

FINANCE COMMITTEE AGENDA

Tuesday, November 22, 2016
11:30 a.m. – Bidder's Room

GENERAL BUSINESS

11:30 a.m.

1. Approval of the Draft Finance Committee Meeting Notes from September 27, 2016.

Contact: Donna Witt, Director of Financial Services 455-3968

11:35 a.m.

2. Report on the General Fund Reserve for Contingencies.

Contact: Donna Witt, Director of Financial Services 455-3968

11:40 a.m.

3. Consider a request to adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget to appropriate \$2,800 with funding from the Virginia Wireless E-911 Services Board FY 2015 Public Safety Answering Point Grant Program to install Centralized Automatic Message Accounting (CAMA) module card equipment and configure two (2) trunks at the Department of Emergency Services Emergency Communications Center.

Contact: Melissa D. Foster, Director of Emergency Services 455-4285

11:45 a.m.

4. Consider a request to adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget to appropriate \$150,000 with funding from the Virginia Wireless E-911 Services Board FY 2017 Public Safety Answering Point Grant Program to upgrade the existing Call Handling Equipment (CHE) system at the Department of Emergency Services.

Contact: Melissa D. Foster, Director of Emergency Services 455-4285

11:50 a.m.

5. Approve the submittal of a grant application for the 2016 - 2017 Department of Criminal Justice Services (DCJS) Policing in the 21st Century Grant for the amount of \$20,000 (\$18,000) and a 10% in-kind match (\$2,000) from the Boys and Girls Club Empowerment Center to expand upon the Street Smart Program in partnership with the Boys and Girls Club and the Lynchburg City Schools.

Contact: Major Todd Swisher, Police Department 455-6154

11:55 a.m.

6. Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$104,520 with resources of \$83,616 from the RSAF grant and \$20,904 from the FY 2017 General Fund Fire Department budget to purchase two (2) LifePak 15 cardiac monitors and two (2) Power Pro stretchers for the Fire Department.

Contact: Fire Chief Steven B. Ferguson 455-6340

12:00 p.m.

7. Review highlights of attached quarterly financial reports for the Greater Lynchburg Transit Company (GLTC) as well as the Regional Airport, Lynchburg Regional Juvenile Detention Center,

Comprehensive Services Act, Water Operating, Sewer Operating, Stormwater Operating, and General Funds for the quarter ending June 30, 2016.

Fund	Preparer
GLTC	Josh Baker, General Manager of GLTC
Regional Airport Fund	Mark Courtney, Airport Manager
Lynchburg Regional Juvenile Detention Center	Tamara Rosser, Director of Human Services
Comprehensive Services Act Fund	Tamara Rosser, Director of Human Services
Water Operating Fund	Tim Mitchell, Director of Water Resources
Sewer Operating Fund	Tim Mitchell, Director of Water Resources
Stormwater Operating Fund	Tim Mitchell, Director of Water Resources
General Fund	Donna Witt, Director of Financial Services

12:40 p.m.

8. Receive a report on the FY 2016 Write-Off of Uncollectible Accounts Receivable.

Contact: Donna Witt, Director of Financial Services 455-3968

12:45 p.m.

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

Contact: Donna Witt, Director of Financial Services 455-3968

12:50 p.m.

10. Roll Call

The next Finance Committee meeting is Tuesday, December 13, 2016, at 11:30 a.m.

*****Please note the Finance Committee meeting is held on the second Tuesday in the months of December, July and August.***

FINANCE COMMITTEE NOTES-- DRAFT
Tuesday, September 27, 2016

GENERAL BUSINESS

Meeting commenced at 11:30 a.m.

ATTENDEES

Committee Members: Councilmember Jeff S. Helgeson, Chairman; Councilmember Randy Nelson; Councilmember Mary Jane Dolan, Mayor Joan Foster, Ex-Officio

Others: Bonnie Svrcek, City Manager; Margaret Schmitt, Interim Deputy City Manager; Donna Witt, Director of Financial Services; Rhonda Allbeck, Assistant Director of Financial Services; Starlette Early, Budget Analyst

1. Approval of the Draft Finance Committee Meeting Notes from August 9, 2016

The Finance Committee meeting notes for August 9, 2016 were unanimously approved as submitted.

2. Report on the General Fund Reserve for Contingencies

Donna Witt reported there were no new items. The balance of the FY 2017 General Fund Reserve for Contingencies is \$1,147,455, including \$50,000 in the City Manager's Discretionary Funding.

3. Consider a request to adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget to appropriate \$448,770 with resources from the FY 2017 Office on Violence Against Women – Improving Criminal Justice Response Program, also known as Arrest Program, to enhance the criminal justice response to sexual assault, domestic violence, dating violence, stalking, and protective order process.

The Committee unanimously approved this item. This item will be considered by City Council at tonight's meeting, September 27, 2016.

4. Adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget and appropriate \$63,942 with resources of \$42,628 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of \$18,537 and \$2,777 transferred from the FY 2017 General Fund Police Department budget to provide selective DUI and occupant restraint enforcement activities, attend related training and purchase equipment.

The Committee unanimously approved this item. This item will be considered by City Council at tonight's meeting, September 27, 2016.

5. Adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget and appropriate \$21,000 with resources of \$14,000 from the Department of Motor Vehicles

Highway Safety Grant, an in-kind service and equipment match of \$5,929 and \$1,071 transferred from the FY 2017 General Fund Police Department budget to provide funds for speed enforcement activities..

The Committee unanimously approved this item. This item will be considered by City Council at tonight's meeting, September 27, 2016.

6. Adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget and appropriate \$43,797 with resources from an Edward Byrne Memorial Justice Assistance Grant (JAG) to purchase law enforcement equipment for the Lynchburg Police Department, Lynchburg Sheriff's Office and the Office of the Commonwealth's Attorney.

The Committee unanimously approved this item. This item will be considered by City Council at tonight's meeting, September 27, 2016.

7. Adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget and appropriate \$49,459.20 with resources of \$24,729.60 from the Bulletproof Vest Partnership 2016 Grant Program and \$24,729.60 transferred from the FY 2017 General Fund Police Department (\$20,865.60) and Sheriff's Office (\$3,864) budgets to purchase 64 replacement bulletproof vests for law enforcement officers.

The Committee unanimously approved this item. This item will be considered by City Council at tonight's meeting, September 27, 2016.

8. Adopt a resolution to amend the FY 2017 City Capital Projects Fund budget and appropriate \$510,000 with resources from a Highway Safety Improvement Program grant to install pedestrian and signal improvements along Rivermont Avenue from Bedford Avenue to Link Road.

The Committee unanimously approved this item. This item will be considered by City Council at tonight's meeting, September 27, 2016.

9. Adopt a resolution to amend the FY 2017 City Capital Projects Fund budget and appropriate \$168,244 with resources from a Virginia Department of Transportation (VDOT) Transportation Alternatives Program grant to install sidewalk in the Dearington neighborhood.

The Committee unanimously approved this item. This item will be considered by City Council at tonight's meeting, September 27, 2016.

10. Investment Summary.

Donna Witt reviewed the Investment Summary report ending July 31, 2016. She noted \$8.1 million of the portfolio's securities matured during the quarter. The maturity of investments varies and is set to align with debt payments. She also noted the weighted average yield increased from 0.62% to 0.65%.

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

Donna Witt presented the final revenues through June 30th, ending the FY 2016 year. She reviewed each of the five revenues and indicated total revenues were above budget. While

revenues from Sales & Use Tax were lower than FY 2015, she noted the end of year exceeded the budgeted amount by \$295,131. FY 2015 revenues contained some higher than usual "use" tax revenue, not related to expected retail sales patterns. Communication Sales & Use Tax ended \$100,000 down from FY 2015 as anticipated with the decreasing price of equipment and communication plans. Meals Tax collections ended approximately \$400,000 over budget, and Lodging Tax was \$65,000 more than budgeted. Lodging in May and June reflected decreased amounts when compared to FY 2015, attributing to increased rooms in Campbell County. However, with new hotels opening in Lynchburg during FY 2017, this revenue is expected to track on target again soon.

12. Roll Call

There were no items for roll call.

Meeting adjourned at 11:54 p.m.

The next Finance Committee meeting is Tuesday, October 25, 2016, at 11:30 a.m.

FY 2017 GENERAL FUND RESERVE FOR CONTINGENCIES

	<u>Reserve for Contingencies</u>	<u>City Manager's Discretionary Funding</u>
BEGINNING BALANCE, JULY 1, 2016	\$1,150,000	\$50,000
Carryforward to FY 2017 Reserve for Contingencies - 05/24/16 Council Meeting	0	
BALANCE	\$1,150,000	\$50,000
APPROPRIATIONS (Second Reading)		
Case Management Software System- Office of Commonwealth's Attorney - 08/09/16 Council Meeting	\$52,545	
TOTAL APPROPRIATIONS	\$52,545	\$0
REMAINING BALANCE	\$1,097,455	\$50,000
ITEMS INTRODUCED		
TOTAL INTRODUCED ITEMS	\$0	\$0
REMAINING BALANCE	\$1,097,455	\$50,000
PENDING ITEMS		
TOTAL PENDING ITEMS	\$0	\$0
PROJECTED BALANCE	\$1,097,455	\$50,000

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **December 13, 2016**

AGENDA ITEM #: **3**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: Virginia Wireless E-911 Services Board Grant

Strategic Pillar(s) Impacted:

<input type="checkbox"/> Arts & Culture	<input type="checkbox"/> Citizen Engagement & Social Capital	<input type="checkbox"/> Economic Development	<input type="checkbox"/> Healthy & Active Living
<input type="checkbox"/> Infrastructure	<input type="checkbox"/> Land Use	<input type="checkbox"/> Lifelong Learning	<input type="checkbox"/> Natural Resources
<input type="checkbox"/> Neighborhoods	<input checked="" type="checkbox"/> Safe Community	<input type="checkbox"/> Social Equity	<input type="checkbox"/> Transportation
			<input type="checkbox"/> Administrative

RECOMMENDATION: Adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget to appropriate \$2,800 with funding from the Virginia Wireless E-911 Services Board FY 2015 Public Safety Answering Point Grant Program to install Centralized Automatic Message Accounting (CAMA) module card equipment and configure two (2) trunks at the Department of Emergency Services Emergency Communications Center.

SUMMARY: In July 2014, Verizon completed a traffic/busy study on the City of Lynchburg's 911 lines and recommended that two (2) additional wireless lines be added to meet the P.01 grade of service. Our network has two (2) tandems so it will be necessary to add one member to each tandem to ensure balance. The additional cost of these lines will be covered under the billing agreement that Verizon currently has with the Commonwealth.

A grant application was submitted to the Virginia Wireless E-911 Services Board to add the 911 Wireless CAMA cards. Notification was received that the grant has been awarded and the funds for reimbursement were available on July 1, 2015.

PRIOR ACTION(S):

Finance Committee, November 22, 2016

FISCAL IMPACT: None, no local match is required.

CONTACT(S):

Melissa D. Foster, Director of Emergency Services, 455-4285
Jennifer E. Maul, Deputy Director of Emergency Services, 455-4149

ATTACHMENT(S):

Resolution
Grant Award Letter

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2017 City/Federal/State Aid Fund is amended and \$2,800 is appropriated with funding from the Virginia Wireless E-911 Services Board FY 2015 Public Safety Answering Point Grant Program to install Centralized Automatic Message Accounting (CAMA) module card equipment and configure two (2) trunks at the Department of Emergency Services Emergency Communications Center.

Introduced:

Adopted:

Certified:

Clerk of Council

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **December 13, 2016**

AGENDA ITEM #: **4**

CONSENT:
ACTION: **X**

REGULAR: **X**
INFORMATION:

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: Virginia Wireless E-911 Services Board Grant

Strategic Pillar(s) Impacted:

<input type="checkbox"/> Arts & Culture	<input type="checkbox"/> Citizen Engagement & Social Capital	<input type="checkbox"/> Economic Development	<input type="checkbox"/> Healthy & Active Living
<input type="checkbox"/> Infrastructure	<input type="checkbox"/> Land Use	<input type="checkbox"/> Lifelong Learning	<input type="checkbox"/> Natural Resources
<input type="checkbox"/> Neighborhoods	<input checked="" type="checkbox"/> Safe Community	<input type="checkbox"/> Social Equity	<input type="checkbox"/> Transportation
			<input type="checkbox"/> Administrative

RECOMMENDATION: Adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget to appropriate \$150,000 with funding from the Virginia Wireless E-911 Services Board FY 2017 Public Safety Answering Point Grant Program to upgrade the existing Call Handling Equipment (CHE) system at the Department of Emergency Services.

SUMMARY: We will need to upgrade the existing CHE system that will be technically outdated and reached end of life in FY 2017. Our existing CHE system is the Airbus Defense & Space (DS) Communications VESTA® PALLAS™ and has been in service since 2005 and hardware refreshed in FY 2012. The PALLAS existing XP Operating system is no longer supported by Microsoft and our existing Airbus DS support contract expires in December 2016. Without immediate replacement of this mission critical CHE system, we are risking system failure which would leave us with the inability to accept emergency wireless and wire line 911 calls from the citizens and visitors of the City.

A grant application was submitted to the Virginia Wireless E-911 Services Board to replace the existing Call Handling Equipment. Notification was received that the grant has been awarded and the funds were available on July 1, 2016.

PRIOR ACTION(S):

Finance Committee, November 22, 2016

FISCAL IMPACT: None, no local match is required.

CONTACT(S):

Melissa D. Foster, Director of Emergency Services, 455-4285
Jennifer E. Maul, Deputy Director of Emergency Services, 455-4149

ATTACHMENT(S):

Resolution
Grant Award Letter

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2017 City/Federal/State Aid Fund is amended and \$150,000 is appropriated with funding from the Virginia Wireless E-911 Services Board FY 2017 Public Safety Answering Point Grant Program to upgrade the existing Call Handling Equipment (CHE) system at the Department of Emergency Services.

Introduced:

Adopted:

Certified:

_____ Clerk of Council

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **November 22, 2016**

AGENDA ITEM NO.: **5**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

ACTION:

INFORMATION: **X**

(Confidential)

ITEM TITLE: 2016 - 2017 Department of Criminal Justice Services (DCJS) Policing in the 21st Century Grant

RECOMMENDATION: Approve the submittal of a grant application for the 2016 - 2017 Department of Criminal Justice Services (DCJS) Policing in the 21st Century Grant for the amount of \$20,000 (\$18,000) and a 10% in-kind match (\$2,000) from the Boys and Girls Club Empowerment Center to expand upon the Street Smart Program in partnership with the Boys and Girls Club and the Lynchburg City Schools.

SUMMARY: The Lynchburg Police Department (LPD) has the opportunity to apply for \$20,000 from the 2016 - 2017 DCJS Policing in the 21st Century Grant program which requires an included 10% in-kind match. The LPD, in partnership with the Boys and Girls Club and Lynchburg City Schools, will use this funding to enhance the Street Smart Program by adding a pilot program for gang prevention, drug resistance and how to act when and if the youth becomes in contact with law enforcement. The funds will provide necessary manuals, staff salary and officer overtime to provide this training program.

