

FINANCE COMMITTEE AGENDA
Tuesday, August 11, 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. Consider a request to adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$67,246 with resources of \$49,238 from the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) and \$18,008 transferred from the FY 2016 General Fund Fire Department budget to purchase one (1) Physio LifePak 15 cardiac monitor/defibrillator, one (1) Lucas 2 chest compression device, one (1) Panasonic H2 reporting tablet, and one (1) Stryker Power Pro XT stretcher for the Fire Department.

Contact: Fire Chief Brad Ferguson

455-6340

11:40 a.m.

3. Consider a request to adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$25,750 with resources of \$8,397 from the 2015 Byrne/JAG Crisis Intervention Team Grant and \$17,353 is transferred from the General Fund Police Department FY 2016 Budget to continue the Crisis Intervention program.

Contact: Police Chief Parks Snead

455-6104

11:45 a.m.

4. Consider a request to adopt a resolution to amend the FY 2015 General Fund budget and appropriate \$76,304 to the Parks and Recreation Department with resources of \$65,817 from Debt Service Payments from the Economic Development Authority of the City of Lynchburg for Miller Center and \$10,487 from the FY 2015 Unassigned Fund Balance to make lease payments to Miller Center Building, LLC as required by the Miller Center Project Lease Agreement.

Contact: Donna Witt, Director of Financial Services

455-3968

11:50 a.m.

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

Contact: Donna Witt, Director of Financial Services

455-3968

12:00 p.m.

6. Roll Call

The next Finance Committee meeting is Tuesday, September 22, 2015, at 11:30 a.m.

FY 2016 GENERAL FUND RESERVE FOR CONTINGENCIES

BEGINNING BALANCE, JULY 1, 2015

Carryforward to FY 2016 Reserve for Contingencies - 05/26/15 Council Meeting

BALANCE

Reserve for Contingencies	City Manager's Discretionary Funding
\$565,917	\$50,000
584,083	
\$1,150,000	\$50,000

APPROPRIATIONS (Second Reading)

TOTAL APPROPRIATIONS

\$0	\$0
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REMAINING BALANCE

\$1,150,000	\$50,000
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ITEMS INTRODUCED

TOTAL INTRODUCED ITEMS

\$0	\$0
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REMAINING BALANCE

\$1,150,000	\$50,000
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PENDING ITEMS

TOTAL PENDING ITEMS

\$0	\$0
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PROJECTED BALANCE

\$1,150,000	\$50,000
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LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **September 8, 2015**

AGENDA ITEM NO.: **2**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund Grant to purchase cardiac equipment, reporting tablet, and stretcher

RECOMMENDATION: Adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$67,246 with resources of \$49,238 from the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) and \$18,008 transferred from the FY 2016 General Fund Fire Department budget to purchase one (1) Physio LifePak 15 cardiac monitor/defibrillator, one (1) Lucas 2 chest compression device, one (1) Panasonic H2 reporting tablet, and one (1) Stryker Power Pro XT stretcher for the Fire Department.

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

The Fire Department has been awarded RSAF grant funds to purchase cardiac equipment, a reporting tablet, and a stretcher.

The requested equipment will be for use on the second Power Shift medic unit. Equipping an additional medic unit to provide EMS services during peak times required removing some equipment from the EMS Supervisor vehicle and has depleted any reserves used while repairing broken or malfunctioning equipment.

The grant requires a local match; the department was awarded funds for three of the four items with a 20 percent local match. The Panasonic H2 was awarded with a 50 percent local match. The itemized cost: one LifePak 15 cardiac monitor / defibrillator-\$33,022; one Lucas 2 device-\$13,508; one Panasonic H2 tablet-\$4,370; and one Stryker Power Pro XT stretcher-\$16,346. The total funding from the State is limited to \$49,238. With a total cost of \$67,246, the required local match is \$18,008, which is available for transfer from the FY 2016 General Fund Fire Department budget.

