

**FINANCE COMMITTEE AGENDA**  
**Tuesday, June 23, 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 2015 City Capital Projects Fund budget and appropriate \$58,046 with resources from the FY 2015 General Fund Reserve for Contingencies to fully fund the renovation of Fire Station #6 (Miller Park Station).

Contact: Fire Chief Brad Ferguson

455-6340

**11:40 a.m.**

3. Consider a request to adopt a resolution to amend the FY 2015 General Fund budget and appropriate \$168,000 with resources of \$56,000 from the Assigned Fund Balance Reserve for Parking and \$112,000 from additional Parking revenue to purchase a new software system and align expenditures based on a new accounting process.

Contact: David Malewitz, Parking Manager

455-4240

**11:45 a.m.**

4. Consider a request to adopt a resolution to amend the FY 2015 City/Federal/State Aid Fund budget and appropriate \$250,000 with resources from the Governor's Agriculture and Forestry Industries Development Grant to assist with the establishment of Seven Hills Food, LLC.

Contact: Marjette Upshur, Director of Economic Development

455-4492

**11:50 a.m.**

5. Consider a request to adopt a resolution authorizing an application for the 2015 Edward Byrne Memorial Justice Assistance Grant in the amount of \$36,964 with resources from a Edward Byrne Memorial Justice Assistance Grant to purchase law enforcement software, flashlights and holsters, targets, desktop computer and a laptop computer.

Contact: Major Jerome Stokes

455-6100

**11:55 a.m.**

6. Review collections received from four of the City's largest revenue sources.

Contact: Donna Witt, Director of Financial Services

455-3968

**12:00 p.m.**

7. Roll Call

**The next Finance Committee meeting is Tuesday, July 14, 2015, at 11:30 a.m.**

FY 2015 GENERAL FUND RESERVE FOR CONTINGENCIES

	<u>Reserve for Contingencies</u>	<u>City Manager's Discretionary Funding</u>
<b>BEGINNING BALANCE, JULY 1, 2014</b>		
Carryforward to FY 2015 Reserve for Contingencies - 05/13/14 Council Meeting	\$550,000	\$50,000
<b>BALANCE</b>	<u>600,000</u>	<u>\$50,000</u>
	<b><u>\$1,150,000</u></b>	<b><u>\$50,000</u></b>
<b>APPROPRIATIONS (Second Reading)</b>		
Police Department Tasers - 06/24/14 Council Meeting	(\$115,713)	
School Resource Officer Grant local match and additional costs - 06/24/14 Council Meeting	(83,765)	
Two Community Centers - 09/09/14 Council Meeting	(139,720)	
State reimbursement of Reverse 911 Grant matching funds - 10/28/14 Council Meeting/1st Quarter Adjustments	17,095	
Insurance settlement for damages to the Holiday Inn Parking Deck - 10/28/14 Council Meeting/1st Quarter Adjustments	100,000	
Use of FY 2014 fund balance for the Two Community Centers - 10/28/14 Council Meeting/1st Quarter Adjustments	139,720	
Third Quarter Adjustments - 04/28/15 Council Meeting	(82,889)	
Community Market Parking Deck Repairs - 01/13/15 Physical Development Committee		(50,000)
Anticipated carryforward to FY 2016 Reserve for Contingencies - Proposed FY 2016 Budget	(\$584,083)	
<b>TOTAL APPROPRIATIONS</b>	<u>(\$749,355)</u>	<u>(\$50,000)</u>
<b>REMAINING BALANCE</b>	<u>\$400,645</u>	<u>\$0</u>
<b>ITEMS INTRODUCED</b>		
Fire Station #6 Renovations - 06/23/15 Finance Committee	(\$58,046)	
<b>TOTAL INTRODUCED ITEMS</b>	<u>(\$58,046)</u>	<u>\$0</u>
<b>REMAINING BALANCE</b>	<u>\$342,599</u>	<u>\$0</u>
<b>PENDING ITEMS</b>		
<b>TOTAL PENDING ITEMS</b>	<u>\$0</u>	<u>\$0</u>
<b>PROJECTED BALANCE</b>	<u>\$342,599</u>	<u>\$0</u>

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **June 23, 2015**

AGENDA ITEM NO.: **2**

CONSENT:           REGULAR: **X**

WORK SESSION:

CLOSED SESSION:  
(Confidential)

ACTION: **X**

INFORMATION:

**ITEM TITLE: Appropriation of Funds from the FY 2015 General Fund Reserve for Contingencies for Renovations to Fire Station #6 (Miller Park Station)**

**RECOMMENDATION:** Adopt a resolution to amend the FY 2015 City Capital Projects Fund budget and appropriate \$58,046 with resources from the FY 2015 General Fund Reserve for Contingencies to fully fund the renovation of Fire Station #6 (Miller Park Station).