PRIOR ACTION(S): None

FISCAL IMPACT: None, 10% match is in-kind and will be matched with funds from the Boys and Girls Club Empowerment Center.

CONTACT(S):

Major Todd Swisher, 455-6154

Police Chief Raul Diaz, 455-6104

ATTACHMENT(S):

REVIEWED BY:

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **November 22, 2016**

AGENDA ITEM #: **6**

CONSENT: REGULAR
ACTION: INFORMATION: **X**

WORK SESSION:

CLOSED SESSION:
(Confidential)

ITEM TITLE: Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund Grant to purchase cardiac monitors and stretchers.

Strategic Pillar(s) Impacted:

<input type="checkbox"/> Arts & Culture	<input type="checkbox"/> Citizen Engagement & Social Capital	<input type="checkbox"/> Economic Development	<input type="checkbox"/> Healthy & Active Living
<input type="checkbox"/> Infrastructure	<input type="checkbox"/> Land Use	<input type="checkbox"/> Lifelong Learning	<input type="checkbox"/> Natural Resources
<input type="checkbox"/> Neighborhoods	<input checked="" type="checkbox"/> Safe Community	<input type="checkbox"/> Social Equity	<input type="checkbox"/> Transportation
			<input type="checkbox"/> Administrative

RECOMMENDATION:

Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$104,520 with resources of \$83,616 from the RSAF grant and \$20,904 from the FY 2017 General Fund Fire Department budget to purchase two (2) LifePak 15 cardiac monitors and two (2) Power Pro stretchers for the Fire Department.

SUMMARY:

The Virginia Office of Emergency Medical Services (EMS) periodically awards grant funding to assist career and volunteer EMS agencies in obtaining/maintaining emergency vehicles and equipment; providing EMS management, leadership, and advanced life support training; and achieving other goals that support the enhancement of citizen and community EMS services.

The Fire Department desires to submit a grant request for \$104,520 in Rescue Squad Assistance Funding to purchase two (2) LifePak 15 cardiac monitors and two (2) Power Pro stretchers.

The LifePak 15 cardiac monitors will replace two in-service units purchased in 2002. These monitors have remained in service through a preventative maintenance contract; however, they have significantly exceeded the useful life recommended by the manufacturer.

The Power Pro stretchers will replace two in-service units purchased in 2007 and 2008. These stretchers have remained in service through a preventative maintenance contract; however, they have exceeded the manufacturer's recommended useful life not only in age but in the number of lift hours.

This grant requires a local match; the department is applying for these funds under a Hardship Request, which would require the locality to pay 20 percent and RSAF would pay 80 percent. The itemized cost: two LifePak 15 cardiac monitors - \$67,967 and two Power Pro stretchers - \$36,553. With a total cost of \$104,520, the required local match is \$20,904. The match will be funded from the FY 2017 General Fund Fire Department budget.

PRIOR ACTION(S): None

FISCAL IMPACT:

\$20,904 in matching funds will be provided from the Fire Department's FY 2017 budget; no additional appropriation is required. Future funds will be needed for periodic maintenance of the equipment.

CONTACT(S):

Fire Chief Steven B. Ferguson, 455-6340
Battalion Chief Heather Childress, 455-6360
Ellen Davidson-Martin, Fire Administrative Manager, 455-6368

ATTACHMENT(S): None

REVIEWED BY:



GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

October 10, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: June 30th, 2016 (4th Quarter) Financial Report – Greater Lynchburg Transit Company

The attached Greater Lynchburg Transit Company Comparative Income Statement summarizes the financial activities for the fourth quarter of FY16 and YTD data for the fiscal year.

REVENUE

GLTC closed the year with revenues coming in a 93% of original budget. With advertising revenues having increased and contracts with Lynchburg College and Central Virginia Community College being the three areas which exceeded projections. All other areas fell short with Fixed Route Passenger Fare Revenue having the worst performance against budget. It is important to note that although this area performed poorly against budget, we did see a much less significant drop from our actual fare box revenue the year prior. Ultimately we suffered the most in State and Federal Operating Assistance revenues which had a combined reduction of about 6%.

EXPENDITURES

On the Expense side, GLTC closed the year having successfully reduced expenses in several areas including maintenance costs and demand response service costs. The largest savings came from a significant drop in fuel prices which helped to address nearly \$440,000 of our shortfalls. Other areas were the direct effect of the hard work of staff to curtail expenses and move many over to capital grants.

SUMMARY

This report reflects the success of GLTC in managing our budget in our most difficult year in recent memory. The company was able to weather a challenging environment of reduced revenues while maintaining full services in all areas of the company. The hard work paid off and the company ended the year with a net surplus of \$6,765.

Respectfully submitted,

Joshua Baker, CCTM
General Manager

Cc: Bonnie Svrcek, City Manager
Donna Witt, Director of Financial Services

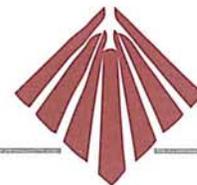


CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.
QUARTERLY INCOME STATEMENT
AS OF JUNE 30, 2016

	QTR TO DATE						
	FY2016 QTD ACTUAL	FY2016 QTD BUDGET	% VAR				
REVENUE							
FRT Passenger Revenue	\$ 183,840	\$ 261,793	-30%	\$ 803,469	\$ 1,047,171	77%	
DRT Passenger Revenue	21,869	23,750	-8%	84,420	95,000	89%	
Contracts (LC Access)	5,896	6,500	-9%	23,585	26,000	91%	
Contracts (CVCC Access)	12,875	12,500	3%	51,500	50,000	103%	
Liberty University Revenue	258,693	278,324	-7%	1,236,898	1,391,618	89%	
Other Contract Revenue	8,046	14,950	-46%	24,130	59,800	40%	
Non-Operating Revenue	54	-	0%	30,815	-	0%	
Advertising Revenue	10,015	16,250	-38%	69,165	65,000	106%	
City Operating Assistance	348,509	348,510	0%	1,394,038	1,394,038	100%	
County Operating Assistance	14,375	14,373	0%	57,500	57,492	100%	
State Operating Assistance	363,801	381,923	-5%	1,449,024	1,527,690	95%	
Federal Operating Assistance	504,799	508,500	-1%	2,019,195	2,034,000	99%	
TOTAL REVENUE	\$ 1,732,773	\$ 1,867,371	-7%	\$ 7,243,739	\$ 7,747,809	93%	
EXPENSES							
FIXED ROUTE							
Operator Labor	\$ 374,668	\$ 411,432	-9%	\$ 1,659,366	\$ 1,645,727	101%	
Operator-Overtime	38,349	22,618	70%	229,834	90,472	254%	
Other Salaries & Wages	67,734	70,416	-4%	257,660	281,662	91%	
Supervisors-Overtime	4,665	4,483	4%	24,288	17,933	135%	
Fringe Benefits	267,768	295,541	-9%	1,192,306	1,182,162	101%	
TOTAL FIXED ROUTE	\$ 753,184	\$ 804,489	-6%	\$ 3,363,454	\$ 3,217,956	105%	
DEMAND RESPONSE							
Operator Labor	\$ 73,287	\$ 72,489	1%	\$ 258,223	\$ 289,956	89%	
Operator-Overtime-PTS	1,750	1,344	30%	6,072	5,375	113%	
Other Salaries & Wages	17,663	25,217	-30%	82,187	100,868	81%	
Fringe Benefits	51,087	46,911	9%	190,274	187,645	101%	
TOTAL DEMAND RESPONSE	\$ 143,787	\$ 145,961	-1%	\$ 536,756	\$ 583,844	92%	
MAINTENANCE							
Other Salaries & Wages	\$ 145,980	\$ 173,768	-16%	\$ 613,694	\$ 695,073	88%	
Inspection&Maint,Srvc-Overtim	7,553	8,403	-10%	25,290	33,612	75%	
Fringe Benefits	84,659	84,440	0%	350,904	337,761	104%	
Fuel & Lubricants	94,846	211,483	-55%	410,406	845,932	49%	
Tires & Tubes	6,829	16,721	-59%	41,274	66,885	62%	
Other Materials & Supplies	121,639	109,816	11%	391,275	439,264	89%	
TOTAL MAINTENANCE	\$ 461,506	\$ 604,632	-24%	\$ 1,832,844	\$ 2,418,527	76%	
ADMINISTRATION							
Other Salaries & Wages	\$ 76,088	\$ 65,246	17%	\$ 299,032	\$ 260,984	115%	
Fringe Benefits	41,943	42,220	-1%	164,216	168,880	97%	
Services	128,133	128,176	0%	520,886	512,702	102%	
Utilities	34,521	38,050	-9%	119,781	152,200	79%	
Casualty & Liability Expenses	65,244	74,650	-13%	261,246	298,600	87%	
Other Materials & Supplies	13,467	16,354	-18%	64,039	65,416	98%	
Miscellaneous	31,899	17,175	86%	74,721	68,700	109%	
TOTAL ADMINISTRATION	\$ 391,295	\$ 381,871	2%	\$ 1,503,922	\$ 1,527,482	98%	
TOTAL EXPENSES	\$ 1,749,772	\$ 1,936,952	-10%	\$ 7,236,975	\$ 7,747,809	93%	
NET INCOME/(LOSS)	\$ (17,000)	\$ (69,581)		\$ 6,765	\$ -		

Lynchburg Regional Airport

A City of Lynchburg Enterprise Fund



350 Terminal Drive • Suite 100
Lynchburg, Virginia 24502
P 434-455-6090 • F 434-239-9027
www.lynchburgva.gov/airport

October 12, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2016 – Annual (FY 2016) Financial Summary - Lynchburg Regional Airport

REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity for this Fund for the FY 2016 fiscal year ending June 30, 2016. Despite a generally sluggish regional economy and relatively flat passenger traffic growth, the airport managed an impressive 6.5 percent increase in airport-generated revenues, lead by record revenues for both the vehicle parking and the rental car concessions. Several new facility leases for non-airline aeronautical activities on the airport also contributed to the increase. Consequently, for the first time since becoming an enterprise fund in 1997 the airport did not request nor require an operating subsidy, and none is expected to be needed for the foreseeable future. A history of recent annual subsidies to the airport is included in this report, as well as a more detailed summary of the airport's revenues for the past two fiscal years.

REVENUE HIGHLIGHTS

- Terminal Revenue: Revenue was \$135,936 more than budget due primarily to continued growth in both parking and rental car concession revenue.
- General Aviation: Revenue was \$42,688 more than budget largely due to recently renegotiated leases and new revenue from aircraft parking fees.
- Other Leased Property: Revenue was \$9,536 more than budget due to new leases with Liberty University and Verizon Wireless for use of airport property.
- State Airport Aid: Revenue was \$89,712 less than budget due to having fewer state-supported maintenance and small projects than needed.
- General Fund Subsidy: As previously mentioned, the budgeted operating subsidy from the City was \$0.00 and no subsidy was necessary.

EXPENSE HIGHLIGHTS

- Terminal: Was \$21,005 less than budget due to less than expected building and equipment maintenance and a decrease in utilities due to more moderate weather.
- Administration: Was \$26,735 less than budget due to having less contractual services than anticipated.
- Other Airport Expenses: Was \$56,731 less than budget for actuarial accruals for future retirees being less than previously estimated.

SUMMARY

Record airport-generated revenues combined with a 5.0% decrease in overall expenses produced the first year in which the airport operated without a subsidy from the City. Based on consistent air service levels, competitive airfares, and anticipated stable passenger demand combined with decreasing debt service, the airport is projecting no airport operating subsidy will be required for the foreseeable future.

Respectfully submitted,



Mark F. Courtney A.A.E.
Airport Director

cc: Bonnie Svrcek, City Manager
Donna Witt, Director of Financial Services
Wesley Campbell, Airport Finance Manager

LYNCHBURG REGIONAL AIRPORT
MEMORANDUM

To: Mark Courtney, Airport Director

From: Wes Campbell, Airport Finance Manager

Date: October 12, 2016

Re: Airport Subsidy History

The Lynchburg Regional Airport Operating Fund was created as a City of Lynchburg enterprise fund in FY 1997. Prior to FY 1997 the airport was accounted for as an operating department within the City General Fund. The following is a history of the annual operating subsidy provided by the City to the airport since FY 2002:

FY 2002	\$614,530 (30.8% of expenses)
FY 2003	\$577,933 (25.9% of expenses)
FY 2004	\$490,831 (23.2% of expenses)
FY 2005	\$419,980 (18.7% of expenses)
FY 2006	\$398,485 (16.7% of expenses)
FY 2007	\$367,337 (15.0% of expenses)
FY 2008	\$359,364 (14.7% of expenses)
FY 2009	\$295,850 (12.4% of expenses)
FY 2010	\$261,260 (10.2% of expenses)
FY 2011	\$259,950 (9.9% of expenses)

Delta Airlines ceased Lynchburg operations in Jan 2011

FY 2012	\$421,362 (15.7% of expenses)
FY 2013	\$336,330 (11.8% of expenses)
FY 2014	\$218,809 (7.9% of expenses)
FY 2015	\$ 96,600 (3.4% of expenses)

FY 2016 \$ no subsidy !!

