

FINANCE COMMITTEE AGENDA
Tuesday, October 27, 2015
11:30 a.m.

GENERAL BUSINESS

11:30 a.m.

1. Report on the General Fund Reserve for Contingencies

Contact: Donna Witt, Director of Financial Services

455-3968

11:35 a.m.

2. Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$50,303 with resources of \$40,242 from the RSAF grant and \$10,061 from the FY 2016 General Fund Fire Department budget to purchase ten (10) fiber optic laryngoscopes and two (2) Stryker PowerLoad systems for two ambulances.

Contact: Fire Chief Brad Ferguson

455-6340

11:40 a.m.

3. 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, 2015.

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

12:20 p.m.

4. Consider a request to adopt a resolution to amend the FY 2016 General Fund budget to approve the addition of a Family Support Specialist (1 FTE) for the Foster Care Unit within the Department of Human Services.

Contact: Tamara Rosser, Director, Department of Human Services

455-5794

12:25 p.m.

5. Consider a request to adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$205,486 with resources from a Department of Justice- Bureau of Justice Assistance- Body-Worn Camera Pilot Implementation Program Grant and \$103,818 from Reserve for Contingencies Fund to purchase and implement a Body-Worn Camera program for the Police Department.

Contact: Captain R.M. Zuidema, Police Department

455-6171

12:30 p.m.

6. Consider a request to adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$20,250 with resources from a grant from the Library of Virginia to preserve seventy-five Deed books (Deed Books 466 – 540) with records dated March 1972 through December 1977 at the Lynchburg Circuit Court Clerk's Office.

Contact: Eugene Wingfield, Circuit Court Clerk

455-2611

12:35 p.m.

7. Receive a report on the FY 2015 Write-Off of Uncollectible Accounts Receivable

Contact: Donna Witt, Director of Financial Services

455-3968

12:40 p.m.

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

Contact: Donna Witt, Director of Financial Services

455-3968

12:45 p.m.

9. Roll Call

The next Finance Committee meeting is Tuesday, November 24, 2015, at 11:30 a.m.

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **October 27, 2015**

AGENDA ITEM NO.: **2**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION:

INFORMATION: **X**

ITEM TITLE: Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund Grant to purchase fiber optic laryngoscopes and PowerLoad systems for ambulances

RECOMMENDATION:

Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$50,303 with resources of \$40,242 from the RSAF grant and \$10,061 from the FY 2016 General Fund Fire Department budget to purchase ten (10) fiber optic laryngoscopes and two (2) Stryker PowerLoad systems for two ambulances.

SUMMARY:

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

The Fire Department desires to submit a grant request for \$50,303 in Rescue Squad Assistance funding to purchase fiber optic laryngoscopes and PowerLoad systems for two ambulances.

The fiber optic laryngoscopes provide brighter lighting for EMS providers attempting to intubate patients allowing for better visualization, which should increase first pass intubation rates. One device would be placed on each ambulance. The PowerLoad systems are mandatory for ambulances purchased after July 1, 2015. A PowerLoad system would be installed on the two current ambulances that are under consideration for a re-chassis in lieu of purchasing one new ambulance. This equipment would increase patient safety by minimizing the possibility of one being dropped and maintain EMS provider health by decreasing back injuries.

This grant requires a local match; the department is applying for these funds under a Hardship Request, which would require the locality to pay 20 percent and RSAF would pay 80 percent. The itemized cost: ten fiber optic laryngoscopes - \$4,059 and two PowerLoad systems - \$46,244. With a total cost of \$50,303, the required local match is \$10,061. The match will be funded from the FY 2016 General Fund Fire Department budget.

PRIOR ACTION(S):

Finance Committee, October 27, 2015

FISCAL IMPACT:

\$10,061 in matching funds will be provided from the Fire Department's FY 2016 budget; no additional appropriation is required. Future funds will be needed for periodic maintenance of the equipment purchased.

CONTACT(S):

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

ATTACHMENT(S):

None

REVIEWED BY:

Greater Lynchburg Transit Company



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October 1st, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: June 31, 2015 (4th Quarter) Financial Report – Greater Lynchburg Transit Company

The attached Greater Lynchburg Transit Company Comparative Income Statement summarizes the financial activities for the fourth quarter of FY15 and final YTD data for the fiscal year.

REVENUE

GLTC finished out the final quarter of FY 15 with Revenues 5% higher than projections. Liberty and CVCC university partners contributed more than what was originally projected due to increased service, advertising revenue was up, as well as State and Federal Operating Assistance. YTD Farebox revenue was down and coming in at only 84% of target, we believe the cause of this to be a combination of a reduced fare structure for elderly and disabled, as well as reduced ridership on the City side of service resulting from route changes. Overall YTD revenue finished up performing at 105% of budget.

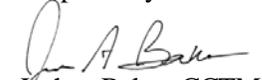
EXPENDITURES

We have experienced increased overtime costs due to service spikes, issues with driver recruitment, and some internal attendance issues. We are implementing some new policies around this to help mitigate the problem however we don't anticipate there being an impact until next FY. Total expenses this quarter are up 9% over budget primarily due to these labor issues.

SUMMARY

With increases in services, additional operational miles for City routes, and cost of living increases for salaries GLTC has experienced increased costs. Due to increased revenues to offset these expenses GLTC's operational status closed the year well balanced and shows us in the black for the final YTD.

Respectfully submitted,


Joshua Baker, CCTM
General Manager

Cc: L. Kimball Payne III, City Manager
Bonnie Svrcek, Deputy City Manager
Donna Witt, Director of Financial Services

CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.
QUARTERLY INCOME STATEMENT
AS OF JUNE 30, 2015

	QTR TO DATE						
	FY2015 QTD ACTUAL	FY2015 QTD BUDGET	%		FY2015 YTD ACTUAL	FY2015 YTD BUDGET	%
			VAR			of Budget	
REVENUE							
FRT Passenger Revenue	\$ 204,159	\$ 254,168	-20%	\$ 852,886	\$ 1,016,671	84%	
DRT Passenger Revenue	19,581	24,500	-20%	82,207	98,000	84%	
Contracts (LC Access)	5,721	6,190	-8%	20,977	24,760	85%	
Contracts (CVCC Access)	12,500	6,190	50%	50,000	24,760	202%	
Liberty University Revenue	268,324	202,180	33%	1,341,618	1,010,902	133%	
Other Contract Revenue	2,295	9,950	-77%	13,528	39,800	34%	
Non-Operating Revenue	36,079	-	100%	58,539	-	100%	
Advertising Revenue	17,146	13,750	25%	72,271	55,000	131%	
City Operating Assistance	348,509	348,510	0%	1,394,038	1,394,038	100%	
County Operating Assistance	14,373	14,373	0%	57,492	57,492	100%	
State Operating Assistance	367,283	347,500	6%	1,463,711	1,390,000	105%	
Federal Operating Assistance	509,884	494,930	3%	2,039,536	1,979,720	103%	
TOTAL REVENUE	\$ 1,805,853	\$ 1,722,241	5%	\$ 7,446,802	\$ 7,091,143	105%	
EXPENSES							
FIXED ROUTE							
Operator Labor	\$ 334,909	\$ 425,060	-21%	\$ 1,571,619	\$ 1,700,239	92%	
Operator-Overtime	51,227	16,721	206%	274,716	66,882	411%	
Other Salaries & Wages	70,477	48,995	44%	233,841	195,978	119%	
Supervisors-Overtime	7,329	5,454	34%	27,768	21,816	127%	
Fringe Benefits	338,860	294,003	15%	1,207,238	1,176,013	103%	
TOTAL FIXED ROUTE	\$ 802,802	\$ 790,232	2%	\$ 3,315,182	\$ 3,160,928	105%	
DEMAND RESPONSE							
Operator Labor	\$ 52,124	\$ 61,676	-15%	\$ 232,971	\$ 246,703	94%	
Operator-Overtime-PTS	2,811	3,155	-11%	9,970	12,618	79%	
Other Salaries & Wages	23,314	22,286	5%	96,609	89,142	108%	
Fringe Benefits	56,441	26,405	114%	194,464	105,620	184%	
TOTAL DEMAND RESPONSE	\$ 134,690	\$ 113,521	19%	\$ 534,014	\$ 454,083	118%	
MAINTENANCE							
Other Salaries & Wages	\$ 145,142	\$ 143,290	1%	\$ 581,900	\$ 573,159	102%	
Inspection&Maint,Srvc-Overtim	9,805	4,776	105%	38,187	19,104	200%	
Fringe Benefits	109,437	80,670	36%	355,129	322,681	110%	
Fuel & Lubricants	121,731	218,165	-44%	640,320	872,660	73%	
Tires & Tubes	21,613	14,472	49%	72,942	57,888	126%	
Other Materials & Supplies	153,122	81,182	89%	441,666	324,727	136%	
TOTAL MAINTENANCE	\$ 560,850	\$ 542,555	3%	\$ 2,130,144	\$ 2,170,219	98%	
ADMINISTRATION							
Other Salaries & Wages	\$ 72,945	\$ 47,280	54%	\$ 264,762	\$ 189,118	140%	
Fringe Benefits	50,312	19,712	155%	151,631	78,849	192%	
Services	140,781	98,412	43%	503,434	393,646	128%	
Utilities	28,754	40,666	-29%	117,693	162,665	72%	
Casualty & Liability Expenses	62,650	79,040	-21%	226,271	316,160	72%	
Other Materials & Supplies	56,472	20,244	179%	82,905	80,975	102%	
Miscellaneous	26,462	21,125	25%	77,064	84,500	91%	
TOTAL ADMINISTRATION	\$ 438,376	\$ 326,478	34%	\$ 1,423,760	\$ 1,305,913	109%	
TOTAL EXPENSES	\$ 1,936,718	\$ 1,772,786	9%	\$ 7,403,100	\$ 7,091,143	104%	
NET INCOME/(LOSS)	\$ (130,865)	\$ (50,545)	159%	\$ 43,702	\$ -	100%	



Lynchburg Regional Airport

350 Terminal Drive, Lynchburg, Virginia 24502 • (434) 455-6090 • Fax (434) 239-9027



October 12, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2015 – Annual (FY 2015) 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 fiscal year ending June 30, 2015. With a generally sluggish regional economy and airline capacity constraints, the airport managed only a meager 0.9% increase in core operating revenues. Operating departmental expenses increased by 9.7% while overall expenses increased by a more modest 1.9%. The subsidy from the General Fund to the airport for FY 2015 was \$96,600 which was \$55,843 less than the original adopted budget and \$122,209 less than the FY 2014 subsidy. No subsidy has been requested for FY 2016 and none is expected to be necessary for the foreseeable future.

REVENUE HIGHLIGHTS

- **Airfield Revenue:** Landing fees revenue decreased 5.4% from FY 2014, reflecting a generally higher mix of turbo prop aircraft in FY 2015.
- **Terminal Revenue:** Revenue increased 0.4% with additional terminal advertising revenue providing most of the overall increase.
- **General Aviation:** Revenue increased 4.3% with newly-implemented aircraft parking fees outweighing decreases in fuel sales related revenue.
- **State Airport Aid:** Revenue decreased 19% due to having fewer state-assisted non-recurring airport maintenance and repair projects than the previous year.
- **General Fund Subsidy:** As previously mentioned, the FY 2015 operating subsidy decreased \$122,209 (-55.9%) from the previous fiscal year.

EXPENSE HIGHLIGHTS

- Terminal Operations: Expenses increased \$84,643 due largely to having had extended position vacancies in FY 2014 and higher equipment maintenance for equipment recently replaced but now coming off of warranty.
- Administration: Expenses increased \$75,505 for additional contractual services for air service development activities and assistance from aviation consultants.
- Debt Service: Decreased \$23,295 due to continued pay down of debt and no new additional debt.
- Non-Recurring Airport Expense: Decreased \$83,090 due to having fewer state-assisted non-recurring airport maintenance and repair projects than the previous fiscal year.

SUMMARY

Despite a generally sluggish regional economy, modest revenue increases exceeded budget expectations. This, combined with expenses held to within budget, resulted in a FY 2015 operating subsidy of \$96,600 which was a \$122,209 decrease from the FY 2014 subsidy. With steady air service levels and competitive airfares, combined with declining debt service, the City subsidy to the airport will be completely eliminated beginning with FY 2016.

Respectfully submitted,


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

cc: L. Kimball Payne III, City Manager
Bonnie Svrcek, Deputy City Manager
Donna Witt, Director of Financial Services
Wesley Campbell, Airport Finance Manager

**LYNCHBURG REGIONAL AIRPORT
OPERATING FUND FINANCIAL SUMMARY
June 30, 2015**

	FY 2014 Amended Budget	FY 2014 Actual (thru 6/30/14)	FY 2014 % of Budget	FY 2015 Amended Budget	FY 2015 Actual (thru 6/30/15)	FY 2015 % of Budget	FY 2015 Actual vs. Amended Budget	FY 2015 \$ Variance
BEGINNING NET ASSETS		\$ 31,042,521	*	\$ 779,773	\$ 33,493,201 (1)	*		
Less: Invested in Capital Assets, net of related debt		30,210,365	*		32,479,365	*		
BEGINNING UNRESTRICTED NET ASSETS	\$ 583,331	\$ 832,156	*	\$ 779,773	\$ 1,013,835	*	\$ -	
BOND REFUNDING PROCEEDS	\$ -	\$ -	*	\$ 1,827	\$ -	*		
USE OF RESERVES - DEBT SERVICE	\$ -	\$ -	*	\$ 46,075	\$ -	*		
REVENUES								
Airfield	95,000	102,049	107%	97,000	96,539	100%		(461)
Terminal	1,307,327	1,456,712	111%	1,372,327	1,462,292	107%		89,965
General Aviation	383,000	434,608	113%	399,000	453,241	114%		54,241
Other Leased Property	214,400	219,755	102%	204,400	221,143	108%		16,743
State Airport Aid	290,000	358,815	124%	375,000	290,478	77%		(84,522)
Federal Security Aid	110,000	107,820	98%	107,500	106,215	99%		(1,285)
General Fund Subsidy	218,809	218,809	100%	100,000	96,600	97%		(3,400)
Interest & Other	19,000	36,066	190%	19,500	35,814	184%		16,314
	\$ 2,637,536	\$ 2,934,634	*	\$ 2,674,727	\$ 2,762,321	*	\$ 87,594	
EXPENSES								
Airfield Operations	301,041	315,747	105%	309,743	313,433	101%		(3,690)
Terminal Operations	553,864	499,931	90%	565,574	584,574	103%		(18,999)
General Aviation	125,008	118,833	95%	119,267	138,748	116%		(19,481)
Administration	660,966	612,286	93%	684,487	687,791	100%		(3,304)
Safety (ARFF & LEO)	407,345	421,309	103%	414,659	427,507	103%		(12,848)
Snow Removal	20,468	34,610	169%	40,489	32,433	80%		8,056
Debt Service	205,865	204,166	99%	181,256	180,871	100%		386
Non-Recurring Airport Expenses	512,721	480,911	94%	477,367	397,821	83%		79,546
Transfers to Other Airport Funds	20,000	19,140	96%	14,024	14,024	100%		0
Other Airport Expenses	57,819	46,023	80%	64,064	27,457	43%		36,607
	\$ 2,865,096	\$ 2,752,956	*	\$ 2,870,931	\$ 2,804,657	*	\$ 66,273	
ENDING UNRESTRICTED NET ASSETS	\$ 355,771	\$ 1,013,835	*	\$ 631,471	\$ 971,499 (2)	*		

FOOTNOTES:

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

Total Net Assets per CAFR 6/30/14	\$ 36,954,889
Less: Net Assets in Capital & PFC Funds	\$ (3,461,688)
Total Beginning Net Assets	\$ 33,493,201

2) FY 2015 Ending Unrestricted Net Assets is comprised of the following:

Des. for Debt Service (Rental Car Facility)	\$ 112,395	(\$158,294 + \$176 interest - \$46,075 reserve = \$112,395)
Des. for Maintenance (Rental Car Facility)	\$ 75,047	(\$75,767 + or - year-end adjustment)
Reserve for Encumbrances	\$ 131,471	(encumbrances carried forward to FY16)
Undesignated Retained Earnings	\$ 652,586	
	\$ 971,499	

LYNCHBURG REGIONAL AIRPORT OPERATING FUND - NET ASSETS SUMMARY

	FY14 Actual	FY15 Budget	FY15 Actual	FY15 Actual vs FY14 Actual % Change
BEGINNING NET ASSETS				
Retained Earnings	\$500,752	\$624,002	\$624,002	24.6%
Rental Car Facility - Debt Service Reserve	\$204,887		\$158,294	-22.7%
Rental Car Facility - Maintenance Reserve	\$43,938		\$75,767	72.4%
Encumbrances from previous year-end	\$82,579	\$155,771	\$155,771	88.6%
(1) TOTAL BEGINNING NET ASSETS	\$832,156	\$779,773	\$1,013,835	21.8%
(2) BOND REFUNDING PROCEEDS		\$1,827		
(3) USE OF RESERVES - DEBT SERVICE		\$46,075		
REVENUES				
Revenue Centers	\$2,213,124	\$2,072,727	\$2,233,215	0.9%
Miscellaneous	502,701	502,000	432,507	-14.0%
General Fund Subsidy	218,809	100,000	96,600	-55.9%
(4) TOTAL REVENUES	\$2,934,634	\$2,674,727	\$2,762,321	-5.9%
EXPENDITURES				
Operations - Departmental	\$1,870,890	\$2,005,039	\$2,051,803	9.7%
Operations - Non-Departmental	677,900	684,635	571,984	-15.6%
Debt Service	204,166	181,256	180,871	-11.4%
(5) TOTAL EXPENDITURES	\$2,752,955	\$2,870,931	\$2,804,657	1.9%
ENDING NET ASSETS				
Retained Earnings	\$624,003	\$500,000	\$652,586	4.6%
Rental Car Facility - Debt Service Reserve	\$158,294		\$112,395	-29.0%
Rental Car Facility - Maintenance Reserve	\$75,767		\$75,047	-1.0%
Encumbrances open at year-end	\$155,771	\$131,471	\$131,471	-15.6%
(6) TOTAL ENDING NET ASSETS	\$1,013,835	\$631,471	\$971,499	-4.2%
PROOF: (1) + (2) + (3) + (4) - (5) = (6)	\$1,013,835	\$631,471	\$971,499	-4.2%
Key Ratios: General Fund Subsidy as a % of Total Expenditures	7.95%	3.48%	3.44%	

LYNCHBURG REGIONAL AIRPORT FUND - REVENUES

	FY14 Actual	FY15 Budget	FY15 Actual	FY15 Actual vs FY14 Actual % Change
REVENUE CENTERS				
AIRFIELD REVENUE				
Airline Landing Fees	102,049	97,000	96,539	-5.4%
Total Airfield Revenue	102,049	97,000	96,539	-5.4%
TERMINAL REVENUE				
Airline Exclusive Space	56,025	56,025	56,025	0.0%
Airline Common Area	108,858	108,858	108,858	0.0%
TSA Office Rent	59,444	59,444	59,444	0.0%
Rental Car Parking Space	28,908	24,500	30,400	5.2%
Rental Car Counter Rent	32,669	28,500	31,537	-3.5%
Rental Car Facility Charge	179,654	150,000	176,562	-1.7%
Food/Vending Concession	6,615	5,000	4,875	-26.3%
Terminal Advertising	38,550	40,000	47,688	23.7%
Rental Car Concession	411,827	390,000	412,174	0.1%
Parking Lot Concession	534,162	510,000	534,730	0.1%
Other	0	0	0	0.0%
Total Terminal Revenue	1,456,712	1,372,327	1,462,293	0.4%
GENERAL AVIATION REVENUE				
Fuel Flowage	55,730	42,000	47,439	-14.9%
Facilities - Virginia Aviation	132,528	130,000	135,576	2.3%
Facilities - Freedom Aviation	122,696	123,000	123,705	0.8%
Aircraft Landing & Parking Fees	16,898	5,000	50,529	199.0%
Thru-put Fees	106,757	99,000	95,992	-10.1%
Total General Aviation Revenue	434,608	399,000	453,241	4.3%
OTHER AIRPORT REVENUE				
State Police Hangar Lease	84,316	84,000	84,847	0.6%
FAA Tower Lease	46,339	34,200	38,695	-16.5%
Centra, Verizon, LU Misc Leases	6,000	6,000	16,200	170.0%
Fire Training Center Rent	20,000	20,000	20,000	0.0%
Police Firing Range Rent	5,000	5,000	5,000	0.0%
T-Hangar Rent	58,100	55,200	56,400	-2.9%
Total Other Airport Revenue	219,755	204,400	221,142	0.6%
TOTAL REVENUE CENTERS	2,213,124	2,072,727	2,233,215	0.9%
MISCELLANEOUS				
Investment Interest	965	1,500	1,188	23.1%
Charges for Services	20,222	12,500	20,717	2.4%
State Airport Aid	358,815	375,000	290,478	-19.0%
Federal Security Aid	107,820	107,500	106,215	-1.5%
Other	14,879	5,500	13,909	-6.5%
TOTAL MISCELLANEOUS	502,701	502,000	432,507	-14.0%
TOTAL AIRPORT-GENERATED REVENUE	2,715,825	2,574,727	2,665,722	-1.8%
GENERAL FUND SUBSIDY				
Transfer from General Fund	218,809	100,000	96,600	-55.9%
TOTAL GENERAL FUND SUBSIDY	218,809	100,000	96,600	-55.9%
TOTAL ALL REVENUES	2,934,634	2,674,727	2,762,321	-5.9%

LYNCHBURG REGIONAL AIRPORT FUND - EXPENSES

BUDGET SUMMARY	FY14 Actual	FY15 Budget	FY15 Actual	FY15 Actual vs FY14 Actual % Change
Personnel (FTE)	17.70	17.70	17.70	0.0%
DEPARTMENTAL				
<i>Salaries & Wages</i>	\$582,084	\$624,561	\$638,892	9.8%
<i>Employee Benefits</i>	221,327	248,943	250,717	13.3%
<i>Contractual Services</i>				
Maintenance & Repair	149,369	154,239	175,496	17.5%
Professional Services	2,916	15,500	11,862	306.7%
Temporary Personnel	0	0	0	0.0%
Advertising & Public Relations	51,460	50,250	51,974	1.0%
Airport Rescue & Fire Fighting	253,822	261,000	262,322	3.3%
Misc Contractual Services	29,987	64,177	64,032	113.5%
<i>Fleet Service Charges</i>	35,545	45,689	33,494	-5.8%
<i>Other Charges</i>				
Supplies & Materials	133,672	129,409	139,774	4.6%
Utilities	234,421	223,500	233,920	-0.2%
Travel & Training	4,666	6,350	11,396	144.2%
Telecommunications	6,781	6,600	6,970	2.8%
Postage & Mailing	745	900	881	18.2%
Dues & Memberships	6,555	5,900	5,910	-9.8%
Miscellaneous	772	3,718	2,053	165.9%
Equipment Rental	4,609	6,000	5,137	11.4%
<i>Payments to Other Funds</i>				
Indirect Cost Allocation	113,489	118,303	118,303	4.2%
Self-Insurance	38,670	40,000	38,670	0.0%
DEPARTMENTAL TOTAL	\$1,870,890	\$2,005,039	\$2,051,803	9.7%
NON-DEPARTMENTAL				
Security Personnel (Federal Program)	\$131,827	\$129,180	\$132,682	0.6%
Nonrecurring Maintenance & Small Projects	480,911	477,367	397,821	-17.3%
Independent Financial Audit	10,601	10,548	10,548	-0.5%
Uncollectible Accounts	0	2,500	0	0.0%
Other Non-Departmental	35,422	51,016	16,909	-52.3%
Transfer to Capital Projects	19,140	14,024	14,024	-26.7%
NON-DEPARTMENTAL TOTAL	\$677,900	\$684,635	\$571,984	-15.6%
OTHER				
Debt Service	204,166	\$181,256	180,871	-11.4%
OTHER TOTAL	\$204,166	\$181,256	\$180,871	-11.4%
GRAND TOTAL	\$2,752,956	\$2,870,931	\$2,804,657	1.9%

LYNCHBURG REGIONAL AIRPORT
MEMORANDUM

To: Mark Courtney, Airport Director

From: Wes Campbell, Airport Finance Manager

Date: September 25, 2015

Re: Airport Subsidy History / Projections

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 !!

October 27, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: June 30, 2015 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, 2015 for FY 2015. The financial spreadsheet provides comparative year to date data for the same period of FY 2014.

REVENUES

Charges for Services

Revenue in this category for the fourth quarter of FY 2015 is \$1,640,984 or 96.6% of the budget, which is consistent with previous years.

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 2015 are \$1,063,887 or 97.1% 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 2015 are \$31,105 or 69.1% of the budget.

EXPENDITURES

Overall expenditures for the fourth quarter of FY 2015 were \$3,206,015 and within budget. Allocated costs for the contracting localities through the fourth quarter of FY 2015 were approximately 56%; Lynchburg's allocated share is approximately 44%.

Juvenile Population

The average number of juveniles being served per day through the fourth quarter of FY 2015 is 19.54 as compared to 18.24 in FY 2014. The percentage of Lynchburg City's juveniles through the fourth quarter is 52% of the total juvenile population.

SUMMARY

The fourth quarter report reflects a deviation from the continuing downward trend in the juvenile population at the Lynchburg Regional Detention Home and other facilities in the State of Virginia. The Lynchburg Regional Detention Home 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: L. Kimball Payne, III, City Manager
Bonnie Svrcek, Deputy City Manager
Donna Witt, Director, Financial Services
Robin Mamola, Accounting Supervisor, Human Services
Kathy Collins, Accountant, Juvenile Services

**Lynchburg Regional Juvenile Detention Center
Special Revenue Fund
Financial Summary
Second Quarter: As of June 30, 2015**

	FY 2014 Amended Budget	FY 2014 Actual 4 QTR YTD	FY 2014 % of Budget	FY 2015 Amended Budget	FY 2015 Actual 4 QTR YTD	FY 2015 % of Budget	FY 2015 Actual to Amended
Beginning Funds at July 1							
Revenues:							
Charges for Services	1,676,322	1,620,736	96.7%	1,698,058	1,640,984	96.6%	57,074
Intergovernmental- Department of Juvenile Justice Block Grant	1,095,120	1,074,463	98.1%	1,095,120	1,063,887	97.1%	31,233
Intergovernmental- USDA	45,000	37,504	83.3%	45,000	31,105	69.1%	13,895
Miscellaneous/Debt Refunding	6,705	32	0.0%	469,952	470,039	0.0%	(87)
Budget Designations	94,137	0	0.0%	113,425	0	0.0%	113,425
Total Revenues	2,917,284	2,732,735	93.7%	3,421,555	3,206,015	93.7%	215,540
Expenditures:							
Salaries	1,412,955	1,440,301	101.9%	1,449,991	1,405,856	97.0%	44,135
Employee Benefits	582,715	543,092	93.2%	595,783	565,218	94.9%	30,565
Contractual Services	42,267	41,979	99.3%	50,585	46,537	92.0%	4,048
Internal Services	11,900	11,153	93.7%	12,043	11,438	95.0%	605
Supplies and Materials	130,170	90,371	69.4%	130,170	104,145	80.0%	26,025
Utilities	85,800	78,907	92.0%	85,800	83,235	97.0%	2,565
Training and Conferences	3,050	2,552	83.7%	3,050	6,308	206.8%	(3,258)
Telecommunications	4,500	3,201	71.1%	4,500	2,837	63.0%	1,663
Postage and Mailing	850	638	75.1%	850	437	51.4%	413
Indirect Costs	237,218	237,218	100.0%	250,435	250,435	100.0%	-
Self Insurance	15,752	15,752	100.0%	15,752	15,752	100.0%	-
Dues and Memberships	500	407	81.4%	500	545	109.0%	(45)
Rentals and Leases	324	2,205	680.6%	4,373	1,997	45.7%	2,376
Site Improvements	0	0	0.0%	0	0	0.0%	-
Computer Equipment/Software	0	0	0.0%	0	1,705	0.0%	(1,705)
Health and Dental Benefits for Retirees	28,144	26,025	92.5%	28,215	29,999	106.3%	(1,784)
Professional Services	3,975	3,975	100.0%	6,796	3,956	58.2%	2,840
SpecialUseEquipment	2,000	20,468	0.0%	2,000	0	0.0%	2,000
Bond Rfnd Princ/Loss or Gain	0	0	0.0%	467,659	467,659	0.0%	-
Debt Service	183,681	183,681	100.0%	178,407	176,851	99.1%	1,556
USDA Grant	45,000	30,799	68.4%	45,000	31,105	69.1%	13,895
Capital Outlay	0	0	0.0%	2,000	0	0.0%	2,000
Budget Designations	116,483	0	0.0%	79,569	0	0.0%	79,569
Contingency	10,000	0	0.0%	10,000	0	0.0%	10,000
Total Expenditures	2,917,284	2,732,724	93.7%	3,423,478	3,206,015	93.6%	217,463
TOTAL FUND BALANCE							
	0	0		(1,923)	0		
TOTAL ASSIGNED FUND BALANCE Maint./Equipment							
	100,000	100,011		100,000	100,011		

October 27, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Comprehensive Services Act (CSA) Fund Financial Report for the period ending June 30, 2015.

The attached CSA Fund Financial Summary summarizes the financial activity for this Fund through June 30, 2015. 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 2015.

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 2015) are provided by the State each year, and have been received in full. A local match is required for all state funds received. Reimbursements received for expenditures incurred through the fourth quarter of FY 2015 are \$3,540,327. An additional \$302,780 in revenues for this quarter have been requested but not yet received.

- 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 2015, local matching funds for programs in the amount of \$1,586,103 for the General Fund and \$196,541 for the Schools have been expended.

- Miscellaneous Revenue

Miscellaneous revenues in the amount of \$43,243 or 39.3% of the budget were collected through the fourth quarter of 2015. 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 2015 are \$64,312. Actual YTD administrative expenditures for FY 2015 were \$60,325 or 93.8% 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. The Virginia Enhanced Maintenance Assessment Tool (VEMAT) was introduced as the required, state-wide tool to be used when assessing a child's need for additional supervision and support and, thus, an enhanced maintenance payment for the foster or adoptive parent. In February 2013, all VEMAT rates were automatically reduced statewide. Year-to-date foster care expenditures for the fourth quarter of FY 2015 totaled \$2,913,986 or 97.9% of the budget. Expenditures are slightly below budget due to decreased VEMAT payments and transferring some of this population to 100% reimbursable IV-E funding.

- Mandated – Special Education

Special Education expenses include services for Special Education students from the Lynchburg City Schools. Expenditures for FY 2015 YTD total \$1,995,618 or 104.5% of the budget. Increased expenditures for this budget line are due to increased enrollments at private day placements such as Rivermont School and New Vistas School, as well as 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 2015 were \$313,349 or 83.4% 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 for the fourth quarter of FY 2015 were \$415,447 or 111.5% of the budget. Expenditures are above budget estimates due to increased utilization of these services. While there has been an increase in the use of community based services, the local match rate is far less than out of community residential services.

