

FINANCE COMMITTEE AGENDA

Tuesday, September 24, 2019
11:30 a.m. – Bidder's Room

GENERAL BUSINESS

11:30 a.m.

1. Approval of the Draft Finance Committee Meeting Notes from August 13, 2019.

Contact: Donna Witt, Chief Financial Officer 455-3968

11:35 a.m.

2. Report on the General Fund Reserve for Contingencies.

Contact: Donna Witt, Chief Financial Officer 455-3968

11:40 a.m.

3. Adopt a resolution to amend the FY 2020 City/Federal/State Aid Fund budget and appropriate \$55,335 with resources of \$36,890 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of \$15,767, and \$2,678 transferred from the FY 2020 General Fund Police Department budget to provide selective enforcement activities and attend related training.

Contact: Chief Ryan M. Zuidema 455-6171

11:45 a.m.

4. Adopt a resolution to amend the FY 2020 City/Federal/State Aid Fund budget and appropriate \$22,575 with resources of \$15,050 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of \$6,374, and \$1,151 transferred from the FY 2020 General Fund Police Department budget to provide funds for speed enforcement activities.

Contact: Chief Ryan M. Zuidema 455-6171

11:50 a.m.

5. Consider a request to adopt a resolution authorizing the submittal of an application for the 2019 Edward Byrne Memorial Justice Assistance Grant (JAG) in the amount of \$34,930 to purchase law enforcement equipment for the Lynchburg Police Department, Lynchburg Sheriff's Office and the Office of the Commonwealth's Attorney.

Contact: Chief Ryan M. Zuidema 455-6171

11:55 a.m.

6. Approve the submittal of an application for the 2019 State Homeland Security Program (SHSP) Grant through the Virginia Department of Emergency Management (VDEM) in the amount of \$24,517 to purchase law enforcement equipment for the Lynchburg Police Department.

Contact: Chief Ryan M. Zuidema 455-6171

12:00 p.m.

7. Adopt a resolution to amend the FY 2019 Detention Home Fund budget to appropriate \$17,995 for a welding simulator, and \$5,000 for additional supplies for CPP (Community Placement Program) juveniles with resources from the Virginia Department of Juvenile Justice Community Placement Program.

Contact: Tamara Rosser, Director of Human Services 455-5794

12:05 p.m.

8. Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$103,953 with resources of \$83,162 from the RSAF grant, \$20,791 from the FY 2020 General Fund Fire Department budget to purchase (3) LifePak 15 cardiac monitors for the Fire Department.

Contact: Fire Chief Greg Wormser

455-6340

12:10 p.m.

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

Contact: Donna Witt, Chief Financial Officer

455-3968

12:15 p.m.

10. Roll Call

The next Finance Committee meeting is Tuesday, October 22, 2019, at 11:30 a.m.

FINANCE COMMITTEE NOTES-- DRAFT
Tuesday, August 13, 2019

GENERAL BUSINESS

Meeting commenced at 11:30 a.m.

ATTENDEES

Committee Members: Council Member Jeff S. Helgeson, Chair; Council Member Randy Nelson; Council Member Beau Wright; Mayor Treney Tweedy, Ex-Officio.

Others: Bonnie Svrcek, City Manager; Reid Wodicka, Deputy City Manager; John H. Hughes, IV, Assistant City Manager; Donna Witt, Chief Financial Officer; Rhonda Allbeck, Assistant Director of Financial Services; Starlette Early, Budget Analyst

1. Approval of the Draft Finance Committee Meeting Notes from May 28, 2019.

The meeting notes from May 28, 2019 were approved as submitted.

2. Report on the General Fund Reserve for Contingencies.

Donna Witt noted the report reflects a new fiscal year. There have been no requests, leaving a full balance of \$1.2 million in the FY 2020 Reserve for Contingencies.

