community oriented policing (Community Building) is based upon citizens and police identifying quality of life issues and needs so that crime can be prevented and quality of life improved. Once needs are identified under the partnership model described above, police and the public work together to deter crime by making potential targets less inviting. This may involve other departments within City Hall or civic groups cooperating with the police to bring about a lasting solution.

Lynchburg Police Departments Community Action Team

The primary premise of C.A.T. is to focus on the root-causes of problems and identify how these problems are associated with other crimes. C.A.T. members will spend a great deal of time gathering information on specific issues through various connections with the public and other law enforcement organizations.

The C.A.T. establishes a collaborative effort between the police department and the community that identifies problems of crime and disorder. The C.A.T. also involves all elements of the community in the search for solutions to these problems. The partnerships formed by C.A.T. will foster trust between the community and our organization.

The C.A.T. tactic is best used in areas experiencing higher-than-average social disorder. These areas include neighborhoods that have a higher frequency of violence over sustained periods of time compared to other neighborhoods.

C.A.T. Goals/Mission

Educate the public through awareness and prevention
Police connect more directly with citizens to better access police information and resources.
Promote high visibility and enforcement by police.

Cooperate with other agencies in education and enforcement
Gather intelligence to support trends and target specific enforcement in the future.
Inform the public and communities of our actions and results.
Gauge public attitudes and mobilize accordingly.

C.A.T. members, through constant, reliable participation in community activities become well known to community leaders, civic and religious groups, and other neighborhood organizations. They become a trusted, dependable advocate for their community. The goal of the entire C.A.T. program is to give law enforcement its most powerful tool - unity with the community that we serve.

C.A.T. Performance Measures

Reduction of crime in the area (post-implementation);
Noticeable reduction in crime by community members (reduced fear of crime and increased public safety);
Useable intelligence;
Improved Citizen/Police relations;
Quality of life issues effectively addressed;
Entire Police Department involved in Community Building; and
Feedback from partners and community members.

C.A.T. Functions

The Team is founded on close, mutually beneficial ties between police and community members. At the center of community policing are three essential and complementary core components:
Partnerships between the Police Department and the community
Problem solving as a method to identify and solve problems of concern to the community
Change management within the Police Department to accommodate increased community involvement

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **June 14, 2016**

AGENDA ITEM NO.: **5**

CONSENT: **X**

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION:

INFORMATION:

ITEM TITLE: Budget Amendment and Appropriation of a \$8,000 Grant Award from the Department of Conservation and Recreation

RECOMMENDATION: Adopt a resolution to amend the FY 2016 Water Capital Projects Fund budget and appropriate \$8,000 with resources from a 2012 Dam Safety, Flood Prevention and Protection Assistance Fund grant to reimburse costs associated with bringing Pedlar Dam into compliance with minimum standards for dam safety.

SUMMARY: The City of Lynchburg has been awarded a grant totaling \$8,000 from the Virginia Department of Conservation and Recreation (DCR). This is the fifth year such assistance has been awarded for Pedlar Dam. This grant reimburses the City for dam break inundation zone analysis, mapping, and digitization, emergency action plan development, incremental damage assessment, and engineering for dam repairs.

No local match is required with this grant award. Grant funds will be used to reimburse costs incurred by the Water Capital Projects Fund for this project.

PRIOR ACTION(S): Finance Committee, May 24, 2016

FISCAL IMPACT: None, no local match is required.

CONTACT(S): Tim Mitchell, Director of Water Resources, 455-4252

ATTACHMENT(S): Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2016 Water Capital Projects Fund budget is amended and \$8,000 is appropriated with resources from a Virginia Department of Conservation and Recreation grant to reimburse costs associated with bringing Pedlar Dam into compliance with minimum standards for dam safety.

Introduced:

Adopted:

Certified:

Clerk of Council

cc: T. Mitchell
D. Witt

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **May 24, 2016**

AGENDA ITEM NO.: **6**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

ACTION:

INFORMATION: **X**

(Confidential)

ITEM TITLE: **Revenue Update**

RECOMMENDATION: Review the collections received from five of the City's largest revenue sources.

SUMMARY: Five of the City's major revenue sources are taxes collected on a monthly basis: Sales Tax, Consumer Utility Tax – Electric, Communications Sales and Use Tax, Meals Tax, and Lodging Tax. Since the last Finance Committee meeting, revenue information through March 2016 has been posted for these five revenue streams.

PRIOR ACTION(S):

This information is provided monthly to the Finance Committee.