LYNCHBURG REGIONAL AIRPORT FUND - REVENUES

	Actual FY 2015	Budget FY 2016	Actual FY 2016	FY16 vs FY15 % change
REVENUE CENTERS				
AIRFIELD REVENUE				
Airline Landing Fees	96,539	99,000	95,088	
Total Airfield Revenue	96,539	99,000	95,088	-1.50%
TERMINAL REVENUE				
Airline Exclusive Space	56,025	56,025	56,025	
Airline Common Area	108,858	108,858	108,858	
TSA Office Rent	59,444	59,444	60,187	
Rental Car Parking Space	30,400	28,500	26,361	
Rental Car Counter Rent	31,537	32,500	32,465	
Rental Car Facility Charge	176,562	165,000	182,386	
Rental Car Concession	412,174	395,000	433,100	
Food/Vending Concession	4,875	5,500	4,774	
Terminal Advertising	47,688	40,000	48,146	
Parking Lot Concession	534,730	525,000	599,460	
Total Terminal Revenue	1,462,292	1,415,827	1,551,763	6.12%
GENERAL AVIATION REVENUE				
Fuel Flowage	47,439	48,000	43,846	
Facilities - Virginia Aviation	135,576	165,000	186,787	
Facilities - Freedom Aviation	123,705	124,500	124,015	
Aircraft Landing & Parking Fees	50,529	30,000	52,271	
Fuel Farm Lease/Thru-put Fees	95,992	99,000	102,271	
Total General Aviation Revenue	453,241	466,500	509,188	12.34%
OTHER AIRPORT REVENUE				
State Police Hangar Lease	84,847	84,500	85,320	
FAA Tower Lease	38,695	39,000	40,050	
Centra Health Lease Hangar 6	6,000	30,750	26,750	
Bon-Air Lease Hangars 1 & 3	N/A	27,250	27,216	
Fire Training Center Rent	20,000	20,000	20,000	
Police Firing Range Rent	5,000	5,000	5,000	
Liberty Fiber-Optic Access	1,200	0	1,200	
Verizon Cellco Antenna Site Lease	9,000	0	9,000	
T-Hangar Rent	56,400	56,400	57,900	
Total Other Airport Revenue	221,143	262,900	272,436	23.19%
TOTAL REVENUE CENTERS	2,233,215	2,244,227	2,428,474	8.74%
MISCELLANEOUS				
Investment Interest	1,188	1,500	3,355	
Charges for Services	20,717	15,000	18,399	
State Airport Aid	290,478	348,750	259,038	
Federal Security Aid	106,215	107,500	105,799	
Other	13,909	5,500	23,798	
TOTAL MISCELLANEOUS	432,507	478,250	410,388	-5.11%
TOTAL AIRPORT -GENERATED REVENUE	2,665,722	2,722,477	2,838,862	6.50%
GENERAL FUND SUBSIDY				
Transfer from General Fund	96,600	0	0	-100.00%
TOTAL GENERAL FUND SUBSIDY	96,600	0	0	
TOTAL ALL REVENUES	2,762,322	2,722,477	2,838,862	2.77%

LYNCHBURG REGIONAL AIRPORT
 OPERATING FUND FINANCIAL SUMMARY
 June 30, 2016

	FY 2015 Amended Budget	FY 2015 Actual (thru 6/30/15)	FY 2015 % of Budget	*	FY 2016 Amended Budget	FY 2016 Actual (thru 6/30/16)	FY 2016 % of Budget	*	FY 2016 \$ Variance Actual vs. Amended Budget
BEGINNING NET ASSETS	\$ 624,002	\$ 33,493,201		*	\$ 250,000	\$ 35,404,183	(1)	*	
Less: Invested in Capital Assets, net of related debt		(32,479,365)		*		(35,598,373)		*	
Less: GASB68 Prior Period Adjustment-Pension Accrual		(1,198,180)		*				*	
BEGINNING UNRESTRICTED NET ASSETS	<u>\$ 624,002</u>	<u>\$ (184,344)</u>		*	<u>\$ 250,000</u>	<u>\$ (194,190)</u>		*	<u>\$ -</u>
USE OF ENCUMBRANCES CARRIED FORWARD	\$ 155,771			*	\$ 131,471			*	
BOND REFUNDING PROCEEDS	\$ 1,827	\$ -		*		\$ -		*	
USE OF RESERVES - DEBT SERVICE	\$ 46,075	\$ -		*	\$ 45,403	\$ -		*	
REVENUES				*				*	
Airfield	97,000	96,539	100%	*	99,000	95,088	96%	*	(3,912)
Terminal	1,372,327	1,462,293	107%	*	1,415,827	1,551,763	110%	*	135,936
General Aviation	399,000	453,241	114%	*	466,500	509,188	109%	*	42,688
Other Leased Property	204,400	221,142	108%	*	262,900	272,436	104%	*	9,536
State Airport Aid	375,000	290,477	77%	*	348,750	259,038	74%	*	(89,712)
Federal Security Aid	107,500	106,215	99%	*	107,500	105,799	98%	*	(1,701)
General Fund Subsidy	100,000	96,600	97%	*	0	0	100%	*	0
Interest & Other	19,500	35,814	184%	*	22,000	45,551	207%	*	23,551
	<u>\$ 2,674,727</u>	<u>\$ 2,762,321</u>		*	<u>\$ 2,722,477</u>	<u>\$ 2,838,862</u>		*	<u>\$ 116,385</u>
EXPENSES				*				*	
Airfield Operations	309,743	313,433	101%	*	311,942	317,153	102%	*	(5,211)
Terminal Operations	565,574	584,574	103%	*	561,816	540,811	96%	*	21,005
General Aviation	119,267	138,748	116%	*	121,372	138,603	114%	*	(17,231)
Administration	684,487	687,791	100%	*	695,553	668,818	96%	*	26,735
Safety (ARFF & LEO)	414,659	427,507	103%	*	417,028	431,847	104%	*	(14,819)
Snow Removal	40,489	32,433	80%	*	29,930	28,492	95%	*	1,438
Debt Service	181,256	180,871	100%	*	140,414	136,377	97%	*	4,037
Non-Recurring Airport Expenses	477,367	397,821	83%	*	393,456	380,529	97%	*	12,926
Transfers to Other Airport Funds	14,024	14,024	100%	*	20,000	0	0%	*	20,000
Other Airport Expenses	64,064	(5,034)	-8%	*	47,471	(9,260)	-20%	*	56,731
	<u>\$ 2,870,931</u>	<u>\$ 2,772,167</u>		*	<u>\$ 2,738,982</u>	<u>\$ 2,633,370</u>		*	<u>\$ 105,612</u>
ENDING UNRESTRICTED NET ASSETS	<u>\$ 631,471</u>	<u>\$ (194,190)</u>		*	<u>\$ 410,369</u>	<u>\$ 11,302</u>	(2)	*	

FOOTNOTES:

1) Beginning Net Assets agrees with the Comprehensive Annual Financial Report (CAFR) with the following adjustment:

Total Net Assets per CAFR 6/30/15	\$ 37,077,768
Less: Net Assets in Capital & PFC Funds	<u>\$ (1,673,585)</u>
Total Beginning Net Assets	\$ 35,404,183

2) FY 2016 Ending Unrestricted Net Assets is comprised of the following:

Des. for Debt Service (Rental Car Facility)	\$ 70,281	(\$112,394.68 + \$356.89 interest - \$42,471 reserve = \$70,280.57)
Des. for Maintenance (Rental Car Facility)	\$ 99,264	(\$75,047.22 beginning balance + \$24,216.52 year-end increase)
Reserve for Encumbrances	\$ 160,369	(encumbrances carried forward to FY17)
GASB68 Pension-related Accrual	\$ (1,101,595)	(net liability as of the end of FY16)
Undesignated Retained Earnings	<u>\$ 782,983</u>	
	\$ 11,302	

October 25, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: June 30, 2016 Quarterly Financial Report - Lynchburg Regional Juvenile Detention Center

Lynchburg Regional Juvenile Detention Center

The attached Lynchburg Regional Juvenile Detention Center (Detention Center) financial report summarizes the financial activities through June 30, 2016 for FY 2016. The financial spreadsheet provides comparative year-to-date data for the same period of FY 2015.

REVENUES

Charges for Services

Charges for services are charges that are billed to participating localities for juveniles that are placed at the facility. Revenue in this category through the fourth quarter of FY 2016 is \$1,495,868 or 86.2% of the budget. The estimate is below budget due to reduced population for FY 2016.

Department of Juvenile Justice Block Grant

This revenue category represents allocations from the Virginia Department of Juvenile Justice (DJJ) for operational expenses of the Detention Center. Revenues received from the DJJ through the fourth quarter of FY 2016 are \$1,049,071 or 96.9% of the budget.

United States Department of Agriculture (USDA)

This revenue category consists of reimbursements for meals served to juveniles at the Detention Center. Year-to-date revenues from USDA for FY 2016 are \$26,396 or 58.7% of the budget.

EXPENDITURES

Overall expenditures for the fourth quarter of FY 2016 were \$2,581,958 which is within the budget. Allocated costs for the contracting localities through the fourth quarter of FY 2016 were approximately 75%; Lynchburg's allocated share is approximately 25%.

Juvenile Population

The average annual number of juveniles being served per day through the fourth quarter of FY 2016 is 13.57 as compared to 19.54 in FY 2015. The percentage of Lynchburg City's juveniles through the fourth quarter is 32% of the total juvenile population.

SUMMARY

The Lynchburg Regional Detention Center is an outstanding facility recognized by the juvenile judicial system for providing educational services, mental health services, physical health services, and partnerships with local area businesses.

Respectfully submitted,

Tamara Rosser
Director, Department of Juvenile Services

c: Bonnie Svreck, City Manager
Donna Witt, Director, Financial Services
Robin Mamola, Accounting Supervisor, Human Services
Sherry McIntyre, Accountant, Juvenile Services

Lynchburg Regional Juvenile Detention Center
Special Revenue Fund
Financial Summary
Fourth Quarter: As of June 30, 2016

	FY 2015 Amended Budget	FY 2015 Actual 4 QTR YTD	FY 2015 % of Budget	FY 2016 Amended Budget	FY 2016 Actual 4 QTR YTD	FY 2016 % of Budget	FY 2016 Amended Budget	FY 2016 Revised Estimates	FY 2016 Actual to Amended
<i>Beginning Funds at July 1</i>									
<i>Revenues:</i>									
Charges for Services	1,698,058	1,640,984	96.6%	1,735,030	1,495,868	86.2%	1,735,030	1,735,030	-
Intergovernmental- Department of Juvenile Justice Block Grant DCJS	1,095,120	1,063,887	97.1%	1,082,304	1,049,071	96.9%	1,082,304	1,082,304	-
Intergovernmental- USDA	45,000	31,105	69.1%	45,000	26,396	58.7%	45,000	45,000	-
Miscellaneous			0.0%	0	1,910	0.0%	0	0	-
Refunding Bond	469,952	470,039							
Budget Designations/Purchase Orders	113,425	0	0.0%	100,000		0.0%	100,000	100,000	-
<i>Total Revenues</i>	3,421,555	3,206,015	93.7%	2,962,334	2,581,957	87.2%	2,962,334	2,962,334	-
<i>Expenditures:</i>									
Salaries	1,449,991	1,405,856	97.0%	1,464,634	1,338,472	91.4%	1,464,634	1,464,634	-
Employee Benefits	595,783	565,218	94.9%	603,108	534,043	88.5%	603,108	603,108	-
Contractual Services	50,585	46,537	92.0%	43,061	47,671	110.7%	43,061	43,061	-
Internal Services	12,043	11,438	95.0%	16,278	11,876	73.0%	16,278	16,278	-
Supplies and Materials	130,170	104,145	80.0%	130,170	97,347	74.8%	130,170	130,170	-
Utilities	85,800	83,235	97.0%	85,800	75,574	88.1%	85,800	85,800	-
Training and Conferences	3,050	6,308	206.8%	3,050	6,519	213.7%	3,050	3,050	-
Telecommunications	4,500	2,837	63.0%	4,500	2,499	55.5%	4,500	4,500	-
Postage and Mailing	850	437	51.4%	850	73	8.6%	850	850	-
Indirect Costs	250,435	250,435	100.0%	252,343	252,343	100.0%	252,343	252,343	-
Self Insurance	15,752	15,752	100.0%	18,752	18,752	100.0%	18,752	18,752	-
Dues and Memberships	500	545	109.0%	500	664	132.8%	500	500	-
Rentals and Leases	4,373	1,997	45.7%	2,503	2,179	87.1%	2,503	2,503	-
Health and Dental Benefits for Retirees	28,215	29,999	106.3%	48,084	37,971	79.0%	48,084	48,084	-
Professional Services	6,796	3,956	58.2%	4,346	4,346	100.0%	4,346	4,346	-
SpecialUseEquipment	2,000	1,705	0.0%	10,712	0	0.0%	10,712	10,712	-
Bond Refund	467,659	467,659							
Debt Service	178,407	176,851	99.1%	130,353	125,231	96.1%	130,353	130,353	-
USDA Grant	45,000	31,105	69.1%	45,000	26,396	58.7%	45,000	45,000	-
Capital Outlay	2,000	0	0.0%	0	0	0.0%	0	0	-
Budget Designations	79,569	0	0.0%	100,000	0	0.0%	100,000	100,000	-
Contingency	10,000	0	0.0%	2,856	0	0.0%	2,856	2,856	-
<i>Total Expenditures</i>	3,423,478	3,206,015	93.6%	2,966,900	2,581,958	87.0%	2,966,900	2,966,900	-
<i>TOTAL FUND BALANCE/Purchase Orders carried forward</i>									
	(1,923)	0		(4,566)	(1)		(4,566)	(4,566)	
<i>TOTAL ASSIGNED FUND BALANCE Maint./Equipment</i>									
	100,000	100,000		100,000	100,011		100,000	100,011	

October 25, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending June 30, 2016.

The attached CSA Fund Financial Summary summarizes the financial activity for this Fund through June 30, 2016. Under the State guidelines, CSA prior year obligations are paid through September 30th of each year. However, the annual budget is prepared on a fiscal year (July-June). Because of the State guidelines, expenditures for this fund are unique due to the overlap of grants each fiscal year. Accordingly, this report reflects only the current grant year financial activity for FY 2016.

REVENUES

- Public Assistance – Welfare and Administration

The Public Assistance revenue source is the reimbursement received from the State for local expenses incurred under CSA for providing services to troubled youth and their families. The current rate of reimbursement for community-based services is 86.32%, residential services is 65.8%, and for all other services, 72.64%. State funds to assist in administering the grant, (\$29,730) for FY 2016 are provided by the State each year. These funds have been received in full. A local match is required for all state funds received. Reimbursements received and accrued for expenditures incurred through the fourth quarter of FY 2016 are \$3,931,736.

- CSA Contribution – General Fund and Schools

These revenue sources are comprised of the required local match for all State funds received for the Comprehensive Services Act. For the fourth quarter of FY 2016, local matching funds for programs in the amount of \$1,762,974 for the General Fund and \$196,541 for the Schools have been expended.

- Miscellaneous Revenue

Miscellaneous revenues in the amount of \$39,823 were collected through the fourth quarter of 2016. These revenues are mainly comprised of recoupments from children's social security payments for expenditures incurred on their behalf, and registered billings for CSA parental co-payments. Recoupments are below budget estimates due to the utilization of IV-E funding whenever possible.

EXPENSES

- Administrative expenses

CSA Administrative funds are used for salaries, supplies, and materials. Budgeted funds for FY 2016 are \$64,816. Actual YTD administrative expenditures for FY 2016 are \$55,970 or 86.4% of the budget.

- Mandated – Foster Care

Foster care expenses include funds for residential facilities, day care, maintenance payments to foster parents, enhanced maintenance payments to foster parents and foster care prevention. Year-to-date foster care expenditures through the fourth quarter of FY 2016 totaled \$2,943,352 or 111.8% of the budget. Expenditures in this category are higher due to an increase in mandated population.

- Mandated – Special Education

Special Education expenses include services for Special Education students from the Lynchburg City Schools. Expenditures for FY 2016 YTD total \$2,155,313 or 105.9% of the budget. Expenditures for this budget line have risen due to increased enrollments at private day placements such as Rivermont School, Bridges and New Vistas School, in addition to students attending for longer periods of time.

- Non-Mandated Services

Non-mandated expenditures are for services such as counseling, mentoring, crisis intervention, and foster care prevention services. Non-mandated expenditures for FY 2016 are \$330,542 or 87.90% of the budget. Non-mandated services are provided almost exclusively to youth involved in the court system. Expenditures in this category are below budget due to an increase in the mandated population.

- Community Based Services

This category includes services to children while they are living at home, in the home of an extended family, in a regular foster family home, or in an independent living arrangement. Community services may include assessment, crisis stabilization, therapy, or intervention services provided in the child's home. Community Based Services through the fourth quarter of FY 2016 are \$428,326 or 52.70% of the budget. Expenditures in this category are below budget due to an increase in the mandated population.

SUMMARY

The Children's Services Act Fund creates a collaborative system of services and funding that is child-centered, family-focused, and community-based when addressing the strengths and needs of at-risk youths and their families in the City of Lynchburg

While the number of children currently in foster care fluctuates during the year, the number of children receiving CSA services has increased; more children are now classified as mandated due to the severity of their issues and needs. Other factors continue to impact this budget. These factors include an increased number of children receiving more intensive services for longer periods of time, increased vendor rates as well as an increase in the number of services provided by the vendors, parental agreements, and an increase in special educational services.