3. Consider a request to adopt a resolution to amend the FY 2019 City/Federal/State Aid Fund budget to appropriate \$21,293 with resources from the Virginia Wireless E-911 Services Board FY19 Public Safety Answering Point (PSAP) Grant Program which will be used to replace aging computer equipment for 12 Computer Aided Dispatch (CAD) workstations.

The Committee approved this item and is scheduled to be considered by full Council at their August 13, 2019 meeting.

4. Consider a request to adopt a resolution to amend the FY 2020 City/Federal/State Aid Fund budget and appropriate \$15,213 with resources from a grant from the Library of Virginia to preserve Deed Book JJ, 1884, Marriage Bonds A – L, 1835 – 1840, and Marriage Bonds J – Z, 1825 – 1834 at the Lynchburg Circuit Court Clerk's Office.

The Committee approved this item and is scheduled to be considered by full Council at their August 13, 2019 meeting.

5. Consider a request to adopt a resolution to amend the FY 2020 City/Federal/State Aid Fund budget and appropriate \$103,920 with resources of \$51,960 from the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) and \$47,297 from the FY 2020 General Fund Fire Department budget and \$4,663 from the General Fund Fire Equipment Assigned Fund Balance to purchase (3) LifePak 15 cardiac monitors for the Fire Department.

The Committee approved this item and is scheduled to be considered by full Council at their August 13, 2019 meeting.

6. Approve the submittal of a grant application to the U.S. Department of Homeland Security (DHS) - 2019 State Homeland Security Program (SHSP) for \$44,550 to fund equipment for the Fire Department Hazardous Materials Team.

The Committee approved this item.

7. Approve the submittal of a grant application in the amount of \$400,000, for a Virginia Department of Conservation & Recreation, 2019 Recreational Trails Grant to replace one bridge and rehabilitate approximately two (2) miles of destroyed and severely eroded trail within the James River Heritage Trail System.

The Committee approved this item.

8. Support the application for the Temporary Assistance to Needy Families (TANF) Employment Advancement for TANF Participants Grant (#BEN-19-113) managed by the Virginia Department of Social Services (VDSS) for the estimated amount of \$322,939 to further advance work associated with poverty-reduction initiatives within the City of Lynchburg.

The Committee approved this item.

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

Donna Witt reported on the status of five revenues received for the month ending May 2019. She noted revenues overall were strong in May due to several area graduations. Sales and Use Tax revenue is \$700,000 above budget. Consumer Utility Tax- Electric is almost \$100,000 more compared to the Adopted Budget; however, is less than received in FY 2018. Communications Sales & Use Tax continues to decline as expected. Meals Tax is above overall budgeted by \$182,000 and Lodging Tax is up \$147,000 from Adopted Budget.

10. Roll Call

There were no items for roll call.

Meeting adjourned at 11:58 a.m.

FY 2020 GENERAL FUND RESERVE FOR CONTINGENCIES

	<u>Reserve for Contingencies</u>	<u>City Manager's Discretionary Funding</u>
BEGINNING BALANCE, JULY 1, 2019	\$1,150,000	\$50,000
Carryforward to FY 2020 Reserve for Contingencies - FY 2020 Adopted Budget	0	
BALANCE	<u>\$1,150,000</u>	<u>\$50,000</u>
 APPROPRIATIONS (Second Reading)		
 TOTAL APPROPRIATIONS	<u>\$0</u>	<u>\$0</u>
 REMAINING BALANCE	<u>\$1,150,000</u>	<u>\$50,000</u>
 ITEMS INTRODUCED		
 TOTAL INTRODUCED ITEMS	<u>\$0</u>	<u>\$0</u>
 REMAINING BALANCE	<u>\$1,150,000</u>	<u>\$50,000</u>
 PENDING ITEMS		
 TOTAL PENDING ITEMS	<u>\$0</u>	<u>\$0</u>
 PROJECTED BALANCE, JUNE 30, 2020	<u>\$1,150,000</u>	<u>\$50,000</u>

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **September 24, 2019**

AGENDA ITEM #: **3**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: 2019 DMV Highway Safety Grant – DUI (Alcohol) Enforcement

KEY ELEMENTS:

Economic Development Excellent Government Natural and Built Environment Safe Community Vibrant Community

RECOMMENDATION: Adopt a resolution to amend the FY 2020 City/Federal/State Aid Fund budget and appropriate \$55,335 with resources of \$36,890 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of \$15,767 and \$2,678 transferred from the FY 2020 General Fund Police Department budget to provide selective enforcement activities and attend related training.