PRIOR ACTION(S): Finance Committee April 28, 2015
Finance Committee August 11, 2015

FISCAL IMPACT: Matching funds of \$18,008 are available for transfer 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): Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2016 City/Federal/State Aid Fund budget is amended and \$67,246 is appropriated with resources of \$49,238 from the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) grant and \$18,008 transferred from the FY 2016 General Fund Fire Department budget to purchase one (1) Physio LifePak 15 cardiac monitor/defibrillator, one (1) Lucas 2 chest compression device, one (1) Panasonic H2 reporting tablet, and one (1) Stryker Power Pro XT stretcher for the Fire Department.

Introduced:

Adopted:

Certified:

Clerk of Council

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **September 8, 2015**

AGENDA ITEM NO.: **3**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION:

INFORMATION:

ITEM TITLE: **Byrne/JAG – Crisis Intervention Team (CIT) Grant**

RECOMMENDATION: Adopt a resolution to amend the FY 2016 City/Federal/State Aid Fund budget and appropriate \$25,750 with resources of \$8,397 from the 2015 Byrne/JAG Crisis Intervention Team Grant and \$17,353 is transferred from the General Fund Police Department FY 2016 Budget to continue the Crisis Intervention program.

SUMMARY: The Lynchburg Police Department is eligible to receive \$8,397 in Byrne/JAG grant funding. This grant requires a 75% local match in the amount of \$25,191 for a total award of \$33,588. The Lynchburg Police Department already has budgeted \$7,838 to put towards the grant match of \$25,191 and is requesting the remaining match come from the Reserve for Contingency Funds. Funding will be utilized to continue CIT training and coalition activities within Lynchburg and Region 2000 through continuing to employ a CIT Program Coordinator (a contracted, temporary employee).

Since the final year of grant program funding requires a significantly higher locality match, the Police Department recommends requesting a lower grant amount and using non-grant funding to maintain the full scope of our CIT program through the fourth year. Toward that end, the Police Department has allocated \$10,000 within its FY16 budget to cover costs associated with CIT training program operation and supplies.

Over three years, the Byrne/Justice Assistance CIT Program has provided \$148,103 in grant funding for a total of \$57,123 in required locality match funding: LPD and CIT partner agency contributions of \$23,345 have lowered the City's total local match contribution over three years to \$33,778. The LPD has also received \$59,147 in CIT Program support funding from the Attorney General's Office (with no funding match required). Overall, we have received \$207,250 in CIT Program funding to date at a cost to the City of \$33,778 – this equates to a 16% City match. The Police Department is now requesting that the City provide \$17,353 toward meeting the locality match requirement for the fourth and final year of the Byrne/JAG CIT Grant Program.

PRIOR ACTION(S): Finance Committee April 28, 2015
Finance Committee August 11, 2015

FISCAL IMPACT: Transfer of \$17,353 from the Police Department Budget for the locality match portion of the grant.

CONTACT(S): Police Chief Parks Snead, 455-6104
Captain M.L. Jamison, 455-6168

ATTACHMENT(S): Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2016 City/Federal/State Aid Fund budget is amended and \$25,750 is appropriated with resources of \$8,397 from the 2015 Byrne/JAG Crisis Intervention Team Grant and \$17,353 is transferred from the General Fund Police Department FY 2016 Budget to continue the Crisis Intervention program.

Introduced:

Adopted:

Certified:

Clerk of Council

LYNCHBURG CITY COUNCIL

Agenda Item Summary

MEETING DATE: **September 8, 2015**

AGENDA ITEM NO.: **4**

CONSENT: REGULAR: **X**

WORK SESSION:

CLOSED SESSION:
(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **Miller Center Lease Payments in regard to Historic Tax Credits**

RECOMMENDATION: Adopt a resolution to amend the FY 2015 General Fund budget and appropriate \$76,304 to the Parks and Recreation Department with resources of \$65,817 from Debt Service Payments from the Economic Development Authority of the City of Lynchburg for Miller Center and \$10,487 from the FY 2015 Unassigned Fund Balance to make lease payments to Miller Center Building, LLC as required by the Miller Center Project Lease Agreement.