The Community Policy and Management Team, in collaboration with the professional community, continues to work hard and is diligent and deliberate in efforts to reduce costs associated with CSA. We continue to work with the professional community to provide the most cost effective service to children and their families.

Respectfully submitted,



Tamara T. Rosser
Director of Human Services

c:
Bonnie Svrcek, City Manager
Donna Witt, Director of Financial Services
Rhonda Allbeck, Assistant Director of Financial Services
Robin Mamola, Financial Professional IV
Kathy Collins, Financial Professional III

**Children's Services Act
Special Revenue Fund
Financial Summary
June 30, 2016**

	FY 2015	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016
	Amended Budget	Actual 4 QTR YTD	% of Budget	Amended Budget	Actual 4 QTR YTD	% of Budget
<i>Beginning Fund Balance</i>	329,681	14,556		14,556	14,556	
<i>Revenues:</i>						
Public Assistance - Welfare and Administration	3,616,974	3,872,838	107.1%	4,175,902	3,931,736	94.2%
Transfer from Lynchburg City Schools	196,541	196,541	100.0%	196,541	196,541	100.0%
Transfer from General Fund	1,775,210	1,586,103	89.3%	1,438,854	1,762,974	122.5%
Miscellaneous	110,000	43,243	39.3%	110,000	39,823	36.2%
<i>Total Revenues</i>	5,698,725	5,698,725	100.0%	5,921,297	5,931,074	100.2%
<i>Expenses:</i>						
Administrative Expenses	64,312	60,325	93.8%	64,816	55,970	86.4%
Mandated - Foster Care	2,976,021	2,913,986	97.9%	2,632,898	2,943,352	111.8%
Mandated - Special Education	1,910,000	1,995,618	104.5%	2,035,000	2,155,313	105.9%
Non-Mandated Services	375,836	313,349	83.4%	375,836	330,542	87.9%
Community Based	372,556	415,447	111.5%	812,747	428,326	52.7%
<i>Total Expenditures</i>	5,698,725	5,698,725	100.0%	5,921,297	5,913,503	99.9%
<i>ENDING FUND BALANCE</i>	329,681	14,556		14,556	32,127	

October 25, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2016 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2016. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2016 adopted budget and the Department's actual are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2016 were \$286,206 (1.93%) more than the FY 2016 budget. Explanations follow:

- **Charges for Services:**

Revenue in this category was \$143,305 (1.21%) over budget mostly due to a combination of higher than anticipated revenues for Water Connections, Availability Fees, Water Cost Plus Charges totaling \$213,419. These increased revenues were offset by less than anticipated Inside City – Water Sales of \$98,260 as result of decreased water consumption of two industrial customers and overall City-wide residential customers.

- **Water Contracts:**

This revenue account reflects billing activity to counties of Amherst, Bedford, and Campbell, and the industries of WestRock and Frito-Lay. The net revenue in this category was \$121,952 (4.54%) higher than budget. WestRock and Frito-Lay's water consumption for FY 2016 compared to the prior fiscal year increased 13% and 16% respectively totaling \$161,891 over budget. However, Bedford County was \$72,993 under budget due to decreased water consumption of 3% compared to the prior year combined with FY 2015 water settlement credit of \$30,270.

- **Interest and Other:**

Interest and Other earnings was \$20,949 (7.87%) over budget mostly due to higher than expected earnings on investments.

EXPENSES

Overall expenses for FY 2016 were \$542,130 (3.57%) less than FY 2016 budget. Explanations of this variance follow:

• **Departmental Operation and Maintenance Expenses:**

This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. Expenses in this category are expected to be \$693,884 (7.44%) less than the FY 2016 budget (Water Treatment - \$361,558 savings, Meter Operations - \$269,434 savings, Water Line Maintenance - \$35,149 savings, Administration - \$27,743 savings). This variance is broken down as follows:

➤ Personnel Services and Benefits	\$198,453
➤ Chemicals	158,550
➤ Communication and Utilities	109,696
➤ Supplies and Materials	196,636
➤ All Other	<u>30,549</u>
Total	\$693,884

The most significant savings were in Personnel Services and Benefits. This was attributable to vacancies in Administration and Water Line Maintenance. Weather conditions and water use have allowed our water source to be almost exclusively the Pedlar Reservoir resulting in savings for electricity and chemicals associated with pumping. Additional savings were realized for Supplies and Materials that were mostly attributable to less than anticipated replacements of manual read meters with radio meters. The radio read meter replacements of manual meters during the fiscal year were less than expected primarily due to impacts of implementing the new “.Net” billings system. Currently, 87% of all water meters are now radio read.

• **Non-Departmental Operation and Maintenance:**

Non-Departmental Operation and Maintenance Expenses were \$129,613 (52.38%) over budget. This was mostly attributable to an unanticipated higher level of workers compensation expenses during the fiscal year.

• **Capital Outlay and Transfers to Other Funds**

Purchases and Transfers to other Funds are reported as \$27,351 under budget. Activity in this category included \$59,010 of equipment purchases that met the criteria of capitalization under generally accepted accounting principles rather than reported as an expense. The reported balance of \$2,649 was expensed accordingly. Transfers to Other Funds were at budget.

- **Debt Service/LOC Service Payments**

Expenditures in debt service were \$49,492 (1.15%) over budget. During the fiscal year there were unanticipated expenditures and savings that included the following: 1) \$51,595 of legal and fiscal service fees associated with the refunding of the General and Obligation Improvement Bonds, Series 2007; 2) Legal and fiscal fees of \$17,780 that were not financed in General Obligation Improvement Bonds, Series 2016; 3) Savings of \$21,044 for expenditures in debt service due to March 6, 2015 bond refunding.

SUMMARY

This fourth quarter report reflects a stable FY 2016 financial position for this fund. Under the Council adopted financial policies, the two important financial ratios, debt coverage and fund balance were above policy targets. The debt coverage ratio for the end of the fiscal year was 1.41 compared to a minimum target of 1.20. The fund balance ratio for the end of the fiscal year was 66% compared to a target range of 25% - 40%.

Respectfully submitted,

Timothy A. Mitchell, P.E.
Director of Water Resources

cc: Bonnie Svrcek, City Manager
Donna Witt, Director of Financial Services

**WATER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending June 30, 2016**

	FY 2015 Adopted Budget	FY 2015 Actual Q4 YTD	FY 2015 % of Budget	FY 2016 Adopted Budget	FY 2016 Actual Q4 YTD	FY 2016 % of Budget	FY 2016 \$ Variance Adopted Budget vs. Actual
BEGINNING NET ASSETS	\$33,038,746	\$33,038,746		\$26,348,217	\$26,348,217		
Less: Invested in Capital Assets, net of related debt	(25,346,980)	(25,346,980)		(23,412,906)	(23,412,906)		
BEGINNING UNRESTRICTED NET ASSETS	7,691,766	7,691,766		2,935,311	2,935,311		
REVENUES:							
Charges for services	\$11,652,558	\$11,919,927	102%	\$11,858,798	12,002,103	101%	143,305
Water contracts	2,654,950	\$2,780,239	105%	2,683,240	2,805,192	105%	121,952
Interest and other	292,482	\$270,627	93%	266,231	287,180	108%	20,949
	\$14,599,990	14,970,793		\$14,808,269	\$15,094,475		\$286,206
EXPENSES							
Departmental O&M	\$9,349,210	8,690,021	93%	\$9,325,795	8,631,911	93%	693,884
Non-departmental O&M	229,600	89,618	39%	247,451	377,064	152%	(129,613)
Capital Outlay/Purchases	75,000	0	0%	30,000	2,649	9%	27,351
Transfers - Capital	800,000	800,000	100%	1,250,000	1,250,000	100%	-
Debt service	3,839,779	4,463,077	116%	4,316,541	4,366,033	101%	(49,492)
	\$14,293,589	\$14,042,716		\$15,169,787	\$14,627,657		\$542,130
Adjustment for expenses from capital projects		(\$34,999)			(\$37,435)		
ENDING NET ASSETS	\$7,998,167	\$8,584,844		\$2,573,793	\$3,364,694		

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:

25% - 40%

Unrestricted cash as a % of operating expenses & debt service:

66%

Financial Policy targeted debt coverage ratio minimum:

1.20

Ending debt coverage ratio:

1.41 (a)

Note (a) Calculation of debt coverage includes \$90,150 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

October 25, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2016 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2016. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2016 adopted budget and the Department's actual are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2016 \$596,505 (2.78%) more than the FY 2016 budget. Explanations follow:

- **Charges for Services:**

Revenue in this category was \$203,186 (1.13%) over budget mostly due to higher than anticipated Septic Hauler Charges of \$464,546 primarily due to a new customer bringing in leachate from Maplewood Landfill in Amelia County. Additional revenues include \$103,043 from Industrial Surcharges mostly attributable to one industrial customer and \$89,099 from Connection and Availability Fees. Sewer Use – Inside City was \$445,447 less than expected primarily due to decreased water consumption of two industrial customers and overall City-wide residential customers.

- **Sewer Contracts:**

Revenue in this category reflects the billing activity in counties of Amherst, Bedford, and Campbell and industries of WestRock and Frito-Lay. Revenue from this source was \$378,366 (11.35%) more than budget primarily due to Campbell County sending larger volumes of leachate from Region 2000 Landfill and higher than anticipated sewer use by WestRock and Frito-Lay.

- **Interest and Other:**

Revenue in this category was \$14,953 (7.10%) more than budget due to a combination of higher than expected revenues from Interest Revenue, Miscellaneous Revenue and Collection and Tax Lien Fees charged.

EXPENSES

Overall expenses for FY 2016 were \$325,815 (1.49%) less than FY 2016 budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance Expenses:**

This category includes the Wastewater Treatment Plant and Sewer Line Maintenance. Expenses in this category were \$143,105 (1.44%) less than the FY 2016 budget (Wastewater Treatment Plant - \$144,762 savings and Sewer Line Maintenance - \$1,657 over budget). This variance is broken down as follows:

➤ Personnel Services and Benefits	\$ 84,039
➤ Chemicals	(106,440)
➤ Utilities	125,654
➤ Sludge Disposal	117,008
➤ Contractual Services	(33,288)
➤ Supplies and Materials	(90,072)
➤ All Other	<u>46,204</u>
Total	\$ 143,105

The most significant savings incurred in Utilities. This was mostly attributable to a decreased electrical rate charged by American Electric Power and less than anticipated use of natural gas. Additional savings were realized in Personnel Services and Benefits due to vacancies during the year. Increased chemical costs are primarily a result of additional lime used to stabilize the sludge to produce Class B biosolids that can be land applied. Also the increased lime mitigates odors for disposal at the Region 2000 Services Authority landfill. As an effort to keep as many options as possible for sludge disposal, we executed a contract with a vendor for land application that began May, 2016. Our third option for disposing sludge remains available at Maplewood Landfill in Amelia County. The overall disposal costs for each option is comparable. Increased expenses of Contractual Services were mostly attributable to cost of hauling sludge to Maplewood Landfill but is offset by being able to treat the sludge to a lesser standard thereby reducing chemical usage. Our weekly plan going forward is to land apply approximately 100 tons, haul approximately 100 tons to Maplewood Landfill and haul the balance of approximately 250 tons to Region 2000 Landfill.

- **Non-Departmental Operational and Maintenance Expenses:**

Non-Departmental Operational and Maintenance Expenses were \$50,232 (17.41%) over budget. This was mostly attributable to higher than anticipated workers compensation expenses and retiree Other Post-employment Benefits (OPEB).

- **Capital Outlay and Transfers to Other Funds**

Capital Outlay and Transfers to Other Funds is reported as \$263,780 (11.78%) under budget. Activity in this category included \$226,041 of equipment purchases that met the criteria of capitalization under generally accepted accounting principles rather than reported as an expense. The reported balance of \$1,220 was expensed accordingly. Transfers to Other Funds were at budget.

- **Debt Service/LOC Service Payments**

Expenditures for Debt/LOC Service Payments were \$30,838 (0.33%) over budget. During the fiscal year there were unanticipated expenditures and savings that included the following: 1) \$40,539 of legal and fiscal service fees associated with the refunding of the General Obligation Public Improvement Bonds, Series 2007; 2) Legal and fiscal fees of \$13,970 that were not financed in the General Obligation Public Improvement Bonds, Series 2016; 3) Savings of \$24,731 of expenditures in debt service due to the March 6, 2016 bond refunding.

SUMMARY

This fourth quarter report reflects a stable FY 2016 financial position for this fund. Under the Council adopted financial policies, the two important financial ratios, debt coverage and fund balance, were within or above policy targets. The debt coverage ratio for the end of the fiscal year was 1.28 compared to a minimum target of 1.20. The fund balance ratio for the end of the fiscal year was 29% compared to a target range 25% to 40%.

Respectfully submitted,

Timothy A. Mitchell, P.E.
Director of Water Resources

cc: Bonnie Svrcek, City Manager
Donna Witt, Director of Financial Services

**SEWER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending June 30, 2016**

	FY 2015 Adopted Budget	FY 2015 Actual Q4 YTD	FY 2015 % of Budget	FY 2016 Adopted Budget	FY 2016 Actual Q4 YTD	FY 2016 % of Budget	FY 2016 \$ Variance Adopted Budget vs. Actual
BEGINNING NET ASSETS (1)	\$136,833,798	\$136,833,798		\$134,996,557	\$134,996,557		
Less: Invested in Capital Assets, net of related debt	(129,047,540)	(129,047,540)		(131,477,037)	(131,477,037)		
BEGINNING UNRESTRICTED NET ASSETS	\$7,786,258	\$7,786,258		\$3,519,520	\$3,519,520		
REVENUES:							
Charges for services	\$17,170,636	\$17,342,034	101%	\$17,917,821	\$18,121,007	101%	\$203,186
Sewer contracts	3,327,630	3,941,620	118%	3,332,495	3,710,861	111%	378,366
Interest and other	202,078	201,948	100%	210,634	225,587	107%	14,953
	\$20,700,344	\$21,485,602		\$21,460,950	\$22,057,455		\$596,505
EXPENSES:							
Departmental O&M	\$9,792,683	\$9,613,536	98%	\$9,941,108	\$9,798,003	99%	\$143,105
Non-departmental O&M	238,200	72,343	30%	288,522	338,754	117%	(50,232)
Equipment Purchases	320,000	0	0%	265,000	1,220	0%	263,780
Transfers - Capital	2,925,000	2,925,000	100%	1,975,000	1,975,000	100%	0
Debt service	8,961,298	9,298,954	104%	9,370,351	9,401,189	100%	(30,838)
	\$22,237,181	\$21,909,833		\$21,839,981	\$21,514,166		\$325,815
Adjustment for expenses from capital projects		(\$38,336)			(64,529)		
ENDING NET ASSETS	\$6,249,421	\$7,323,691		\$3,140,489	\$3,998,280		

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:

25% - 40%

Unrestricted cash as a % of operating expenses & debt service:

29%

Financial Policy targeted debt coverage ratio minimum:

1.20

Ending debt coverage ratio:

1.28 (a)

Note (a) Calculation of debt coverage includes \$131,088 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

October 25, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: October 25, 2016 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2016. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2016 adopted budget and the Department's actual are described below.

