

## **FINANCE COMMITTEE AGENDA**

**Tuesday, October 25, 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. Adopt a resolution to amend the FY 2017 City/Federal/State Aid Fund budget and appropriate \$35,000 with resources from the 2016 State Homeland Security Program (SHSP) Grant to purchase a Crisis Response Throw Phone System for the LPD Crisis Negotiations Team (CNT).

Contact: Chief Raul Diaz, Police Department 455-6104

**11:45 a.m.**

4. Adopt a resolution to amend the FY 2017 Fleet Operating Budget and appropriate \$440,000 with resources from Fleet Fund Balance (\$400,000) and the Asset Forfeiture Fund (\$40,000) to purchase a new Public Safety Mobile Command vehicle.

Contact: Steven B. Ferguson, Fire Chief 455-6340

**11:50 a.m.**

5. Adopt a resolution to approve the submittal of an application for \$300,000 in Transportation Alternatives Program funding through VDOT for stabilization and renovation of existing abandoned railway trestle over Langhorne Road and extension of the Blackwater Creek Trail from the Ed Page entrance to Linkhorne Middle and Elementary Schools.

Contact: Jenny Jones, Director of Parks and Recreation 455-5868

**11:55 a.m.**

6. Adopt a resolution to approve the submittal of an application for \$251,845 in Bicycle and Pedestrian Safety Program funding through VDOT for construction of sidewalk along Kemper Street from the end of walk constructed with the Route 29/Kemper Street interchange at the Norfolk Southern Railroad Bridge over Kemper Street to the intersection of Kemper Street and Campbell Avenue.

Contact: Maggie Cossman, Transportation Engineer 455-3935

**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 the 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, November 22, 2016, at 11:30 a.m.**

***\*\*Please note the Finance Committee has been moved back to the Bidder's Room on 3<sup>d</sup> Floor, City Hall.***

**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 30<sup>th</sup>, 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 FY2015, 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<br/>Contingencies</u> | <u>City Manager's<br/>Discretionary<br/>Funding</u> |
|---|--------------------------------------|---|
| <b>BEGINNING BALANCE, JULY 1, 2016</b>  | \$1,150,000                          | \$50,000  |
| Carryforward to FY 2017 Reserve for Contingencies - 05/24/16 Council Meeting                  | 0                                    |   |
| <b>BALANCE</b>  | <u><b>\$1,150,000</b></u>            | <u><b>\$50,000</b></u>                              |
| <br>  |                                      |   |
| <b>APPROPRIATIONS (Second Reading)</b>  |                                      |   |
| Case Management Software System- Office of Commonwealth's Attorney - 08/09/16 Council Meeting | \$52,545                             |   |
| <br>  |                                      |   |
| <b>TOTAL APPROPRIATIONS</b>   | <u><b>\$52,545</b></u>               | <u><b>\$0</b></u>                                   |
| <br>  |                                      |   |
| <b>REMAINING BALANCE</b>  | <u><b>\$1,097,455</b></u>            | <u><b>\$50,000</b></u>                              |
| <br>  |                                      |   |
| <b>ITEMS INTRODUCED</b>   |                                      |   |
| <br>  |                                      |   |
| <b>TOTAL INTRODUCED ITEMS</b>   | <u><b>\$0</b></u>                    | <u><b>\$0</b></u>                                   |
| <br>  |                                      |   |
| <b>REMAINING BALANCE</b>  | <u><b>\$1,097,455</b></u>            | <u><b>\$50,000</b></u>                              |
| <br>  |                                      |   |
| <b>PENDING ITEMS</b>  |                                      |   |
| <br>  |                                      |   |
| <b>TOTAL PENDING ITEMS</b>  | <u><b>\$0</b></u>                    | <u><b>\$0</b></u>                                   |
| <br>  |                                      |   |
| <b>PROJECTED BALANCE</b>  | <u><b>\$1,097,455</b></u>            | <u><b>\$50,000</b></u>                              |

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **November 8, 2016**

AGENDA ITEM #: **3**

CONSENT:  
ACTION: **X**

REGULAR: **X**  
INFORMATION:

WORK SESSION:

CLOSED SESSION:  
(Confidential)

**ITEM TITLE: 2016 Virginia Department of Emergency Management (VDEM)- State Homeland Security Program (SHSP) 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 and appropriate \$35,000 with resources from the 2016 State Homeland Security Program (SHSP) Grant to purchase a Crisis Response Throw Phone System for the LPD Crisis Negotiations Team (CNT).

**SUMMARY:** The Lynchburg Police Department has been awarded \$35,000 through a competitive grant process with the Virginia Department of Emergency Management (VDEM) State Homeland Security Program (SHSP) to purchase a replacement Crisis Response Throw Phone System for the Crisis Negotiations Team (CNT). Total equipment cost is \$35,000.00 which is fully reimbursable by the grant; no local matching funds are required.

**PRIOR ACTION(S):**

October 25, 2016 Finance Committee

**FISCAL IMPACT:**

None, no local match is required

**CONTACT(S):**

Police Chief Raul Diaz, 455-6104  
Captain R.S. Trent, 455-6182

**ATTACHMENT(S):** Resolution

**REVIEWED BY:**

RESOLUTION:

BE IT RESOLVED that the FY 2017 City/Federal/State Aid Fund budget is amended and \$35,000 is appropriated with resources of \$35,000 from the Virginia Department of Emergency Management (VDEM) 2016 State Homeland Security Program (SHSP) to purchase a Crisis Response Throw Phone System for the LPD Crisis Negotiations Team (CNT).

Introduced:

Adopted:

Certified:

\_\_\_\_\_  
Clerk of Council

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **October 25, 2016**

AGENDA ITEM #: **4**

CONSENT:  
ACTION: **X**

REGULAR: **X**  
INFORMATION:

WORK SESSION:

CLOSED SESSION:  
(Confidential)

**ITEM TITLE: Appropriation of funding from the FY 2016 Adopted Fleet Vehicle Replacement Budget to the FY 2017 Fleet Services Fund to purchase a new Public Safety Mobile Command Vehicle**

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 Fleet Operating Budget and appropriate \$440,000 with resources from Fleet Fund Balance (\$400,000) and the Asset Forfeiture Fund (\$40,000) to purchase a new Public Safety Mobile Command vehicle.

SUMMARY: In FY 2016, \$400,000, of which \$50,000 was utilized from the Fire Department's Fire Equipment Reserve Fund, was appropriated in the Adopted Fleet Vehicle Replacement Budget to purchase a Public Safety Mobile Command Vehicle and \$40,000 was committed from the Asset Forfeiture Fund. The purchase will be made under the Houston-Galveston Area Council contract (HGAC), which is a cooperative purchasing agreement previously utilized by the City. Specifications were developed by a cross-departmental committee. The resulting feedback required refinement of the specifications, extending the time required to complete the purchase. Therefore, the \$400,000 needs to be carried forward from the FY 2016 Adopted Fleet Vehicle Replacement Budget to the FY 2017 Fleet Services Fund.

The need for a new Public Safety Mobile Command vehicle was identified after the April 30, 2014 train derailment in downtown Lynchburg. The Public Safety Mobile Command vehicle will be utilized at any emergency incident where the National Incident Management System (NIMS) would require a command presence under the direction of the Lynchburg Fire Department and / or the Lynchburg Police Department. The total cost for the Public Safety Mobile Command vehicle is \$489,297. Additional funds of \$49,297 are available in the FY 2017 Adopted Fleet Fund budget to cover the entire cost.

In hindsight, this request should have been part of FY 2017 First Quarter Adjustments.

PRIOR ACTION(S): Adoption of the FY 2016 Fleet Vehicle Replacement Budget, May 26, 2015

FISCAL IMPACT: After appropriation of the \$400,000, transfer of the \$40,000 from the Police State Asset Forfeiture Fund, and the additional \$49,297 from the FY 2017 Fleet Services Funds, the entire cost of the Public Safety Mobile Command vehicle is covered.

### CONTACT(S):

Steven B. Ferguson, Fire Chief, 455-6340  
Gregory Wormser, Deputy Chief, 455-6345  
Ellen Davidson-Martin, Fire Administrative Manager, 455-6368

ATTACHMENT(S): Resolution

REVIEWED BY: bms

RESOLUTION:

BE IT RESOLVED that the FY 2017 Fleet Operating Budget is amended and \$440,000 is appropriated with resources from Fleet Fund Balance (\$400,000) and the Asset Forfeiture Fund (\$40,000) to purchase a new Public Safety Mobile Command vehicle.

Introduced:

Adopted:

Certified:

\_\_\_\_\_  
Clerk of Council

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **October 25, 2016**

AGENDA ITEM #: **5**

CONSENT:  
ACTION: **X**

REGULAR: **X**  
INFORMATION:

WORK SESSION:

CLOSED SESSION:  
(Confidential)

**ITEM TITLE: Transportation Alternatives Program (TAP) Application for Langhorne Road Bikeway Bridge and Trail Extension to Linkhorne Schools Project / P0120**

Strategic Pillar(s) Impacted:

|  |  |   |   |
|--|--|---|---|
| <input type="checkbox"/> Arts & Culture            | <input type="checkbox"/> Citizen Engagement & Social Capital | <input type="checkbox"/> Economic Development     | <input checked="" type="checkbox"/> Healthy & Active Living |
| <input checked="" 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 checked="" type="checkbox"/> Social Equity | <input checked="" type="checkbox"/> Transportation          |
|  |  |   | <input type="checkbox"/> Administrative                     |

**RECOMMENDATION:** Adopt a resolution to approve the submittal of an application for \$300,000 in Transportation Alternatives Program (TAP) funding through the Virginia Department of Transportation (VDOT) for stabilization and renovation of an existing abandoned railway trestle over Langhorne Road and extension of the Blackwater Creek Trail from the Ed Page Entrance to Linkhorne Middle and Elementary Schools.