**SUMMARY:** Sealed bids for the Interior Renovations and Generator Upgrades to Miller Park Fire Station #6 project were opened on May 28, 2015. The revised interior renovations bid is \$714,100. The vendors were requested to provide bids for three add alternates and a generator upgrade. Based on the bids, the City has chosen to include Alternate No. 2 (repair damaged exterior concrete stair to the basement) at a cost of \$2,475 and Alternate No. 3 (exterior painting of previously painted woodwork and windows) at a cost of \$10,322. The total funding need is \$726,897; the amount budgeted in the Capital Improvement Program (CIP) budget is \$668,851, which leaves a gap of \$58,046. The Fire Department requests that the \$58,046 be appropriated from the FY 2015 General Fund Reserve for Contingencies to complete the scope of work for the project.

The generator upgrade project will be paid with current CIP funds.

**PRIOR ACTION(S):** Finance Committee, June 23, 2015

**FISCAL IMPACT:** Funding of \$58,046 from the FY 2015 General Fund Reserve for Contingencies is required. Future funds will be needed for periodic maintenance.

**CONTACT(S):** Fire Chief Brad Ferguson, 455-6340  
Acting Deputy Chief Jason Campbell, 455-6363  
Ellen Davidson-Martin, Fire Administrative Manager, 455-6368

**ATTACHMENT(S):** Resolution

**REVIEWED BY:** lkp

RESOLUTION:

BE IT RESOLVED That the FY 2015 City Capital Projects Fund budget is amended and \$58,046 is appropriated with resources from the FY 2015 General Fund Reserve for Contingencies to fully fund the renovation of Fire Station #6.

Introduced:

Adopted:

Certified:

\_\_\_\_\_

Clerk of Council

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **June 23, 2015**

AGENDA ITEM NO.: **3**

CONSENT:                   REGULAR: **X**

WORK SESSION:

CLOSED SESSION:  
(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **Appropriation of Reserve Funds for the Parking Management Program**

RECOMMENDATION: Adopt a resolution to amend the FY 2015 General Fund budget and appropriate \$168,000 with resources of \$56,000 from the Assigned Fund Balance Reserve for Parking and \$112,000 from additional Parking revenue to purchase a new software system and align expenditures based on a new accounting process.

SUMMARY: Parking Management recently requested bids for a new parking management and citation software system; funding is available in the Assigned Fund Balance Reserve for Parking. A vendor was selected and \$56,000 needs to be appropriated in FY 2015 for the purchase. The current Assigned Fund Balance Reserve for Parking is \$121,465; after the requested appropriation the balance will be \$65,465.

Also, within the last year the Parking Office determined it needs to adjust how funds associated with private parking lots managed by the City are reflected in the budget. Prior to FY 2015, revenues received from these parking lots were applied to a revenue account and all expenditures related to these agreements were applied to the same revenue account. Blending revenues and expenditures within one account makes it difficult to track as well as project and budget funds. In order to more clearly account for revenues and expenditures, a new revenue line item was created for monies received from management of the private parking lots. All expenditures are applied to the "Rentals and Leases" line item in the office's existing expense budget. Although the office corrected the way it accounts for these revenues and expenditures in FY 2015, the adopted budget does not reflect this change; therefore, the FY 2015 budget needs to be amended and \$112,000 in additional revenues and expenditures need to be appropriated to align with this new procedure. The FY 2016 budget adopted by Council incorporated these changes.

PRIOR ACTION(S): The Parking Authority board was updated on these actions at its April 14, 2015 general meeting.

Finance Committee, June 23, 2015

FISCAL IMPACT: The Assigned Fund Balance Reserve for Parking will be \$65,465 after the \$56,000 appropriation.