FISCAL IMPACT:

None

CONTACT(S):

Donna Witt, Director of Financial Services, 455-3968

ATTACHMENT(S):

Comparison of Collections Budget to Actual FY 2015 – FY 2016

REVIEWED BY:

**Comparison of Collections
Budget to Actual FY 2015 - FY 2016**

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Actual FY 2016	Actual FY 2016 to Adopted FY 2015	Actual FY 2016 to Actual FY 2015
SALES & USE TAX								
<i>ADOPTED FY 2016 BUDGET - \$14,700,000</i>								
JULY	\$1,014,596	\$996,646	\$1,075,816	\$1,131,485	\$1,119,202	\$1,207,589	\$88,387	\$76,104
AUGUST ¹	1,079,129	1,145,592	1,098,342	1,299,763	1,142,228	1,198,772	56,544	(100,991)
SEPTEMBER	1,100,698	1,117,209	1,083,199	1,204,336	1,191,262	1,269,930	78,668	65,594
OCTOBER	1,055,941	1,033,859	1,161,965	1,185,608	1,172,738	1,231,666	58,928	46,058
NOVEMBER	1,117,090	1,187,008	1,155,729	1,241,898	1,228,417	1,227,636	(781)	(14,262)
DECEMBER ²	1,488,926	1,466,715	1,316,419	1,669,810	1,651,684	1,600,507	(51,177)	(69,303)
JANUARY	998,052	1,085,312	1,103,175	1,073,237	1,061,587	1,055,364	(6,223)	(17,873)
FEBRUARY	1,134,434	1,074,819	1,172,252	1,131,392	1,119,110	1,159,820	40,710	28,428
MARCH	1,196,149	1,138,611	1,217,930	1,282,807	1,268,882	1,323,375	54,493	40,568
TOTAL	\$10,185,015	\$10,245,771	\$10,384,827	\$11,220,336	\$10,955,110	\$11,274,659	\$319,549	\$54,323
CONSUMER UTILITY TAX - ELECTRIC								
<i>ADOPTED FY 2016 BUDGET - \$3,790,000</i>								
JULY	\$341,729	\$323,141	\$325,815	\$321,596	\$320,615	\$332,876	\$12,261	\$11,280
AUGUST	345,615	345,163	318,738	305,012	304,082	333,953	29,871	28,941
SEPTEMBER	325,754	318,915	317,324	317,947	316,978	328,411	11,433	10,464
OCTOBER	280,745	279,145	273,646	273,264	272,431	281,514	9,083	8,250
NOVEMBER	281,842	282,035	280,945	273,353	272,520	270,434	(2,086)	(2,919)
DECEMBER	325,287	330,714	348,750	346,565	345,509	321,380	(24,129)	(25,185)
JANUARY	344,439	346,399	374,541	365,859	364,744	346,212	(18,532)	(19,647)
FEBRUARY	322,546	342,839	372,254	381,844	380,680	361,670	(19,010)	(20,174)
MARCH	298,405	326,828	334,289	339,965	338,929	312,928	(26,001)	(27,037)
TOTAL	\$2,866,362	\$2,895,179	\$2,946,302	\$2,925,405	\$2,916,487	\$2,889,378	(\$27,109)	(\$36,027)
COMMUNICATIONS SALES & USE TAX								
<i>ADOPTED FY 2016 BUDGET - \$3,300,000</i>								
JULY	\$349,339	\$293,358	\$286,999	\$283,594	\$275,000	\$276,750	\$1,750	(\$6,844)
AUGUST	294,910	291,560	284,691	281,957	275,000	270,038	(4,962)	(11,919)
SEPTEMBER	179,549	263,295	284,249	283,441	275,000	273,974	(1,026)	(9,467)
OCTOBER	309,437	319,011	288,830	287,702	275,000	277,686	2,686	(10,016)
NOVEMBER	284,123	300,665	284,176	279,441	275,000	271,470	(3,530)	(7,971)
DECEMBER	233,654	297,855	289,726	282,491	275,000	276,524	1,524	(5,967)
JANUARY	337,936	282,620	264,960	275,361	275,000	271,160	(3,840)	(4,201)
FEBRUARY	287,492	287,759	280,480	291,186	275,000	275,887	887	(15,299)
MARCH	302,278	299,333	288,500	285,971	275,000	282,470	7,470	(3,501)
TOTAL	\$2,578,718	\$2,635,456	\$2,552,611	\$2,551,144	\$2,475,000	\$2,475,959	\$959	(\$75,185)