**SUMMARY:** The Parks and Recreation Department commissioned Hill Studio to update cost estimates for a series of trails that have been considered in the northwest area of Lynchburg. The goal of the trail network is to connect the highly popular James River Heritage Trail, currently terminating at the Ed Page Parking Lot, to the Linkhorne Schools, and then on to Peaks View Park, in the northwest corner of the City.

In addition to serving a recreational need and a safe route to schools, this largely-accessible trail system will provide a dramatic and scenic experience along Ivy Creek. The James River Heritage Trail has a series of proposed segments and this is the next and highest priority segment. This 2210 linear foot segment includes the conversion of the historic railroad trestle into a utilitarian pedestrian/bicycle bridge, and includes a new 10' asphalt connector trail from the Ed Page Entrance parking lot to the bridge and onwards to the grounds of Linkhorne Middle School. This section will be significant as it will be the only "bridged" section crossing vehicular traffic in the City. The trail itself will resemble the existing James River Heritage Trail in appearance and construction materials. It will be 10' wide, with a 2" asphalt surface, and stabilized turf shoulders level with the surrounding grades. Bridge improvements will include minor structural repairs, paint and seal, and a substantial new sleeper board and 3" deck board system, with 54" railings on each side. This is similar to other railroad bridges such as the Blackwater Creek Bridge adjacent upstream of Hollins Mill Park. The renovated bridge will also include an innovative pulley banner system, to publicize local events and initiatives; aimed at connecting people with local places and reducing the temptation to hang rogue banners.

The cost estimate for this project can be divided into two components: stabilization and renovation of railway trestle estimated to cost \$950,000 and trail extension estimated to cost \$250,000 for a total project estimate of \$1,200,000. The grant requires a local match of \$75,000. Matching monies are currently in place with approximately \$268,000 previously appropriated in the FY15 and FY16 Capital Improvement Plan (CIP) with an additional \$190,000 monies coming from the City Stadium Football Facility Renovation Project balance upon completion. This leaves an estimated shortfall of \$742,000.

We have identified the following as possible funding sources for this deficit:

- |  |           |
|--|-----------|
| • Transportation Alternatives Program      | \$300,000 |
| • DCR Virginia Recreational Trails Program | \$250,000 |
| • Other Grants/Fundraising                 | \$192,000 |

**PRIOR ACTION(S):**

Finance Committee, October 25, 2016

FISCAL IMPACT:

Requires a local match of \$75,000.

CONTACT(S):

Jenny Jones, Director of Parks and Recreation, 455-5868

Andrew Reeder, Park Services Manager, 455-5876

John Ramsey, Park and Recreation Support Services Supervisor, 455-5869

David Owen, Parks and Recreation Project Manager, 455-5866

ATTACHMENT(S):

Resolution

Map

REVIEWED BY: bms

**ENDORSEMENT RESOLUTION  
FOR THE SUBMITTAL TO THE  
VIRGINIA DEPARTMENT OF TRANSPORTATION  
FY 2016-2017 TRANSPORTATION ALTERNATIVES PROGRAM**

**Whereas**, in accordance with the Commonwealth Transportation Board construction procedures, it is necessary that a resolution be received from the project sponsoring jurisdiction requesting the Virginia Department of Transportation to establish a Transportation Alternatives project in the City of Lynchburg.

**Now, Therefore, Be It Resolved**, that the City of Lynchburg, requests the Commonwealth Transportation Board to establish a project for the stabilization and renovation of existing abandoned railway trestle over Langhorne Road and extension of the Blackwater Creek Trail from the Ed Page entrance to Linkhorne Middle and Elementary Schools project. The project will install a 2210 linear foot segment which includes the conversion of the railroad trestle into a pedestrian and bicycle bridge, and a new 10' asphalt connector trail from the Ed Page parking lot to the bridge and from the bridge to the front of Linkhorne Middle School.

**Be It Further Resolved**, that the City of Lynchburg hereby agrees to provide a minimum 20 percent financial match contribution for this project.

**Be It Further Resolved**, that the City of Lynchburg hereby agrees to enter into a project administration agreement with the Virginia Department of Transportation and provide necessary oversight to ensure the project is developed in accordance with all state and federal requirements for design, right of way acquisition, and construction of a federally funded transportation project.

**Be It Further Resolved**, that the City of Lynchburg will be responsible for maintenance and operating costs of any facility constructed with the Transportation Alternatives Program funds unless other arrangements have been made with the Department.

**Be It Further Resolved**, that if the City of Lynchburg subsequently elects to cancel this project the City of Lynchburg hereby agrees to reimburse the Virginia Department of Transportation for the total amount of costs expended by the Department through the date the Department is notified of such cancellation. The City of Lynchburg also agrees to repay any funds previously reimbursed that are later deemed ineligible by the Federal Highway Administration.

**Be It Further Resolved**, that Bonnie Svrcek, City Manager, is authorized to execute the City State Agreements and to execute any other documents for agreements that may be needed for these projects.

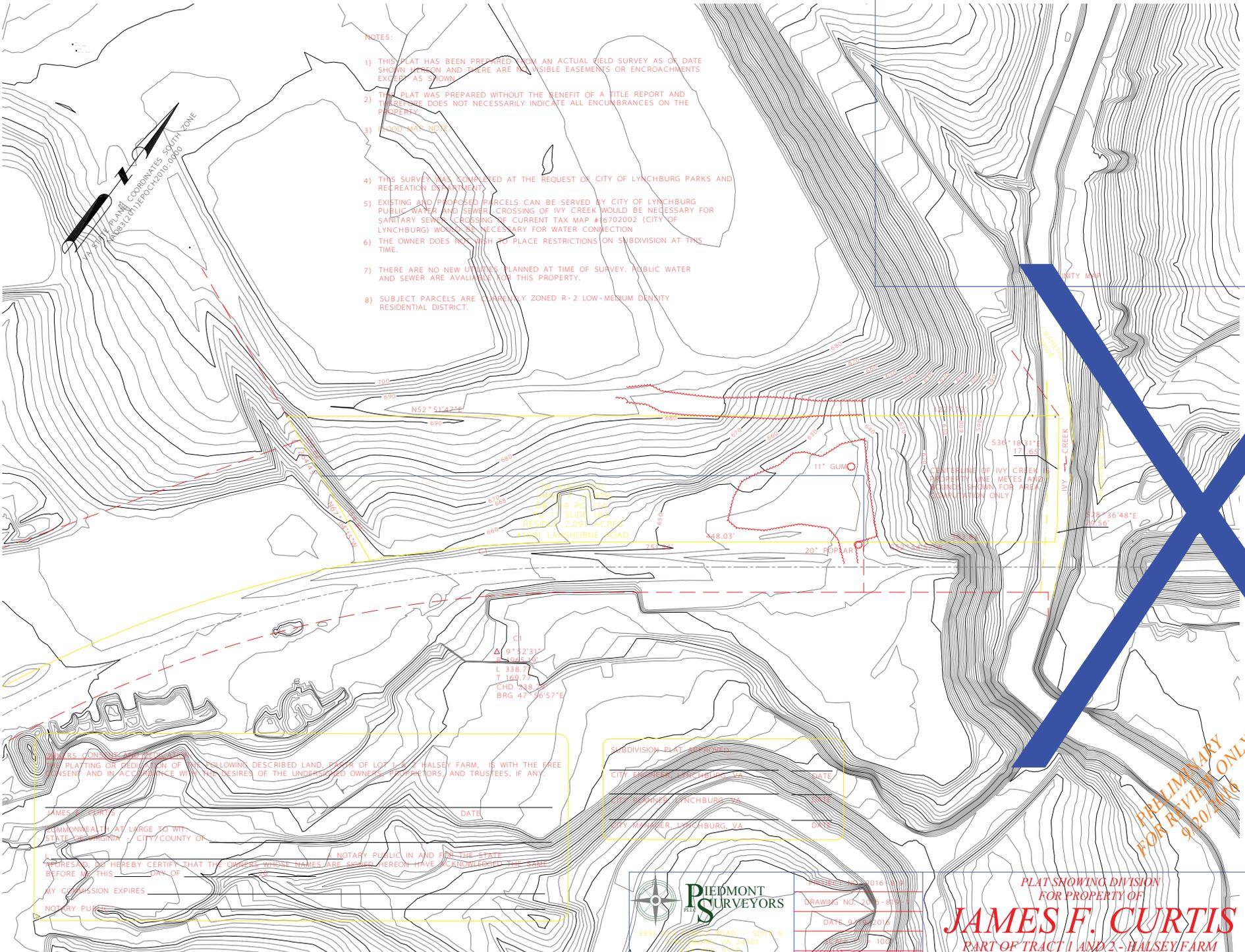
Adopted this 25<sup>th</sup> day of October, 2016, City of Lynchburg, Virginia.