REVENUES

Following the completion of the fourth quarter, the overall revenues for FY 2016 were \$4,091 (.12%) more than the FY 2016 budget. Explanations follow:

- **Charges for Services:**

Revenue in this category reflects billing activity for all known impervious areas, Virginia Stormwater Management Program (VSMP) permits and delinquent charges on past due accounts. Charges for services exceeded budget by \$6,575 (.21%) primarily due to higher than anticipated billing for known impervious areas.

- **Transfers, Interest and Other**

The transfer from the General Fund was at budget. Interest and Other were \$2,484 less than budget mostly due to less than expected miscellaneous revenues.

EXPENSES

Overall expenses for FY 2016 were \$332,125 (8.69%) less than budget. A breakdown and explanations of this variance follow:

- **Departmental Operation and Maintenance Expenses:**

Departmental Operation and Maintenance expenses were \$295,584 (11.90%) less than budget. Explanations of this variance as follows:

➤ Personnel Services	(\$16,914)
➤ Contractual Services	124,972
➤ Internal Service Charges	(8,127)
➤ Supplies and Materials	72,459
➤ Public Works and Community Development	87,767
➤ All Other	<u>35,427</u>
Total	\$295,584

The most significant savings was from Contractual Services and Supplies and Materials. Over the past year we have been mapping the storm system as required by our permit. In association with our mapping, we have also been conducting a condition assessment of the stormwater infrastructure. The mapping and surface condition assessment of the entire City was over 50% complete as of June 30, 2016 with estimated completion of the rest of the system on or about June, 2017. As anticipated, numerous defects have been identified. However, the costs to correct most of these system defects do not meet criteria of maintenance to be funded by the Stormwater Operating Fund. Therefore, correction of these system defects (that are not maintenance) will need to be funded from Stormwater Capital Fund. A portion of the identified minor defects were repaired by our field crews to the extent that our resources allowed. Other defects that were identified for the City’s annual contractor to repair, has been delayed due to a heavy backlog of other infrastructure repair needs in the City. Public Works and Community Development anticipated costs were less than budget mostly due to decreased labor used for leaf collection. The increased expenses for Personnel Services are mostly attributable to two storm events in late September, 2015. After our work crews worked on needed water and sewer repairs during each week after these storm events, our work crews with heavy equipment were used to dredge and repair stormwater ponds in the City instead of hiring an outside contractor.

- **Non-Departmental Operational and Maintenance Expenses:**

Non-departmental expenses were \$7,541 (23.26%) less than budget. This was primarily due to savings in Allowance for Doubtful Accounts.

- **Capital Outlay and Transfers to Other Funds**

Capital Outlay and Transfers to Other Funds is reported as \$29,000 (2.22%) under budget. This savings was due to planned funding of one additional vehicle. Funding of this vehicle was provided by Fleet Fund due to availability of funds for stormwater vehicle replacements.

- **Debt Service/LOC Service Payments**

Currently, there is no debt for the Stormwater Fund.

Finance Committee

October 25, 2016

Page 3

SUMMARY

This fourth quarter report reflects a stable FY 2016 financial position for this fund. The fund balance ratio for the end of the fiscal year was 37% compared to a target range of 15% - 20%.

Respectfully submitted,

Timothy A. Mitchell, P.E.
Director of Water Resources

cc: Bonnie Svreck, City Manager
Donna Witt, Director of Financial Services

**STORMWATER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending June 30, 2016**

	FY 2015 Adopted Budget	FY 2015 Actual Q4 YTD	FY 2015 % of Budget	FY 2016 Adopted Budget	FY 2016 Actual Q4 YTD	FY 2016 % of Budget	FY 2016 \$ Variance Adopted Budget vs. Actual
BEGINNING NET ASSETS	\$1,300,413	\$1,300,413		\$1,498,775	\$1,498,775		
Less: Invested in Capital Assets, net of related debt	0	0		(776,555)	(776,555)		
BEGINNING UNRESTRICTED NET ASSETS	\$1,300,413	\$1,300,413		\$722,220	\$722,220		
REVENUES:							
Charges for services	\$3,218,850	\$3,267,781	102%	\$3,202,178	3,208,753	100%	\$6,575
Interest and other	5,000	1,056		4,500	2,016	45%	(2,484)
Transfers	275,000	275,000	100%	275,000	275,000	100%	0
	\$3,498,850	\$3,543,837		\$3,481,678	\$3,485,769		\$4,091
EXPENSES:							
Departmental O&M	\$2,275,230	\$1,996,818	88%	\$2,483,080	\$2,187,496	88%	\$295,584
Non-departmental O&M	25,800	26,487	103%	32,425	24,884	77%	7,541
Equipment Purchases	400,000	0	0%	29,000	0	0%	29,000
Transfers - Capital	1,050,000	1,050,000	100%	1,150,000	1,150,000	100%	0
Transfers - Sewer Operating and Fleet	162,676	162,676	0%	126,734	126,734	100%	0
Debt service	0	0		0	0		0
	\$3,913,706	\$3,235,981		\$3,821,239	\$3,489,114		\$332,125
Adjustment for expenses from capital projects		(\$3,331)			(\$14,068)		
ENDING NET ASSETS	\$885,557	\$1,604,938		\$382,659	\$704,807		

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service

15% - 20%

Projected unrestricted cash as a % of operating expenses at year end

37%

October 25, 2016

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2016
Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the period ending June 30, 2016. This quarterly report provides comparative information for the same period of the prior fiscal year and represents FY 2016 financial postings. This report is preliminary pending completion of the annual audit.

- FUND BALANCE

The General Fund ended FY 2016 with an Unassigned Fund balance of \$25.5 million compared to a projected balance of \$17.4 million. The City's Fund Balance Policy for General Fund requires maintaining an Unassigned Fund Balance equal to a targeted goal of 10% of General Fund revenues. The City ended with a projected Fund Balance ratio of 14.1%. According to the Fund Balance policy, Fund Balance in excess of 10% will be dedicated to one-time expenditures in the next year.

- COMMITTED AND ASSIGNED BALANCE

The General Fund ended FY 2016 with Committed and Assigned Fund balances of \$7,479,123 and \$5,232,752, respectively.

- REVENUES

Revenues were \$2.6 million (1.5%) more than the amended budget. City staff continually monitors the major revenue categories, revising estimates as needed.

NON-DEDICATED REVENUES

- Real Property Tax:

Real Estate Tax revenue for FY 2016 was 0.1% or \$73,292 less than the amended budget per the actual Tax Levy posted in October, net of allowances and Tax Relief credits. However, Delinquent Real Property Tax Revenue is \$123,606 more than budget due to extensive collection efforts.

- Personal Property Tax:

Personal Property Tax revenue for FY 2016 was 0.2% or \$37,301 less than the amended budget. However, Delinquent Personal Property Tax revenue is \$211,363 above budget due to extensive collection efforts and the success of the DMV Stop Program.

In 1998, the Virginia General Assembly enacted the Personal Property Tax Relief Act (PPTRA) to reimburse citizens for a portion of the local personal property tax. In the 2004 Virginia General Assembly, the State capped the amount reimbursed to localities at \$950 million for FY 2016. This action eliminates the 70% reimbursement. Lynchburg's share is \$5,543,584. During FY 2016 the City received the total reimbursement of \$5,543,584.

- Consumer Utility Taxes:

Consumer Utility Tax revenue for FY 2016 was 2.8% or \$125,866 less than the amended budget due to the mild weather.

- Communications Sales and Use Tax:

Communications Sales and Use Tax revenue for FY 2016 was 0.5% or \$17,233 less than the amended budget. Continued reductions in this revenue are projected due to changes in wireless cellular plans and depreciated equipment.

- Local Sales Tax:

Local Sales Tax revenue for FY 2016 was 2.0% or \$295,131 greater than the amended budget.

- Business License Tax:

Business License Tax revenue for FY 2016 was 0.9% or \$73,398 less than the amended budget. **Changes in the ownership of medical facilities negatively impacts this revenue.**

- Meals Tax:

Meals Tax revenue for FY 2016 was 2.7% or \$366,199 greater than the amended budget reflecting the continued growth in restaurant sales due to new restaurants opening in FY 2016 and increased meal prices.

- Delinquent Taxes/Penalties:

Delinquent Taxes/Penalties revenue for FY 2016 was 10.9% or \$417,053 greater than the amended budget. This excess is a reflection of the continued efforts of the collections department.

- Other Local Taxes:

Other Local Tax revenue for FY 2016 was 5.5% or \$144,837 greater than the amended budget mostly from Right of Way Fees (\$99,255).

- Motor Vehicle License Tax:

Motor Vehicle License Tax revenue for FY 2016 was 1.1% or \$16,916 less than the amended budget. However, Delinquent Motor Vehicle License Tax was \$20,922 more than budget.

- Bank Stock Tax:

Bank Stock Tax revenue for FY 2016 was 28.7% or \$186,320 greater than the amended budget. This tax is based on the percentage of deposits within the City of Lynchburg compared to the whole state of Virginia.

- Lodging Tax:

Lodging Tax revenue for FY 2016 was 3.1% or \$63,391 more than the amended budget.

- Permits, Fees, and Licenses:

Permits, Fees, and Licenses revenue for FY 2016 was 19.6% or \$181,561 more than the amended budget. The majority of revenue in this category comes from permits and fees associated with new construction and/or renovations, re-zoning, false alarm fees, land use fees and parking permit fees.

- Fines and Forfeitures:

Fines and forfeitures revenue for FY 2016 was 3.2% or \$17,742 greater than the amended budget.

- Interest on Investments:

Interest on Investments revenue for FY 2016 was 50.6% or \$302,593 greater than the amended budget. Although the City monitors its investments closely, the volatility of the market influences interest income.

- Charges for Services

Charges for Services revenue for FY 2016 was 1.5% or \$146,078 greater than the amended budget mostly due to Delinquent Ambulance Service Fees (\$106,931), Police Off-Duty Collections (\$175,339) and Recreation Program Fees (\$73,055) offset by reductions in CSA Service Providers (\$101,590) and Local Reimbursements for Opportunity and Sparc House (\$115,040)..

- Miscellaneous Revenue

Miscellaneous Revenue for FY 2016 was 103.4% or \$603,719 greater than the amended budget, the majority of which came from Regional Services Authority profit sharing and fees for credit card payments received (recognized from the past 3 years).

DEDICATED REVENUES

Intergovernmental Revenues consisting of Constitutional Officers, Health and Human Services, and State subsidies total \$30,353,952 and are slightly more, or \$51,524 more than FY 2016 budget projection.

EXPENDITURES

- Operating Expenditures:

Total operating expenditures for FY 2016 were 96.7% of amended budget, compared to 99.1% for FY 2015. The actual operating expenditures for FY 2016 were 3.3% or \$5,313,450 less than the amended budget, which is primarily attributable to departments closely monitoring their spending.

- Debt Service

Debt service expenditures are consistent with the budget. The payment schedule is based on a preset schedule and is not evenly disbursed over twelve months.

- Transfers

Transfers of \$1,748,795 to other funds for FY 2016 were 1.4% less than the amended budget. Transfers of \$14,701,215 to capital funds for FY 2016 were consistent with the budget.

Finance Committee
October 25, 2016
Page 5

SUMMARY

This report represents twelve months of fiscal activity. The revenues and expenditures were adjusted in the 3rd Quarter process accordingly. The financial position of the General Fund remains stable. Staff recognizes that the gap between revenues and expenditures needs constant monitoring, and will continue to advise City Council of major developments through continued quarterly reports.

Respectfully submitted,

A handwritten signature in cursive script that reads "D - s. Witt".

Donna S. Witt
Director of Financial Services

cc: Bonnie Svrcek, City Manager
Margaret Schmitt, Interim Deputy City Manager
Rhonda Allbeck, Assistant Director of Financial Services

Fiscal Year	Fiscal Calendar 2016
Fiscal Quarter of Year	All
Fund	1001 General Fund
Account Type	Revenue
Process Status	Posted