Also, adopt a resolution to amend the FY 2016 General Fund budget and appropriate \$120,120 to the Parks and Recreation Department with resources of \$103,548 from Debt Service Payments from the Economic Development Authority of the City of Lynchburg for Miller Center and \$16,572 is transferred from the City Capital Projects Fund Miller Center Project to make lease payments to Miller Center Building, LLC as required by the Miller Center Project Lease Agreement.

SUMMARY: June 1, 2013 legal agreements were signed to initiate the use of State Historic Tax Credits for the renovation of the Miller Center. Once renovations were completed and the Certificate of Occupancy was issued, the City is required to make quarterly lease payments of \$30,000 to Miller Center Building, LLC. In turn, Miller Center Building, LLC is required to make quarterly debt service payments of \$25,887 to the Economic Development Authority of the City of Lynchburg for Miller Center, which are then transferred back to the City until the tax credit provisions are satisfied in three years.

PRIOR ACTION(S): Finance Committee, August 11, 2015

FISCAL IMPACT: Net \$10,487 additional expenses for FY 2015 and \$16,572 for FY 2016

CONTACT(S): Donna S. Witt, Director of Financial Services, 455-3968
John Ramsey, Jr., Support Services Supervisor, 455-5869

ATTACHMENT(S): Miller Center Project-Operating Diagram
Resolutions

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2015 General Fund budget is amended and \$76,304 is appropriated to the Parks and Recreation Department with resources of \$65,817 from Debt Service Payments from the Economic Development Authority of the City of Lynchburg for Miller Center and \$10,487 from the FY 2015 Unassigned Fund Balance to make lease payments to Miller Center Building, LLC as required by the Miller Center Project Lease Agreement.

BE IT RESOLVED that the FY 2016 General Fund budget is amended and \$120,120 is appropriated with resources of \$103,548 from Debt Service Payments from the Economic Development Authority of the City of Lynchburg for Miller Center and \$16,572 is transferred from the City Capital Projects Fund Miller Center Project to make lease payments to Miller Center Building, LLC as required by the Miller Center Project Lease Agreement.

Introduced:

Adopted:

Certified:

Clerk of Council

FINANCE COMMITTEE

Agenda Item Summary

MEETING DATE: **August 11, 2015**

AGENDA ITEM NO.: **5**

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 May 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 2014 – FY 2015

REVIEWED BY:

**Comparison of Collections
Budget to Actual FY 2014 - FY 2015**

	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014	Adopted FY 2015	Actual FY 2015	Actual FY 2015 to Adopted FY 2015	Actual FY 2015 to Actual FY 2014
SALES & USE TAX								
<i>ADOPTED FY 2015 BUDGET - \$13,600,000</i>								
<i>REVISED FY 2015 BUDGET - \$14,600,000</i>								
JULY	\$979,650	\$1,014,596	\$996,646	\$1,075,816	\$1,056,985	\$1,131,485	\$74,500	\$55,669
AUGUST ¹	1,022,849	1,079,129	1,145,592	1,098,342	1,079,117	1,299,763	220,646	201,421
SEPTEMBER	1,102,964	1,100,698	1,117,209	1,083,199	1,064,239	1,204,336	140,097	121,137
OCTOBER	1,056,307	1,055,941	1,033,859	1,161,965	1,141,625	1,185,608	43,983	23,643
NOVEMBER	1,144,056	1,117,090	1,187,008	1,155,729	1,135,499	1,241,898	106,399	86,169
DECEMBER	1,548,053	1,488,926	1,466,715	1,316,419	1,293,376	1,669,810	376,434	353,391
JANUARY	1,018,798	998,052	1,085,312	1,103,175	1,083,865	1,073,237	(10,628)	(29,938)
FEBRUARY	1,025,671	1,134,434	1,074,819	1,172,252	1,151,733	1,131,392	(20,341)	(40,860)
MARCH	1,112,797	1,196,149	1,138,611	1,217,930	1,196,612	1,282,807	86,195	64,877
APRIL	1,135,478	1,053,637	1,129,443	1,183,748	1,163,028	1,311,297	148,269	127,549
MAY	1,068,073	1,078,175	1,089,235	1,112,579	1,093,105	1,213,149	120,044	100,570
TOTAL	\$12,214,696	\$12,316,827	\$12,464,449	\$12,681,154	\$12,459,184	\$13,744,782	\$1,285,598	\$1,063,628
CONSUMER UTILITY TAX - ELECTRIC								
<i>ADOPTED FY 2015 BUDGET - \$3,700,000</i>								
<i>REVISED FY 2015 BUDGET - \$3,790,000</i>								
JULY	\$352,603	\$341,729	\$323,141	\$325,815	\$314,895	\$321,596	\$6,701	(\$4,219)
AUGUST	345,842	345,615	345,163	318,738	308,056	305,012	(3,044)	(13,726)
SEPTEMBER	329,379	325,754	318,915	317,324	306,689	317,947	11,258	623
OCTOBER	283,250	280,745	279,145	273,646	264,475	273,264	8,789	(382)
NOVEMBER	262,650	281,842	282,035	280,945	271,529	273,353	1,824	(7,592)
DECEMBER	341,053	325,287	330,714	348,750	337,062	346,565	9,503	(2,185)
JANUARY	388,100	344,439	346,399	374,541	361,989	365,859	3,870	(8,682)
FEBRUARY	350,799	322,546	342,839	372,254	359,778	381,844	22,066	9,590
MARCH	299,725	298,405	326,828	334,289	323,086	339,965	16,879	5,676
APRIL	284,770	271,034	320,253	306,485	296,213	288,704	(7,509)	(17,781)
MAY	266,190	266,883	262,832	272,343	263,216	277,296	14,080	4,953
TOTAL	\$3,504,361	\$3,404,279	\$3,478,264	\$3,525,130	\$3,406,988	\$3,491,405	\$84,417	(\$33,725)
COMMUNICATIONS SALES & USE TAX								
<i>ADOPTED FY 2015 BUDGET - \$3,450,000</i>								
<i>REVISED FY 2015 BUDGET - \$3,378,000</i>								
JULY	\$301,373	\$349,339	\$293,358	\$286,999	\$287,500	\$283,594	(\$3,906)	(\$3,405)
AUGUST	344,401	294,910	291,560	284,691	287,500	281,957	(5,543)	(2,734)
SEPTEMBER	274,076	179,549	263,295	284,249	287,500	283,441	(4,059)	(808)
OCTOBER	299,531	309,437	319,011	288,830	287,500	287,702	202	(1,128)
NOVEMBER	292,735	284,123	300,665	284,176	287,500	279,441	(8,059)	(4,735)
DECEMBER	344,423	233,654	297,855	289,726	287,500	282,491	(5,009)	(7,235)
JANUARY	265,736	337,936	282,620	264,960	287,500	275,361	(12,139)	10,401
FEBRUARY	288,629	287,492	287,759	280,480	287,500	291,186	3,686	10,706
MARCH	300,235	302,278	299,333	288,500	287,500	285,971	(1,529)	(2,529)
APRIL	285,073	292,542	287,442	285,052	287,500	276,473	(11,027)	(8,579)
MAY	295,365	287,784	266,034	286,178	287,500	285,053	(2,447)	(1,125)
TOTAL	\$3,291,577	\$3,159,044	\$3,188,932	\$3,123,841	\$3,162,500	\$3,112,670	(\$49,830)	(\$11,171)