Certified: \_\_\_\_\_  
Clerk of Council



NOTES:

- 1) THIS PLAT HAS BEEN PREPARED FROM AN ACTUAL FIELD SURVEY AS OF DATE SHOWN HEREON AND THERE ARE NO VISIBLE EASEMENTS OR ENCROACHMENTS EXCEPT AS SHOWN.
- 2) THIS PLAT WAS PREPARED WITHOUT THE BENEFIT OF A TITLE REPORT AND THEREFORE DOES NOT NECESSARILY INDICATE ALL ENCUMBRANCES ON THE PROPERTY.
- 3) FLOOD MAP: NONE
- 4) THIS SURVEY WAS COMPLETED AT THE REQUEST OF CITY OF LYNCHBURG PARKS AND RECREATION DEPARTMENT.
- 5) EXISTING AND PROPOSED PARCELS CAN BE SERVED BY CITY OF LYNCHBURG PUBLIC WATER AND SEWER. CROSSING OF IVY CREEK WOULD BE NECESSARY FOR SANITARY SEWER. CROSSING OF CURRENT TAX MAP #16702002 (CITY OF LYNCHBURG) WOULD BE NECESSARY FOR WATER CONNECTION.
- 6) THE OWNER DOES NOT WISH TO PLACE RESTRICTIONS ON SUBDIVISION AT THIS TIME.
- 7) THERE ARE NO NEW UTILITIES PLANNED AT TIME OF SURVEY. PUBLIC WATER AND SEWER ARE AVAILABLE FOR THIS PROPERTY.
- 8) SUBJECT PARCELS ARE CURRENTLY ZONED R-2 LOW-MEDIUM DENSITY RESIDENTIAL DISTRICT.



TO: JAMES F. CURTIS  
 19 PG 104  
 RESIDUAL 2.091 ACRES  
 41801 LANGHORNE ROAD

336° 18' 31" 17' 65"  
 CENTERLINE OF IVY CREEK IS  
 PROPOSED LINE MEYES AND  
 CENTERLINE FOR AREA  
 SUBDIVISION ONLY

WHEREAS CURTIS HAS REQUESTED THE PLATTING OR DEDICATION OF THE FOLLOWING DESCRIBED LAND, PART OF LOT 1 & 2, HALSEY FARM, IS WITH THE FREE CONSENT AND IN ACCORDANCE WITH THE DESIRES OF THE UNDERSIGNED OWNERS, PROPRIETORS, AND TRUSTEES, IF ANY:

JAMES F. CURTIS \_\_\_\_\_ DATE \_\_\_\_\_  
 COMMONWEALTH AT LARGE TO WIT  
 STATE OF VIRGINIA \_\_\_\_\_ CITY/COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_ A NOTARY PUBLIC IN AND FOR THE STATE OF VIRGINIA, DO HEREBY CERTIFY THAT THE OWNERS WHOSE NAMES ARE SIGNED HEREON HAVE ACKNOWLEDGED THE SAME BEFORE ME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2016.  
 MY COMMISSION EXPIRES \_\_\_\_\_  
 NOTARY PUBLIC

SUBDIVISION PLAT APPROVED  
 CITY ENGINEER, LYNCHBURG, VA \_\_\_\_\_ DATE \_\_\_\_\_  
 CITY MANAGER, LYNCHBURG, VA \_\_\_\_\_ DATE \_\_\_\_\_

3831 W. HENRY ROAD - SUITE 6  
 LYNCHBURG, VA 24501  
 WWW.PIEDMONTSURVEYORS.COM

|             |                  |
|-------------|------------------|
| PROJECT NO. | 2016-016         |
| DRAWING NO. | 2016-016-1       |
| DATE        | 9/20/16          |
| SHEET       | 100              |
| TITLE       | SUBDIVISION PLAT |
| SHEET       | 1 OF 1           |

PLAT SHOWING DIVISION  
 FOR PROPERTY OF  
**JAMES F. CURTIS**  
 PART OF TRACT 1 AND 2, HALSEY FARM  
 LYNCHBURG, VIRGINIA

PRELIMINARY  
 FOR REVIEW ONLY  
 9/20/16

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **October 25, 2016**

AGENDA ITEM #: **6**

CONSENT:  
ACTION: **X**

REGULAR: **X**  
INFORMATION:

WORK SESSION:

CLOSED SESSION:  
(Confidential)

**ITEM TITLE: Virginia Department of Transportation (VDOT) Bicycle and Pedestrian Safety Program  
Application for Kemper Street sidewalk**

Strategic Pillar(s) Impacted:

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

**RECOMMENDATION:** Adopt a resolution to approve the submittal of an application for \$251,845 in Bicycle and Pedestrian Safety Program funding through VDOT for construction of sidewalk along Kemper Street from the end of walk constructed with the Route 29/Kemper Street interchange at the Norfolk Southern Railroad Bridge over Kemper Street to the intersection of Kemper Street and Campbell Avenue.

**SUMMARY:** Approximately 1350' of new 6' wide sidewalk will be constructed along Kemper Street with this funding. The sidewalk will fill in the gap between sidewalk recently constructed with both the Route 29/Kemper Street interchange project and the Midtown project, and the existing sidewalk on Campbell Avenue. With the construction of the sidewalk, the Diamond Hill and Seminary Hill Neighborhoods will be connected, over a limited access highway, and access will be provided for Virginia University of Lynchburg (VUL) students. An alternate transportation route to commercial services located both east and west of Route 29 will be created with the sidewalk. Also with the construction of the project, pedestrians will be able to walk between two City bus routes, and Seminary Hill residents and VUL students will be able to walk to and from the Kemper Street train and bus transfer station. Americans with Disability Act (ADA) grade and surface requirements, including curb ramps, will be met with this project, ensuring that all pedestrians, including those in wheelchairs or other guided devices will be able to move safely and comfortably through the corridor.

The grant request will cover 100% of the construction, testing and inspection costs. Staff will prepare the construction documents and manage the construction.

**PRIOR ACTION(S):** Finance Committee, October 25, 2016

**FISCAL IMPACT:** None

**CONTACT(S):**

Maggie Cossman, Transportation Engineer, 455-3935

Lee Newland, City Engineer, 455-3947

Gaynelle Hart, Director of Public Works, 455-4469

**ATTACHMENT(S):**

Resolution

Project Concept Plan

**REVIEWED BY:** bms

RESOLUTION # \_\_\_\_\_  
A RESOLUTION FOR THE COUNCIL OF THE CITY OF LYNCHBURG, VIRGINIA  
AS AN ENDORSEMENT OF THE KEMPER STREET SIDEWALK PROJECT

WHEREAS, in accordance with the Commonwealth Transportation Board construction allocation procedures, it is necessary that a resolution be received from the sponsoring local jurisdiction or agency requesting the Virginia Department of Transportation (VDOT) to establish a project in the City of Lynchburg.

NOW, THEREFORE, BE IT RESOLVED, that the City of Lynchburg requests the Commonwealth Transportation Board to establish a project for the construction of the Kemper Street Sidewalk project.

BE IT FURTHER RESOLVED THAT: The City of Lynchburg hereby agrees to provide its share of the total cost for preliminary engineering, right-of-way and construction of this project in accordance with the project financial documents.

BE IT FURTHER RESOLVED THAT: The City of Lynchburg hereby agrees to enter into a project administration agreement with VDOT and provide the necessary oversight to ensure the project is developed in accordance with all applicable federal, state and local requirements for design, right-of-way acquisition, and construction of the project.

BE IT FURTHER RESOLVED THAT: The City of Lynchburg will be responsible for maintenance and operating costs of the facility as constructed unless other arrangements have been made with VDOT.

BE IT FURTHER RESOLVED THAT: If the City of Lynchburg subsequently elects to cancel the project, the City of Lynchburg hereby agrees to reimburse VDOT for the total amount of costs expended by VDOT through the date VDOT is notified of such cancellation. The City of Lynchburg also agrees to repay any funds previously reimbursed that are later deemed ineligible by the Federal Highway Administration or VDOT.

BE IT FURTHER RESOLVED THAT: The Council of the City of Lynchburg hereby grants authority for the City Manager to apply for funds and execute project administration agreements, as well as other documents necessary for approved projects.

Adopted: \_\_\_\_\_

Attest: \_\_\_\_\_  
Clerk

\_\_\_\_\_   
Council Chair

In my capacity as the duly appointed Clerk of the City of Lynchburg, I hereby certify that Resolution # \_\_\_\_\_ which is hereto attached, was adopted at a duly called and constituted meeting of the City of \_\_\_\_\_ held at 900 Church Street, Lynchburg, VA 24504 on October 25, 2016. Said meeting was called to order by \_\_\_\_\_ at \_\_\_\_\_ with the following members present who remained in attendance throughout and constituted a quorum:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Council of the City of Lynchburg voted unanimously to adopt attached Resolution # \_\_\_\_\_.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_

Clerk

**NOTE: The following section is applicable when a scanned or photocopy version is made and submitted. Do not include if an original is submitted:**

STATE OF VIRGINIA  
CITY OF LYNCHBURG

Attested Photocopy:

On this \_\_\_\_\_ day of \_\_\_\_\_, I \_\_\_\_\_, attest that the preceding document is a true, exact. Complete and unaltered photocopy made by me of Resolution # \_\_\_\_\_.