SUMMARY

The Comprehensive 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 for FY 2015; 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: L. Kimball Payne, III, City Manager
Bonnie Svrcek, Deputy City Manager
Donna Witt, Director of Financial Services
Rhonda Allbeck, Assistant Director of Financial Services
Robin Mamola, Financial Professional IV

**Comprehensive Services Act
Special Revenue Fund
Financial Summary
June 30, 2015**

	FY 2014	FY 2014	FY 2014	FY 2015	FY 2015	FY 2015
	Amended Budget	Actual 4th QTR YTD	% of Budget	Amended Budget	Actual 4th QTR YTD	% of Budget
<i>Beginning Fund Balance</i>	329,544	466,552		329,681	14,556	
<i>Revenues:</i>						
Public Assistance - Welfare and Administration	3,517,468	2,947,502	83.8%	3,616,974	3,872,837	107.1%
Transfer from Lynchburg City Schools	196,541	196,541	100.0%	196,541	196,541	100.0%
Transfer from General Fund	1,279,608	1,279,608	100.0%	1,775,210	1,586,103	89.3%
Miscellaneous	110,000	62,296	56.6%	110,000	43,243	39.3%
<i>Total Revenues</i>	5,103,617	4,485,947	87.9%	5,698,725	5,698,725	100.0%
<i>Expenses:</i>						
Administrative Expenses	62,977	60,321	95.8%	64,312	60,325	93.8%
Mandated - Foster Care	2,723,805	2,064,488	75.8%	2,976,021	2,913,986	97.9%
Mandated - Special Education	1,690,757	1,703,724	100.8%	1,910,000	1,995,618	104.5%
Non-Mandated Services	375,836	330,438	87.9%	375,836	313,349	83.4%
Community Based	250,242	305,078	121.9%	372,556	415,447	111.5%
<i>Total Expenditures</i>	5,103,617	4,464,049	87.5%	5,698,725	5,698,725	100.0%
<i>ENDING FUND BALANCE</i>	329,544	488,450		329,681	14,555	

October 27, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2015 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2015. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2015 adopted budget and the Department's actual are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2015 were \$370,803 (2.54%) more than the FY 2015 budget. Explanations follow:

- **Charges for Services:**

Revenue in this category was \$267,369 (2.29%) over budget mostly due to a combination of slightly higher than anticipated revenue for inside City water sales, account charges, water connections and availability fees.

- **Water Contracts:**

This revenue account reflects billing activity to counties of Amherst, Bedford, and Campbell, and the industries of Rock-Tenn and Frito-Lay. The net revenue in this category was \$125,289 (4.72%) higher than budget mostly due to increases in water consumption of Rock-Tenn, Frito - Lay and Bedford County. Rock-Tenn and Frito – Lay's water consumption for FY 2015 compared to prior fiscal year increased 10% and 7% respectively.

- **Interest and Other:**

Interest and other earnings was \$21,855 (7.47%) less than budget mostly due to lower than expected earnings on investments.

EXPENSES

Overall expenses for FY 2015 were \$250,873 (1.76%) less than FY 2015 budget. Explanations of this variance follow:

• **Departmental Operation and Maintenance Expenses:**

This category includes the Water Treatment Plant, Meter Operations, Administration and Water Line Maintenance. Expenses in this category were \$659,189 (7.05%) less than the FY 2015 budget (Water Treatment - \$437,923 savings, Meter Operations - \$141,245 savings, Administration - \$102,027 savings offset by Water Line Maintenance over its adopted budget by \$22,006). This variance is broken down as follows:

➤ Personnel Services and Benefits	\$180,439
➤ Chemicals	\$263,186
➤ Utilities	\$107,069
➤ Contractual Services	(\$75,218)
➤ Supplies and Materials	\$152,619
➤ All Other	<u>\$ 31,094</u>
Total	\$659,189

The most significant variances were savings related to chemicals and electricity which occur when James River water does not need to be pumped and treated. Due to wet weather conditions our water source was exclusively on the Pedlar Reservoir. Savings in Personnel Services and Benefits were mostly due to vacancies in Administration. Additional savings were incurred for Supplies and Materials that were mostly attributable to less than anticipated water line repairs performed by departmental employees and fewer replacements of manual read meters with radio read meters. Currently, 82% of all water meters are now radio read. Contractual Services exceeded its budget due to three primary factors: 1) Water Resources Department's portion of .Net implementation was not fully completed in FY 2014, 2) Increased costs of line protection services and, 3) Water line repairs perform by other contractors.

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

Non-Departmental operation and maintenance expenses were less than budget by \$139,982. This was most attributable to savings in retiree health and other post-employment benefits of 76,339 and workers compensation benefits of \$45,128

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

Purchases and transfers in this category were \$75,000 (8.57%) under budget. This was due to no capital expenses incurred in the operating budget during the year.

- **Debt Service:**

Expenditures in debt service were \$623,298 (16.23%) over budget. This is mainly attributed to the July 10, 2014 bond issue which included an additional principal and interest payment for FY 2015 and net cash impacts incurred on March 16, 2015 bond refunding. Both of these events were not included in the original budget projections. Determination was made that the fund could meet both debt coverage and fund balance ratios due to anticipated net income and cash position in the fund.

SUMMARY

This fourth quarter report reflects a stable FY 2015 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 is 1.41 compared to a target of 1.20. The fund balance ratio projected for the end of the fiscal year was 64% compared to a target range of 25% - 40%.

Respectfully submitted,

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

cc: L. Kimball Payne, III, City Manager
Bonnie Svrcek, Deputy City Manager
Donna Witt, Director of Financial Services

**WATER OPERATING FUND
FINANCIAL SUMMARY
Year Ending June 30, 2015**

	FY 2014 Adopted Budget	FY 2014 Actual Q4YTD	FY 2014 % of Budget	FY 2015 Adopted Budget	FY 2015 Actual Q4YTD	FY 2015 % of Budget	FY 2015 \$ Variance Adopted Budget vs. Actual
BEGINNING NET ASSETS	\$27,631,979	\$27,631,979		\$33,038,746	\$33,038,746		
Less: Invested in Capital Assets, net of related debt	(20,961,222)	(20,961,222)		(25,346,980)	(25,346,980)		
BEGINNING UNRESTRICTED NET ASSETS	6,670,757	6,670,757		\$7,691,766	\$7,691,766		
REVENUES:							
Charges for services	\$10,599,129	\$10,920,341	103%	\$11,652,558	\$11,919,927	102%	\$267,369
Water contracts	2,744,836	2,554,839	93%	2,654,950	2,780,239	105%	125,289
Interest and other	282,211	279,384	99%	292,482	270,627	93%	(21,855)
	\$13,626,176	\$13,754,564		\$14,599,990	\$14,970,793		\$370,803
EXPENSES							
Departmental O&M	\$8,912,287	\$8,111,391	91%	\$9,349,210	\$8,690,021	93%	\$659,189
Non-departmental O&M	202,713	175,789	87%	229,600	89,618	39%	139,982
Capital Outlay/Purchases	110,072	-	0%	75,000	0	0%	75,000
Transfers - Capital	800,000	800,000	100%	800,000	800,000	100%	0
Debt service	3,685,632	3,586,308	97%	3,839,779	4,463,077	116%	(623,298)
	\$13,710,704	\$12,673,488		\$14,293,589	14,042,716		\$250,873
Adjustment for expenses from capital projects		(99,781)			(34,999)		
ENDING NET ASSETS	6,586,229	7,652,052		7,998,167	8,584,844		

KEY RATIOS:

Unrestricted cash target as a % of operating expenses & debt service:	40%
Unrestricted cash as a % of operating expenses & debt service:	64%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.41 (a)

Note (a) Calculation of debt coverage includes \$137,518 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

Note 1: This financial operating statement does not include the accrual entry for the new implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 for the fiscal year ending June 30, 2015. GASB 68 uses an actuarial valuation to calculate future pension liability for active, inactive, and retired employees.

October 27, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2015 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2015. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2015 adopted budget and the Department's actual are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2015 \$785,258 (3.79%) more than the FY 2015 budget. Explanations follow:

- **Charges for Services:**

Revenue in this category was \$171,398 (1.00%) over budget mostly due to higher than anticipated Sewer Sales – Inside City of \$245,160 and Account Charges of \$44,793 that was offset by lower than expected sales for Industrial Surcharges of \$178,235. Lower sales in Industrial Surcharges were primarily attributable to one industry having significantly less waste strength in their tested sewer collections.

- **Sewer Contracts:**

Revenue in this category reflects the billing activity in counties of Amherst, Bedford, and Campbell and industries of Rock-Tenn and Frito-Lay. Revenue from this source was \$613,990 (18.45%) more than budget primarily due to one county making a large prepayment of their long-term debt for city financed Wastewater Treatment Plant Projects and higher than anticipated sewer sales from Rock-Tenn and Frito-Lay.

- **Interest and Other:**

Revenue in this category was \$130 (.06%) less than budget due to a combination of net budget to actual impacts of Interest Revenue, Miscellaneous Revenue and Collection and Tax Lien Fees charged.

EXPENSES

Overall expenses for FY 2015 were \$327,348 (1.47%) less than FY 2015 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 \$179,147 (1.83%) less than the FY 2015 budget (Wastewater Treatment Plant - \$83,141 savings and Sewer Line Maintenance - \$96,006 savings). This variance is broken down as follows:

➤ Personnel Services and Benefits	\$ 96,946
➤ Chemicals	\$ 13,837
➤ Utilities	(\$ 86,469)
➤ Sludge Disposal	\$ 58,237
➤ Contractual Services	(\$ 63,846)
➤ Supplies and Materials	(\$ 111,797)
➤ All Other	<u>\$ 272,239</u>
Total	\$ 179,147

The most significant savings was in the All Other category. A savings of \$61,061 was from higher than expected credits from the Chesapeake Bay Nutrient Trading Exchange. An additional \$138,848 savings derives from Internal Service Charges due to lower fuel costs, decreased capital charges for delaying vehicle replacements and less than anticipated vehicle leasing when vehicles are repaired for an extended period of time. Other savings include Personnel Services and Benefits mostly related to several vacant positions in Sewer Line Maintenance. Supplies and Materials exceeded budget primarily due to significantly higher than average annual repairs at the Wastewater Treatment Plant. Additional costs of Utilities were mostly attributable to higher than anticipated electrical requirement to process greater volume of wet-weather flows through a recent Wastewater Treatment Plant upgrade. In addition, net increase to Contractual Services are primarily related to the following factors: 1) Less than expected tonnage of sludge accepted at the Region 2000 Landfill which increased our costs of using contracted haulers by \$49,711 2) Increased costs of \$57,049 for line protection services 3) \$37,727 for engineering and legal services. 4) Savings of \$80,659 Building and Plant Equipment Maintenance and Repair Services.

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

Non-Departmental Operational and Maintenance Expenses were \$165,857 (69.63%) less than budget. This was mostly attributable to savings in Non-operating Employee Benefits of \$128,038 and Allowance for Doubtful Accounts of \$33,959.

- **Debt/LOC Service Payments**

Expenditures for Debt/LOC Service Payments were \$337,656 (3.77%) over budget. This was attributable to the July 10, 2014 bond issuance which included an additional principal and interest payment for FY 2015 and net cash impacts incurred on March 16, 2015 bond refunding. Both of these events were not included in the original budget projections. Determination was made that the fund could meet both debt service and fund balance ratios due to anticipated net income and cash position in the fund.

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

Capital Outlay and Transfers to Other Funds is reported as \$320,000 (9.86%) under budget. This is due to allowing the costs of two plant centrifuges to be incurred in the Sewer Capital Fund to insure proper capitalization for accounting purposes. Transfers to Other Funds were at budget.

SUMMARY

This fourth quarter report reflects a stable FY 2015 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 target range of 1.20 to 1.50. The fund balance ratio for the end of the fiscal year was 29% compared to a target range 15% to 25%.

Respectfully submitted,

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

cc: L. Kimball Payne, III, City Manager
Bonnie Svrcek, Deputy City Manager
Donna Witt, Director of Financial Services

**SEWER OPERATING FUND
FINANCIAL SUMMARY
Year Ending June 30, 2015**

	FY 2014 Adopted Budget	FY 2014 Actual Q4 YTD	FY 2014 % of Budget	FY 2015 Adopted Budget	FY 2015 Actual Q4 YTD	FY 2015 % of Budget	FY 2015 \$ Variance Adopted Budget vs. Actual
BEGINNING NET ASSETS (1)	\$118,680,799	\$118,680,799		\$136,833,798	\$136,833,798		
Less: Invested in Capital Assets, net of related debt	(107,598,364)	(107,598,364)		(129,047,540)	(129,047,540)		
BEGINNING UNRESTRICTED NET ASSETS	\$11,082,435	\$11,082,435		\$7,786,258	\$7,786,258		
REVENUES:							
Charges for services	\$16,721,214	\$17,235,409	103%	\$17,170,636	\$17,342,034	101%	\$171,398
Sewer contracts	2,916,305	3,220,261	110%	3,327,630	3,941,620	118%	613,990
Interest and other	218,687	227,620	104%	202,078	201,948	100%	(130)
	\$19,856,206	\$20,683,290		\$20,700,344	\$21,485,602		\$785,258
EXPENSES:							
Departmental O&M	\$9,087,931	\$8,794,629	97%	\$9,792,683	\$9,613,536	98%	\$179,147
Non-departmental O&M	200,062	171,684	86%	238,200	72,343	30%	165,857
Equipment Purchases	175,209	0	0%	320,000	0	0%	320,000
Transfers - Capital	2,250,000	2,250,000	100%	2,925,000	2,925,000	100%	0
Debt service	8,616,567	8,625,165	100%	8,961,298	9,298,954	104%	(337,656)
	\$20,329,769	\$19,841,478		\$22,237,181	\$21,909,833		\$327,348
Adjustment for expenses from capital projects		(\$134,024)			(\$38,336)		
ENDING NET ASSETS	\$10,608,872	\$11,790,223		\$6,249,421	\$7,323,691		

KEY RATIOS:

Unrestricted cash target as a % of operating expenses & debt service:	25%
Unrestricted cash as a % of operating expenses & debt service:	29%
Financial Policy targeted debt coverage minimum:	1.20
Ending debt coverage:	1.28 (a)

Note (a) Calculation of debt coverage includes \$151,044 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

Note 1: This financial operating statement does not include the accrual entry for the new implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 for the fiscal year ending June 30, 2015. GASB 68 uses an actuarial valuation to calculate future pension liability for active, inactive, and retired employees.

October 27, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: October 27, 2015 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2015. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2015 adopted budget and the Department's actual are described below.

REVENUES

Following the completion of the fourth quarter, the overall revenues for FY 2015 were \$44,987 (1.29%) more than the FY 2015 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 \$48,931 (1.52%) primarily due to higher than anticipated fees collected by Department of Environmental Quality (DEQ) for the renewal of Virginia Stormwater Management Program (VSMP) permits for active projects before July 1, 2014. All 2009 VSMP Permits expired June, 30 2014 thus requiring renewal through DEQ for coverage under the new VSMP Permit effective July 1, 2014. This was required for existing projects to maintain permit coverage under the prior stormwater management technical criteria.

Transfers, Interest and Other

The transfer from the General Fund was at budget. Interest and Other were \$3,944 less than budget mostly due to less than anticipated miscellaneous revenues.

EXPENSES

Overall expenses for FY 2015 were \$677,725 (17.32%) less than budget. A breakdown and explanations of this variance follow:

• **Departmental Operation and Maintenance Expenses:**

Departmental Operation and Maintenance expenses were \$278,412 (12.24%) less than budget. Explanations of this variance as follows:

➤ Contractual Services	\$251,994
➤ Internal Service Charges	(\$ 20,540)
➤ Supplies and Materials	\$43,214
➤ Public Works and Community Development	(\$15,623)
➤ All Other	<u>\$19,367</u>
Total	\$278,412

The most significant savings is for Contractual Services. 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. Due to the numerous defects identified, the priority repair schedule is still under development resulting in a slower than anticipated startup of repairs. Savings in Supplies and Materials were also related to the timing and progress of the condition assessment. The increased expenses for Internal Service Charges were attributable to higher than expected repair costs and unexpected rental replacement of a Vac-con truck. Public Works and Community Development anticipated costs are higher than budget mostly due to increased labor used for leaf collection.