SUMMARY: The Department of Motor Vehicles Highway Safety Program has awarded the City a \$36,890 grant. The funds will be used for selective DUI activities, alcohol testing equipment and attendance to related training.

The grant excludes reimbursement of FICA (Medicare and Social Security) benefit costs associated with the allotted overtime; however, funding of \$2,678 is available for transfer from the FY 2020 Police Department budget to cover this expense.

An in-kind match of \$15,767 in police equipment and services is part of the grant agreement.

PRIOR ACTION(S): Finance Committee September 24, 2019

FISCAL IMPACT: The grant requires the Police Department to pay the FICA (Medicare and Social Security) benefits associated with the allotted overtime funds; \$2,678 from the FY 2020 General Fund Police Department budget will be used to cover this expense.

CONTACT(S):

Chief Ryan M. Zuidema, 455-6171

Amy Lowe, Administrative Manager, 455-6128

ATTACHMENT(S): Resolution

REVIEWED BY: bms

RESOLUTION:

BE IT RESOLVED that the FY 2020 City/Federal/State Aid Fund budget is amended and \$55,335 is appropriated with resources of \$36,890 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of \$15,767, and \$2,678 transferred from the FY 2020 General Fund Police Department budget to provide selective enforcement activities, alcohol testing equipment and attend related training.

Introduced:

Adopted:

Certified:

Clerk of Council

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **September 24, 2019**

AGENDA ITEM #: **4**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: 2020 DMV Highway Safety Grant – Speed Enforcement

KEY ELEMENTS:

Economic Development Excellent Government Natural and Built Environment Safe Community Vibrant Community

RECOMMENDATION: Adopt a resolution to amend the FY 2020 City/Federal/State Aid Fund budget and appropriate \$22,575 with resources of \$15,050 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of \$6,374 and \$1,151 transferred from the FY 2020 General Fund Police Department budget to provide funds for speed enforcement activities.

SUMMARY: The Department of Motor Vehicles Highway Safety Program has awarded the City a \$15,050 grant. The funds will be used for speed enforcement activities.

The grant excludes reimbursement of FICA (Medicare and Social Security) benefit costs associated with the allotted overtime; however, funding of \$1,151 is available for transfer from the FY 2020 Police Department budget to cover this expense.

An in-kind match of \$6,374 in police equipment and services is part of the grant agreement.

PRIOR ACTION(S): Finance Committee September 24, 2019

FISCAL IMPACT: The grant requires the Police Department to pay the FICA (Medicare and Social Security) benefits associated with the allotted overtime funds; \$1,151 from the FY 2020 General Fund Police Department budget will be used to cover this expense.

CONTACT(S):

Chief Ryan M. Zuidema, 455-6171

Amy Lowe, Administrative Manager, Police Department, 455-6128

ATTACHMENT(S): Resolution

REVIEWED BY: bms

RESOLUTION:

BE IT RESOLVED that the FY 2020 City/Federal/State Aid Fund budget is amended and \$22,575 is appropriated with resources of \$15,050 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of \$6,374 and \$1,151 transferred from the FY 2020 General Fund Police Department budget to provide funds for speed enforcement activities.

Introduced:

Adopted:

Certified:

Clerk of Council

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **September 24, 2019**

AGENDA ITEM #: **5**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: 2019 Edward Byrne Memorial Justice Assistance Grant (JAG)

KEY ELEMENTS:

Economic Development Excellent Government Natural and Built Environment Safe Community Vibrant Community

RECOMMENDATION: Adopt a resolution authorizing the submittal of an application for the 2019 Edward Byrne Memorial Justice Assistance Grant (JAG) in the amount of \$34,930 to purchase law enforcement equipment for the Lynchburg Police Department, Lynchburg Sheriff's Office and the Office of the Commonwealth's Attorney.