\_\_\_\_\_

Clerk

# Kemper Street Pedestrian Facility, Lynchburg, VA



# Kemper Street Pedestrian Facility, Lynchburg, VA



# Kemper Street Pedestrian Facility, Lynchburg, VA

Kemper Street at Norfolk Southern Bridge, Start of project



Kemper Street, Midpoint of project



Kemper Street, End of project



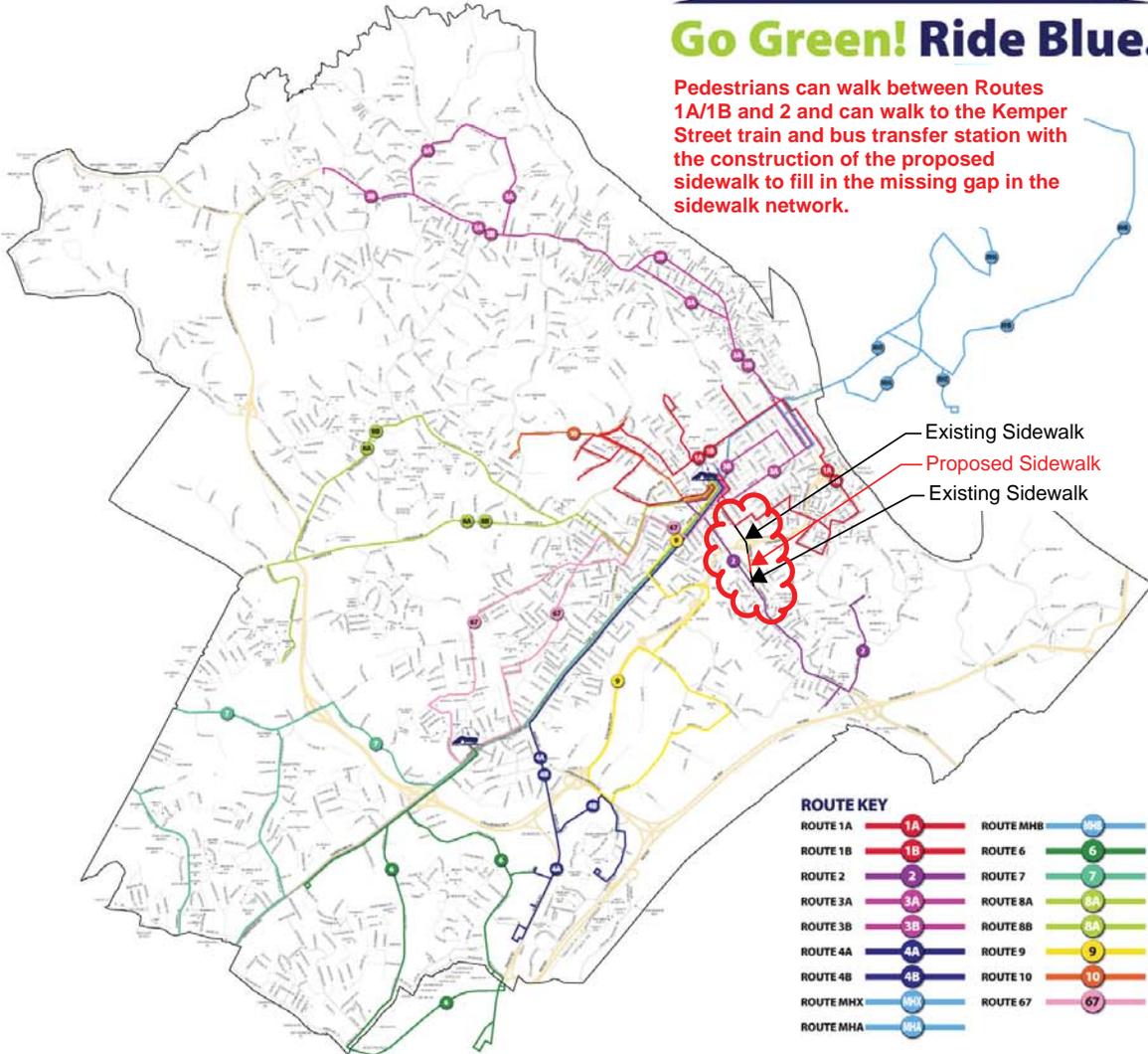


# SYSTEM MAP



**Go Green! Ride Blue.**

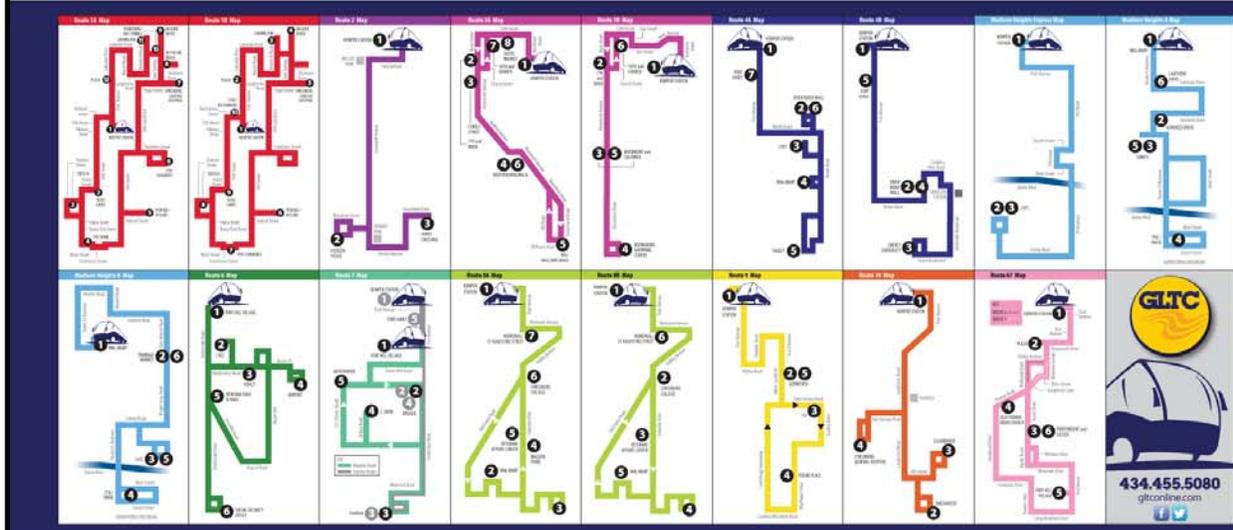
Pedestrians can walk between Routes 1A/1B and 2 and can walk to the Kemper Street train and bus transfer station with the construction of the proposed sidewalk to fill in the missing gap in the sidewalk network.



- Existing Sidewalk
- Proposed Sidewalk
- Existing Sidewalk

**ROUTE KEY**

|           |     |           |     |
|-----------|-----|-----------|-----|
| ROUTE 1A  | 1A  | ROUTE MHB | MHB |
| ROUTE 1B  | 1B  | ROUTE 6   | 6   |
| ROUTE 2   | 2   | ROUTE 7   | 7   |
| ROUTE 3A  | 3A  | ROUTE 8A  | 8A  |
| ROUTE 3B  | 3B  | ROUTE 8B  | 8B  |
| ROUTE 4A  | 4A  | ROUTE 9   | 9   |
| ROUTE 4B  | 4B  | ROUTE 10  | 10  |
| ROUTE MHX | MHX | ROUTE 67  | 67  |
| ROUTE MHA | MHA |           |     |





# 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 30<sup>th</sup>, 2016 (4<sup>th</sup> 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%.

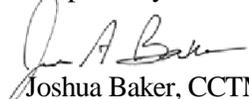
## EXPENDITURES

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

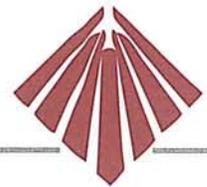


**CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.**  
**QUARTERLY INCOME STATEMENT**  
**AS OF JUNE 30, 2016**

|                               | QTR TO DATE         |                     |             | %                   | FY2016              | FY2016 | %           |
|-------------------------------|---------------------|---------------------|-------------|---------------------|---------------------|--------|-------------|
|                               | FY2016              | FY2016              | FY2016      |                     |                     |        |             |
|                               | QTD                 | QTD                 | VAR         | YTD                 | YTD                 | YTD    | of          |
|                               | ACTUAL              | BUDGET              | %           | ACTUAL              | BUDGET              | BUDGET | Budget      |
| <b>REVENUE</b>                |                     |                     |             |                     |                     |        |             |
| 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%         |
| <b>TOTAL REVENUE</b>          | <b>\$ 1,732,773</b> | <b>\$ 1,867,371</b> | <b>-7%</b>  | <b>\$ 7,243,739</b> | <b>\$ 7,747,809</b> |        | <b>93%</b>  |
| <b>EXPENSES</b>               |                     |                     |             |                     |                     |        |             |
| <b>FIXED ROUTE</b>            |                     |                     |             |                     |                     |        |             |
| 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%        |
| <b>TOTAL FIXED ROUTE</b>      | <b>\$ 753,184</b>   | <b>\$ 804,489</b>   | <b>-6%</b>  | <b>\$ 3,363,454</b> | <b>\$ 3,217,956</b> |        | <b>105%</b> |
| <b>DEMAND RESPONSE</b>        |                     |                     |             |                     |                     |        |             |
| 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%        |
| <b>TOTAL DEMAND RESPONSE</b>  | <b>\$ 143,787</b>   | <b>\$ 145,961</b>   | <b>-1%</b>  | <b>\$ 536,756</b>   | <b>\$ 583,844</b>   |        | <b>92%</b>  |
| <b>MAINTENANCE</b>            |                     |                     |             |                     |                     |        |             |
| 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%         |
| <b>TOTAL MAINTENANCE</b>      | <b>\$ 461,506</b>   | <b>\$ 604,632</b>   | <b>-24%</b> | <b>\$ 1,832,844</b> | <b>\$ 2,418,527</b> |        | <b>76%</b>  |
| <b>ADMINISTRATION</b>         |                     |                     |             |                     |                     |        |             |
| 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%        |
| <b>TOTAL ADMINISTRATION</b>   | <b>\$ 391,295</b>   | <b>\$ 381,871</b>   | <b>2%</b>   | <b>\$ 1,503,922</b> | <b>\$ 1,527,482</b> |        | <b>98%</b>  |
| <b>TOTAL EXPENSES</b>         | <b>\$ 1,749,772</b> | <b>\$ 1,936,952</b> | <b>-10%</b> | <b>\$ 7,236,975</b> | <b>\$ 7,747,809</b> |        | <b>93%</b>  |
| <b>NET INCOME/(LOSS)</b>      | <b>\$ (17,000)</b>  | <b>\$ (69,581)</b>  |             | <b>\$ 6,765</b>     | <b>\$ -</b>         |        |             |