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

Non-departmental expenses were \$687 (2.68%) over budget primarily due to higher than expected workers compensation benefits.

• **Debt/LOC Service Payments**

Currently, there is no debt for the Stormwater Fund.

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

Capital Outlay and Transfers to Other Funds is reported as \$400,000 (24.80%) under budget. However, a new Vac-con Truck budgeted for \$400,000 was purchased for \$373,677 and capitalized as Machinery and Equipment on fund's balance sheet at year end resulting in no expenses in this category. Transfers to Other Funds were at budget.

Finance Committee

October 27, 2015

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SUMMARY

This fourth quarter report reflects a stable FY 2015 financial position for this fund. The fund balance ratio for the end of the fiscal year was 42%.

Respectfully submitted,

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

cc: L. Kimball Payne, III, City Manager
Bonnie Svrcek, Deputy City Manager
Donna Witt, Director of Financial Services

**STORMWATER OPERATING FUND
FINANCIAL SUMMARY
Year Ending June 30, 2015**

	FY 2014 Adopted Budget	FY 2014 Actual Q4 YTD	FY 2014 % of Budget	FY 2015 Adopted Budget	FY 2015 Actual Q4 YTD	FY 2015 % of Budget	FY 2015 \$ Variance Adopted Budget vs. Actual
BEGINNING NET ASSETS	\$1,607,940	\$1,607,940		\$1,300,413	\$1,300,413		
Less: Invested in Capital Assets, net of related debt	0	0		0	0		
BEGINNING UNRESTRICTED NET ASSETS	\$1,607,940	\$1,607,940		\$1,300,413	\$1,300,413		
REVENUES:							
Charges for services	\$3,132,000	\$3,124,545	100%	\$3,218,850	3,267,781	102%	\$48,931
Interest and other	0	0		5,000	1,056	21%	(3,944)
Transfers	650,000	650,000	100%	275,000	275,000	100%	0
	\$3,782,000	\$3,774,545		\$3,498,850	3,543,837		\$44,987
EXPENSES:							
Departmental O&M	\$3,047,172	\$2,565,295	84%	\$2,275,230	\$1,996,818	88%	\$278,412
Non-departmental O&M	71,900	30,419	42%	25,800	26,487	103%	(687)
Equipment Purchases	0	0		400,000	0	0%	400,000
Transfers - Capital	1,350,000	1,350,000	100%	1,050,000	1,050,000	100%	0
Transfers - Sewer Operating and Fleet	126,734	126,734	100%	162,676	162,676		0
Debt service	0	0		0	0		0
	\$4,595,806	\$4,072,448		\$3,913,706	\$3,235,981		\$677,725
Adjustment for expenses from capital projects		\$0			(3,331)		
ENDING NET ASSETS	\$794,134	\$1,310,037		\$885,557	\$1,604,938		

KEY RATIOS:

Projected unrestricted cash as a % of operating expenses at year end 42%

Note 1: This financial operating statement does not include the accrual entry for the new implementation of Governmental Accounting Standards Board (GASB) Statement No. 68 for the fiscal year ending June 30, 2015. GASB 68 uses an actuarial valuation to calculate future pension liability for active, inactive, and retired employees.

October 27, 2015

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2015
Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the period ending June 30, 2015. This quarterly report provides comparative information for the same period of the prior fiscal year and represents FY 2015 financial postings. This report is preliminary pending completion of the annual audit.

- FUND BALANCE

The General Fund ended FY 2015 with an Unassigned Fund balance of \$32.0 million compared to a projected balance of \$17.1 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 19.6%. According to the Fund Balance policy, Fund Balance in excess of 10% will be dedicated to one-time expenditures in the next year. Unassigned Fund Balance is also used to fund third quarter and carryforward adjustments, as well as, encumbered expenses.

- COMMITTED AND ASSIGNED BALANCE

The General Fund ended FY 2015 with Committed and Assigned Fund balances of \$9,882,067 and \$6,118,051, respectively.

- REVENUES

Revenues were \$6.4 million (3.8%) 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 2015 was or \$1,414 more than the amended budget per the actual Tax Levy posted in October, net of allowances and Tax Relief credits.

- Personal Property Tax:

Personal Property Tax revenue for FY 2015 was 3.8% or \$600,290 greater than the amended budget due to increased car sales resulting from lower gas prices.

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 2015. This action eliminates the 70% reimbursement. Lynchburg's share is \$5,543,584. During FY 2015 the City received the total reimbursement of \$5,543,584.

- Consumer Utility Taxes:

Consumer Utility Tax revenue for FY 2015 was 4.8% or \$204,121 greater than the amended budget based on consumer usage.

- Communications Sales and Use Tax:

Communications Sales and Use Tax revenue for FY 2015 was 1.9% or \$67,085 less than the amended budget following historical trends.

- Local Sales Tax:

Local Sales Tax revenue for FY 2015 was 10.3% or \$1,406,326 greater than the amended budget due to consumer confidence and the continued recovery in the local economy

- Business License Tax:

Business License Tax revenue for FY 2015 was 8.5% or \$643,149 greater than the amended budget.

- Meals Tax:

Meals Tax revenue for FY 2015 was 11.0% or \$1,335,756 greater than the amended budget due to increased meal cost, new restaurants and the continued recovers in the local economy.

- Delinquent Taxes/Penalties:

Delinquent Taxes/Penalties revenue for FY 2015 was 17.5% or \$626,117 greater than the amended budget. This excess is a reflection of the continued efforts of the collections department in utilizing new methods for collecting debt.

- Other Local Taxes:

Other Local Tax revenue for FY 2015 was 1.0% or \$27,448 greater than the amended budget.

- Motor Vehicle License Tax:

Motor Vehicle License Tax revenue for FY 2015 was 2.5% or \$36,311 more than the amended budget, which is consistent with the growth in Personal Property Tax.

- Bank Stock Tax:

Bank Stock Tax revenue for FY 2015 was 44.2% or \$254,815 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 2015 was 14.8% or \$266,200 more than the amended budget.

- Permits, Fees, and Licenses:

Permits, Fees, and Licenses revenue for FY 2015 was 7.4% or \$69,071 more than the amended budget. The majority of revenue in this category comes from permits and fees associated with new construction and/or renovations, false alarm fees, permit parking fees, and concealed weapons fees.

- Fines and Forfeitures:

Fines and forfeitures revenue for FY 2015 was 8.8% or \$51,417 greater than the amended budget due primarily to court fines.

- Interest on Investments:

Interest on Investments revenue for FY 2015 was 40.8% or \$59,785 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 2015 were 9.3% or \$514,470 greater than the amended budget due primarily to trash decals and bags (\$158,000) and off-duty police charges (\$260,000).

- Miscellaneous Revenue

Miscellaneous Revenue for FY 2015 was 132.1% or \$299,737 greater than the amended budget, the majority of which came from parking lease agreements, and miscellaneous subrogation for damage to the Holiday Inn Parking Deck.

DEDICATED REVENUES

Dedicated revenues were slightly ahead of the FY 2015 amended budget by 0.2%. This demonstrates efficiency on the part of various governmental agencies in submitting payment or reimbursement to the City.

EXPENDITURES

- Operating Expenditures:

Total operating expenditures for FY 2015 were 99.1% of amended budget, compared to 97.7% for FY 2014. The actual operating expenditures FY 2015 were 0.9% or \$1,066,323 less than the amended budget. The decrease is primarily attributable to departments closely monitoring 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 \$1,025,076 to other funds for FY 2015 were 15.8% less than the amended budget. Transfers of \$11,018,547 to capital funds for FY 2015 were consistent with the budget.

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,



Donna S. Witt
Director of Financial Services

cc: L. Kimball Payne, III, City Manager
Bonnie Svrcek, Deputy City Manager
Rhonda Allbeck, Assistant Director of Financial Services

GENERAL FUND
 FINANCIAL SUMMARY
 As of June 30, 2015

	FY 2014		FY 2014		FY 2015		FY 2015		FY 2015	
	Adopted Budget	Amended Budget	FY 2014 Actual 4th Qtr	% of Budget	Adopted Budget	Amended Budget	FY 2015 Actual 4th Qtr	% of Budget	FY 2015 Actual	Budget vs. Actual
BEGINNING BALANCE										
UNASSIGNED	\$ 22,744,259	\$ 22,744,259	\$ 31,673,717		\$ 24,439,822	\$ 24,439,822	\$ 33,878,500			
	As of 6/30/14				As of 6/30/15					
REVENUES:										
Non-Dedicated Revenues										
Real Property	52,518,784	52,518,784	52,697,194	100.3%	53,357,839	53,357,839	53,359,253	100.0%		(1,414)
Personal Property -Local	15,805,000	15,805,000	16,483,231	104.3%	15,805,000	15,805,000	16,405,290	103.8%		(600,290)
Public Service Corp	2,330,000	2,330,000	2,313,392	99.3%	2,300,000	2,300,000	2,263,994	98.4%		36,006
Consumer Utility Taxes	4,185,000	4,185,000	4,481,890	107.1%	4,250,000	4,250,000	4,454,121	104.8%		(204,121)
Communication Sales and Use Taxes	3,462,621	3,462,621	3,412,734	98.6%	3,450,000	3,450,000	3,382,915	98.1%		67,085
Local Sales Tax	13,440,973	13,440,973	13,842,292	103.0%	13,600,000	13,600,000	15,006,326	110.3%		(1,406,326)
Business License	7,199,604	7,199,604	8,037,473	111.6%	7,542,720	7,542,720	8,185,869	108.5%		(643,149)
Meals Tax	11,785,000	11,785,000	12,666,743	107.5%	12,100,000	12,100,000	13,435,756	111.0%		(1,335,756)
Delinquent Taxes/Penalties	2,978,500	2,978,500	4,162,603	139.8%	3,576,000	3,576,000	4,202,117	117.5%		(626,117)
Other Local Taxes	2,578,947	2,578,947	2,734,821	106.0%	2,638,947	2,638,947	2,666,395	101.0%		(27,448)
Motor Vehicle License	1,413,142	1,413,142	1,498,930	106.1%	1,475,000	1,475,000	1,511,311	102.5%		(36,311)
Bank Stock Tax	650,000	650,000	769,284	118.4%	650,000	576,288	831,103	144.2%		(254,815)
Lodging Tax	1,700,000	1,700,000	2,125,145	125.0%	1,800,000	1,800,000	2,066,200	114.8%		(266,200)
Permit, Fees & Licenses	783,900	783,900	1,068,270	136.3%	931,150	931,150	1,000,221	107.4%		(69,071)
Fines and Forfeitures	591,000	591,000	634,485	107.4%	586,000	586,000	637,417	108.8%		(51,417)
Interest on Investments	120,762	120,762	225,812	187.0%	146,600	146,600	206,385	140.8%		(59,785)
Use of Property	361,064	361,064	405,924	112.4%	369,264	435,081	483,984	131.2%		(48,903)
Charges for Services	6,226,657	6,226,657	6,270,115	100.7%	5,532,529	5,532,529	6,046,999	109.3%		(514,470)
Misc. Revenue	229,500	229,500	569,763	248.3%	226,900	226,900	526,637	232.1%		(299,737)
Revenue from Lynchburg City Schools	-	-	-	0.0%	-	-	-	0.0%		-
Intergovernmental Revenues										
Personal Property -State	5,543,584	5,543,584	5,543,584	100.0%	5,543,584	5,543,584	5,543,584	100.0%		-
Other	505,000	505,000	696,849	138.0%	604,000	604,000	680,080	112.6%		(76,080)
Total Non-Dedicated Revenues	134,409,038	134,409,038	140,637,534	104.6%	136,485,533	136,477,638	142,895,957	104.7%		\$ (6,418,319)
Dedicated Revenues										
Local										
Indirect Costs and Services from Enterprise Funds	1,992,237	1,992,237	1,992,237	100.0%	2,702,138	2,702,138	2,697,946	99.8%		4,192
Other	1,224,196	1,224,196	1,580,321	129.1%	931,200	927,950	1,336,876	144.1%		(408,926)
Intergovernmental Revenues										
Constitutional Officers	2,975,787	3,026,590	3,034,618	100.3%	3,047,794	3,077,889	3,040,544	98.8%		37,345
Human Services	14,277,317	14,277,317	15,030,251	105.3%	14,498,237	15,541,336	15,504,532	99.8%		36,804
House Bill 599	2,930,790	2,930,790	2,930,792	100.0%	3,054,362	3,054,362	2,653,798	86.9%		400,564
Aid to the Commonwealth of Virginia	-	-	-	0.0%	-	-	-	0.0%		-
Highway Maintenance	7,192,968	7,192,968	7,179,012	99.8%	7,114,754	7,114,754	7,114,169	100.0%		585
Other	705,326	705,326	791,848	112.3%	687,233	768,531	895,626	116.5%		(127,095)
Total Intergovernmental Revenues	28,082,188	28,132,991	28,966,521	103.0%	28,402,380	29,556,872	29,208,669	98.8%		348,203
Interfund Transfers	-	-	4,761	-	-	324,861	325,036	-		320,275
Total Dedicated Revenues	31,298,621	31,349,424	32,543,840	103.8%	32,035,718	33,511,821	33,568,527	100.2%		\$ (56,706)
Total Revenues	\$ 165,707,659	\$ 165,758,462	\$ 173,181,374	104.5%	\$ 168,521,251	\$ 169,989,459	\$ 176,464,484	103.8%		\$ (6,475,025)
Other Financing Sources										
Proceeds from Refunding Bonds		57,469	57,468			23,235,571	23,235,571			
Use of Fund Balance & Reserves										
Unclassify FY13 fund balance			1,113,041				613,376			
FY14 Budget reserves			992,570							
1/13/15 Council #2 runs to LCS							2,648,287			
1/13/15 Council #1 HHS FFE							100,000			
Close comm to coating			760,641							
10/23/13 \$10M GO Bond			377,229							
Remove assignments			34,498							
Return fund balance			507,487							
1/14/14 Council #8			589,731							
Landfill closure			1,863,653							
7/9/13 Council #8			1,185,000							
2/26/13 Council #11			88,192							
4/22/14 Council #2			62,130							
FY14 3rd qtr adj			10,000							
FY15 3rd qtr adj							178,589			
School textbooks							777,000			
6/9/15 Council # 7 - Fire Equipment							17,758			
Armstrong renovation							220,914			
7/14/15 Council # 10 - Parking operations							56,000			
7/14/15 Agenda #9							58,046			
Law library							11,442			
Debt Service - CVRRB						5,929	5,929			
Fire Equipment						100,000	100,000			
Debt Service - SW						254,324	254,324			
Recreation Programs						91,957	91,957			
Pub Safety Comp Adj						13,968	13,968			
6/24/14 Council #8							115,713			
6/24/14 Council #9							83,765			
9/9/14 Council #3							135,720			
9/9/14 Council #4							4,000			
Close T0226							(9,380)			
11/26/13 Council #2			246,724							
Corr Law Library reserve			15,116							
9/24/13 Council #2			33,113							
9/24/13 Council #2			(500,000)							
10/28/14 Council #6							48,044			
FY14 Carry Forward							(222,855)			
FY13 Carry Forward			50,000							
Total Fund Balance, Revenues and Use of Fund Bal.	\$ 188,451,918	\$ 188,560,190	\$ 212,341,684		\$ 193,427,251	\$ 217,664,852	\$ 239,807,834			