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/16	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 6/30/15
100 Taxes							
02110 - Current Real Property Tax	55,383,720	-	55,383,720	55,338,232	45,488	99.9%	54,519,003
02110 - Delinquent Real Prop Tax	1,575,000	-	1,575,000	1,698,606	(123,606)	107.8%	1,535,229
02110 - Tax Relief For Elderly	(700,000)	-	(700,000)	(649,217)	(50,783)	92.7%	(676,459)
02110 - Tax Relief-Rehab.RealProp	(483,100)	-	(483,100)	(561,687)	78,587	116.3%	(483,288)
02120 - Current PSC Taxes	2,225,000	-	2,225,000	2,368,380	(143,380)	106.4%	2,263,994
02120 - Delinquent PSC Taxes	-	-	-	3,113	(3,113)	0.0%	3,075
02130 - Curr Pers Property Tx PCI	17,266,000	-	17,266,000	17,228,699	37,301	99.8%	16,405,290
02130 - Delinquent PP Tax PCI	950,000	-	950,000	1,161,363	(211,363)	122.2%	1,172,458
02130 - Recovery-C/O Pers Prop Tx	4,000	-	4,000	558	3,442	14.0%	1,158
02170 - Interest on PSC Taxes	-	-	-	2,885	(2,885)	0.0%	191
02170 - Interest-Delinquent Taxes	375,000	-	375,000	311,501	63,499	83.1%	403,527
02170 - Penalty on PSC Taxes	-	-	-	36,858	(36,858)	0.0%	5,049
02170 - Penalty-Delinquent Taxes	625,000	-	625,000	651,931	(26,931)	104.3%	649,070
02510 - Local Sales And Use Taxes	14,700,000	-	14,700,000	14,995,131	(295,131)	102.0%	15,006,326
02515 - Consumer Util Tx-Electric	3,790,000	-	3,790,000	3,741,171	48,829	98.7%	3,801,589
02515 - Consumer Utility Tax-Gas	654,000	-	654,000	576,963	77,037	88.2%	652,532
02515 - Right of Way Fees	243,000	-	243,000	342,255	(99,255)	140.8%	121,371
02517 - Communication Sale&Use Tx	3,300,000	-	3,300,000	3,282,767	17,233	99.5%	3,382,915
02520 - Business License Taxes	8,200,764	-	8,200,764	8,127,366	73,398	99.1%	8,185,869
02520 - Consumption Tax Electric	306,420	-	306,420	308,644	(2,224)	100.7%	316,466
02520 - Consumption Tax Gas	34,000	-	34,000	27,999	6,001	82.3%	33,209
02520 - Pen&Int-Business License	90,000	-	90,000	95,890	(5,890)	106.5%	130,937
02525 - Fran.Lic. Tax-Sprint Cel	500	-	500	500	-	100.0%	-
02525 - Franchis Lic.Tax-MCI	4,027	-	4,027	9,600	(5,573)	238.4%	-
02530 - Delinquent MtrVeh LicFee	174,000	-	174,000	194,922	(20,922)	112.0%	190,337
02530 - Motor Vehicle LicensesPCI	1,544,000	-	1,544,000	1,527,084	16,916	98.9%	1,511,311
02535 - Bank Stock Taxes	650,000	-	650,000	836,320	(186,320)	128.7%	831,103
02540 - Probate Taxes	15,000	-	15,000	20,637	(5,637)	137.6%	34,702
02540 - Recordation Taxes-City	450,000	-	450,000	483,795	(33,795)	107.5%	557,411
02545 - Tobacco Taxes	900,000	-	900,000	900,484	(484)	100.1%	936,024
02550 - Amusement Tax	675,000	-	675,000	678,870	(3,870)	100.6%	667,212
02550 - Penalty/Int-Amusement Tx	-	-	-	1,787	(1,787)	0.0%	2,581
02555 - Lodging Tax	2,037,000	-	2,037,000	2,100,391	(63,391)	103.1%	2,066,200
02555 - Penalty/Interest-Lodging	-	-	-	7,051	(7,051)	0.0%	2,036
02560 - Meals Tax	13,715,000	-	13,715,000	14,081,199	(366,199)	102.7%	13,435,756
02560 - Penalty/Interest-Meals Tx	50,000	-	50,000	90,146	(40,146)	180.3%	106,469
100 Taxes Total	128,753,331	-	128,753,331	130,022,195	(1,268,864)	101.0%	127,770,651
110 Permits, Fees, & Licenses							
03005 - Animal Licenses	10,000	-	10,000	8,807	1,193	88.1%	9,371
03010 - Annual/Periodic Insp Fee	8,000	-	8,000	7,400	600	92.5%	6,900
03010 - Bicycle Licenses	-	-	-	-	-	0.0%	2
03010 - Building Insp Permit Fee	445,000	-	445,000	569,374	(124,374)	127.9%	531,235
03010 - Building Plan Review	40,000	-	40,000	50,834	(10,834)	127.1%	48,675
03010 - Concealed Weapons Permit	20,000	-	20,000	28,305	(8,305)	141.5%	18,448
03010 - Conditional Use Permits	4,800	-	4,800	4,943	(143)	103.0%	3,661
03010 - Del False Alarm-Pen & Int	-	-	-	-	-	0.0%	2
03010 - Delinq False Alarm Fees	-	-	-	-	-	0.0%	(2)
03010 - Demolition Fees	10,000	-	10,000	6,850	3,150	68.5%	7,100
03010 - Elev Admin Fee Pen & Int	-	-	-	499	(499)	0.0%	736
03010 - Elevator Inspec Admin Fee	20,200	-	20,200	20,814	(614)	103.0%	22,217
03010 - False Alarm Serv Assessmt	100,000	-	100,000	119,736	(19,736)	119.7%	118,792
03010 - Land Disturbing Fees	17,000	-	17,000	25,691	(8,691)	151.1%	20,157
03010 - Legal Notice Advertising	7,247	-	7,247	7,172	75	99.0%	7,457
03010 - Misc Permit Fee & License	2,000	-	2,000	3,590	(1,590)	179.5%	1,993
03010 - Mobile Vendor License Fee	-	-	-	900	(900)	0.0%	250
03010 - Permit Parking Fees	199,000	-	199,000	188,762	10,238	94.9%	159,369
03010 - Precious Metal Premits	1,600	-	1,600	800	800	50.0%	1,600
03010 - Rental Insp-Annual No/Shw	-	-	-	400	(400)	0.0%	150
03010 - Rental Inspec- Pre Court	-	-	-	50	(50)	0.0%	-
03010 - Rental Intial Ins/NoShow	-	-	-	350	(350)	0.0%	-
03010 - Rental Intial Inspection	-	-	-	950	(950)	0.0%	-
03010 - Rental Reinspect/FollowUp	-	-	-	1,350	(1,350)	0.0%	200
03010 - Re-zoning Fees	5,000	-	5,000	16,811	(11,811)	336.2%	7,692
03010 - Sign Insp Permit Fee	5,000	-	5,000	6,075	(1,075)	121.5%	5,750
03010 - Site Plan Reviews	19,686	-	19,686	22,771	(3,085)	115.7%	15,739

Revenues	Percentage of						Actual Amount 6/30/15
	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/16	Remaining Budget w/o Encumbrances	Amended Budget	
03010 - Subdivision Plat Review	6,000	-	6,000	7,785	(1,785)	129.8%	4,965
03010 - Taxicab Application Fees	4,000	-	4,000	5,150	(1,150)	128.8%	5,150
03010 - Transfer Fees	1,600	-	1,600	1,826	(226)	114.1%	1,862
03010 - Zoning Appeal Fees-Inspc	1,000	-	1,000	700	300	70.0%	750
110 Permits, Fees, & Licenses Total	927,133	-	927,133	1,108,694	(181,561)	119.6%	1,000,222
120 Fines & Forfeitures							
03510 - Court Fines And Forfeit.	440,000	-	440,000	478,883	(38,883)	108.8%	507,258
03510 - Criminal Court Fees	2,500	-	2,500	2,755	(255)	110.2%	2,781
03510 - Parking Fines	110,000	-	110,000	88,604	21,396	80.5%	127,378
120 Fines & Forfeitures Total	552,500	-	552,500	570,242	(17,742)	103.2%	637,417
130 Use of Money & Property							
04010 - Interest on Investment	15,000	-	15,000	155,239	(140,239)	1034.9%	142,282
04010 - Interest-City Capital	30,000	-	30,000	103,861	(73,861)	346.2%	10,354
04010 - Interest-Health Ins Resrv	18,000	-	18,000	17,498	502	97.2%	18,043
04010 - Interest-OPEB	4,000	-	4,000	9,578	(5,578)	239.5%	4,342
04010 - Interest-School Capital	200	-	200	-	200	0.0%	-
04010 - Interest-SNAP Income	15,000	-	15,000	69,236	(54,236)	461.6%	34,287
04010 - Interst-MktValueGain/Loss	-	-	-	(6,800)	6,800	0.0%	(2,923)
04020 - Culture & Rec. Prop Rent	15,070	-	15,070	11,303	3,768	75.0%	27,628
04020 - Dwntrwn Parking Deck Lease	90,000	-	90,000	89,818	183	99.8%	88,419
04020 - Gen Govt Property Rental	85,000	-	85,000	85,923	(923)	101.1%	90,175
04020 - Human Services Prop Rent	100,000	-	100,000	100,000	0	100.0%	100,000
04020 - Market Rent- Pen & Int	-	-	-	572	(572)	0.0%	558
04020 - Prop Rental-Market/Park.	90,000	-	90,000	104,191	(14,191)	115.8%	86,438
04020 - Prop Rental-Stadium	2,000	-	2,000	56,908	(54,908)	2845.4%	485
04020 - Public Safety Prop Rent	24,464	-	24,464	-	24,464	0.0%	24,464
04020 - Public Works Prop Rental	6,000	-	6,000	-	6,000	0.0%	-
04020 - Rental Miller Center	-	103,548	103,548	103,548	-	100.0%	65,817
130 Use of Money & Property Total	494,734	103,548	598,282	900,875	(302,593)	150.6%	690,369
140 Charges for Services							
04510 - Collection & Tax Lien Fees	19,000	-	19,000	35,299	(16,299)	185.8%	36,376
04510 - DMV Admin Fee	225,000	-	225,000	255,188	(30,188)	113.4%	236,069
04510 - DMV Select Agency	20,000	-	20,000	31,372	(11,372)	156.9%	26,456
04510 - Indirect Cost&Srv Airprt	111,591	-	111,591	111,591	-	100.0%	118,303
04510 - Indirect Cost&Srv Sewer	404,344	-	404,344	206,437	197,907	51.1%	342,794
04510 - Indirect Cost&Srv Water	845,105	-	845,105	845,105	-	100.0%	1,099,940
04510 - Indirect Cost&Srv WWTP	369,985	-	369,985	567,892	(197,907)	153.5%	767,680
04510 - Indirect Cost&Srv DetHome	252,343	-	252,343	252,343	-	100.0%	250,435
04510 - Indirect Cost&Srv Juv Svc	15,000	-	15,000	-	15,000	0.0%	10,808
04510 - Indirect Cost&Srv Strmwtr	107,328	-	107,328	107,328	-	100.0%	107,986
04510 - Processng Fee - Payroll deduction	6,500	-	6,500	6,665	(165)	102.5%	7,085
04510 - Sale of GIS Maps & Data	350	-	350	416	(66)	118.9%	288
04515 - CA Coll Fees- Circuit Crt	60,000	-	60,000	64,329	(4,329)	107.2%	67,224
04515 - CA Coll Fees- Gen Dist Ct	46,000	-	46,000	104,086	(58,086)	226.3%	40,966
04515 - CA Coll Fees- J&D Court	9,700	-	9,700	9,889	(189)	101.9%	10,746
04515 - Commonwealth Atty.Fees	7,000	-	7,000	7,220	(220)	103.1%	7,429
04515 - Court Rm Sheriff Fee \$5	110,000	-	110,000	91,369	18,631	83.1%	96,667
04515 - Document Reprod Costs	13,000	-	13,000	6,195	6,805	47.7%	7,350
04515 - Fees For Court Officers	7,244	-	7,244	7,244	(0)	100.0%	7,244
04515 - Legal Service Charges	20,000	-	20,000	20,000	-	100.0%	20,000
04515 - Probation Supervisor Fee	15,000	-	15,000	15,689	(689)	104.6%	17,603
04520 - \$250 DUI Fees	-	-	-	9,488	(9,488)	0.0%	6,375
04520 - Ambulance Service Fees	2,750,000	-	2,750,000	2,689,373	60,627	97.8%	2,731,750
04520 - Criminal Records Check	3,000	-	3,000	2,726	274	90.9%	2,475
04520 - Delinq Ambulance>120 Days	100,000	-	100,000	206,931	(106,931)	206.9%	138,036
04520 - Fire Prevention Fees	2,000	-	2,000	3,550	(1,550)	177.5%	3,200
04520 - Lcl Reimb-COL Confd Space	50,000	-	50,000	50,000	-	100.0%	50,000
04520 - PD Off Duty	800,000	-	800,000	975,339	(175,339)	121.9%	796,508
04520 - PD Off Duty- Pen & Int	-	-	-	(8,294)	8,294	0.0%	13,731
04520 - PIER Contract Payments	32,500	-	32,500	32,500	-	100.0%	32,500
04520 - Police Report Sales	13,500	-	13,500	14,640	(1,140)	108.4%	13,775
04520 - Police-Schools DARE Prog	108,500	-	108,500	124,135	(15,635)	114.4%	67,734
04520 - Range Use Fee	15,000	-	15,000	16,000	(1,000)	106.7%	15,600
04525 - Bldg Maint Charge-Other	10,000	-	10,000	7,607	2,394	76.1%	18,594
04525 - Downtown Parking Fees	35,000	-	35,000	23,166	11,834	66.2%	25,141
04525 - Engineering Serv.Charges	-	-	-	17,854	(17,854)	0.0%	-
04525 - PW Admin Stormwater Chrgs	161,947	-	161,947	124,208	37,739	76.7%	155,989
04525 - PW Eng Stormwater Chrgs	19,500	-	19,500	-	19,500	0.0%	14,507
04525 - PW Streets StormwaterChrg	179,152	-	179,152	130,769	48,383	73.0%	153,128
04525 - Res.Disp.Tags.-Vendor	-	-	-	-	-	0.0%	235
04525 - Resid.Disposal-Decals	715,000	-	715,000	800,084	(85,084)	111.9%	763,635
04525 - Trash Bag Srv-Waste Zero	150,000	-	150,000	195,213	(45,213)	130.1%	179,300

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/16	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 6/30/15
04530 - CSA Service Providers	178,868	-	178,868	77,278	101,590	43.2%	77,092
04530 - Local Reimb-Opportunity	366,596	-	366,596	268,375	98,221	73.2%	346,612
04530 - Local Reimb-Sparc House	330,940	-	330,940	314,121	16,819	94.9%	403,874
04530 - Soc Svcs Court Order Fees	-	-	-	-	-	0.0%	666
04535 - Delinq Library Fines&Fees	4,000	-	4,000	4,358	(358)	109.0%	(10,518)
04535 - Delinq Library Lost/Dmg	12,000	-	12,000	5,439	6,561	45.3%	1,340
04535 - Delinq Library Pen & Int	2,800	-	2,800	2,073	727	74.1%	24,540
04535 - Law Library Fees	60,000	-	60,000	33,861	26,139	56.4%	35,269
04535 - Library Fines And Fees	74,000	-	74,000	56,237	17,763	76.0%	66,318
04535 - Lost/Damaged Library Prop	5,000	-	5,000	5,411	(411)	108.2%	3,775
04535 - Lynchburg Museum Fees	14,000	-	14,000	-	14,000	0.0%	14,180
04535 - Point of Honor Adm Fees	10,500	-	10,500	15,441	(4,941)	147.1%	10,495
04535 - Recreation Program Fees	349,100	0	349,100	422,155	(73,055)	120.9%	420,623
04535 - School Shr-Comm Ctr Wi-Fi	-	-	-	-	-	0.0%	4,000
04535 - Swimming Pool Fees	24,000	-	24,000	20,958	3,042	87.3%	25,181
04540 - Charges For Demolition	-	-	-	6,205	(6,205)	0.0%	2,063
04540 - Com Devl Stormwater Chrgs	499,003	-	499,003	499,003	(0)	100.0%	430,235
04599 - Secure Vacant Stru Reimb	-	-	-	762	(762)	0.0%	3,707
04599 - Weed Ordinance Program	22,000	-	22,000	15,851	6,149	72.1%	20,801
140 Charges for Services Total	9,762,396	0	9,762,396	9,908,474	(146,078)	101.5%	10,341,913
150 Miscellaneous Revenue							
05030 - Suspense Revenue/Exp Ref	-	-	-	(0)	0	0.0%	(0)
05050 - Buidling Code Appeals	-	-	-	-	-	0.0%	200
05050 - Cash Overage And Shortage	-	-	-	1,376	(1,376)	0.0%	(157)
05050 - Contributions-Adopt-A-Bed	-	-	-	2,517	(2,517)	0.0%	3,525
05050 - Credit Card Rebate	94,000	-	94,000	93,988	12	100.0%	97,209
05050 - Derelict Vehicles	-	-	-	-	-	0.0%	100
05050 - Digg's Trust Rec-Pt Honor	40,398	-	40,398	40,800	(402)	101.0%	42,240
05050 - Donations- Emergency Mgmt	-	-	-	-	-	0.0%	100
05050 - Drop-Off Recycling	-	-	-	-	-	0.0%	40
05050 - Friends of Lynchburg Library	7,250	-	7,250	7,250	-	100.0%	7,250
05050 - Gifts And Misc.	500	-	500	3,744	(3,244)	748.8%	1,619
05050 - LBC Profit Allocation	-	-	-	58,980	(58,980)	0.0%	43,324
05050 - Miscellaneous Revenue	60,000	-	60,000	206,193	(146,193)	343.7%	67,539
05050 - Miscellaneous Subrogation	-	-	-	-	-	0.0%	100,000
05050 - P&R Spec Evnt Sponsorship	4,500	-	4,500	5,150	(650)	114.4%	258
05050 - Parking Lease Agreement	81,000	-	81,000	105,637	(24,637)	130.4%	97,763
05050 - Photo Reprod And Royalty	300	-	300	131	169	43.8%	483
05050 - Pmt In Lieu Tax-WestCntbr	50,000	-	50,000	52,902	(2,902)	105.8%	52,902
05050 - PointOfHonor-GiftShopSales	2,000	-	2,000	-	2,000	0.0%	1,000
05050 - Proceeds frm PropRoom.com	-	-	-	472	(472)	0.0%	71
05050 - Pymt In Lieu of Tax-LRHA	25,000	-	25,000	30,508	(5,508)	122.0%	33,208
05050 - Reimb.POH Carriage House	27,411	-	27,411	27,750	(339)	101.2%	28,674
05050 - RSA Profit Sharing	-	-	-	373,095	(373,095)	0.0%	380,102
05050 - Sale-Real Property	-	-	-	4,400	(4,400)	0.0%	-
05050 - Sale-Salvage/Surplus Prop	3,000	-	3,000	2,814	186	93.8%	2,668
05050 - Special Welfare Recoup	30,000	-	30,000	57	29,943	0.2%	631
05050 - Tourism Misc Revenue	-	-	-	6,898	(6,898)	0.0%	792
05050 - Trash Bag&Decal Violation	-	-	-	(390)	390	0.0%	6,400
05050 - Trash Cart Sales	2,000	-	2,000	2,856	(856)	142.8%	2,094
05050 - Visitor Ctr Merchandise	23,700	-	23,700	24,572	(872)	103.7%	21,701
05050 - VisitorCtr CoffeeDonation	-	-	-	156	(156)	0.0%	-
05050 - WardsCrossingWestSvcFee	133,000	-	133,000	135,923	(2,923)	102.2%	103,016
150 Miscellaneous Revenue Total	584,059	-	584,059	1,187,778	(603,719)	203.4%	1,094,751
300 State Non-Categorical Aid							
06100 - Auto Rental Tax-DMV	260,000	-	260,000	311,644	(51,644)	119.9%	291,422
06100 - Deeds Of Conveyance	120,000	-	120,000	134,710	(14,710)	112.3%	137,425
06100 - Mobile Home Titling Taxes	1,000	-	1,000	3,396	(2,396)	339.6%	1,146
06100 - Personal Prop Tax Relief	5,543,584	-	5,543,584	5,543,584	0	100.0%	5,543,584
06100 - Recordation Taxes-State	200,000	-	200,000	192,562	7,438	96.3%	151,452
06100 - Rolling Stock Taxes	93,000	-	93,000	105,138	(12,138)	113.1%	98,635
300 State Non-Categorical Aid Total	6,217,584	-	6,217,584	6,291,034	(73,450)	101.2%	6,223,664
310 State Shared Exp (Cat.)							
06510 - Commissioner of Revenue	172,577	1,899	174,476	173,897	579	99.7%	172,291
06510 - Registrar/Electoral Board	53,455	22,482	75,937	68,421	7,516	90.1%	46,007
06510 - Treasurer	99,638	-	99,638	99,502	136	99.9%	98,706
06515 - Clerk of Cir Crt-Fringes	546,176	9,559	555,735	551,498	4,237	99.2%	543,296
06515 - Commonwealth Attorney	992,928	-	992,928	1,004,779	(11,851)	101.2%	990,117
06515 - Sheriff	1,217,709	20,607	1,238,316	1,210,004	28,312	97.7%	1,190,127
310 State Shared Exp (Cat.) Total	3,082,483	54,547	3,137,030	3,108,101	28,929	99.1%	3,040,544
320 State Categorical Aid							
06820 - HB 599 Law Enforc.Asst	2,930,790	-	2,930,790	2,930,792	(2)	100.0%	2,653,798