# 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.lyncburgva.gov/airport](http://www.lyncburgva.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<br>FY 2015 | Budget<br>FY 2016 | Actual<br>FY 2016 | FY16 vs FY15<br>% change |
|---|-------------------|-------------------|-------------------|--------------------------|
| <b>REVENUE CENTERS</b>                  |                   |                   |                   |                          |
| <b>AIRFIELD REVENUE</b>                 |                   |                   |                   |                          |
| Airline Landing Fees                    | 96,539            | 99,000            | 95,088            |                          |
| Total Airfield Revenue                  | 96,539            | 99,000            | 95,088            | -1.50%                   |
| <b>TERMINAL REVENUE</b>                 |                   |                   |                   |                          |
| 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%                    |
| <b>GENERAL AVIATION REVENUE</b>         |                   |                   |                   |                          |
| 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%                   |
| <b>OTHER AIRPORT REVENUE</b>            |                   |                   |                   |                          |
| 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%                   |
| <b>TOTAL REVENUE CENTERS</b>            | <b>2,233,215</b>  | <b>2,244,227</b>  | <b>2,428,474</b>  | <b>8.74%</b>             |
| <b>MISCELLANEOUS</b>                    |                   |                   |                   |                          |
| 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            |                          |
| <b>TOTAL MISCELLANEOUS</b>              | <b>432,507</b>    | <b>478,250</b>    | <b>410,388</b>    | <b>-5.11%</b>            |
| <b>TOTAL AIRPORT -GENERATED REVENUE</b> | <b>2,665,722</b>  | <b>2,722,477</b>  | <b>2,838,862</b>  | <b>6.50%</b>             |
| <b>GENERAL FUND SUBSIDY</b>             |                   |                   |                   |                          |
| Transfer from General Fund              | 96,600            | 0                 | 0                 | -100.00%                 |
| <b>TOTAL GENERAL FUND SUBSIDY</b>       | <b>96,600</b>     | <b>0</b>          | <b>0</b>          |                          |
| <b>TOTAL ALL REVENUES</b>               | <b>2,762,322</b>  | <b>2,722,477</b>  | <b>2,838,862</b>  | <b>2.77%</b>             |

LYNCHBURG REGIONAL AIRPORT  
 OPERATING FUND FINANCIAL SUMMARY  
 June 30, 2016

|   | FY 2015<br>Amended<br>Budget | FY 2015<br>Actual<br>(thru 6/30/15) | FY 2015<br>% of<br>Budget | * | FY 2016<br>Amended<br>Budget | FY 2016<br>Actual<br>(thru 6/30/16) | FY 2016<br>% of<br>Budget | * | FY 2016<br>\$ Variance<br>Actual vs.<br>Amended<br>Budget |
|---|------------------------------|-------------------------------------|---------------------------|---|------------------------------|-------------------------------------|---------------------------|---|---|
| <b>BEGINNING NET ASSETS</b>                           | \$ 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)                         |                           | * |                              |                                     |                           | * |   |
| <b>BEGINNING UNRESTRICTED NET ASSETS</b>              | <u>\$ 624,002</u>            | <u>\$ (184,344)</u>                 |                           | * | <u>\$ 250,000</u>            | <u>\$ (194,190)</u>                 |                           | * | <u>\$ -</u>   |
| <b>USE OF ENCUMBRANCES CARRIEDFORWARD</b>             | \$ 155,771                   |                                     |                           | * | \$ 131,471                   |                                     |                           | * |   |
| <b>BOND REFUNDING PROCEEDS</b>                        | \$ 1,827                     | \$ -                                |                           | * | \$ -                         | \$ -                                |                           | * |   |
| <b>USE OF RESERVES - DEBT SERVICE</b>                 | \$ 46,075                    | \$ -                                |                           | * | \$ 45,403                    | \$ -                                |                           | * |   |
| <b>REVENUES</b>                                       |                              |                                     |                           | * |                              |                                     |                           | * |   |
| 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>   |
| <b>EXPENSES</b>                                       |                              |                                     |                           | * |                              |                                     |                           | * |   |
| 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>   |
| <b>ENDING UNRESTRICTED NET ASSETS</b>                 | <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 | \$ (1,673,585) |
| 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              | \$ 782,983       |   |
|   | <u>\$ 11,302</u> |   |

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 Svrcek, 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**

|  | <b>FY 2015<br/>Amended<br/>Budget</b> | <b>FY 2015<br/>Actual<br/>4 QTR YTD</b> | <b>FY 2015<br/>% of<br/>Budget</b> | <b>FY 2016<br/>Amended<br/>Budget</b> | <b>FY 2016<br/>Actual<br/>4 QTR YTD</b> | <b>FY 2016<br/>% of<br/>Budget</b> | <b>FY 2016<br/>Amended<br/>Budget</b> | <b>FY 2016<br/>Revised<br/>Estimates</b> | <b>FY 2016<br/>Actual to<br/>Amended</b> |
|--|---------------------------------------|---|------------------------------------|---------------------------------------|---|------------------------------------|---------------------------------------|--|--|
| <i>Beginning Funds at July 1</i>                                   |                                       |   |                                    |                                       |   |                                    |                                       |  |  |
| <b>Revenues:</b>   |                                       |   |                                    |                                       |   |                                    |                                       |  |  |
| 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                                  | -  |
| <b>Total Revenues</b>  | <b>3,421,555</b>                      | <b>3,206,015</b>                        | <b>93.7%</b>                       | <b>2,962,334</b>                      | <b>2,581,957</b>                        | <b>87.2%</b>                       | <b>2,962,334</b>                      | <b>2,962,334</b>                         | <b>-</b>                                 |
| <b>Expenditures:</b>   |                                       |   |                                    |                                       |   |                                    |                                       |  |  |
| 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                                    | -  |
| <b>Total Expenditures</b>  | <b>3,423,478</b>                      | <b>3,206,015</b>                        | <b>93.6%</b>                       | <b>2,966,900</b>                      | <b>2,581,958</b>                        | <b>87.0%</b>                       | <b>2,966,900</b>                      | <b>2,966,900</b>                         | <b>-</b>                                 |
| <b>TOTAL FUND BALANCE/Purchase Orders carried forward</b>          |                                       |   |                                    |                                       |   |                                    |                                       |  |  |
|  | (1,923)                               | 0                                       |                                    | (4,566)                               | (1)                                     |                                    | (4,566)                               | (4,566)                                  |  |
| <b>TOTAL ASSIGNED FUND BALANCE Maint./Equipment</b>                |                                       |   |                                    |                                       |   |                                    |                                       |  |  |
|  | 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**

|  | <b>FY 2015</b>            | <b>FY 2015</b>              | <b>FY 2015</b>         | <b>FY 2016</b>            | <b>FY 2016</b>              | <b>FY 2016</b>         |
|--|---------------------------|-----------------------------|------------------------|---------------------------|-----------------------------|------------------------|
|  | <b>Amended<br/>Budget</b> | <b>Actual 4 QTR<br/>YTD</b> | <b>% of<br/>Budget</b> | <b>Amended<br/>Budget</b> | <b>Actual 4 QTR<br/>YTD</b> | <b>% of<br/>Budget</b> |
| <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%                  |
|  |                           |                             |                        |                           |                             |                        |
| <b>ENDING FUND BALANCE</b>                     | 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>    |
| <b>Total</b>                      | <b>\$693,884</b> |

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**

|   | <b>FY 2015<br/>Adopted<br/>Budget</b> | <b>FY 2015<br/>Actual<br/>Q4 YTD</b> | <b>FY 2015<br/>% of<br/>Budget</b> | <b>FY 2016<br/>Adopted<br/>Budget</b> | <b>FY 2016<br/>Actual<br/>Q4 YTD</b> | <b>FY 2016<br/>% of<br/>Budget</b> | <b>FY 2016<br/>\$ Variance<br/>Adopted Budget<br/>vs. Actual</b> |
|---|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|------------------------------------|--|
| <b>BEGINNING NET ASSETS</b>                           | \$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)                         |                                    |  |
| <b>BEGINNING UNRESTRICTED NET ASSETS</b>              | <b>7,691,766</b>                      | <b>7,691,766</b>                     |                                    | <b>2,935,311</b>                      | <b>2,935,311</b>                     |                                    |  |
| <b>REVENUES:</b>                                      |                                       |                                      |                                    |                                       |                                      |                                    |  |
| 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   |
|   | <b>\$14,599,990</b>                   | <b>14,970,793</b>                    |                                    | <b>\$14,808,269</b>                   | <b>\$15,094,475</b>                  |                                    | <b>\$286,206</b>   |
| <b>EXPENSES</b>                                       |                                       |                                      |                                    |                                       |                                      |                                    |  |
| 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)   |
|   | <b>\$14,293,589</b>                   | <b>\$14,042,716</b>                  |                                    | <b>\$15,169,787</b>                   | <b>\$14,627,657</b>                  |                                    | <b>\$542,130</b>   |
| <b>Adjustment for expenses from capital projects</b>  |                                       | <b>(\$34,999)</b>                    |                                    |                                       | <b>(\$37,435)</b>                    |                                    |  |
| <b>ENDING NET ASSETS</b>                              | <b>\$7,998,167</b>                    | <b>\$8,584,844</b>                   |                                    | <b>\$2,573,793</b>                    | <b>\$3,364,694</b>                   |                                    |  |