**GENERAL FUND
FINANCIAL SUMMARY
As of June 30, 2015**

	FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Actual 4th Qtr 6/30/14	FY 2014 % of Budget	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 Actual 4th Qtr 6/30/15	FY 2015 % of Budget	FY 2015 Amnd Budget vs. Actual
BALANCE FORWARD									
Total Fund Balance, Revenues and Use of Fund Bal.	\$ 188,451,918	\$ 188,560,190	\$ 212,341,684		\$ 193,427,251	\$ 217,664,852	\$ 239,807,834		
EXPENDITURES									
Operating Expenditures - Departmental									
General Government									
Communications/Marketing	434,163	446,274	367,629	82.4%	440,131	462,188	448,578	97.1%	13,610
Customer Service Center	116,065	118,834	110,863	93.3%	119,327	112,951	114,465	101.3%	(1,514)
Local Government Channel	204,814	209,848	209,453	99.8%	185,240	187,829	174,363	92.8%	13,466
Council/Manager	839,915	859,257	846,451	98.5%	874,179	899,264	885,611	98.5%	13,653
Parking Management	354,575	367,990	314,303	85.4%	356,563	491,982	488,638	99.3%	3,344
Tourism	-	-	260,737	-	997,297	961,201	861,506	89.6%	99,695
City Attorney	634,939	651,504	639,555	98.2%	663,076	683,557	681,013	99.6%	2,544
Self-Insurance (Risk Management)	505,356	505,356	505,356	100.0%	505,356	505,356	505,356	100.0%	-
State Treasurer	148,249	150,677	146,921	97.5%	148,454	149,295	148,695	99.6%	600
Comm of Revenue	684,508	698,248	648,933	92.9%	694,172	703,260	678,209	96.4%	25,051
City Assessor	705,823	739,145	711,796	96.3%	724,070	735,059	696,327	94.7%	38,732
Director of Finance	636,969	663,002	646,008	97.4%	646,466	664,331	615,840	92.7%	48,491
Billings & Collections	1,257,745	1,291,104	1,222,024	94.6%	1,286,735	1,302,588	1,281,578	98.4%	21,010
Procurement	269,792	278,472	286,564	102.9%	303,177	307,879	304,343	98.9%	3,536
Accounting	815,216	901,387	820,523	91.0%	830,219	852,639	843,633	98.9%	9,006
Budget	159,090	163,461	161,033	98.5%	163,519	166,517	160,872	96.6%	5,645
Human Services - Finance	330,031	338,826	334,974	98.9%	316,518	322,067	311,093	96.6%	10,974
Human Resources	691,129	714,969	674,243	94.3%	706,182	731,042	714,317	97.7%	16,725
Occupational Health Services	121,174	121,405	100,596	82.9%	120,334	139,318	132,551	95.1%	6,767
Application Services	1,140,227	1,183,222	1,156,159	97.7%	1,280,498	1,299,051	1,259,105	96.9%	39,946
Network Services	1,336,261	1,369,095	1,324,634	96.8%	1,344,302	1,366,411	1,284,322	94.0%	82,089
IT Administration	455,949	475,490	426,761	89.8%	445,066	452,458	424,439	93.8%	28,019
GIS	267,015	272,558	257,523	94.5%	264,287	268,285	252,251	94.0%	16,034
Registrar	161,845	164,067	160,745	98.0%	170,032	170,162	166,942	98.1%	3,220
Electoral Board	58,257	58,257	63,792	109.5%	43,869	43,869	40,634	92.6%	3,235
Judicial									
Circuit Court - Judge	162,092	136,820	88,830	64.9%	161,921	163,261	96,180	58.9%	67,081
General District Court	62,550	63,150	65,566	103.8%	68,723	81,065	52,282	64.5%	28,783
Juvenile & Domestic District Court	15,409	16,723	12,088	72.3%	15,409	19,983	10,938	54.7%	9,045
24th Court Services Unit	1,632	1,632	1,114	68.3%	1,550	1,550	840	54.2%	710
Commonwealth Attorney	1,406,739	1,477,915	1,453,550	98.4%	1,472,119	1,513,746	1,478,258	97.7%	35,488
Comm Atty Fines & Fees Coll	64,827	64,827	58,644	90.5%	62,327	62,327	58,906	94.5%	3,421
Magistrates Office	4,193	5,299	2,182	41.2%	4,193	3,803	3,347	88.0%	456
Circuit Court - Clerk	798,229	808,976	785,865	97.1%	815,411	815,670	797,954	97.8%	17,716
Sheriff	2,133,193	2,162,438	2,119,209	98.0%	2,176,749	2,176,118	2,141,409	98.4%	34,709
Public Safety									
Police Operations	14,960,872	15,186,964	15,112,714	99.5%	15,206,219	15,543,863	15,566,018	100.1%	(22,155)
Animal Warden	278,208	293,055	233,326	79.6%	280,569	276,535	252,852	91.4%	23,683
Emergency Communications	2,401,588	2,504,950	2,375,132	94.8%	2,481,286	2,510,556	2,422,611	96.5%	87,945
Range Operations	15,000	16,742	13,478	80.5%	15,000	23,208	23,200	100.0%	8
Off Duty Employment	525,000	525,000	693,687	132.1%	550,000	550,692	808,103	146.7%	(257,411)
Fire Operations and EMS	15,010,712	15,216,231	14,782,638	97.2%	15,243,704	15,411,322	14,766,415	95.8%	644,907
TRT-Pier	82,500	82,500	52,926	64.2%	82,500	82,500	49,107	59.5%	33,393
Public Works									
Public Works Administration	703,582	714,239	682,474	95.6%	754,629	771,527	699,779	90.7%	71,748
Engineering	3,262,738	3,401,231	3,248,109	95.5%	3,356,005	3,400,105	3,430,139	100.9%	(30,034)
Street Maintenance	3,191,810	3,296,116	2,824,955	85.7%	3,142,424	3,176,640	2,718,412	85.6%	458,228
Snow Removal	187,975	227,606	260,880	114.6%	192,254	442,115	520,758	117.8%	(78,643)
Refuse Collection	2,269,620	2,445,540	2,643,926	108.1%	2,545,139	2,426,059	2,539,953	104.7%	(113,894)
Parks/Grounds Maintenance	2,469,597	2,519,274	2,510,861	99.7%	2,485,932	2,465,480	2,684,256	108.9%	(218,776)
Baseball Stadium Maintenance	93,063	103,183	102,524	99.4%	93,063	97,714	110,218	112.8%	(12,504)
Building Maintenance	3,148,263	3,286,967	3,509,021	106.8%	3,275,709	3,332,866	3,530,058	105.9%	(197,192)
Human Services Maintenance	208,383	215,191	241,071	112.0%	208,383	208,745	261,363	125.2%	(52,618)
Subtotal Est. Operating Expenditures - Departmental	\$ 65,786,882	\$ 67,515,017	\$ 66,272,346	98.2%	\$ 68,320,287	\$ 69,536,009	\$ 68,498,037	98.5%	\$ 1,037,972

**GENERAL FUND
FINANCIAL SUMMARY
As of June 30, 2015**

	FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Actual 4th Qtr 6/30/14	FY 2014 % of Budget	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 Actual 4th Qtr 6/30/15	FY 2015 % of Budget	FY 2015 Amnd Budget vs. Actual
Subtotal Est Operating Expenditures Departmental	\$ 65,786,882	\$ 67,515,017	\$ 66,272,346		\$ 68,320,287	\$ 69,536,009	\$ 68,498,037		
Continued Operating Expenditures Departmental:									
Health and Welfare									
Social Services Administration	6,563,694	6,919,421	6,581,052	95.1%	6,867,333	7,165,106	6,846,747	95.6%	318,359
Public Assistance	7,511,743	7,523,851	7,988,870	106.2%	7,414,648	8,485,479	8,402,101	99.0%	83,378
Juvenile Services Administration	335,382	344,257	179,972	52.3%	314,208	317,361	197,093	62.1%	120,268
Regional Detention Home	767,768	767,768	439,373	57.2%	452,768	602,768	670,910	111.3%	(68,142)
Opportunity House	642,628	654,777	580,057	88.6%	607,986	617,066	596,209	96.6%	20,857
SPARC House	594,169	609,633	604,225	99.1%	612,185	623,949	600,143	96.2%	23,806
CSA Service Providers	1,384,844	1,386,085	1,390,961	100.4%	1,346,444	1,347,297	1,363,216	101.2%	(15,919)
Lynchburg Outreach Program	276,383	282,288	183,381	65.0%	184,465	186,290	184,490	99.0%	1,800
Parks Recreation and Cultural									
Parks and Recreation	3,045,382	3,109,954	2,885,133	92.8%	3,194,601	3,853,985	3,612,175	93.7%	241,810
Public Library	1,464,212	1,519,024	1,410,148	92.8%	1,534,941	1,567,054	1,553,476	99.1%	13,578
Law Library	33,770	33,770	22,650	67.1%	33,770	33,770	20,561	60.9%	13,209
Museums	432,037	446,567	413,537	92.6%	436,247	446,109	437,272	98.0%	8,837
Community Development									
Director	347,905	358,202	310,623	86.7%	307,662	310,088	295,985	95.5%	14,103
Planning	305,378	476,505	377,772	79.3%	330,568	445,544	408,468	91.7%	37,076
Inspections	774,675	822,424	772,160	93.9%	820,432	833,096	783,898	94.1%	49,198
GIS	154,652	158,779	151,947	95.7%	186,680	188,573	165,619	87.8%	22,954
Economic Development	316,389	476,291	430,512	90.4%	318,455	564,004	587,903	104.2%	(23,899)
Operating Expenditures Non-Departmental:	16,660,561	17,148,507	17,042,174	99.4%	15,558,918	15,814,598	16,647,520	105.3%	(832,922)
Total Est. Operating Expenditures	107,398,454	110,553,120	108,036,893	97.7%	108,842,598	112,938,146	111,871,823	99.1%	1,066,323
TRANSFERS TO OTHER FUNDS									
Airport Fund	289,061	289,061	218,809	75.7%	152,443	152,443	96,600	63.4%	55,843
City/Federal state Aid Fund	41,720	112,074	176,208	157.2%	42,358	258,392	258,138	99.9%	254
Fleet Debt Service	-	33,306	33,306	0.0%	-	-	-	0.0%	-
Fleet - Vehicle Replacement	-	-	-	0.0%	135,739	135,739	-	0.0%	135,739
Stormwater	-	-	-	0.0%	-	-	-	0.0%	-
Sewer	-	-	-	0.0%	-	-	-	0.0%	-
Stadium Fund - Debt/Operating Expenses	-	-	-	0.0%	-	-	-	0.0%	-
Technology Fund	625,705	658,818	658,818	100.0%	622,294	670,338	670,338	100.0%	-
Total Transfers to Other Funds	956,486	1,093,259	1,087,141	99.4%	952,834	1,216,912	1,025,076	84.2%	191,836
SCHOOLS - OPERATIONS	38,201,147	38,708,634	35,639,012	92.1%	38,924,147	39,906,147	36,319,745	91.0%	3,586,402
DEBT SERVICE									
General Fund	7,042,641	7,218,789	7,322,127	101.4%	7,655,800	31,091,882	31,031,999	99.8%	59,883
Stadium	206,527	206,527	206,526	100.0%	445,619	760,660	760,260	99.9%	400
Group Home	-	-	-	0.0%	-	273,374	273,373	100.0%	1
Schools	6,565,401	6,583,083	6,580,193	100.0%	8,805,883	8,274,325	8,262,032	99.9%	12,293
Total Debt Service	13,814,569	14,008,399	14,108,846	100.7%	16,907,302	40,400,241	40,327,664	99.8%	72,577
RESERVES									
Other Post Employment Benefits (OPEB)			250,000		250,000		250,000		
Post Closure			337,563				380,102		
Law Library			80						
Debt Service - HHS			3,044,657						
Return of School Funding			3,069,622						
Committed Funds - GASB54			518,055				728,343		
Assigned Funds - GASB54			143,365						
Parking Oper - GASB54			180,551		38,575		38,575		
GLTC			360,431				43,702		
Bud Alc - Merit									
Bud Alc - VRS					1,080,000				
PIER			39,574		139,985		33,394		
HHS - FFE					1,251,988		1,251,988		
FY15 interest earnings OPEB and Health							22,386		
Designate Funds to be Transferred to Tech Fund in FY16							53,826		
FY15 Designate P&R program revenue							86,895		
Assign funds to BRRJA							79,363		
LCS true up							3,586,482		
Recreation Programs			122,539						
Fire Equipment			50						
Assign VA Land Conserv			2,314						
Assign RSA Excess			717,368						
CSX			44,380						
1/28/14 Council #7			250,000						
Interest earnings			31,413						
Debt Service - CVRRB			45,180						
Contingency			700,000		600,000		600,000		
Total Reserves	-	-	9,857,142		3,360,548	-	7,155,056		
TOTAL EXPENDITURES	\$ 160,370,656	\$ 164,363,412	\$ 168,729,034		\$ 168,987,429	\$ 194,461,446	\$ 196,699,364		

**GENERAL FUND
FINANCIAL SUMMARY
As of June 30, 2015**

	FY 2014				FY 2015			
	FY 2014 Adopted Budget	FY 2014 Amended Budget	FY 2014 Actual 4th Qtr 6/30/14	% of Budget	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2015 Actual 4th Qtr 6/30/15	% of Budget
TRANSFERS TO CAPITAL FUNDS								
School Capital Projects Fund	\$ 3,252,460	\$ 5,027,191	\$ 5,027,191	100.0%	\$ 2,425,000	\$ 5,043,287	\$ 4,088,287	81.1%
City Capital Projects Fund	3,777,878	4,581,648	4,706,960	102.7%	4,914,676	6,939,640	6,930,260	99.9%
Total Transfers to Capital Funds	7,030,338	9,608,839	9,734,151	101.3%	7,339,676	11,982,927	11,018,547	92.0%
TOTAL EXPENDITURES, RESERVES & TRANSFERS	167,400,994	173,972,251	178,463,185	102.6%	176,327,105	206,444,373	207,717,911	100.6%
Remaining Unassigned Fund Balance	21,050,924	14,587,939	33,878,499	232.2%	17,100,146	11,220,479	32,089,923	286.0%
Committed and Assigned Fund Balance	-	-	15,074,420		13,354,248	-	16,000,118	
TOTAL FUND BALANCE	\$ 21,050,924	\$ 14,587,939	\$ 48,952,920	335.6%	\$ 30,454,394	\$ 11,220,479	\$ 48,090,041	428.6%

Committed and Assigned Fund Balance						
Committed Fund Balance			470,011		500,869	Committed Fund Balance
Health Insurance			695,467	677,017	713,510	Health Insurance
Contingencies			-	600,000	-	Contingencies
Technology			48,044		53,826	Technology
Detention Home Workers Comp			100,000	100,000	100,000	Detention Home Workers Comp
SW Debt Retire			841,605	587,281	587,281	SW Debt Retire
Future Post Closure Costs				604,284		Future Post Closure Costs
OPEB			1,627,471	1,864,510	1,881,814	OPEB
GLTC Spc Ed Dis Prop			904,291	543,860	587,562	GLTC Spec Reserve
Schl Spc Ed Dis Prop			321,000	321,000	321,000	Schl Spc Ed Dis Prop
HHS Debt Service - Recurring			1,894,223			HHS Debt Service - Recurring
				3,146,211	2,672,682	HHS FFE
Armstrong			250,000		29,086	Armstrong
					38,575	Parking
Debt Service CVRRB			5,929			Debt Service CVRRB
Pub Safety Comp Adj			13,968			Pub Safety Comp Adj
School Textbooks			1,432,254	1,432,254	655,254	School Textbooks
School Health Ins Reserve			1,440,608	1,440,608	1,740,608	School Health Ins Reserve
School Future Exp Needs						School Future Exp Needs
Total Committed Fund Balance	-	10,044,871	11,317,025	-	9,882,067	Total Committed Fund Balance
Assigned Fund Balance			143,365		227,474	Assigned Fund Balance
Return of School Funding			3,349,440	279,818	3,987,555	Return of School Funding
Law Library			64,929	74,885	53,488	Law Library
Hlth Ins Reserve			364,538	364,538	364,538	Health Ins Reserve
Future Post Closure				567,755	380,102	Future Post Closure
Museum			50,028	50,028	50,028	Museum
Recreation Programs			234,629	20,133	229,568	Recreation Programs
Dental Insurance Reserve			150,000	150,000	150,000	Dental Insurance Reserve
Fire Equipment			144,380		80,922	Fire Equipment
LOD Death Benefit			211,904	211,904	211,904	LOD Death Benefit
LOD Health Benefit			145,000	145,000	145,000	LOD Health Benefit
Pub Safety Comp Adj					79,363	Pub Safety Comp Adj
				34,498		BRRJA
			2,314	2,314	2,314	PW - Snow
Adopt-A-Bed			3,113	3,281	3,113	VA Land Conserv
Parking Operations			112,085	110,139	65,465	Adopt-A-Bed
Point of Honor			2,653	2,653	2,653	Parking Operations
Police Range Oper			1,889	569	1,889	Point of Honor
Health Mgmt Oper						Police Range Oper
PIER			49,232	19,658	82,625	Health Mgmt Oper
			50	50	50	PIER
						Fire Restitution
Total Assigned Fund Balance	-	5,029,549	2,037,223	-	6,118,051	Total Assigned Fund Balance
Total Committed/Assigned Fund Balance	\$ -	\$ -	\$ 15,074,420	\$ 13,354,248	\$ -	\$ 16,000,118

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **October 27, 2015**

AGENDA ITEM NO.: **4**

CONSENT: REGULAR: **X**

WORK SESSION:

CLOSED SESSION:
(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **Additional Foster Care (Family Support Specialist) Position**

RECOMMENDATION: Adopt a resolution to amend the FY 2016 General Fund budget to approve the addition of a Family Support Specialist (1 FTE) for the Foster Care Unit within the Department of Human Services.