**Comparison of Collections
Budget to Actual FY 2015 - FY 2016**

	Actual Assessed FY 2013	Actual Collected FY 2013 ⁵	Actual Assessed FY 2014	Actual Collected FY 2014 ⁵	Actual Assessed FY 2015	Actual Collected FY 2015 ⁵	Adopted FY 2016	Actual Assessed FY 2016	Actual Assessed FY 2016 to Adopted FY 2016	Actual Collected FY 2016 ⁵	Actual Collected FY 2016 to Adopted FY 2016	Actual Collected FY 2016 to Assessed FY 2016
MEALS TAX												
<i>ADOPTED FY 2016 BUDGET - \$13,715,000</i>												
JULY ³	\$943,431	\$1,044,556	\$944,920	\$1,159,786	\$1,009,124	\$970,597	\$1,026,218	\$1,090,368	\$64,150	\$1,046,770	\$20,552	(\$43,598)
AUGUST	1,042,850	1,026,544	1,056,821	1,024,718	1,152,551	1,119,585	1,172,074	1,173,209	1,135	1,213,559	41,485	40,350
SEPTEMBER	1,011,701	1,012,294	1,030,134	1,052,079	1,107,413	1,159,391	1,126,172	1,187,734	61,562	1,167,356	41,184	(20,378)
OCTOBER	1,006,966	1,003,032	1,046,550	958,359	1,149,721	1,119,430	1,169,196	1,181,133	11,937	1,152,017	(17,179)	(29,116)
NOVEMBER	964,775	868,692	1,019,305	1,064,385	1,079,590	1,099,028	1,097,877	1,104,321	6,444	1,156,651	58,774	52,330
DECEMBER	1,044,178	1,083,983	1,061,859	1,035,379	1,138,978	1,117,510	1,158,271	1,225,475	67,204	1,224,108	65,837	(1,367)
JANUARY	927,026	889,358	968,124	971,677	1,089,143	963,288	1,107,592	1,007,562	(100,030)	908,712	(198,880)	(98,850)
FEBRUARY	983,390	995,618	987,205	957,979	1,032,923	1,198,810	1,050,420	1,143,880	93,460	1,154,457	104,037	10,577
MARCH	1,092,759	1,091,421	1,144,197	1,142,746	1,222,307	1,177,822	1,243,012	1,258,241	15,229	1,393,915	150,903	135,674
TOTAL	\$9,017,076	\$9,015,498	\$9,259,115	\$9,367,108	\$9,981,750	\$9,925,461	\$10,150,833	\$10,371,923	\$221,090	\$10,417,545	\$266,712	\$45,622
LODGING TAX												
<i>ADOPTED FY 2016 BUDGET - \$2,037,000</i>												
JULY ³	\$180,074	\$197,072	\$174,759	\$223,419	\$189,065	\$180,395	\$186,540	\$180,587	(\$5,953)	\$180,808	(\$5,732)	\$221
AUGUST ⁴	163,020	275,903	185,662	185,340	185,946	185,402	183,463	206,422	22,959	202,217	18,754	(4,205)
SEPTEMBER	160,661	157,680	181,706	204,758	173,904	173,875	171,582	204,267	32,685	206,009	34,427	1,742
OCTOBER	183,064	191,453	184,462	185,014	209,859	209,788	207,056	196,681	(10,375)	160,131	(46,925)	(36,550)
NOVEMBER	131,993	129,941	153,745	148,082	141,855	144,988	139,961	140,923	962	177,048	37,087	36,125
DECEMBER	112,277	113,067	141,137	126,077	115,033	119,891	113,497	130,478	16,653	130,150	16,653	(328)
JANUARY	134,471	129,578	133,071	125,716	117,665	108,523	116,094	120,072	3,978	109,217	(6,877)	(10,855)
FEBRUARY	136,660	136,660	136,497	139,851	130,777	133,217	129,031	150,144	21,113	140,716	11,685	(9,428)
MARCH	158,737	158,706	176,151	172,029	184,242	178,963	181,782	204,178	22,396	222,261	40,479	18,083
TOTAL	\$1,360,957	\$1,490,060	\$1,467,190	\$1,510,286	\$1,448,346	\$1,435,042	\$1,429,004	\$1,533,752	\$104,420	\$1,528,557	\$99,553	(\$5,195)

¹ The August FY 2015 Actual amount includes a one-time, \$145,000 payment in taxes, which was redistributed to the City from another locality.

² Retailer over-reported Sales & Use Tax in December FY 2015 by \$50,000; Corrected in December FY 2016 by reducing owed tax of \$39,000 and taking additional \$11,000

³ Due to year end accounting activities, a portion of Meals and Lodging Tax revenues associated with May and June were posted in June and July.

⁴ The August FY 2013 collection amount includes a one-time, \$140,000 payment in delinquent taxes.

⁵ Meals and Lodging Tax data includes columns titled "Actual Collected ." The figures listed under these columns include all revenue received per month regardless of whether the payment is current or delinquent.