**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>     |
| <b>Total</b>                      | <b>\$ 143,105</b> |

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**

|   | <b>FY 2015<br/>Adopted<br/>Budget</b> | <b>FY 2015<br/>Actual<br/>Q4 YTD</b> | <b>FY 2015<br/>% of<br/>Budget</b> | <b>FY 2016<br/>Adopted<br/>Budget</b> | <b>FY 2016<br/>Actual<br/>Q4 YTD</b> | <b>FY 2016<br/>% of<br/>Budget</b> | <b>FY 2016<br/>\$ Variance<br/>Adopted Budget<br/>vs. Actual</b> |
|---|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|------------------------------------|--|
| <b>BEGINNING NET ASSETS (1)</b>                       | \$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)                        |                                    |  |
| <b>BEGINNING UNRESTRICTED NET ASSETS</b>              | <b>\$7,786,258</b>                    | <b>\$7,786,258</b>                   |                                    | <b>\$3,519,520</b>                    | <b>\$3,519,520</b>                   |                                    |  |
| <b>REVENUES:</b>                                      |                                       |                                      |                                    |                                       |                                      |                                    |  |
| 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   |
|   | <b>\$20,700,344</b>                   | <b>\$21,485,602</b>                  |                                    | <b>\$21,460,950</b>                   | <b>\$22,057,455</b>                  |                                    | <b>\$596,505</b>   |
| <b>EXPENSES:</b>                                      |                                       |                                      |                                    |                                       |                                      |                                    |  |
| 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)   |
|   | <b>\$22,237,181</b>                   | <b>\$21,909,833</b>                  |                                    | <b>\$21,839,981</b>                   | <b>\$21,514,166</b>                  |                                    | <b>\$325,815</b>   |
| <b>Adjustment for expenses from capital projects</b>  |                                       | <b>(\$38,336)</b>                    |                                    |                                       | <b>(64,529)</b>                      |                                    |  |
| <b>ENDING NET ASSETS</b>                              | <b>\$6,249,421</b>                    | <b>\$7,323,691</b>                   |                                    | <b>\$3,140,489</b>                    | <b>\$3,998,280</b>                   |                                    |  |

**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>    |
| <b>Total</b>                             | <b>\$295,584</b> |

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

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**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**

|   | <b>FY 2015<br/>Adopted<br/>Budget</b> | <b>FY 2015<br/>Actual<br/>Q4 YTD</b> | <b>FY 2015<br/>% of<br/>Budget</b> | <b>FY 2016<br/>Adopted<br/>Budget</b> | <b>FY 2016<br/>Actual<br/>Q4 YTD</b> | <b>FY 2016<br/>% of<br/>Budget</b> | <b>FY 2016<br/>\$ Variance<br/>Adopted Budget<br/>vs. Actual</b> |
|---|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|------------------------------------|--|
| <b>BEGINNING NET ASSETS</b>                           | \$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)                            |                                    |  |
| <b>BEGINNING UNRESTRICTED NET ASSETS</b>              | <b>\$1,300,413</b>                    | <b>\$1,300,413</b>                   |                                    | <b>\$722,220</b>                      | <b>\$722,220</b>                     |                                    |  |
| <b>REVENUES:</b>                                      |                                       |                                      |                                    |                                       |                                      |                                    |  |
| 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  |
|   | <b>\$3,498,850</b>                    | <b>\$3,543,837</b>                   |                                    | <b>\$3,481,678</b>                    | <b>\$3,485,769</b>                   |                                    | <b>\$4,091</b>   |
| <b>EXPENSES:</b>                                      |                                       |                                      |                                    |                                       |                                      |                                    |  |
| 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  |
|   | <b>\$3,913,706</b>                    | <b>\$3,235,981</b>                   |                                    | <b>\$3,821,239</b>                    | <b>\$3,489,114</b>                   |                                    | <b>\$332,125</b>   |
| <b>Adjustment for expenses from capital projects</b>  |                                       | <b>(\$3,331)</b>                     |                                    |                                       | <b>(\$14,068)</b>                    |                                    |  |
| <b>ENDING NET ASSETS</b>                              | <b>\$885,557</b>                      | <b>\$1,604,938</b>                   |                                    | <b>\$382,659</b>                      | <b>\$704,807</b>                     |                                    |  |

**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  
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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 |
| <b>100 Taxes</b>                         |                    |                  |                    |                       |                                   |                |                       |
| 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               |
| <b>100 Taxes Total</b>                   | <b>128,753,331</b> | <b>-</b>         | <b>128,753,331</b> | <b>130,022,195</b>    | <b>(1,268,864)</b>                | <b>101.0%</b>  | <b>127,770,651</b>    |
| <b>110 Permits, Fees, &amp; Licenses</b> |                    |                  |                    |                       |                                   |                |                       |
| 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 Permits           | 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                                       | 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 |
| 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                   |
| <b>110 Permits, Fees, &amp; Licenses Total</b> | <b>927,133</b> | <b>-</b>         | <b>927,133</b> | <b>1,108,694</b>      | <b>(181,561)</b>                  | <b>119.6%</b>  | <b>1,000,222</b>      |
| <b>120 Fines &amp; Forfeitures</b>             |                |                  |                |                       |                                   |                |                       |
| 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               |
| <b>120 Fines &amp; Forfeitures Total</b>       | <b>552,500</b> | <b>-</b>         | <b>552,500</b> | <b>570,242</b>        | <b>(17,742)</b>                   | <b>103.2%</b>  | <b>637,417</b>        |
| <b>130 Use of Money &amp; Property</b>         |                |                  |                |                       |                                   |                |                       |
| 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                |
| <b>130 Use of Money &amp; Property Total</b>   | <b>494,734</b> | <b>103,548</b>   | <b>598,282</b> | <b>900,875</b>        | <b>(302,593)</b>                  | <b>150.6%</b>  | <b>690,369</b>        |
| <b>140 Charges for Services</b>                |                |                  |                |                       |                                   |                |                       |
| 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&Srvc Airprt              | 111,591        | -                | 111,591        | 111,591               | -                                 | 100.0%         | 118,303               |
| 04510 - Indirect Cost&Srvc Sewer               | 404,344        | -                | 404,344        | 206,437               | 197,907                           | 51.1%          | 342,794               |
| 04510 - Indirect Cost&Srvc Water               | 845,105        | -                | 845,105        | 845,105               | -                                 | 100.0%         | 1,099,940             |
| 04510 - Indirect Cost&Srvc WWTP                | 369,985        | -                | 369,985        | 567,892               | (197,907)                         | 153.5%         | 767,680               |
| 04510 - Indirect Cost&Svc DetHome              | 252,343        | -                | 252,343        | 252,343               | -                                 | 100.0%         | 250,435               |
| 04510 - Indirect Cost&Svc Juv Svc              | 15,000         | -                | 15,000         | -                     | 15,000                            | 0.0%           | 10,808                |
| 04510 - Indirect Cost&Svc 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 Srvc-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 Budgets 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                |
| <b>140 Charges for Services Total</b>      | <b>9,762,396</b> | <b>0</b>         | <b>9,762,396</b> | <b>9,908,474</b>      | <b>(146,078)</b>                   | <b>101.5%</b>  | <b>10,341,913</b>     |
| <b>150 Miscellaneous Revenue</b>           |                  |                  |                  |                       |                                    |                |                       |
| 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               |
| <b>150 Miscellaneous Revenue Total</b>     | <b>584,059</b>   | <b>-</b>         | <b>584,059</b>   | <b>1,187,778</b>      | <b>(603,719)</b>                   | <b>203.4%</b>  | <b>1,094,751</b>      |
| <b>300 State Non-Categorical Aid</b>       |                  |                  |                  |                       |                                    |                |                       |
| 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                |
| <b>300 State Non-Categorical Aid Total</b> | <b>6,217,584</b> | <b>-</b>         | <b>6,217,584</b> | <b>6,291,034</b>      | <b>(73,450)</b>                    | <b>101.2%</b>  | <b>6,223,664</b>      |
| <b>310 State Shared Exp (Cat.)</b>         |                  |                  |                  |                       |                                    |                |                       |
| 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             |
| <b>310 State Shared Exp (Cat.) Total</b>   | <b>3,082,483</b> | <b>54,547</b>    | <b>3,137,030</b> | <b>3,108,101</b>      | <b>28,929</b>                      | <b>99.1%</b>   | <b>3,040,544</b>      |
| <b>320 State Categorical Aid</b>           |                  |                  |                  |                       |                                    |                |                       |
| 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                |
| <b>320 State Categorical Aid Total</b>   | <b>17,950,703</b>  | <b>1,273,612</b> | <b>19,224,315</b>  | <b>18,307,815</b>     | <b>916,500</b>                    | <b>95.2%</b>   | <b>17,125,472</b>     |
| <b>330 State Aid in Suspense</b>         |                    |                  |                    |                       |                                   |                |                       |
| 05030 - Suspense Rev-Va EDI Prmts        | -                  | -                | -                  | -                     | -                                 | 0.0%           | (0)                   |
| <b>330 State Aid in Suspense Total</b>   | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>              | <b>-</b>                          | <b>0.0%</b>    | <b>(0)</b>            |
| <b>510 Federal Direct Cat. Aid</b>       |                    |                  |                    |                       |                                   |                |                       |
| 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                |
| <b>510 Federal Direct Cat. Aid Total</b> | <b>271,000</b>     | <b>-</b>         | <b>271,000</b>     | <b>340,713</b>        | <b>(69,713)</b>                   | <b>125.7%</b>  | <b>285,797</b>        |
| <b>520 Fed Cat Aid- Pass Thru</b>        |                    |                  |                    |                       |                                   |                |                       |
| 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               |
| <b>520 Fed Cat Aid- Pass Thru Total</b>  | <b>6,387,021</b>   | <b>1,283,062</b> | <b>7,670,083</b>   | <b>8,597,324</b>      | <b>(927,241)</b>                  | <b>112.1%</b>  | <b>7,928,646</b>      |
| <b>Grand Total</b>                       | <b>174,982,944</b> | <b>2,714,769</b> | <b>177,697,713</b> | <b>180,343,243</b>    | <b>(2,645,530)</b>                | <b>101.5%</b>  | <b>176,139,445</b>    |