SUMMARY: The Foster Care Program provides services to children and families when circumstances require the child to be removed from their home. Foster care provides a safe and stable environment for children and older youth until the issues that made placement outside the home necessary are resolved. Currently there are 165 children in foster care and eight Family Support Specialists (FSS) dedicated to provide foster care services. Each FSS has about 20 individuals/families to manage. Industry standards recommend 15 or less per worker. It is also important to note that due to budget constraints two FSS positions were eliminated in FY 2011.

The total cost for an entry level Family Support Specialist is \$44,821, of which 85% (\$38,097) is reimbursed by the State and 15% (\$6,724) is local cost. The local cost has been identified in the current Human Services budget; therefore no additional local dollars are needed.

PRIOR ACTION(S): Finance Committee, October 27, 2015

FISCAL IMPACT: The addition of 1 FTE Family Support Specialist for the Foster Care Unit within the Department of Human Services.

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

ATTACHMENT(S): Resolution

REVIEWED BY: lkp

RESOLUTION:

BE IT RESOLVED that the FY 2016 General Fund budget is amended to approve the addition of a Family Support Specialist (1 FTE) for the Foster Care Unit within the Department of Human Services.

Adopted:

Certified:

Clerk of Council

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **October 27, 2015**

AGENDA ITEM NO.: **5**

CONSENT:

REGULAR: **X**

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: Department of Justice-Bureau of Justice Assistance- Body-Worn Camera Pilot Implementation Program Grant

RECOMMENDATION: Adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$205,486 with resources from a Department of Justice-Bureau of Justice Assistance- Body-Worn Camera Pilot Implementation Program Grant and \$103,818 from Reserve for Contingencies Fund to purchase and implement a Body-Worn Camera program for the Police Department.

SUMMARY: The City was awarded \$205,486 in Department of Justice-Bureau of Justice Assistance- Body-Worn Camera Pilot Implementation Program Grant funding. Funding will be utilized to purchase and implement a Body-Worn Camera (BWC) program for the Police Department. Total cost during FY16 is \$309,304 of which \$205,486 is reimbursable by the grant. \$103,818 is required local funding.

The development and implementation of BWC programs represents a significant change and opportunity for community policing. There is general acknowledgement that an effective BWC program can enhance community relations through increased openness and transparency regarding police operations and interactions with the public. In many communities, the number of complaints regarding officer use of force or other negative interactions has fallen after the implementation of a BWC program.

The City was very fortunate to receive a grant from the Department of Justice for the implementation of a BWC program. In addition to financial support the City will receive guidance on policy development regarding such issues as appropriate utilization guidelines, data retention and information sharing.

Attached are the program narrative for the BWC program that the LPD submitted to the Justice Department and a timeline for implementation. The plan is for the first cameras to be deployed in the Spring of 2016, with full program implementation completed by September 30, 2017, at the end of the grant period. All of the hardware for the BWC will be purchased in FY 2016, with reimbursement from the grant.

Prior to the deployment of BWC's a policy guiding their utilization will be adopted. A draft policy will be shared with community stakeholders for feedback as it will be important that the community have a clear understanding of how BWC's will be utilized, how information will be retained and shared, and how privacy and other individual rights will be protected. Officers will undergo training on camera operations, the BWC program policy, and fair and impartial policing before being issued a BWC.

Although the funding from the Department of Justice is significant, it will not cover the ongoing costs of the program, which are estimated at approximately \$350,000 a year in the Police Department alone. The Commonwealth's Attorney has indicated a need for additional personnel at a cost of approximately \$135,000 a year. There may be additional costs related to integration with the Commonwealth Attorney's case management system and to facilitate the use of BWC evidence in the courts. Most of the new costs will first appear in the FY2017 budget. More precise cost figures will be developed as program implementation proceeds.

City Council will be briefed on the draft BWC Program Policy and will be given a demonstration of capabilities at a future meeting.

PRIOR ACTION(S): May 26, 2015 Finance Committee – Approval of application submission; October 27, 2015 Finance Committee

FISCAL IMPACT: FY16- \$103,818. There will be significant ongoing costs in subsequent fiscal years as illustrated on the attached spreadsheet.

CONTACT(S): Captain R.M. Zuidema, Police Department, 455-6171; Captain M.L. Jamison, Police Department, 455-6168

ATTACHMENT(S): Resolution; BWC Program Narrative; BWC Implementation Timeline; BWC Financials

REVIEWED BY: lkp

RESOLUTION:

BE IT RESOLVED that the FY 2016 City/Federal/State Aid Fund budget is amended and \$205,486 is appropriated with resources from a Department of Justice-Bureau of Justice Assistance- Body-Worn Camera Pilot Implementation Program Grant and \$103,818 from Reserve for Contingencies Fund to purchase and implement a Body-Worn Camera program for the Police Department.

Introduced:

Adopted:

Certified:

Clerk of Council

Program Narrative:

Statement of the Problem:

1. The need to equip police officers with body worn cameras has become apparent to the Lynchburg Police Department (LPD) as we strive to remain a progressive, engaged and increasingly transparent law enforcement agency. This need is in the forefront of our agency due to several factors. In recent years the population has grown by over 12,000 people and we have seen a tremendous increase in business development during this same time. As the community experiences a growth in population and business' continue to develop, there will be an increased need for community engagement and operational transparency. In 2014 officers experienced a significant increase in the mental health workload as compared to previous years. In 2014, the LPD saw 475 combined ECO/TDO patients and 175 of these patients ultimately required transport by LPD officers. This is compared to years 2010 -2013 where we averaged 243 combined ECO/TDO patients, with an average of 50 of these patients requiring transport each year. The use of a body worn camera in situations involving a person with an altered mental state would be beneficial not only to the officer, but to the mental health workers who normally have to evaluate patients' prior behaviors based upon incomplete second and third party information.

High profile community incidents involving LPD officers in recent years have included an officer involved shooting, in custody death as well as numerous uses of force and officer complaints. These incidents have fostered divisive community reactions which might have been resolved more quickly and more definitively had BWC incident video been available. The unbiased objective data that a body worn camera could have

provided in these situations would be invaluable when investigating the incident after the fact. During 2014, LPD had 70,201 documented interactions with citizens. While the vast majority of these interactions are peaceful, officers utilized force in 62 of the 70,201 interactions. The 62 incidents reflect a 10.2% decrease from the fifteen year average of 69 incidents. Within the 62 incidents, however, 117 individual application of force were used due to the fact that more than one officer could be involved in the same incident. This is an 11.4% increase from the fifteen year average of 105 individual applications. The following summarizes the 117 individual applications of force by LPD officers during 2014:

- 82 applications of physical force to subdue an individual (70.1%)
- 25 applications of a Taser to subdue an individual (21.4%)
- 4 applications of flash-sound diversionary devices during Tactical Unit operations (3.4%)
- 1 application of OC spray to subdue an individual (0.9%)
- 2 applications of a firearm to address a vicious dog (1.7%)
- 3 applications of spike strips to terminate a vehicle pursuit (2.6%)

In 29 of the 62 use of force incidents (46.8%), one officer applied force in one of the above categories. The LPD experienced a 34.5% increase in use of force applications in 2014 (up from 87 to 117); and a 31.9% increase in use of force incidents (up from 47 to 62) when compared to 2013. The number of use of force applications in 2014 was 11.4% above the fifteen year average; the number of use of force incidents in 2014 was 10.1% below the fifteen year average. The following chart summarizes departmental use of

force data and related data for the past fifteen years - including arrests, injuries and a breakdown by type of force used in various use of force incidents:

Use of Force Incident Data													
Year	Use of Force				Arrests		Injury Data						
	UoF Incidents	% Change	Uses of Force	% Change	# of Arrests Made	% Change	Minor Injuries to Suspects	% Change	Minor Injuries to Suspects - Taser	% Change	Minor Injuries to Officers	% Change	% Incidents w/injuries to suspect
2000	66		78		7457		17				5		25.8%
2001	77	16.7%	90	15.4%	7601	1.9%	21	23.5%			10	100.0%	27.3%
2002	88	14.3%	95	5.6%	6790	-10.7%	33	57.1%			19	90.0%	37.5%
2003	61	-30.7%	88	-7.4%	6440	-5.2%	23	-30.3%			10	-47.4%	37.7%
2004	49	-19.7%	89	1.1%	6573	2.1%	17	-26.1%			14	40.0%	34.7%
2005	59	20.4%	97	9.0%	6770	3.0%	26	52.9%			19	35.7%	44.1%
2006	101	71.2%	181	86.6%	7268	7.4%	63	142.3%			39	105.3%	62.4%
2007	81	-19.8%	138	-23.8%	7273	0.1%	34	-46.0%			14	-64.1%	42.0%
2008	70	-13.6%	98	-29.0%	7323	0.7%	49	44.1%			13	-7.1%	70.0%
2009	75	7.1%	112	14.3%	6949	-5.1%	60	22.4%			9	-30.8%	80.0%
2010	70	-6.7%	106	-5.4%	7193	3.5%	37	-38.3%			18	100.0%	52.9%
2011	66	-5.7%	109	2.8%	7072	-1.7%	40	8.1%			14	-22.2%	60.6%
2012	56	-15.2%	95	-12.8%	7155	1.2%	20	-50.0%	25	N/A	14	0.0%	35.7%
2013	47	-16.1%	87	-8.4%	6654	-7.0%	22	10.0%	14	-44%	17	21.4%	46.8%
2014	62	31.9%	117	34.5%	6022	-9.5%	23	4.5%	20	43%	8	-52.9%	37.1%
Average	69		105		6969		32		20		15		46.3%

Beginning with the 2012 LPD Use of Force Annual Report, minor injuries caused to suspects were separated into two categories: injuries caused by Taser probes and a second category capturing all other minor force-related injuries. This categorization more clearly demonstrated that the majority of injuries related to Tasers are superficial puncture wounds caused by the probes that require little or no medical treatment. Use of force data for 2013 showed a 4.5% increase in the number of suspect injuries during non-Taser use of force incidents when compared to the previous year (up from 22 to 23). During the same timeframe, there was a 43% increase in the number of suspect injuries during Taser use of force incidents (up from 14 to 20). As we continue to track injuries

caused by Taser applications, we will develop a more accurate picture of legitimate suspect injuries based on historical data. In an effort to successfully minimize injuries to both suspects and officers during use of force incidents, the department continues to provide annual training to its officers as it relates to defensive tactics and related areas. However, it is recognized that due to the circumstances involved in many use of force incidents, some injuries are likely to occur.

Year	Use of Force Applications by Type									
	Physical Force	% Change	OC Spray	% Change	Taser	% Change	Canine	% Change	Tactical	% Change
2000	20		31		X		2		3	
2001	30	50.0%	38	22.6%	X	N/A	2	0.0%	1	-66.7%
2002	46	53.3%	29	-23.7%	2	N/A	9	350.0%	0	-100.0%
2003	47	2.2%	18	-37.9%	1	-50.0%	1	-88.9%	2	N/A
2004	58	23.4%	19	5.6%	2	100.0%	0	-100.0%	5	150.0%
2005	60	3.4%	17	-10.5%	2	0.0%	1	N/A	7	40.0%
2006	136	126.7%	30	76.5%	3	50.0%	2	100.0%	4	-42.9%
2007	87	-36.0%	23	-23.3%	14	366.7%	0	-100.0%	7	75.0%
2008	45	-48.3%	4	-82.6%	40	185.7%	2	N/A	7	0.0%
2009	50	11.1%	6	50.0%	47	17.5%	1	-50.0%	8	14.3%
2010	50	0.0%	3	-50.0%	46	-2.1%	1	0.0%	4	-50.0%
2011	64	28.0%	2	-33.3%	36	-21.7%	1	0.0%	6	50.0%
2012	54	-15.6%	4	100.0%	24	-33.3%	0	-100.0%	9	50.0%
2013	58	7.4%	2	-50.0%	19	-20.8%	0	#DIV/0!	6	-33.3%
2014	82	41.4%	1	-50.0%	25	31.6%	0	#DIV/0!	4	-33.3%
Average	59		3		34		1		5	
			Average 2008-Present		Average 2008-Present					
			(full Taser implementation)		(full Taser implementation)					

During 2014, 46 internal investigations were conducted based on allegations of misconduct or inappropriate performance/demeanor by LPD officers. Of these investigations, 18 (or 39%) allegations were misconduct complaints and 28 (or 61%) allegations were performance/demeanor complaints. Investigation of misconduct allegations would obviously be enhanced by BWC evidence. Consistent, objective video

documentation of citizen encounters with officers would be proven an invaluable resource when investigating use of force incidents and claims of officer misconduct.