SUMMARY: The City of Lynchburg is applying to receive \$34,930 in Edward Byrne Memorial Justice Assistance Grant (JAG) funding. Funding will be utilized by the Lynchburg Police Department to purchase cameras for electronic surveillance, one digital camera for the Community Relations Coordinator position, and accessories for Tactical Unit firearms (\$27,541). The Lynchburg Sheriff's Office will utilize funds to upgrade their voice recording system (\$3,762). The Office of the Commonwealth's Attorney will utilize funds to purchase two (2) computers (\$3,627). Total equipment cost is \$34,930 which is fully reimbursable by the grant. No local matching funds are required. The grant application requires the approval of the governing body prior to submission of the grant request.

PRIOR ACTION(S): Finance Committee, September 24, 2019

FISCAL IMPACT: None, no local match is required

CONTACT(S): Chief Ryan M. Zuidema, 434-455-6171
Amy Lowe, Administrative Manager, Police Department, 455-6128

ATTACHMENT(S): Resolution

REVIEWED BY: bms

RESOLUTION:

BE IT RESOLVED That the Lynchburg City Council approves the submittal of an application for the 2019 Edward Byrne Memorial Justice Assistance Grant in the amount of \$34,930 to purchase law enforcement equipment for the Lynchburg Police Department, Lynchburg Sheriff's Office and the Office of the Commonwealth's Attorney.

Introduced:

Adopted:

Certified:

Clerk of Council

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **September 24, 2019**

AGENDA ITEM #: **6**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: 2019 State Homeland Security Program (SHSP) Grant

KEY ELEMENTS:

Economic Development Excellent Government Natural and Built Environment Safe Community Vibrant Community

RECOMMENDATION: Approve the submittal of an application for the 2019 State Homeland Security Program (SHSP) Grant through the Virginia Department of Emergency Management (VDEM) in the amount of \$24,517 to purchase law enforcement equipment for the Lynchburg Police Department.

SUMMARY: The City of Lynchburg Police Department is applying to receive \$24,517 through a competitive grant process with the Virginia Department of Emergency Management (VDEM) State Homeland Security Program (SHSP) to purchase two Long Range Acoustic Devices that will be used in critical incidents that require communication between law enforcement and other persons in crises where traditional communication may not be effective. The equipment will also be used to communicate lifesaving information to citizens during natural disasters. The total equipment cost is \$24,517 which is fully reimbursable by the grant; no local matching funds are required.

PRIOR ACTION(S): None

FISCAL IMPACT: None, no local match is required

CONTACT(S): Chief Ryan M. Zuidema, 434-455-6171
Amy Lowe, Administrative Manager, Police Department, 455-6128

ATTACHMENT(S): None

REVIEWED BY:

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **September 24, 2019**

AGENDA ITEM #: **7**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: FY 2019 Appropriation for a Welding Simulator at the Juvenile Detention Home

KEY ELEMENTS:

Economic Development Excellent Government Natural and Built Environment Safe Community Vibrant Community

RECOMMENDATION: Adopt a resolution to amend the FY 2019 Detention Home Fund budget to appropriate \$17,995 for a welding simulator, and \$5,000 for additional supplies for CPP (Community Placement Program) juveniles with resources from the Virginia Department of Juvenile Justice Community Placement Program.

SUMMARY: The Welding Simulator Program is designed to teach students basic welding skills and techniques. Students will receive a certificate from CVCC (Central Virginia Community College) when they have completed the course. The program is designed to enhance skills and employability in the workforce when students re-enter the community. The additional supplies are needed to provide uniforms and personal care items for the CPP residents.