| Expenditures                             | Budget            |                  |                   | Actual            | Remaining Budget<br>w/ Encumbrances | Percentage              | Actual            |
|--|-------------------|------------------|-------------------|-------------------|-------------------------------------|-------------------------|-------------------|
|  | Adopted Budget    | Amendment        | Amended Budget    | Amount<br>6/30/16 |                                     | Used w/<br>Encumbrances | Amount<br>6/30/15 |
| <b>2022 Communications/Marketing</b>     | <b>750,848</b>    | <b>26,617</b>    | <b>777,465</b>    | <b>708,163</b>    | <b>69,302</b>                       | <b>91.1%</b>            | <b>737,406</b>    |
| 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           |
| <b>2023 Council / Manager</b>            | <b>1,450,247</b>  | <b>45,053</b>    | <b>1,495,300</b>  | <b>1,472,459</b>  | <b>22,841</b>                       | <b>98.5%</b>            | <b>1,374,250</b>  |
| 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           |
| <b>2027 Tourism</b>                      | <b>1,001,897</b>  | <b>(3,070)</b>   | <b>998,827</b>    | <b>975,952</b>    | <b>22,875</b>                       | <b>97.7%</b>            | <b>861,506</b>    |
| 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           |
| <b>2030 City Attorney</b>                | <b>1,200,624</b>  | <b>11,810</b>    | <b>1,212,434</b>  | <b>1,205,376</b>  | <b>7,058</b>                        | <b>99.4%</b>            | <b>1,186,369</b>  |
| 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           |
| <b>2035 State Treasurer</b>              | <b>150,743</b>    | <b>864</b>       | <b>151,607</b>    | <b>142,074</b>    | <b>9,533</b>                        | <b>93.7%</b>            | <b>148,695</b>    |
| 0060 State Treasurer                     | 150,743           | 864              | 151,607           | 142,074           | 9,533                               | 93.7%                   | 148,695           |
| <b>2040 Commissioner Of Revenue</b>      | <b>704,658</b>    | <b>11,906</b>    | <b>716,564</b>    | <b>700,665</b>    | <b>15,900</b>                       | <b>97.8%</b>            | <b>678,209</b>    |
| 0070 Com Rev-State/Loc Budget            | 704,658           | 11,906           | 716,564           | 700,665           | 15,900                              | 97.8%                   | 678,209           |
| <b>2045 City Assessor</b>                | <b>726,906</b>    | <b>11,275</b>    | <b>738,181</b>    | <b>695,424</b>    | <b>42,756</b>                       | <b>94.2%</b>            | <b>696,327</b>    |
| 0080 City Assessor                       | 726,906           | 11,275           | 738,181           | 695,424           | 42,756                              | 94.2%                   | 696,327           |
| <b>2050 Finance</b>                      | <b>3,654,573</b>  | <b>59,688</b>    | <b>3,714,261</b>  | <b>3,399,160</b>  | <b>315,100</b>                      | <b>91.5%</b>            | <b>3,517,358</b>  |
| 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           |
| <b>2055 Human Resources</b>              | <b>875,579</b>    | <b>15,918</b>    | <b>891,497</b>    | <b>854,914</b>    | <b>36,583</b>                       | <b>95.9%</b>            | <b>846,868</b>    |
| 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           |
| <b>2057 Information Technology</b>       | <b>3,662,804</b>  | <b>72,119</b>    | <b>3,734,923</b>  | <b>3,519,479</b>  | <b>215,444</b>                      | <b>94.2%</b>            | <b>3,220,117</b>  |
| 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           |
| <b>2065 Registrar</b>                    | <b>541,566</b>    | <b>27,016</b>    | <b>568,582</b>    | <b>510,071</b>    | <b>58,512</b>                       | <b>89.7%</b>            | <b>207,576</b>    |
| 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            |
| <b>2090 Education</b>                    | <b>41,064,276</b> | <b>2,916,449</b> | <b>43,980,725</b> | <b>42,621,770</b> | <b>1,358,955</b>                    | <b>96.9%</b>            | <b>36,319,745</b> |
| 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        |
| <b>2105 Circuit Court-Judge</b>          | <b>163,408</b>    | <b>85,109</b>    | <b>248,517</b>    | <b>215,259</b>    | <b>33,258</b>                       | <b>86.6%</b>            | <b>96,180</b>     |
| 0300 Circuit Court-Judge                 | 163,408           | 85,109           | 248,517           | 215,259           | 33,258                              | 86.6%                   | 96,180            |
| <b>2110 General District Court</b>       | <b>69,023</b>     | <b>(311)</b>     | <b>68,712</b>     | <b>42,570</b>     | <b>26,142</b>                       | <b>62.0%</b>            | <b>52,282</b>     |
| 0310 General District Court              | 69,023            | (311)            | 68,712            | 42,570            | 26,142                              | 62.0%                   | 52,282            |
| <b>2115 Juvenile &amp; Dr Dist Court</b> | <b>15,409</b>     | <b>261</b>       | <b>15,670</b>     | <b>11,026</b>     | <b>4,644</b>                        | <b>70.4%</b>            | <b>10,938</b>     |
| 0320 Juvenile & Dr Dist Court            | 15,409            | 261              | 15,670            | 11,026            | 4,644                               | 70.4%                   | 10,938            |
| <b>2120 24th Court Service Unit</b>      | <b>1,550</b>      | <b>-</b>         | <b>1,550</b>      | <b>1,083</b>      | <b>467</b>                          | <b>69.8%</b>            | <b>840</b>        |
| 0330 24th Court Service Unit             | 1,550             | -                | 1,550             | 1,083             | 467                                 | 69.8%                   | 840               |
| <b>2125 Commonwealth's Attorney</b>      | <b>1,578,828</b>  | <b>-</b>         | <b>1,578,828</b>  | <b>1,550,213</b>  | <b>28,615</b>                       | <b>98.2%</b>            | <b>1,537,164</b>  |
| 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            |
| <b>2130 Magistrate's Office</b>          | <b>4,183</b>      | <b>390</b>       | <b>4,573</b>      | <b>3,784</b>      | <b>788</b>                          | <b>82.8%</b>            | <b>3,347</b>      |
| 0350 Magistrate's Office                 | 4,183             | 390              | 4,573             | 3,784             | 788                                 | 82.8%                   | 3,347             |
| <b>2135 Circuit Court-Clerk</b>          | <b>814,237</b>    | <b>11,263</b>    | <b>825,500</b>    | <b>799,794</b>    | <b>25,706</b>                       | <b>96.9%</b>            | <b>797,954</b>    |
| 0360 Circuit Court-Clerk                 | 814,237           | 11,263           | 825,500           | 799,794           | 25,706                              | 96.9%                   | 797,954           |
| <b>2200 City Sheriff</b>                 | <b>2,180,124</b>  | <b>25,449</b>    | <b>2,205,573</b>  | <b>2,116,044</b>  | <b>89,529</b>                       | <b>95.9%</b>            | <b>2,141,409</b>  |
| 0400 City Sheriff And Jail               | 2,180,124         | 25,449           | 2,205,573         | 2,116,044         | 89,529                              | 95.9%                   | 2,141,409         |
| <b>2240 Police</b>                       | <b>16,816,548</b> | <b>217,723</b>   | <b>17,034,271</b> | <b>16,630,761</b> | <b>403,510</b>                      | <b>97.6%</b>            | <b>16,650,173</b> |
| 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           |
| <b>2245 Emergency Services</b>           | <b>2,594,456</b>  | <b>26,015</b>    | <b>2,620,471</b>  | <b>2,524,169</b>  | <b>96,302</b>                       | <b>96.3%</b>            | <b>2,422,611</b>  |
| 0422 Emergency Communications            | 2,594,456         | 26,015           | 2,620,471         | 2,524,169         | 96,302                              | 96.3%                   | 2,422,611         |
| <b>2270 Fire</b>                         | <b>15,734,546</b> | <b>485,979</b>   | <b>16,220,525</b> | <b>15,361,264</b> | <b>859,261</b>                      | <b>94.7%</b>            | <b>14,815,521</b> |
| 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            |
| <b>2400 Public Works</b>                 | <b>17,657,871</b> | <b>593,077</b>   | <b>18,250,948</b> | <b>17,202,051</b> | <b>1,048,897</b>                    | <b>94.3%</b>            | <b>16,494,935</b> |
| 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            |                  |                   | Actual            |                                  | Percentage           |                   | Actual |
|---------------------------------------|-------------------|------------------|-------------------|-------------------|----------------------------------|----------------------|-------------------|--------|
|                                       | Adopted Budget    | Amendment        | Amended Budget    | Amount 6/30/16    | Remaining Budget w/ Encumbrances | Used w/ Encumbrances | Amount 6/30/15    |        |
| 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           |        |
| <b>2555 Health</b>                    | <b>830,977</b>    | <b>-</b>         | <b>830,977</b>    | <b>740,453</b>    | <b>90,524</b>                    | <b>89.1%</b>         | <b>790,270</b>    |        |
| 0800 Health Operations                | 830,977           | -                | 830,977           | 740,453           | 90,524                           | 89.1%                | 790,270           |        |
| <b>2561 Juvenile Services</b>         | <b>2,928,924</b>  | <b>19,325</b>    | <b>2,948,249</b>  | <b>3,264,621</b>  | <b>(316,372)</b>                 | <b>110.7%</b>        | <b>3,015,853</b>  |        |
| 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           |        |
| <b>2562 Social Services</b>           | <b>14,379,644</b> | <b>2,843,261</b> | <b>17,222,905</b> | <b>16,035,987</b> | <b>1,186,918</b>                 | <b>93.1%</b>         | <b>15,248,848</b> |        |
| 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         |        |
| <b>2563 Recreation Services</b>       | <b>3,393,551</b>  | <b>323,899</b>   | <b>3,717,450</b>  | <b>3,514,642</b>  | <b>202,809</b>                   | <b>94.5%</b>         | <b>3,612,175</b>  |        |
| 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           |        |
| <b>2610 Libraries And Museums</b>     | <b>1,526,795</b>  | <b>22,711</b>    | <b>1,549,506</b>  | <b>1,443,824</b>  | <b>105,682</b>                   | <b>93.2%</b>         | <b>1,574,037</b>  |        |
| 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            |        |
| <b>2611 Museum System</b>             | <b>448,386</b>    | <b>15,512</b>    | <b>463,898</b>    | <b>429,839</b>    | <b>34,059</b>                    | <b>92.7%</b>         | <b>437,272</b>    |        |
| 1150 Museum                           | 448,386           | 15,512           | 463,898           | 429,839           | 34,059                           | 92.7%                | 437,272           |        |
| <b>2715 Community Development</b>     | <b>1,711,127</b>  | <b>51,498</b>    | <b>1,762,625</b>  | <b>1,619,714</b>  | <b>142,911</b>                   | <b>91.9%</b>         | <b>1,653,970</b>  |        |
| 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           |        |
| <b>2720 Office Of Economic Devel</b>  | <b>436,703</b>    | <b>47,453</b>    | <b>484,156</b>    | <b>480,831</b>    | <b>3,325</b>                     | <b>99.3%</b>         | <b>587,903</b>    |        |
| 1300 Economic Development             | 436,703           | 47,453           | 484,156           | 480,831           | 3,325                            | 99.3%                | 587,903           |        |
| <b>5000 Nondept Employee Benefits</b> | <b>2,695,715</b>  | <b>-</b>         | <b>2,695,715</b>  | <b>2,753,233</b>  | <b>(57,518)</b>                  | <b>102.1%</b>        | <b>3,462,625</b>  |        |
| 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         |        |
| <b>5050 Non-Departmental</b>          | <b>3,346,021</b>  | <b>-</b>         | <b>3,346,021</b>  | <b>4,092,069</b>  | <b>(746,048)</b>                 | <b>122.3%</b>        | <b>3,494,595</b>  |        |
| 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           |        |
| <b>5060 Support Local/State Organ</b> | <b>8,605,253</b>  | <b>-</b>         | <b>8,605,253</b>  | <b>8,730,071</b>  | <b>(124,818)</b>                 | <b>101.5%</b>        | <b>8,900,030</b>  |        |
| 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<br>Amount<br>6/30/16 | Remaining Budget<br>w/ Encumbrances | Percentage<br>Used w/<br>Encumbrances | Actual<br>Amount<br>6/30/15 |
|----------------------------------|--------------------|-------------------|--------------------|-----------------------------|-------------------------------------|---------------------------------------|-----------------------------|
|                                  | Adopted Budget     | Amendment         | Amended<br>Budget  |                             |                                     |                                       |                             |
| 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                     |
| <b>7450 Debt Service</b>         | <b>17,211,443</b>  | <b>8,311,017</b>  | <b>25,522,460</b>  | <b>25,356,850</b>           | <b>165,610</b>                      | <b>99.4%</b>                          | <b>40,327,665</b>           |
| 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                       |
| <b>7570 Other Financing Uses</b> | <b>9,131,725</b>   | <b>8,297,332</b>  | <b>17,429,057</b>  | <b>16,450,010</b>           | <b>979,046</b>                      | <b>94.4%</b>                          | <b>12,043,700</b>           |
| 9710 Operating Transfers Out     | 9,131,725          | 8,297,332         | 17,429,057         | 16,450,010                  | 979,046                             | 94.4%                                 | 12,043,700                  |
| <b>Grand Total</b>               | <b>180,061,168</b> | <b>24,572,606</b> | <b>204,633,774</b> | <b>198,175,668</b>          | <b>6,458,106</b>                    | <b>96.8%</b>                          | <b>199,966,723</b>          |