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/16	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 6/30/15
06820 - Juvenile Correct-Block Gt	247,716	-	247,716	247,716	-	100.0%	247,716
06820 - Wireless E911	286,600	-	286,600	283,006	3,594	98.7%	291,266
06825 - Street And Highway Maint.	7,364,956	100,000	7,464,956	7,796,855	(331,899)	104.4%	7,114,169
06830 - Finance-Social Srvc-State	115,004	-	115,004	106,432	8,572	92.5%	101,105
06830 - Health Department	-	-	-	159,032	(159,032)	0.0%	165,398
06830 - SS State Adm Sub 0901	2,020,159	-	2,020,159	1,417,776	602,383	70.2%	1,382,759
06830 - SS State Prog Sub 0902	4,810,245	1,173,612	5,983,857	5,200,116	783,741	86.9%	4,997,894
06835 - Finan Asst-Public Library	153,233	-	153,233	151,959	1,274	99.2%	153,165
06835 - SNAP Prog-Double Dollar	10,000	-	10,000	-	10,000	0.0%	5,000
06835 - SNAP Program Reimb	12,000	-	12,000	14,131	(2,131)	117.8%	13,203
320 State Categorical Aid Total	17,950,703	1,273,612	19,224,315	18,307,815	916,500	95.2%	17,125,472
330 State Aid in Suspense							
05030 - Suspense Rev-Va EDI Pmts	-	-	-	-	-	0.0%	(0)
330 State Aid in Suspense Total	-	-	-	-	-	0.0%	(0)
510 Federal Direct Cat. Aid							
07510 - Dir Fed Reim-Parks&Rec	-	-	-	67,738	(67,738)	0.0%	13,409
07540 - IRS Int Subs 8/09 BABsSCH	211,000	-	211,000	211,897	(897)	100.4%	211,441
07540 - IRS Int Subsidy 8/09 BABs	60,000	-	60,000	61,078	(1,078)	101.8%	60,947
510 Federal Direct Cat. Aid Total	271,000	-	271,000	340,713	(69,713)	125.7%	285,797
520 Fed Cat Aid- Pass Thru							
07825 - B&G Chrgs Commerce St Bld	35,000	-	35,000	60,540	(25,540)	173.0%	48,164
07830 - Fed Pass Thru:Cost AIIDMG	400,000	-	400,000	434,842	(34,842)	108.7%	375,585
07830 - Finance-Social Srvc-Fed	166,672	-	166,672	154,240	12,432	92.5%	173,130
07830 - SS Fed Adm Sub 0901	3,240,542	-	3,240,542	4,152,539	(911,997)	128.1%	3,924,123
07830 - SS Fed Prog Sub 0902	2,415,021	1,283,062	3,698,083	3,665,378	32,705	99.1%	3,274,571
07875 - Human Service Lease	129,786	-	129,786	129,786	0	100.0%	133,073
520 Fed Cat Aid- Pass Thru Total	6,387,021	1,283,062	7,670,083	8,597,324	(927,241)	112.1%	7,928,646
Grand Total	174,982,944	2,714,769	177,697,713	180,343,243	(2,645,530)	101.5%	176,139,445

Expenditures	Budget			Actual	Remaining Budget	Percentage	Actual
	Adopted Budget	Amendment	Amended Budget	Amount 6/30/16	w/ Encumbrances	Used w/ Encumbrances	Amount 6/30/15
2022 Communications/Marketing	750,848	26,617	777,465	708,163	69,302	91.1%	737,406
0021 Public Information	431,904	13,378	445,282	410,102	35,180	92.1%	448,578
0022 Customer Service Center	131,429	10,597	142,026	125,894	16,132	88.6%	114,465
0029 Local Government Channel	187,515	2,642	190,157	172,166	17,991	90.5%	174,363
2023 Council / Manager	1,450,247	45,053	1,495,300	1,472,459	22,841	98.5%	1,374,250
0028 Council / Manager	1,029,283	(33,338)	995,945	981,167	14,778	98.5%	885,611
0033 Parking Division	420,964	78,391	499,355	491,292	8,063	98.4%	488,638
2027 Tourism	1,001,897	(3,070)	998,827	975,952	22,875	97.7%	861,506
0044 Tourism	803,096	(9,276)	793,820	842,647	(48,828)	106.2%	725,458
0045 Visitors Center	198,801	6,206	205,007	133,305	71,703	65.0%	136,049
2030 City Attorney	1,200,624	11,810	1,212,434	1,205,376	7,058	99.4%	1,186,369
0050 City Attorney	675,807	11,810	687,617	680,559	7,058	99.0%	681,013
0051 Risk Management	524,817	-	524,817	524,817	-	100.0%	505,356
2035 State Treasurer	150,743	864	151,607	142,074	9,533	93.7%	148,695
0060 State Treasurer	150,743	864	151,607	142,074	9,533	93.7%	148,695
2040 Commissioner Of Revenue	704,658	11,906	716,564	700,665	15,900	97.8%	678,209
0070 Com Rev-State/Loc Budget	704,658	11,906	716,564	700,665	15,900	97.8%	678,209
2045 City Assessor	726,906	11,275	738,181	695,424	42,756	94.2%	696,327
0080 City Assessor	726,906	11,275	738,181	695,424	42,756	94.2%	696,327
2050 Finance	3,654,573	59,688	3,714,261	3,399,160	315,100	91.5%	3,517,358
0090 Director Of Finance	666,141	(4,116)	662,025	558,484	103,541	84.4%	615,840
0093 Billings And Collections	1,302,127	17,420	1,319,547	1,247,387	72,160	94.5%	1,281,578
0094 Procurement	308,622	5,652	314,274	293,814	20,460	93.5%	304,343
0095 Accounting	885,424	33,740	919,164	953,398	(34,235)	103.7%	843,633
0096 Budget	167,291	1,591	168,882	98,935	69,947	58.6%	160,872
0097 Human Services-Finance	324,968	5,401	330,369	247,143	83,226	74.8%	311,093
2055 Human Resources	875,579	15,918	891,497	854,914	36,583	95.9%	846,868
0110 Human Resources	747,323	13,698	761,021	738,458	22,563	97.0%	714,317
0111 Occupational Health Svs	128,256	2,220	130,476	116,457	14,019	89.3%	132,551
2057 Information Technology	3,662,804	72,119	3,734,923	3,519,479	215,444	94.2%	3,220,117
0115 Application Services	1,403,325	30,061	1,433,386	1,340,704	92,682	93.5%	1,259,105
0116 Network Services	1,540,519	28,180	1,568,699	1,481,964	86,735	94.5%	1,284,322
0117 I T Administration	442,749	7,478	450,227	437,548	12,679	97.2%	424,439
0125 GIS	276,211	6,400	282,611	259,262	23,349	91.7%	252,251
2065 Registrar	541,566	27,016	568,582	510,071	58,512	89.7%	207,576
0150 Registrar	171,757	6,465	178,222	168,225	9,997	94.4%	166,942
0151 Electoral Board	369,809	20,551	390,360	341,845	48,515	87.6%	40,634
2090 Education	41,064,276	2,916,449	43,980,725	42,621,770	1,358,955	96.9%	36,319,745
0200 Lcl Sch Oper Contribution	41,064,276	2,916,449	43,980,725	42,621,770	1,358,955	96.9%	36,319,745
2105 Circuit Court-Judge	163,408	85,109	248,517	215,259	33,258	86.6%	96,180
0300 Circuit Court-Judge	163,408	85,109	248,517	215,259	33,258	86.6%	96,180
2110 General District Court	69,023	(311)	68,712	42,570	26,142	62.0%	52,282
0310 General District Court	69,023	(311)	68,712	42,570	26,142	62.0%	52,282
2115 Juvenile & Dr Dist Court	15,409	261	15,670	11,026	4,644	70.4%	10,938
0320 Juvenile & Dr Dist Court	15,409	261	15,670	11,026	4,644	70.4%	10,938
2120 24th Court Service Unit	1,550	-	1,550	1,083	467	69.8%	840
0330 24th Court Service Unit	1,550	-	1,550	1,083	467	69.8%	840
2125 Commonwealth's Attorney	1,578,828	-	1,578,828	1,550,213	28,615	98.2%	1,537,164
0340 Commonwealth Attorney	1,516,386	-	1,516,386	1,490,631	25,755	98.3%	1,478,258
0343 Com Aty Fines & Fees Coll	62,442	-	62,442	59,582	2,860	95.4%	58,906
2130 Magistrate's Office	4,183	390	4,573	3,784	788	82.8%	3,347
0350 Magistrate's Office	4,183	390	4,573	3,784	788	82.8%	3,347
2135 Circuit Court-Clerk	814,237	11,263	825,500	799,794	25,706	96.9%	797,954
0360 Circuit Court-Clerk	814,237	11,263	825,500	799,794	25,706	96.9%	797,954
2200 City Sheriff	2,180,124	25,449	2,205,573	2,116,044	89,529	95.9%	2,141,409
0400 City Sheriff And Jail	2,180,124	25,449	2,205,573	2,116,044	89,529	95.9%	2,141,409
2240 Police	16,816,548	217,723	17,034,271	16,630,761	403,510	97.6%	16,650,173
0420 Police Operations	15,682,340	209,662	15,892,002	15,420,725	471,278	97.0%	15,566,018
0421 Animal Warden	319,208	9,268	328,476	248,299	80,176	75.6%	252,852
0429 Range Operations	15,000	(1,207)	13,793	12,725	1,068	92.3%	23,200
0430 Police Off Duty Employmnt	800,000	-	800,000	949,012	(149,012)	118.6%	808,103
2245 Emergency Services	2,594,456	26,015	2,620,471	2,524,169	96,302	96.3%	2,422,611
0422 Emergency Communications	2,594,456	26,015	2,620,471	2,524,169	96,302	96.3%	2,422,611
2270 Fire	15,734,546	485,979	16,220,525	15,361,264	859,261	94.7%	14,815,521
0444 Fire Operations And Ems	15,652,046	485,979	16,138,025	15,315,994	822,031	94.9%	14,766,415
0446 TRT- PIER Program	82,500	-	82,500	45,271	37,229	54.9%	49,107
2400 Public Works	17,657,871	593,077	18,250,948	17,202,051	1,048,897	94.3%	16,494,935
0600 Public Works Administrat.	842,475	6,532	849,007	847,106	1,901	99.8%	699,779
0605 Engineering	3,738,333	(58,806)	3,679,527	3,443,478	236,049	93.6%	3,430,139