PRIOR ACTION(S): September 24, 2019 Finance Committee

FISCAL IMPACT: None, no local match required

CONTACT(S): Tamara Rosser, Director of Human Services, 455-5794

ATTACHMENT(S): Resolution

REVIEWED BY: bms

RESOLUTION: BE IT RESOLVED that FY 2019 Detention Fund budget is amended and \$22,995 is appropriated with resources from the Virginia Department of Juvenile Justice for the welding simulator and supplies for the Community Placement Program.

Introduced: September 24, 2019

Adopted:

Certified:

Clerk of Council

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **September 24, 2019**

AGENDA ITEM #: **8**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund Grant to purchase three LifePak 15.

KEY ELEMENTS:

Economic Development Excellent Government Natural and Built Environment Safe Community Vibrant Community

RECOMMENDATION: Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$103,953 with resources of \$83,162 from the RSAF grant, \$20,791 from the FY 2020 General Fund Fire Department budget to purchase (3) LifePak 15 cardiac monitors for the Fire Department.

SUMMARY: The Virginia Office of Emergency Medical Services (EMS) awards grant funding to EMS agencies for the purpose of obtaining and maintaining emergency vehicles and equipment; providing EMS management, leadership, and advanced life support training; and achieving other goals that support the enhancement of community EMS services.

The Fire Department would like to submit a grant request for \$103,953 in Rescue Squad Assistance funding to purchase (3) LifePak 15 cardiac monitors. The LifePak 15 cardiac monitors will replace three LifePak 12 in-service units purchased in 2008 and 2009. The monitors have remained in service through a preventative maintenance contract; however, have significantly exceeded the useful life recommended by the manufacturer. LifePak 12 is no longer supported.

We plan to apply for the grant under an 80/20 match; however, we typically receive a 50/50 match. With a total cost of \$103,953, the maximum required local match is \$51,977. Grants will be awarded in January 2020; therefore, if awarded, the match will be funded from the FY 2020 General Fund Fire Department budget.

PRIOR ACTION(S): None

FISCAL IMPACT: \$20,791 in matching funds will be provided from the Fire Department's FY 2020 budget if awarded under an 80/20 match; \$51,977 if awarded under a 50/50 match; no additional appropriation is required. Future funds will be needed for periodic maintenance of the equipment.

CONTACT(S): Fire Chief Greg Wormser, 455-6340
Deputy Chief Robert Lipscomb, 455-6352
Annette Pettyjohn, Fire Administrative Manager, 455-6368

ATTACHMENT(S): None

REVIEWED BY:

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **September 24, 2019**

AGENDA ITEM #: **9**

CONSENT:
ACTION:

REGULAR: **X**
INFORMATION: **X**

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: Revenue Update

KEY ELEMENTS:

Economic Development Excellent Government Natural and Built Environment Safe Community Vibrant Community

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

SUMMARY: Five of the City's major revenue sources are taxes collected on a monthly basis: Local Sales and Use Tax, Consumer Utility Tax – Electric, Meals Tax, Lodging Tax, and Amusement Tax. Since the last Finance Committee meeting, revenue information through July 2019 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, Chief Financial Officer, 455-3968

ATTACHMENT(S):

Comparison of Collections Budget to Actual FY 2018 – FY 2019
Comparison of Collections Budget to Actual FY 2019 – FY 2020

REVIEWED BY:

**Comparison of Collections
Budget to Actual FY 2018 - FY 2019**

	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Adopted FY 2019	Actual FY 2019	Actual FY 2019 to Adopted FY 2019	Actual FY 2019 to Actual FY 2018
SALES & USE TAX								
<i>ADOPTED FY 2019 BUDGET - \$15,351,347</i>								
JULY	\$1,131,485	\$1,207,589	\$1,152,527	\$1,134,520	\$1,138,514	\$1,361,089	\$222,575	\$226,569
AUGUST	1,299,763	1,198,772	1,267,330	1,248,275	1,252,669	1,287,868	35,199	39,593
SEPTEMBER	1,204,336	1,269,930	1,275,989	1,289,489	1,294,028	1,305,048	11,020	15,559
OCTOBER	1,185,608	1,231,666	1,253,143	1,210,820	1,215,082	1,304,503	89,421	93,683
NOVEMBER	1,241,898	1,227,636	1,254,548	1,348,270	1,353,016	1,370,625	17,609	22,355
DECEMBER	1,669,810	1,600,507	1,695,286	1,601,584	1,607,222	1,597,108	(10,114)	(4,476)
JANUARY	1,073,237	1,055,364	1,070,830	1,122,715	1,126,667	1,144,052	17,385	21,337
FEBRUARY	1,131,392	1,161,810	1,148,155	1,117,839	1,121,774	1,180,302	58,528	62,463
MARCH	1,282,807	1,323,375	1,409,096	1,361,602	1,366,395	1,412,888	46,493	51,286
APRIL	1,311,297	1,202,186	1,236,313	1,217,305	1,221,590	1,313,440	91,850	96,135
MAY	1,213,149	1,222,060	1,271,113	1,305,292	1,309,887	1,427,324	117,437	122,032
JUNE	1,261,544	1,294,236	1,317,201	1,339,785	1,344,501	1,271,948	(72,553)	(67,837)
TOTAL	\$15,006,326	\$14,995,131	\$15,351,531	\$15,297,496	\$15,351,347	\$15,976,195	\$624,848	\$678,699
CONSUMER UTILITY TAX - ELECTRIC								
<i>ADOPTED FY 2019 BUDGET - \$3,775,650</i>								
JULY	\$321,596	\$332,876	\$328,501	\$335,326	\$325,420	\$343,448	\$18,028	\$8,122
AUGUST	305,012	333,953	355,434	327,959	318,270	332,393	14,123	4,434
SEPTEMBER	317,947	328,411	351,627	314,864	305,562	324,940	19,378	10,076
OCTOBER	273,264	281,514	294,038	297,177	288,398	318,779	30,381	21,602
NOVEMBER	273,353	270,434	274,145	284,069	275,677	282,758	7,081	(1,311)
DECEMBER	346,565	321,380	337,930	348,578	338,280	346,515	8,235	(2,063)
JANUARY	365,859	346,212	358,976	407,036	395,011	344,673	(50,338)	(62,363)
FEBRUARY	381,844	361,670	316,871	348,114	337,830	369,067	31,237	20,953
MARCH	339,965	312,928	304,309	313,399	304,140	309,674	5,534	(3,725)
APRIL	288,704	282,659	279,887	306,179	297,134	301,879	4,745	(4,300)
MAY	277,296	267,796	270,454	277,472	269,275	272,818	3,543	(4,654)
JUNE	310,184	301,340	303,480	330,415	320,654	304,873	(15,781)	(25,542)
TOTAL	\$3,801,589	\$3,741,173	\$3,775,652	\$3,890,588	\$3,775,650	\$3,851,817	\$76,167	(\$38,771)
COMMUNICATIONS SALES & USE TAX								
<i>ADOPTED FY 2019 BUDGET - \$3,045,315</i>								
JULY	\$283,594	\$276,750	\$265,192	\$255,279	\$253,776	\$249,150	(4,626)	(\$6,129)
AUGUST	281,957	270,038	269,212	263,011	253,776	239,664	(14,112)	(23,347)
SEPTEMBER	283,441	273,974	266,593	258,291	253,776	248,251	(5,525)	(10,040)
OCTOBER	287,702	277,686	274,702	273,952	253,776	244,684	(9,092)	(29,268)
NOVEMBER	279,441	271,470	270,909	259,546	253,776	240,685	(13,091)	(18,861)
DECEMBER	282,491	276,524	268,968	258,380	253,776	244,857	(8,919)	(13,523)
JANUARY	275,361	271,160	265,710	286,194	253,776	241,543	(12,233)	(44,651)
FEBRUARY	291,186	275,887	260,551	244,102	253,776	233,413	(20,363)	(10,689)
MARCH	285,971	282,470	271,925	257,969	253,776	246,383	(7,393)	(11,586)
APRIL	276,473	270,594	261,889	247,120	253,776	229,772	(24,004)	(17,348)
MAY	285,053	271,168	266,571	248,137	253,776	238,803	(14,973)	(9,334)
JUNE	270,246	265,047	259,854	249,994	253,776	220,510	(33,266)	(29,484)
TOTAL	\$3,382,916	\$3,282,768	\$3,202,076	\$3,101,975	\$3,045,315	\$2,877,715	(\$167,600)	(\$224,260)