# 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 <sup>1</sup> | 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%         |
| <b>Total Write-Off</b>   |                        |                                   | <b>\$ 1,113,556.83</b> | <b>\$ 94,313,394.58</b> | <b>1.18%</b>  |

<sup>1</sup> 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: **October 25, 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: Sales Tax, Consumer Utility Tax – Electric, Communications Sales and Use Tax, Meals Tax, and Lodging Tax. Since the last Finance Committee meeting, revenue information through August 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<br>FY 2013  | Actual<br>FY 2014  | Actual<br>FY 2015  | Actual<br>FY 2016  | Actual<br>FY 2016  | Adopted<br>FY 2017 | Actual<br>FY 2017  | Actual<br>FY 2017 to<br>Adopted<br>FY 2017 | Actual<br>FY 2017 to<br>Actual<br>FY 2016 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|---|
| <b>SALES &amp; USE TAX</b>                   |                    |                    |                    |                    |                    |                    |                    |  |   |
| <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 <sup>1</sup>                          | 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                                    |
| <b>TOTAL</b>                                 | <b>\$2,142,238</b> | <b>\$2,174,158</b> | <b>\$2,431,248</b> | <b>\$2,406,361</b> | <b>\$2,406,361</b> | <b>\$2,481,876</b> | <b>\$2,419,857</b> | <b>(\$62,019)</b>                          | <b>\$13,496</b>                           |
| <b>CONSUMER UTILITY TAX - ELECTRIC</b>       |                    |                    |                    |                    |                    |                    |                    |  |   |
| <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                                    |
| <b>TOTAL</b>                                 | <b>\$668,304</b>   | <b>\$644,553</b>   | <b>\$626,608</b>   | <b>\$666,829</b>   | <b>\$666,829</b>   | <b>\$675,532</b>   | <b>\$683,935</b>   | <b>\$8,403</b>                             | <b>\$17,106</b>                           |
| <b>COMMUNICATIONS SALES &amp; USE TAX</b>    |                    |                    |                    |                    |                    |                    |                    |  |   |
| <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)                                     |
| <b>TOTAL</b>                                 | <b>\$584,918</b>   | <b>\$571,690</b>   | <b>\$565,551</b>   | <b>\$546,788</b>   | <b>\$546,788</b>   | <b>\$536,667</b>   | <b>\$534,404</b>   | <b>(\$2,263)</b>                           | <b>(\$12,384)</b>                         |

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

|  | Actual<br>Assessed<br>FY 2014 | Actual<br>Collected<br>FY 2014 <sup>3</sup> | Actual<br>Assessed<br>FY 2015 | Actual<br>Collected<br>FY 2015 <sup>3</sup> | Actual<br>Assessed<br>FY 2016 | Actual<br>Collected<br>FY 2016 <sup>3</sup> | Adopted<br>FY 2017 | Actual<br>Assessed<br>FY 2017 | Actual<br>Assessed<br>FY 2017 to<br>Adopted<br>FY 2017 | Actual<br>Collected<br>FY 2017 <sup>3</sup> | Actual<br>Collected<br>FY 2017 to<br>Adopted<br>FY 2017 | Actual<br>Collected<br>FY 2017 to<br>Assessed<br>FY 2017 |
|--|-------------------------------|---|-------------------------------|---|-------------------------------|---|--------------------|-------------------------------|--|---|---|--|
| <b>MEALS TAX</b>                             |                               |   |                               |   |                               |   |                    |                               |  |   |   |  |
| <i>ADOPTED FY 2017 BUDGET - \$14,392,000</i> |                               |   |                               |   |                               |   |                    |                               |  |   |   |  |
| JULY <sup>2</sup>                            | \$944,920                     | \$1,159,786                                 | \$1,009,124                   | \$970,597                                   | \$1,094,079                   | \$1,046,770                                 | \$1,122,617        | \$1,125,952                   | \$31,873   | \$1,153,882                                 | \$59,803  | \$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                     | (41,367)   | 1,098,748                                   | (79,519)  | (38,152)   |
| <b>TOTAL</b>                                 | <b>\$2,001,741</b>            | <b>\$2,184,504</b>                          | <b>\$2,161,675</b>            | <b>\$2,090,182</b>                          | <b>\$2,272,346</b>            | <b>\$2,260,329</b>                          | <b>\$2,330,526</b> | <b>\$2,262,852</b>            | <b>(\$9,494)</b>                                       | <b>\$2,252,630</b>                          | <b>(\$19,716)</b>                                       | <b>(\$10,222)</b>  |
| <b>LODGING TAX</b>                           |                               |   |                               |   |                               |   |                    |                               |  |   |   |  |
| <i>ADOPTED FY 2017 BUDGET - \$2,150,000</i>  |                               |   |                               |   |                               |   |                    |                               |  |   |   |  |
| JULY <sup>2</sup>                            | \$174,759                     | \$223,419                                   | \$189,065                     | \$180,395                                   | \$180,471                     | \$180,808                                   | \$182,129          | 187,601                       | \$7,130  | \$201,599                                   | \$21,128  | \$13,998   |
| AUGUST                                       | 185,662                       | 185,340                                     | 185,946                       | 185,402                                     | 209,766                       | 202,217                                     | 208,184            | 195,363                       | (14,403)   | 167,929                                     | (41,837)  | (27,434)   |
| <b>TOTAL</b>                                 | <b>\$360,421</b>              | <b>\$408,759</b>                            | <b>\$375,011</b>              | <b>\$365,797</b>                            | <b>\$390,237</b>              | <b>\$383,025</b>                            | <b>\$390,313</b>   | <b>\$382,964</b>              | <b>(\$7,273)</b>                                       | <b>\$369,528</b>                            | <b>(\$20,709)</b>                                       | <b>(\$13,436)</b>  |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.