2. The City of Lynchburg is located in central Virginia. The City is 49.8 square miles and has a population of 78,014 according to the 2013 U.S. Census. The current demographic statistic report shows that Lynchburg is 65.8% white, 28.6% black and 5.6% other (comprised of mostly Asian and Hispanic/Latino). Lynchburg's population below the poverty level is at 22.7% which is much higher than the national average of 14.5% and even the Virginia state level of 13.3%.
3. BWC systems will provide us with a non-biased view of incidents and allow us to conduct more thorough investigations into complaints against employees , and more objectively review use of force incidents. Over the last five years the LPD has investigated a total of 212 complaints against employees. Of these, 46% were either non-sustained or unfounded. Over the same time period officers with the LPD were involved in 300 incidents of Use of Force where 513 applications of force were used by individual officers. The LPD believes that the use of BWC systems will promote the following results:
 - ultimately reduce the amount of citizen complaints against employees;
 - ultimately reduce the frequency and degree of officer application of force;
 - lead to more conclusive findings in the internal investigations of complaints against employees;
 - provide officers with incident information that will enhance reporting accuracy;
 - reduce the staff hours required to complete complaint and use of force investigations;

- promote LPD operational transparency and thus enhance both citizen and officer accountability;
 - facilitate identified training needs and take corrective action when necessary;
 - allow for random audits of officer operational effectiveness. Again as a means of identifying training needs and job performance issues.
4. The expectation for the availability of digital evidence in the adjudication of cases has increased significantly over the past several years. Prosecutors, judges and juries are routinely asking for digital evidence of arrest situations in order to more accurately assess the merits of a criminal case. Although many of our patrol vehicles are equipped with in-car cameras, these devices only capture video of events that occur directly in front of the vehicle and audio for a very limited range away from the vehicle. The implementation of body worn cameras will allow officers to capture incidents (regardless of location) that regularly lead to arrests and criminal prosecution. Additionally, countless hours are currently spent investigating citizen complaints of officer misconduct and officer use of force applications. Investigating supervisors often receive conflicting accounts of the incident from the involved citizen and the involved officer. The implementation of body worn cameras would allow supervisors to bring these investigations to a more accurate and efficient resolution.
5. The LPD is committed to maintain an engaged, professional and service-oriented approach to working with other community members. We clearly recognize that proactive, effective policing is not all about enforcement efforts. Our collective success is ultimately dependent upon how effectively we educate the community and how positively engaged LPD employees are within the community. Ultimately all three of

these priority areas are dependent upon the various relationships we establish and maintain throughout the community: that is why we invest so heavily in them. We enjoy a strong working relationship with the following organizations: the Lynchburg Commonwealth's Attorney's Office, the Lynchburg Chapter of the NAACP, the Lynchburg City School System, the Boys and Girls Club of Greater Lynchburg, The Salvation Army, The United Way of Central Virginia, CASA, the Mental Health Association of Central Virginia, The Commonwealth Autism Board, the Community Criminal Justice Board, the Crisis Intervention Training Advisory Board, the Central Virginia Traffic Safety Board, the Blue Ridge Regional Safety Board, the Regional Domestic Violence Coalition, the YWCA Advisory Board, and a host of other community entities and regional law enforcement partners. Though this list is certainly not all encompassing, it does shed some insight on how we work collaboratively with the community to provide effective law enforcement services here in Lynchburg. If awarded this grant, we would certainly demonstrate this same collaborative spirit in how we implement and maintain our BWC program – from policy development and implementation to installation/usage of cameras, to the uploading of data to storage and the management of the data. This level of cooperation also speaks to the fact that the LPD's ultimate purpose for a BWC program is to enhance our operational transparency. We feel that it is very important that we be able to effectively utilize all available technology to capture video/audio of our officers' interactions with the public – this is predicated upon recent events around the country that are inevitably impacting the entire law enforcement profession. The benefit of this is two-fold. It will enable us to effectively capture as much evidentiary information as possible with regards to criminal

and traffic-related violations that will ultimately wind up in court; and it will afford the Department with as much information as possible as we investigate complaints against our officers – this is important because we need to be able effectively refute allegations that are false and have no merit and, conversely we need to know when allegations are merited so we can take the appropriate action – whether it be identified training needs or require disciplinary action.

6. We will seek input from and partner with the Commonwealth of Virginia Attorney General's Office, the Lynchburg City Attorney's Office and the 24th Judicial District Magistrate's Office in developing policies and tracking mechanism that deal with legal liabilities of FOIA. We will review the Library of Virginia storage, retention, redaction and expungement requirements and implement policies to adhere to those standards. The LPD will partner with the 24th Judicial District Magistrate's Office, local Public Defenders Office, NAACP, ACLU, YWCA, Coalition against Domestic Violence, Lynchburg Juvenile Services and other victim advocacy groups to ensure privacy and civil rights concerns are addressed.
7. The LPD is currently authorized 170 sworn officer positions and 3 sworn grant officer positions for a total of 173 sworn officers. All of our sworn personnel have daily interaction with members of the community outside of the agency. The LPD is projecting to outfit 173 of our sworn personnel with body-worn camera systems.

Project Design and Implementation:

Please see attached "Project Design and Implementation Timeline"

Capabilities and Competencies:

- A. The LPD currently has five information technology (IT) positions with a combined 76 years of Public Safety Information Systems support experience. This experience includes, but is not limited to, the following support areas: an information desk, computer hardware/software, smart phone, server, networking, 800\900 MHz portable radio, in-car digital video, programming, and database administration. To help protect the confidentiality of criminal history records, the LPD IT staff maintains a firewall to segregate its network from the rest of the City of Lynchburg municipal offices.
- B. It is LPD policy development practice to seek input from all internal and external resources. We consult with and review other law enforcement agencies policies and the International Association of Chiefs of Police policies. We also consult with stakeholders in the community such as the Commonwealth Attorney's Office, juvenile probation and parole and our emergency communications center.
- Furthermore, when the LPD develops a policy, we take into consideration what the best professional practices are according the Commission on Accreditation for Law Enforcement Agencies (CALEA). The LPD has been accredited by CALEA since 1989: our agency was re-accredited with distinction in March, 2015. Once a rough draft of a policy has been developed, the policy is submitted through a review process, and is revised by the Accreditation Manager, the Division Captains, the Deputy Chiefs and the Chief of Police. Additionally, we solicit the opinions of employees within the department so in order incorporate the widest possible range of opinion into the policy appraisal. After the review process has been completed, and the policy is finalized by the Chief of Police, the policy is electronically placed on the

department's eSign System. The eSign system is the primary source of internal communication, and allows for department wide employee distribution, and review of the policy. After reviewing the policy and electronically acknowledging an understanding of the responsibilities and expectations associated with the policy, the employee will then complete an electronic test based on the policy's content. This test will evaluate the employees understanding of the material, and be used as one of many sources of training for the department. Additionally, policy changes are communicated to officers and department staff through roll call training at the beginning of their shift, employee in service training sessions, and biennial weapons and equipment qualification training days.

CALEA promotes a "best practices" standards for law enforcement agency use of in-car and body worn camera systems. The LPD is currently in compliance with the in car camera portion of the standard. LPD will create a policy to comply with the body worn camera portion of the standard if and when the LPD acquires body worn cameras. When creating a body worn camera policy, the LPD will consider the following at a minimum:

- a. A statement on purpose and organizational philosophy regarding use of the device, to include who will be assigned the device and where on the uniform it will be worn.
- b. Detailed recording protocols including requirements and restrictions for activation and deactivation of the device

- c. Criminal and administrative use of camera captured data, to include circumstances in which supervisors are authorized to review body worn camera footage, as well as release recorded data outside the department.
- d. Data storage and retention requirements for both evidentiary and non-evidentiary data.
- e. Equipment maintenance and inspection procedures for the device.
- f. Training requirements for users and supervisors to include a review of related state laws, as well as scenario based training in which the activation and deactivation of the camera may occur.
- g. Requirements for a documented review of camera captured data including frequency and quantity.

The LPD acknowledges that the establishment of policy is critical to recognize enhanced organizational credibility, which can be accomplished through the deployment of body worn cameras. LPD must be consistent in our activation of body worn cameras, as well as the application of captured data to build and maintain community trust.

- C. The LPD's network structure consists of 1 Gigabyte per second data connections. Our devices are interconnected using mainly Cisco networking devices and is segregated from the rest of the City's network by a Cisco Adaptive Security Device (ASA). Servers installed on our network include Domain and File Services, SQL, RMS, Automated License Plate Recognition (ALPR), In-Car Video and other Public Safety related services. LPD users utilize a total of 250 computers, laptops and tablets. Seventy-four of our users have been issued Apple iPhones.

D. In 2012 the LPD was awarded a grant to begin a Crisis Intervention Team (CIT) program for the Central Virginia region. One requirement of the grant was that a broadly representative advisory group be formed from the criminal justice, public safety and mental health treatment communities to provide input, guidance, policy perspective and support of this program. From this collaboration the Lynchburg-Central Virginia CIT Advisory Council (LCV CIT) was created. It began with twelve members and currently stands at seventeen. As new resources were discovered within the community, they were invited to participate in the work of the Council. The LCV CIT program conforms in all respects to the state requirements established in Virginia Code and in three short years has become one of the leading CIT programs in the Commonwealth of Virginia.

The program is built around a training platform that teaches the improvement of communication skills to law enforcement officers and other first responders so that they can more effectively communicate with persons with mental illness or other behavioral or developmental disabilities. This is important because when such people are in a crisis state of mind they may not be able to communicate their needs in a way that others understand or they may act out in a violent or bizarre manner due to frustration. The ability of officers to understand people in crisis allows them to de-escalate potentially violent or hazardous situations. It also allows them to communicate effectively with mental health treatment professionals in making a custody transfer which is critical to the treatment and recovery of the person in crisis. It also provides far greater potential for such people to be taken into treatment rather

than inappropriately incarcerated where their mental health problem might well be exacerbated.

The training program consists of instructors from nearly all of the community partners plus additional volunteer instructors. Approximately thirty instructors participate in each 40-hour class representing ten of the Council member agencies. This program, operating completely within Virginia Code, has changed the way in which calls involving persons in mental health crisis are handled in Central Virginia. It has greatly reduced the amount of time that patrol officers must retain custody of persons before they can return to their other duties and it has reduced the number of incidents that involve violent behavior which have the potential of injury to both the person in crisis, the first responders and/or the mental health treatment professionals involved.

The mental health treatment agencies who are partners in this program have service areas that far exceed the City of Lynchburg. The LCV CIT program has reached out to the law enforcement agencies of four surrounding counties, three towns and two higher education institutions and brought them into the program through a permanent committee of the Advisory Council. In this way, the improvements in training, procedures and handling of consumers is shared throughout the entire Central Virginia region served by the mental health treatment community. Since October of 2013, nearly 200 law enforcement officers (roughly 50%) and first responders have been trained toward our goal of having 90% of all law enforcement officers trained by the end of 2017.

The LCV CIT program members are: the LPD, Horizon Behavioral Health, Centra Health, HumanKind, Lynchburg Commonwealth's Attorney, Chief Magistrate 24th Judicial District, Community Corrections and Probation Services, Lynchburg Fire Department, Lynchburg Sheriff's Office, Mental Health America of Central Virginia, Lynchburg Department of Emergency Services, the Public Defender's Office, the Department of Social Services, Adult Protective Service, Roads to Recovery Addiction Counseling and Recovery, the Virginia Wounded Warriors Program and the Johnson Health Center (a Federally Qualified Health Center).

The permanent Law Enforcement Committee consists of all area law enforcement agencies; including five sheriff offices, three town police departments, two college/university police departments, the Blue Ridge Regional Jail Authority and the LPD.

- E. The LPD has a laptop installed in each of its patrol vehicles. Each of these devices has Sungard's Mobile Computing Application (MCT) installed. The purpose of MCT is to connect officers, supervisors and dispatch personnel to life-saving information. In order to manage the Internet/VPN connection our programming staff wrote a custom application called Mobile Connect. Mobile Connect automates the process of dialing/connecting a cellular modem and establishing our agency's virtual private network(VPN), which in turn allows the required data connection to our dispatch center's Computer Aided Dispatch(CAD) system. Our department created a custom Mobile Field Reporting system that allows Officers to electronically file reports and other documents.
- F. Please see attached "Letters of Support"

Program Continuity:

The LPD presented the Body-Worn Camera Pilot Implementation Program to the City of Lynchburg, City Council during the May 26, 2015 Finance Committee Meeting to seek their approval of submission for this grant application. The City Council members present approved the submittal with the understanding that once the grant funding period ended, the City would be required to financially absorb the costs of the BWC program.

Plan for Collecting the Data Required for this Solicitation’s Performance Measures and

Sustainment:

The LPD will hire a full-time employee to manage the Body-Worn camera system. This individual will be responsible for collecting the data and meeting the requirements of the grant solicitation as provided by the performance measures of the solicitation which follow:

Objective	Performance Measure(s)	Data Grantee Provides
Improve transparency and accountability in encounters between police and the public by deploying body-worn cameras (BWC) and train law enforcement personnel on appropriate BWC privacy policies and operational procedures	Percent of eligible officers within the department wearing body- worn cameras Percent of law enforcement officers trained on the BWC policies and procedures including usage, analysis, and management	During the reporting period: Number of officers within the department eligible for body-worn cameras Number of officers using body-worn cameras purchased by the grant During the reporting period: Number of staff identified to receive training on the policies and procedures of BWCs by staff type: a) sworn personnel b) non-sworn personnel Number of staff trained on the usage of BWCs by staff type: a) sworn personnel b) non-sworn personnel Number of staff trained on the analysis of management of BWC data by staff type:

	<p>Percent decrease in the number of use-of-force reports filed</p>	<p>During the current reporting period, number of use-of-force reports filed</p>
<p>Implementation of a BWC program developed in a planned and phased approach that first achieves broad stakeholder, local political leadership, community engagement and then leverages partnership input to address policy, training, deployment and ultimately procurement-related requirements.</p>		<p>During the reporting period:</p> <p>A. Number of external partners participating in the BWC initiative</p> <p>B. Number of external partners who commit their participation in the BWC initiative formally through a Memorandum of Understanding, by type</p> <ol style="list-style-type: none"> 1. Court representatives 2. Police union representatives 3. Prosecutors 4. Public defenders 5. Victim advocates 6. General public 7. Other external organizations <p>Number of new staff positions created/classified as a result of the BWC initiative</p>
<p>Training and Technical Assistance: Increase the knowledge of criminal and tribal justice practitioners through:</p> <ul style="list-style-type: none"> • In-person training. • Web-based learning. • Distance learning using CD/DVDs. • Developing or revising training curricula. 	<p>Percentage of in-person or web- based participants who successfully completed the program</p> <p>Percentage of in-person or web- based participants who rated the training as satisfactory or better</p> <p>Percentage of in-person or web- based participants trained and subsequently demonstrated performance improvement</p> <p>Percentage of organizations that rated the training as satisfactory or better</p>	<p>Number of in-person trainees who:</p> <ul style="list-style-type: none"> • Attended each training • Completed each training • Completed an evaluation • Rated the training as satisfactory or better • Completed a pre- and post-test • Had an improved post-test score over their pre-test <p>Number of web-based trainees who:</p> <ul style="list-style-type: none"> • Started the training • Completed the training • Completed an evaluation • Rated the training as satisfactory or better • Completed a pre- and post-test • Had an improved post-test score over their pre-test <p>Number of organizations that:</p> <ul style="list-style-type: none"> • Received CD/ DVDs • Received CD/DVDs that responded to the survey • Rated the CD/DVD as satisfactory or that

	<p>Number of curricula developed</p> <p>Number of curricula that were pilot tested</p> <p>Percentage of curricula that were revised after pilot testing</p>	<p>the CD/DVD met their training needs</p> <p>Number of training curricula</p> <ul style="list-style-type: none"> • Developed • Pilot tested • Revised after being pilot tested.
<p>Increase a criminal justice agency's ability to solve problems and/or modify policies or practices.</p>	<p>Percentage of agencies that rated services as satisfactory or better</p> <p>Percentage of agencies that implemented one or more recommendations</p> <p>Percentage of people who received peer visits who reported that the visit to the other agency was useful in providing information on policies or practices</p> <p>Percentage of people who received peer visits who implemented one or more policies or practices 6 months after they were observe</p> <p>Percentage of requesting agencies of other onsite services who rated the services provided as satisfactory or better</p> <p>Number of web sites developed</p>	<p>For the current reporting period:</p> <ul style="list-style-type: none"> • Number of onsite visits completed • Number of agencies that completed an evaluation of services • Number of agencies that rated the services as satisfactory or better • Number of reports submitted to requesting agencies after onsite visits • Number of requesting agencies that implemented one or more of the report recommendations 6 months after onsite visit • Number of peer-to-peer visits completed • Number of people who received peer visits who completed an evaluation • Number of people who received peer visits who reported that the visit was useful in providing information on policies or practices • Number of people who received peer visits who implemented one or more policies or practices 6 months after they were observed • Number of people who received peer visits • Number of requesting agencies who completed an evaluation • Number of requesting agencies that rated the services provided as satisfactory or better • Number of web sites developed • Number of web sites maintained

	<p>Number of web sites maintained</p> <p>Number of publications developed</p> <p>Number of publications disseminated</p> <p>Percentage of resolved calls for assistance</p>	<ul style="list-style-type: none"> • Number of publications developed • Number of publications disseminated • Number of information requests • Number of information requests responded to.
<p>Increase the dissemination of information to help build capacity.</p>	<p>Number of conferences or forums held.</p> <p>Percentage of advisory/focus groups evaluated as satisfactory or better</p> <p>Number of publications developed</p> <p>Number of publications disseminated</p> <p>Percentage of evaluations rating the materials as satisfactory or better</p> <p>Number of trainings conducted</p> <p>Percentage of participants who rated the training as satisfactory or better</p>	<p>For the current reporting period:</p> <ul style="list-style-type: none"> • Number of advisory/focus groups held • Number of advisory/focus group attendees who completed an evaluation • Number of advisory/focus group attendees rated the advisory/focus group as satisfactory or better • Number of documents produced as a result of advisory/focus groups • Number of documents disseminated to the field as a result of advisory/focus groups • Number of evaluations provided • Number of agencies that rated the product as satisfactory or better • Number of training activities conducted • Number of trainees who completed an evaluation • Number of trainees who rated the training satisfactory or better

Thank you for your consideration.