**Comparison of Collections
Budget to Actual FY 2018 - FY 2019**

	Actual Collected FY 2016 ²	Actual Collected FY 2017 ²	Actual Collected FY 2018 ²	Adopted FY 2019	Actual Assessed FY 2019	Actual Assessed FY 2019 to Adopted FY 2019	Actual Collected FY 2019 ²	Actual Collected FY 2019 to Adopted FY 2019	Actual Collected FY 2019 to Assessed FY 2019
MEALS TAX									
<i>ADOPTED FY 2019 BUDGET - \$14,932,800</i>									
JULY ¹	\$1,046,770	\$1,088,474	\$1,109,545	\$1,169,904	\$1,175,950	\$6,046	\$1,157,381	(\$12,523)	(\$18,569)
AUGUST	1,213,559	1,098,748	1,140,836	1,177,711	1,251,404	73,693	1,208,215	30,504	(43,189)
SEPTEMBER	1,167,356	1,243,540	1,295,882	1,250,626	1,266,118	15,492	1,301,166	50,540	35,048
OCTOBER	1,152,017	996,549	1,249,486	1,313,873	1,325,735	11,862	1,321,368	7,495	(4,367)
NOVEMBER	1,156,651	1,382,308	1,170,367	1,186,761	1,201,826	15,065	1,178,554	(8,207)	(23,272)
DECEMBER	1,224,108	1,238,056	1,261,816	1,306,726	1,256,651	(50,075)	1,265,209	(41,517)	8,558
JANUARY	908,712	1,112,427	1,088,584	1,106,796	1,154,191	47,395	1,146,583	39,787	(7,608)
FEBRUARY	1,154,457	1,165,660	1,197,425	1,195,663	1,209,144	13,481	1,197,647	1,984	(11,497)
MARCH	1,393,915	1,303,383	1,339,823	1,362,580	1,393,087	30,507	1,372,343	9,763	(20,744)
APRIL	1,244,722	1,254,823	1,336,111	1,323,791	1,321,778	(2,013)	1,325,531	1,740	3,753
MAY ¹	1,242,988	1,269,830	1,284,582	1,310,553	1,365,270	54,717	1,413,059	102,506	47,789
JUNE ¹	1,203,793	1,227,869	1,245,454	1,227,816	1,221,347	(6,469)	1,224,814	(3,002)	3,467
TOTAL	\$14,109,048	\$14,381,667	\$14,719,911	\$14,932,800	\$15,142,501	\$209,701	\$15,111,870	\$179,070	(\$30,631)

LODGING TAX
ADOPTED FY 2019 BUDGET - \$2,700,000

JULY ¹	\$180,808	\$207,361	\$248,422	\$256,064	\$292,053	\$35,989	\$291,530	\$35,466	(\$523)
AUGUST	202,217	167,929	224,761	230,006	266,118	36,112	266,637	36,631	519
SEPTEMBER	206,009	215,545	222,577	228,214	241,823	13,609	242,417	14,203	594
OCTOBER	160,131	214,418	245,408	252,305	303,525	51,220	293,555	41,250	(9,970)
NOVEMBER	177,048	222,988	206,772	213,412	203,885	(9,527)	203,731	(9,681)	(154)
DECEMBER	130,150	150,743	144,969	148,898	146,504	(2,394)	145,951	(2,947)	(553)
JANUARY	109,217	116,370	178,239	182,226	197,026	14,800	197,294	15,068	268
FEBRUARY	140,716	154,651	167,362	172,553	225,279	52,726	194,605	22,052	(30,674)
MARCH	222,261	192,388	225,836	242,390	234,221	(8,169)	261,044	18,654	26,823
APRIL	175,590	173,405	225,456	228,790	220,408	(8,382)	218,347	(10,443)	(2,061)
MAY ¹	216,253	222,573	286,419	293,312	311,609	18,297	280,530	(12,782)	(31,079)
JUNE ¹	181,884	188,180	251,107	251,828	219,226	(32,602)	251,856	28	32,630
TOTAL	\$2,102,284	\$2,226,551	\$2,627,328	\$2,700,000	\$2,861,677	\$161,677	\$2,847,497	\$147,497	(\$14,180)