**Comparison of Collections
Budget to Actual FY 2014 - FY 2015**

	Actual Assessed FY 2012	Actual Collected FY 2012 ⁴	Actual Assessed FY 2013	Actual Collected FY 2013 ⁴	Actual Assessed FY 2014	Actual Collected FY 2014 ⁴	Adopted FY 2015	Actual Assessed FY 2015	Actual Assessed FY 2015 to Adopted FY 2015	Actual Collected FY 2015 ⁴	Actual Collected FY 2015 to Adopted FY 2015	Actual Collected FY 2015 to Assessed FY 2015
MEALS TAX												
<i>ADOPTED FY 2015 BUDGET - \$12,100,000</i>												
<i>REVISED FY 2015 BUDGET - \$13,150,000</i>												
JULY ²	\$889,917	\$889,135	\$943,431	\$1,044,556	\$944,920	\$1,159,786	\$915,132	\$1,009,124	\$93,992	\$970,597	\$55,465	(\$38,527)
AUGUST	960,082	962,761	1,042,850	1,026,544	1,056,821	1,024,718	1,022,863	1,152,551	129,688	1,119,585	96,722	(32,966)
SEPTEMBER	984,785	998,157	1,011,701	1,012,294	1,030,134	1,052,079	997,168	1,107,413	110,245	1,159,391	162,223	51,978
OCTOBER	999,289	994,851	1,006,966	1,003,032	1,046,550	958,359	1,012,945	1,149,721	136,776	1,119,430	106,485	(30,291)
NOVEMBER	916,955	898,157	964,775	868,692	1,019,305	1,064,385	986,425	1,079,590	93,165	1,099,028	112,603	19,438
DECEMBER	1,028,805	986,078	1,044,178	1,083,983	1,061,859	1,035,379	1,028,379	1,138,978	110,599	1,117,510	89,131	(21,468)
JANUARY	931,373	950,784	927,026	889,358	968,124	971,677	937,600	1,089,143	151,543	963,288	25,688	(125,855)
FEBRUARY	988,981	977,100	983,390	995,618	987,205	957,979	956,067	1,032,923	76,856	1,198,810	242,743	165,887
MARCH	1,079,018	1,073,364	1,092,759	1,091,421	1,144,197	1,142,746	1,108,107	1,222,307	114,200	1,177,822	69,715	(44,485)
APRIL	1,017,193	1,011,594	1,052,568	1,067,037	1,098,389	1,034,811	1,063,744	1,206,781	143,037	978,156	(85,588)	(228,625)
MAY ²	1,004,820	993,883	1,058,790	841,164	1,107,395	1,100,601	1,075,184	1,186,546	111,362	1,303,652	228,468	117,106
TOTAL	\$10,801,218	\$10,735,864	\$11,128,434	\$10,923,699	\$11,464,899	\$11,502,520	\$11,103,614	\$12,375,077	\$1,271,463	\$12,207,269	\$1,103,655	(\$167,808)
LODGING TAX												
<i>ADOPTED FY 2015 BUDGET - \$1,800,000</i>												
<i>REVISED FY 2015 BUDGET - \$2,000,000</i>												
JULY ²	\$180,074	\$168,386	\$180,074	\$197,072	\$174,759	\$223,419	\$151,714	\$189,065	\$37,351	\$180,395	\$28,681	(\$8,670)
AUGUST ³	192,759	200,321	163,020	275,903	185,662	185,340	161,179	185,946	24,767	185,402	24,223	(544)
SEPTEMBER	156,383	159,891	160,661	157,680	181,706	204,758	157,745	173,904	16,159	173,875	16,130	(29)
OCTOBER	185,386	185,530	183,064	191,453	184,462	185,014	160,137	209,859	49,722	209,788	49,651	(71)
NOVEMBER	131,053	131,431	131,993	129,941	153,745	148,082	133,471	141,855	8,384	144,988	11,517	3,133
DECEMBER	108,029	92,483	112,277	113,067	141,137	126,077	122,525	115,033	(7,492)	119,891	(2,634)	4,858
JANUARY	122,636	115,790	134,471	129,578	133,071	125,716	115,523	117,665	2,142	108,523	(7,000)	(9,142)
FEBRUARY	136,278	130,805	136,660	136,660	136,497	139,851	118,497	130,777	12,280	133,217	14,720	2,440
MARCH	154,626	144,654	158,737	158,706	176,151	172,029	152,922	184,242	31,320	178,963	26,041	(5,279)
APRIL	146,380	149,258	161,422	161,391	170,639	171,590	148,137	181,003	32,866	162,085	13,948	(18,918)
MAY	187,057	177,282	193,883	193,290	226,865	225,048	196,949	227,296	30,347	245,223	48,274	17,927
TOTAL	\$1,700,661	\$1,655,831	\$1,716,262	\$1,844,741	\$1,864,694	\$1,906,924	\$1,618,799	\$1,856,645	\$237,846	\$1,842,350	\$223,551	(\$14,295)

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 under that description regardless of whether the payment is current or delinquent.