Body-Worn Camera Implementation Timeline

Date	Objective / Goal	Performance Measure
October 2015	Accept award and begin internal approval process	City Council approval of grant acceptance
Oct – Dec 2015	Choose Body Worn Camera (BWC) vendor	Sign procurement contract with identified vendor in compliance with the eighteen required operating characteristics. – The LPD’s BWC Program Coordinator will be responsible for identifying a vendor in compliance with the eighteen required operating characteristics.
Oct – Dec 2015	Develop BWC policy with stakeholder input.	Finalize and approve policies in compliance with BJA guidelines- The Office of the Chief of Police will be responsible for final approval of BWC policies that include BJA guidelines
Dec 2015 – Mar 2016	Develop training programs for use of BWC and begin initial training for BWC deployment.	Implementation of training programs: Officers will receive internal/external training on all facets of BWC.- The LPD’s BWC Program Coordinator will be responsible for internal/external training on BWC
Dec 2015 – Mar 2016	Begin a Public Awareness Campaign.	Number of completed public awareness events: social media releases, PSA’s and number of local media stories on LPD BWC program.-The LPD’s BWC Program Coordinator will be responsible for Public Awareness Campaign
March 2016	Deliver specialized training to criminal justice partners to include but not limited to: dispatchers, magistrates, judges, security officers, mental health treatment professionals, social service workers, youth serving organizations and attorneys	Number of training programs attended by listed partners- The LPD’s BWC Program Coordinator will be responsible for delivery of specialized training on BWC
Apr 2016 – June 2016	Deploy BWC to previously trained officers	Number of cameras deployed- The LPD’s BWC Program Coordinator will be responsible for deploying cameras
Apr 2016 – June 2016	Assess compatibility of training programs and operational functionality based on initial deployment of BWC	Feedback from officers utilizing BWC- The LPD’s BWC Program Coordinator will be responsible for assessing the training programs and operational functionality
Apr 2016 – June 2016	Revise training curriculum as needed to continue training officers	Number of officers trained- The LPD’s BWC Program Coordinator will be responsible for revising training curriculums as needed.
Apr 2016 – June 2016	Collecting outcome measures to assess BWC implementation	Tabulation of collected data for reporting to BJA to include Use of Force Incidents and Citizen Complaints- The LPD’s BWC Program Coordinator will be responsible for collecting outcomes measures to assess BWC implementation.

Apr 2016 – June 2016	Evidence collected to aid in prosecution of cases	Number of cases where BWC evidence was used in the prosecution of cases- The LPD's BWC Program Coordinator will be responsible reporting the number of cases where BWC evidence was used.
July 2016 – Dec 2016	Deploy additional BWC based on training completion	Number of cameras deployed- The LPD's BWC Program Coordinator will be responsible deploying additional BWC
July 2016 – Dec 2016	Collect outcome measures to assess BWC implementation	Tabulation of collected data for reporting to BJA to include Use of Force Incidents and Citizen Complaints- The LPD's BWC Program Coordinator will be responsible for collecting outcomes measures to assess BWC implementation.
July 2016 – Dec 2016	Review BWC initial implementation with identified stakeholders	Number of stakeholder feedback provided- The LPD's BWC Program Coordinator will be responsible for reviewing initial implementation with identified stakeholders.
July 2016 – Dec 2016	Follow up public awareness feedback sessions Secure funding sources for continued BWC program	Number of people providing feedback- The LPD's BWC Program Coordinator will be responsible following up on public awareness feedback sessions. City Council approval of funding – The LPD Finance Office will be responsible for securing funding sources through City Council Approval for continued BWC program.
July 2016 – Dec 2016	Evidence collected to aid in prosecution of cases	Number of cases where BWC evidence was used in the prosecution of cases-The LPD's BWC Program Coordinator will be responsible reporting the number of cases where BWC evidence was used.
Jan 2017 – Sept 2017	Collect outcome measures to assess BWC implementation	Tabulation of collected data for reporting to BJA to include Use of Force Incidents and Citizens Complaints- The LPD's BWC Program Coordinator will be responsible for collecting outcomes measures to assess BWC implementation.
Jan 2017 – Sept 2017	Finalize training for remainder of officers	Number of officers trained-The LPD's BWC Program Coordinator will be responsible for finalizing training curriculum for remainder officers.
Jan 2017 – Sept 2017	Deploy remainder of BWC to trained officers	Number of cameras deployed-The LPD's BWC Program Coordinator will be responsible deploying remainder of BWC
Jan 2017 – Sept 2017	Policy Review	Feedback from officers as well as identified stakeholders- The Office of the Chief of Police will be responsible for BWC policy review.

Jan 2017 – Sept 2017	Evidence collected to aid in prosecution of cases	Number of cases where BWC evidence was used in the prosecution of cases-The LPD's BWC Program Coordinator will be responsible reporting the number of cases where BWC evidence was used.
Aug 2017 – Sept 2017	BWC program evaluation with identified stakeholder input	Final report with lessons learned-The LPD's BWC Program Coordinator will be responsible for the BWC evaluation and final report.
Oct 2015 – Sept 2017	Prepare quarterly reports as required by grant guidelines	The LPD Finance Office will be responsible for the preparation and submission of all quarterly grant reporting.

Grant covered costs	
Body worn cameras	\$104,825.00
Mounting kits	\$34,991.00
Docking stations	\$44,370.00
Assurance program	\$6,300.00
Training	\$15,000.00
	<u>\$205,486.00</u>

City covered expenses (MATCH) - over 2 years	
Salary	\$94,737.00
Benefits	\$39,062.00
Evidence.com storage	\$74,990.00
Office equip/phone for NA(I)	\$4,903.00
	<u>\$213,692.00</u>

BWC Coordinator & 5% of 5 current employees' time
 BWC Coordinator & 5% of 5 current employees' time

City funding needed during FY16	
Evidence.com	\$34,800.00
Axon Signal	\$27,900.00
RMS Integration	\$24,000.00
Admin. Licenses	\$2,340.00
Internet Bandwidth increase	\$14,778.00
	<u>\$103,818.00</u>

City funding needed during FY17	
BWC Program continuation	\$190,125.00
Internet Bandwidth increase	\$29,566.00
Network Administrator I	\$52,843.00
Office Equip/phone for NAI	\$4,903.00
PD only RMS upgrade	\$271,169.00
4G Aircard upgrades	\$21,000.00
Fair & Impartial Policing Training	\$5,000.00
	<u>\$574,606.00</u>

necessary for RMS upgrade
 added to training budget

City funding needed during FY18	
BWC Program continuation	\$214,200.00
Internet Bandwidth increase	\$29,566.00
Network Administrator I	\$52,843.00
PD only RMS maintenance	\$27,190.40
4G Aircard service	\$21,000.00
	<u>\$344,799.40</u>

City funding needed during FY19	
BWC Program continuation	\$214,200.00
Internet Bandwidth increase	\$29,566.00
Network Administrator I	\$52,843.00
PD only RMS maintenance	\$27,190.40
4G Aircard service	\$21,000.00
	<u>\$344,799.40</u>

City funding needed during FY20	
BWC Program continuation	\$214,200.00
Internet Bandwidth increase	\$29,566.00
Network Administrator I	\$52,843.00
PD only RMS maintenance	\$27,190.40
4G Aircard service	\$21,000.00
	<u>\$344,799.40</u>

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **November 10, 2015**

AGENDA ITEM NO.: **6**

CONSENT:

REGULAR: X

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION:

INFORMATION:

ITEM TITLE: **Grant to Preserve Deed books 466 – 540 at the Circuit Court Clerk's Office**

RECOMMENDATION:

Adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$20,250 with resources from a grant from the Library of Virginia to preserve seventy-five (75) Deed books numbered 466 through 540 with records dated March 1972 through December 1977 at the Lynchburg Circuit Court Clerk's Office.

SUMMARY:

Twice annually the Library of Virginia allows Circuit Court Clerks' Offices to submit applications for grant funding. Staff submitted a grant application to The Library of Virginia to preserve records held at the Circuit Court Clerk's Office. The grant funding of \$20,250 will allow seventy-five (75) Deed books numbered 466 through 540 with records dating from March 1972 to December 1977 to be reformatted and preserved.

No local match is required of this grant.

PRIOR ACTION(S):

Finance Committee, October 27, 2015,

FISCAL IMPACT:

None – no local match is required.

CONTACT(S):

Eugene Wingfield, Circuit Court Clerk, 455-2611

ATTACHMENT(S):

Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2016 City/Federal/State Aid Fund budget is amended and \$20,250 is appropriated with resources from a grant from the Library of Virginia to preserve seventy-five (75) Deed books numbered 466 through 540 with records dated March 1972 through December 1977 at the Lynchburg Circuit Court Clerk's Office.

Introduced:

Adopted:

Certified:

Clerk of Council



The City of Lynchburg, Virginia

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

FINANCIAL SERVICES
OFFICE OF THE DIRECTOR

TO: City Council
L. Kimball Payne, III, City Manager
Bonnie Svrcek, Deputy City Manager
Valeria Chambers, Clerk of Council

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

DATE: October 27, 2015

RE: FY 2015 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 2015 is as follows:

Account	Statute of Limitations	Write-off Year and Billing Amount	Write-Off Amount	Billing Amount	% Written-Off
Ambulance (Current)	3	2011	\$ 62,981.91	\$ 4,234,766.96	1.49%
Ambulance (Delinquent)	3	2011	619,994.28	637,794.55	97.21%
Amusement Taxes	5	2009	13,107.00	135,930.95	9.64%
Business License	5	2009	256,987.74	8,504,763.77	3.02%
Library Fines	5	2009	79,458.96	126,791.70	62.67%
Meals Taxes	5	2009	223,557.48	3,548,288.77	6.30%
Miscellaneous Invoices	3	2011	17,999.74	289,270.98	6.22%
Non Sufficient Funds	3	2011	3.99	57,876.54	0.01%
Personal Property	5	2009	125,644.03	15,507,758.16	0.81%
Real Estate ¹	20	1994	62,300.55	23,238,888.90	0.27%
Utility Billing System	3	2011	40,179.31	30,223,078.00	0.13%
Total Write-Off			\$ 1,502,214.99	\$ 86,505,209.28	1.74%

¹ Billing amount estimated based on 1996 data

If you have any questions, please let me know.

Thank you.

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **October 27, 2015**

AGENDA ITEM NO.: **8**

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 has been posted for these five revenue streams.

PRIOR ACTION(S):

This information is provided monthly to the Finance Committee.

FISCAL IMPACT:

None

CONTACT(S):

Donna Witt, Director of Financial Services, 455-3968

ATTACHMENT(S):

Comparison of Collections Budget to Actual FY 2015 – FY 2016

REVIEWED BY:

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

	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Actual FY 2016	Actual FY 2016 to Adopted FY 2016	Actual FY 2016 to Actual FY 2015
SALES & USE TAX								
<i>ADOPTED FY 2016 BUDGET - \$14,700,000</i>								
JULY	\$1,014,596	\$996,646	\$1,075,816	\$1,131,485	\$1,119,202	\$1,207,589	\$88,387	\$76,104
AUGUST ¹	1,079,129	1,145,592	1,098,342	1,299,763	1,142,228	1,198,772	56,544	(100,991)
TOTAL	\$2,093,725	\$2,142,238	\$2,174,158	\$2,431,248	\$2,261,430	\$2,406,361	\$144,931	(\$24,887)
CONSUMER UTILITY TAX - ELECTRIC								
<i>ADOPTED FY 2016 BUDGET - \$3,790,000</i>								
JULY	\$341,729	\$323,141	\$325,815	\$321,596	\$320,615	\$332,876	\$12,261	\$11,280
AUGUST	345,615	345,163	318,738	305,012	304,082	333,953	29,871	28,941
TOTAL	\$687,344	\$668,304	\$644,553	\$626,608	\$624,697	\$666,829	\$42,132	\$40,221
COMMUNICATIONS SALES & USE TAX								
<i>ADOPTED FY 2016 BUDGET - \$3,300,000</i>								
JULY	\$349,339	\$293,358	\$286,999	\$283,594	\$275,000	\$276,750	\$1,750	(\$6,844)
AUGUST	294,910	291,560	284,691	281,957	275,000	270,038	(4,962)	(11,919)
TOTAL	\$644,249	\$584,918	\$571,690	\$565,551	\$550,000	\$546,788	(\$3,212)	(\$18,763)

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

	Actual Assessed FY 2013	Actual Collected FY 2013 ⁴	Actual Assessed FY 2014	Actual Collected FY 2014 ⁴	Actual Assessed FY 2015	Actual Collected FY 2015 ⁴	Adopted FY 2016	Actual Assessed FY 2016	Actual Assessed FY 2016 to Adopted FY 2016	Actual Collected FY 2016 ⁴	Actual Collected FY 2016 to Adopted FY 2016	Actual Collected FY 2016 to Assessed FY 2016
MEALS TAX												
<i>ADOPTED FY 2016 BUDGET - \$13,715,000</i>												
JULY ²	\$943,431	\$1,044,556	\$944,920	\$1,159,786	\$1,009,124	\$970,597	\$1,026,218	\$1,096,314	\$70,096	\$1,046,770	\$20,552	(\$49,544)
AUGUST	1,042,850	1,026,544	1,056,821	1,024,718	1,152,551	1,119,585	1,172,074	1,165,329	(6,745)	1,213,559	41,485	48,230
TOTAL	\$1,986,281	\$2,071,100	\$2,001,741	\$2,184,504	\$2,161,675	\$2,090,182	\$2,198,292	\$2,261,643	\$63,351	\$2,260,329	\$62,037	(\$1,314)
LODGING TAX												
<i>ADOPTED FY 2016 BUDGET - \$2,037,000</i>												
JULY ²	\$180,074	\$197,072	\$174,759	\$223,419	\$189,065	\$180,395	\$186,540	\$180,587	(\$5,953)	\$180,808	(\$5,732)	\$221
AUGUST ³	163,020	275,903	185,662	185,340	185,946	185,402	183,463	206,167	22,704	202,217	18,754	(3,950)
TOTAL	\$343,094	\$472,975	\$360,421	\$408,759	\$375,011	\$365,797	\$370,003	\$386,754	\$16,751	\$383,025	\$13,022	(\$3,729)

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

² Due to year end accounting activities, a portion of Meals and Lodging Tax revenues associated with May and June were posted in June and July.

³ The August FY 2013 collection amount includes a one-time, \$140,000 payment in delinquent taxes.

⁴ Meals and Lodging Tax data includes columns titled "Actual Collected ." The figures listed under these columns include all revenue received per month regardless of whether the payment is current or delinquent.