¹ 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.

² Meals and Lodging Tax data includes columns titled "Actual Collected." The amounts in these columns include all revenue received per month regardless of whether the payment is current or delinquent.

**Comparison of Collections
Budget to Actual FY 2019 - FY 2020**

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Adopted FY 2020	Actual FY 2020	Actual FY 2020 to Adopted FY 2020	Actual FY 2020 to Actual FY 2019			
SALES & USE TAX										
<i>ADOPTED FY 2020 BUDGET - \$15,673,983</i>										
JULY	\$1,152,527	\$1,134,520	\$1,361,089	\$1,335,342	\$1,306,000	(\$29,342)	(\$55,089)			
TOTAL	\$1,152,527	\$1,134,520	\$1,361,089	\$1,335,342	\$1,306,000	(\$29,342)	(\$55,089)			
CONSUMER UTILITY TAX - ELECTRIC										
<i>ADOPTED FY 2020 BUDGET - \$3,800,000</i>										
JULY	\$328,501	\$335,326	\$343,448	\$338,828	\$323,666	(\$15,162)	(\$19,782)			
TOTAL	\$328,501	\$335,326	\$343,448	\$338,828	\$323,666	(\$15,162)	(\$19,782)			
<hr/>										
	Actual Collected FY 2017 ²	Actual Collected FY 2018 ²	Actual Collected FY 2019 ²	Adopted FY 2020	Actual Assessed FY 2020	Actual FY 2020 to Assessed FY 2020	Actual Collected FY 2020 ²	Actual Collected FY 2020 to Adopted FY 2020	Actual Collected FY 2020 to Assessed FY 2020	
MEALS TAX										
<i>ADOPTED FY 2020 BUDGET - \$15,500,000</i>										
JULY ¹	\$1,088,474	\$1,109,545	\$1,157,381	\$1,203,713	\$1,192,588	(\$11,125)	\$1,167,412	(\$36,301)	(\$25,176)	
TOTAL	\$1,088,474	\$1,109,545	\$1,157,381	\$1,203,713	\$1,192,588	(\$11,125)	\$1,167,412	(\$36,301)	(\$25,176)	
LODGING TAX										
<i>ADOPTED FY 2020 BUDGET - \$2,950,000</i>										
JULY ¹	\$207,361	\$248,422	\$291,530	\$301,067	\$238,068	(\$62,999)	\$235,865	(\$65,202)	(\$2,203)	
TOTAL	\$207,361	\$248,422	\$291,530	\$301,067	\$238,068	(\$62,999)	\$235,865	(\$65,202)	(\$2,203)	
AMUSEMENT TAX										
<i>ADOPTED FY 2020 BUDGET - \$850,000</i>										
JULY ¹	\$72,413	\$66,786	\$72,761	\$75,349	\$92,901	\$17,552	\$90,398	\$15,049	(\$2,503)	
TOTAL	\$72,413	\$66,786	\$72,761	\$75,349	\$92,901	\$17,552	\$90,398	\$15,049	(\$2,503)	

¹ Due to year end accounting activities, a portion of revenues associated with May and June were posted in June and July.

² "Actual Collected" includes all revenue received per month regardless of whether the payment is current or delinquent.