Expenditures	Budget		Amended Budget	Actual Amount 6/30/16	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6/30/15
	Adopted Budget	Amendment					
0632 Street Maintenance,li	3,217,257	779	3,218,036	2,794,862	423,173	86.8%	2,718,412
0635 Snow Removal	197,627	500,000	697,627	748,771	(51,144)	107.3%	520,758
0640 Refuse Collection	2,805,397	73,798	2,879,195	2,636,593	242,602	91.6%	2,539,953
0645 Parks/Grounds Maintenance	2,734,758	17,607	2,752,365	2,722,307	30,059	98.9%	2,684,256
0649 Baseball Stadium Maint	116,749	684	117,433	133,471	(16,038)	113.7%	110,218
0650 Building Maintenance	3,796,892	47,432	3,844,324	3,632,051	212,273	94.5%	3,530,058
0660 Human Services Maint.	208,383	5,051	213,434	243,413	(29,979)	114.0%	261,363
2555 Health	830,977	-	830,977	740,453	90,524	89.1%	790,270
0800 Health Operations	830,977	-	830,977	740,453	90,524	89.1%	790,270
2561 Juvenile Services	2,928,924	19,325	2,948,249	3,264,621	(316,372)	110.7%	3,015,853
0904 Juvenile Service Admin.	313,591	4,125	317,716	235,461	82,255	74.1%	197,093
0905 Juvenile Detention Home	452,768	(200,002)	252,766	376,583	(123,817)	149.0%	670,910
0908 Sparc House	625,770	14,697	640,467	596,312	44,155	93.1%	600,143
0915 Csa Service Providers	1,348,616	201,970	1,550,586	1,872,790	(322,204)	120.8%	1,363,216
0929 Lynchburg Outreach Prog	188,179	(1,465)	186,714	183,475	3,239	98.3%	184,490
2562 Social Services	14,379,644	2,843,261	17,222,905	16,035,987	1,186,918	93.1%	15,248,848
0901 Social Services Admin.	6,956,451	585,612	7,542,063	7,100,270	441,793	94.1%	6,846,747
0902 Public Assistance	7,423,193	2,257,649	9,680,842	8,935,717	745,125	92.3%	8,402,101
2563 Recreation Services	3,393,551	323,899	3,717,450	3,514,642	202,809	94.5%	3,612,175
0116 Network Services	92,577	1,268	93,845	88,655	5,190	94.5%	93,978
1002 Parks/Rec/Market	377,562	7,041	384,603	349,767	34,836	90.9%	348,579
1010 Recreation, General Admin	634,337	61,233	695,570	652,470	43,100	93.8%	643,770
1013 Recreation, Athletic	139,394	6,678	146,072	141,505	4,567	96.9%	141,254
1015 Recreation, Park Services	641,094	166,139	807,233	774,916	32,317	96.0%	983,042
1022 Recreation, Aquatics	102,115	579	102,694	95,247	7,447	92.7%	84,455
1023 Recreation, Naturalist	125,367	8,258	133,625	139,116	(5,491)	104.1%	132,062
1024 Special Events-Cty Sponsr	60,501	-	60,501	41,573	18,928	68.7%	53,904
1027 Recreation Programs	443,974	13,253	457,227	485,472	(28,245)	106.2%	457,901
1028 City-wide Centers	348,755	20,587	369,342	307,072	62,270	83.1%	308,292
1029 Neighborhood Centers	427,875	38,864	466,739	438,849	27,890	94.0%	364,937
2610 Libraries And Museums	1,526,795	22,711	1,549,506	1,443,824	105,682	93.2%	1,574,037
1100 Public Library	1,492,945	22,711	1,515,656	1,419,615	96,041	93.7%	1,553,476
1120 Law Library	33,850	-	33,850	24,209	9,641	71.5%	20,561
2611 Museum System	448,386	15,512	463,898	429,839	34,059	92.7%	437,272
1150 Museum	448,386	15,512	463,898	429,839	34,059	92.7%	437,272
2715 Community Development	1,711,127	51,498	1,762,625	1,619,714	142,911	91.9%	1,653,970
1200 Director-Comm Plan/Dev	310,852	6,849	317,701	258,661	59,040	81.4%	295,985
1201 Planning	337,273	42,616	379,889	351,972	27,917	92.7%	408,468
1202 Inspections	831,651	(989)	830,663	792,955	37,708	95.5%	783,898
1205 Zoning	231,351	3,021	234,372	216,127	18,245	92.2%	165,619
2720 Office Of Economic Devel	436,703	47,453	484,156	480,831	3,325	99.3%	587,903
1300 Economic Development	436,703	47,453	484,156	480,831	3,325	99.3%	587,903
5000 Nondept Employee Benefits	2,695,715	-	2,695,715	2,753,233	(57,518)	102.1%	3,462,625
1410 Self-Insured Workers Comp	-	-	-	-	-	0.0%	(0)
1430 Non-allocated Emp Benefit	2,695,715	-	2,695,715	2,753,233	(57,518)	102.1%	3,462,625
5050 Non-Departmental	3,346,021	-	3,346,021	4,092,069	(746,048)	122.3%	3,494,595
1506 Water Oper Fund Payments	879,498	-	879,498	879,498	-	100.0%	879,498
1508 Stormwater Fee-City Bldgs	87,726	-	87,726	87,448	278	99.7%	86,726
1509 Stormwater Fee-School Bld	70,796	-	70,796	69,797	999	98.6%	69,859
1529 Landfill Closure Costs	-	-	-	503,572	(503,572)	0.0%	-
1566 Managed Vacancy Program	(325,000)	-	(325,000)	-	(325,000)	0.0%	-
1567 Employee Choice Awards	20,700	-	20,700	14,547	6,154	70.3%	16,681
1568 Retirement Recognition	3,000	-	3,000	2,812	188	93.7%	2,450
1569 Take Your Kids to Work Dy	600	-	600	(216)	816	-36.1%	(187)
1570 Emp Appreciation Luncheon	6,000	-	6,000	5,447	553	90.8%	4,995
1573 Payment-Fleet Capital Chg	2,148,719	-	2,148,719	2,187,246	(38,527)	101.8%	2,024,677
1574 Health Management Program	165,912	-	165,912	163,711	2,201	98.7%	272,528
1575 Employee Committee Funds	3,000	-	3,000	3,167	(167)	105.6%	4,930
1576 Line of Duty Act	77,632	-	77,632	1,575	76,057	2.0%	-
1577 Workforce Development	-	-	-	-	-	0.0%	-
1578 Poverty Initiative	50,000	-	50,000	30,588	19,412	61.2%	-
1579 Recruitment	25,000	-	25,000	10,441	14,560	41.8%	-
1637 City Cemetery Master Plan	132,438	-	132,438	132,438	-	100.0%	132,438
5060 Support Local/State Organ	8,605,253	-	8,605,253	8,730,071	(124,818)	101.5%	8,900,030
1702 V.P.I. Extension Service	35,715	-	35,715	34,823	892	97.5%	33,574
1705 Lynchburg Humane Society	351,697	-	351,697	361,487	(9,790)	102.8%	580,048
1707 Cent Va Area Agc On Aging	15,000	-	15,000	15,000	-	100.0%	15,000
1708 Horizon Behavioral Health	457,323	-	457,323	457,323	-	100.0%	457,323
1709 Cvcc Board & Related Oper	1,900	-	1,900	1,900	-	100.0%	1,917

Expenditures	Budget			Actual	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6/30/15
	Adopted Budget	Amendment	Amended Budget	Amount 6/30/16			
1710 R.E.Lee Soil Conserv Dist	10,000	-	10,000	10,000	-	100.0%	10,000
1711 Cent Va Planning Dist Com	44,491	-	44,491	44,491	(0)	100.0%	44,392
1715 Greater Lynch. Transit Co	1,394,038	-	1,394,038	1,387,273	6,765	99.5%	1,350,336
1716 Region 2000 Program	-	-	-	-	-	0.0%	-
1721 Blue Ridge Regional Jail	5,586,635	-	5,586,635	5,714,925	(128,290)	102.3%	5,708,670
1724 Legal Aid Society	10,816	-	10,816	10,816	-	100.0%	10,400
1739 Contrib- Amazement Square	5,604	-	5,604	-	5,604	0.0%	-
1743 Central Va Reg Radio Brd	692,034	-	692,034	692,034	0	100.0%	688,369
7450 Debt Service	17,211,443	8,311,017	25,522,460	25,356,850	165,610	99.4%	40,327,665
5985 Refunded Debt Payments	-	8,065,760	8,065,760	8,065,760	-	100.0%	22,647,772
5990 Principal Bonds/BANS/LOC	9,689,308	148,654	9,837,962	9,837,962	(0)	100.0%	9,959,146
5994 Interest Bonds/BANS/LOC	7,517,965	(148,834)	7,369,131	7,276,976	92,155	98.7%	7,272,175
5996 Debt Issuance Costs	-	245,257	245,257	171,746	73,511	70.0%	443,933
5997 Debt - Misc. Charges	4,170	180	4,350	4,406	(56)	101.3%	4,638
7570 Other Financing Uses	9,131,725	8,297,332	17,429,057	16,450,010	979,046	94.4%	12,043,700
9710 Operating Transfers Out	9,131,725	8,297,332	17,429,057	16,450,010	979,046	94.4%	12,043,700
Grand Total	180,061,168	24,572,606	204,633,774	198,175,668	6,458,106	96.8%	199,966,723



The City of Lynchburg, Virginia

AGENDA ITEM NO.: 8

CITY HALL, 900 CHURCH STREET, LYNCHBURG, VIRGINIA 24504
(434) 455-3968
FAX (434) 845-0711

FINANCIAL SERVICES
OFFICE OF THE DIRECTOR

TO: City Council
Bonnie Svrcek, City Manager
Margaret Schmitt, Interim Deputy City Manager
Valeria Chambers, Clerk of Council

FROM: Donna Witt, Director of Financial Services *Donna*

DATE: October 25, 2016

RE: FY 2016 Write-Off of Uncollectible Accounts Receivable

In June 2005, an Accounts Receivable Policy was established to write-off uncollectible accounts. In accordance with the policy, the Director of Financial Services is authorized to write-off accounts on an annual basis, providing this information to Finance Committee and City Council.

Using the criteria set-forth in the Accounts Receivable Policy, a breakdown of write-offs for FY 2016 is as follows:

Account	Statute of Limitations	Write-off Year and Billing Amount	Write-Off Amount	Billing Amount	% Written-Off
Ambulance (Current)	3	2012	\$ 92,271.52	\$ 4,493,710.19	2.05%
Ambulance (Delinquent)	3	2012	648,813.72	783,575.44	82.80%
Amusement Taxes	5	2010	1,389.95	550,602.61	0.25%
Business License	5	2010	90,920.26	7,587,433.84	1.20%
Library Fines	5	2010	29,607.00	37,693.67	78.55%
Lodging Tax	5	2010	48,256.86	1,824,625.67	2.64%
Meals Taxes	5	2010	26,058.71	10,574,533.24	0.25%
Miscellaneous Invoices	3	2012	7,034.77	244,798.46	2.87%
Non Sufficient Funds	3	2012	5,590.27	140,477.32	3.98%
Personal Property	5	2010	2,365.06	15,242,769.24	0.02%
Real Estate ¹	20	1995	129,071.97	23,238,888.90	0.56%
Utility Billing System	3	2012	32,176.74	29,594,286.00	0.11%
Total Write-Off			\$ 1,113,556.83	\$ 94,313,394.58	1.18%

¹ The Real Estate Billing amount is estimated based on 1996 data.

If you have any questions, please let me know.

Thank you.

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **November 22, 2016**

AGENDA ITEM NO.: **9**

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: Local Sales and Use Tax, Consumer Utility Tax – Electric, Communications Sales and Use Tax, Meals Tax, and Lodging Tax. Since the last Finance Committee meeting, revenue information through September 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 2016 – FY 2017

REVIEWED BY:

**Comparison of Collections
Budget to Actual FY 2016 - FY 2017**

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2016	Adopted FY 2017	Actual FY 2017	Actual FY 2017 to Adopted FY 2017	Actual FY 2017 to Actual FY 2016
SALES & USE TAX									
<i>ADOPTED FY 2017 BUDGET - \$15,465,000</i>									
JULY	\$996,646	\$1,075,816	\$1,131,485	\$1,207,589	\$1,207,589	\$1,245,485	\$1,152,527	(\$92,958)	(\$55,062)
AUGUST ¹	1,145,592	1,098,342	1,299,763	1,198,772	1,198,772	1,236,391	1,267,330	30,939	68,558
SEPTEMBER	1,117,209	1,083,199	1,204,336	1,269,930	1,269,930	1,309,782	1,275,989	(33,793)	6,059
TOTAL	\$3,259,447	\$3,257,357	\$3,635,584	\$3,676,291	\$3,676,291	\$3,791,658	\$3,695,846	(\$95,812)	\$19,555
CONSUMER UTILITY TAX - ELECTRIC									
<i>ADOPTED FY 2017 BUDGET - \$3,790,000</i>									
JULY	\$323,141	\$325,815	\$321,596	\$332,876	\$332,876	\$337,220	\$328,501	(\$8,719)	(\$4,375)
AUGUST	345,163	318,738	305,012	333,953	333,953	338,312	355,434	17,122	21,481
SEPTEMBER	318,915	317,324	317,947	328,411	328,411	332,697	351,627	18,930	23,216
TOTAL	\$987,219	\$961,877	\$944,555	\$995,240	\$995,240	\$1,008,229	\$1,035,562	\$27,333	\$40,322
COMMUNICATIONS SALES & USE TAX									
<i>ADOPTED FY 2017 BUDGET - \$3,220,000</i>									
JULY	\$293,358	\$286,999	\$283,594	\$276,750	\$276,750	\$268,333	\$265,192	(\$3,141)	(\$11,558)
AUGUST	291,560	284,691	281,957	270,038	270,038	\$268,334	269,212	878	(826)
SEPTEMBER	263,295	284,249	283,441	273,974	273,974	\$268,333	266,593	(1,740)	(7,381)
TOTAL	\$848,213	\$855,939	\$848,992	\$820,762	\$820,762	\$805,000	\$800,997	(\$4,003)	(\$19,765)

**Comparison of Collections
Budget to Actual FY 2016 - FY 2017**

	Actual Assessed FY 2014	Actual Collected FY 2014 ³	Actual Assessed FY 2015	Actual Collected FY 2015 ³	Actual Assessed FY 2016	Actual Collected FY 2016 ³	Adopted FY 2017	Actual Assessed FY 2017	Actual Assessed FY 2017 to Adopted FY 2017	Actual Collected FY 2017 ³	Actual Collected FY 2017 to Adopted FY 2017	Actual Collected FY 2017 to Assessed FY 2017
MEALS TAX												
<i>ADOPTED FY 2017 BUDGET - \$14,392,000</i>												
JULY ²	\$944,920	\$1,159,786	\$1,009,124	\$970,597	\$1,094,079	\$1,046,770	\$1,122,617	\$1,125,952	\$3,335	\$1,153,882	\$31,265	\$27,930
AUGUST	1,056,821	1,024,718	1,152,551	1,119,585	1,178,267	1,213,559	1,207,908	1,136,900	(71,008)	1,098,748	(109,160)	(38,152)
SEPTEMBER	1,030,134	1,052,079	1,107,413	1,159,391	1,187,734	1,167,356	1,222,863	1,203,420	(19,443)	1,243,540	20,677	40,120
TOTAL	\$3,031,875	\$3,236,583	\$3,269,088	\$3,249,573	\$3,460,080	\$3,427,685	\$3,553,389	\$3,466,272	(\$87,117)	\$3,496,170	(\$57,219)	\$29,898
LODGING TAX												
<i>ADOPTED FY 2017 BUDGET - \$2,150,000</i>												
JULY ²	\$174,759	\$223,419	\$189,065	\$180,395	\$180,471	\$180,808	\$182,129	\$187,601	\$5,472	\$201,599	\$19,470	\$13,998
AUGUST	185,662	185,340	185,946	185,402	209,766	202,217	208,184	195,363	(12,821)	167,929	(40,255)	(27,434)
SEPTEMBER	181,706	204,758	173,904	173,875	204,267	206,009	206,011	184,075	(21,936)	215,545	9,534	31,470
TOTAL	\$542,127	\$613,517	\$548,915	\$539,672	\$594,504	\$589,034	\$596,324	\$567,039	(\$29,285)	\$585,073	(\$11,251)	\$18,034

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

² 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.

³ 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.