CONTACT(S): David Malewitz, Parking Manager, 455-4240

ATTACHMENT(S): Resolution

REVIEWED BY: lkp

RESOLUTION:

BE IT RESOLVED That the FY 2015 General Fund budget is amended and \$168,000 is appropriated with resources of \$56,000 from the Assigned Fund Balance Reserve for Parking and \$112,000 from additional Parking revenue to purchase a new software system and align expenditures based on a new accounting process.

Introduced:

Adopted:

Certified:

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

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **June 23, 2015**

AGENDA ITEM NO.: **4**

CONSENT:               REGULAR: **X**

WORK SESSION:

CLOSED SESSION:  
(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **Governor's Agriculture and Forestry Industries Development Grant**

RECOMMENDATION: Adopt a resolution to amend the FY 2015 City/Federal/State Aid Fund budget and appropriate \$250,000 with resources from the Governor's Agriculture and Forestry Industries Development Grant to assist with the establishment of Seven Hills Food, LLC.

SUMMARY: The City, in coordination with the Lynchburg Economic Development Authority (LEDA), received a grant from the Governor's Agriculture and Forestry Industries Development Fund through the Virginia Department of Agriculture and Consumer Services in the amount of \$250,000. The overall goal of this grant is to induce Seven Hills Food, LLC, to improve and operate an agriculture processing facility using Virginia-grown products in the City.

Seven Hills Food is a new food company founded in Lynchburg, Virginia. The owner, Ryan Ford, has purchased and is in the process of redeveloping a 1959 property formally known as the Dinner Bell Meat facility. Following a renovation of the plant, Seven Hills Food will operate a state-of-the-art meat processing and packaging facility. The mission of Seven Hills Food is to be a Virginia-centric food company that supplies demand for locally raised, produced and processed healthy food products. Seven Hills Food is injecting \$3.4 million of capital investment in real property improvement and equipment with the expectation of creating forty-three jobs in the next forty-eight months.

According to the Performance Agreement, the grant funds were awarded to the City to be passed through the LEDA to Seven Hills Food, LLC. The funds have to be paid to the LEDA within 30 days of receipt, which was June 11, 2015. With City Council approval, the funds will be paid to the LEDA before the second reading on July 14, 2015.

PRIOR ACTION(S): Finance Committee, June 23, 2015

FISCAL IMPACT: \$250,000 to be passed through the LEDA to Seven Hills Food, LLC.

CONTACT(S): Marjette Upshur, Director of Economic Development, 455-4492

ATTACHMENT(S): Resolution

REVIEWED BY: lkp

RESOLUTION:

BE IT RESOLVED that the FY 2015 City/Federal/State Aid Fund budget is amended and \$250,000 is appropriated with resources from the Governor's Agriculture and Forestry Industries Development Grant to assist with the establishment of Seven Hills Food, LLC.

Introduced:

Adopted:

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

**LYNCHBURG CITY COUNCIL**  
**Agenda Item Summary**

MEETING DATE: **June 23, 2015**

AGENDA ITEM NO.: **5**

CONSENT:

REGULAR: **X**

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **Application for the 2015 Edward Byrne Memorial Justice Assistance Grant (JAG)**

RECOMMENDATION: After providing an opportunity for public comment adopt a resolution authorizing an application for the 2015 Edward Byrne Memorial Justice Assistance Grant in the amount of \$36,964 with resources from a Edward Byrne Memorial Justice Assistance Grant to purchase law enforcement software, flashlights and holsters, targets, desktop computer and a laptop computer.

SUMMARY: The City of Lynchburg is eligible to receive \$36,964 in Edward Byrne Memorial Justice Assistance Grant (JAG) funding. Funding will be utilized to purchase law enforcement software for the Police Department (\$29,376), flashlights, flashlight holsters and targets for the Sheriff's Department (\$4,477) and a desktop and laptop computer for the Office of the Commonwealth's Attorney (\$3,111). Total equipment cost is \$36,964, which is fully reimbursable by the grant. No local matching funds are required.

PRIOR ACTION(S): Finance Committee, June 23, 2015

FISCAL IMPACT: None, no local match is required.

CONTACT(S): Major J.P. Stokes, 455-6100; Captain M.L. Jamison, Police Department, 455-6168

ATTACHMENT(S): Resolution

REVIEWED BY: lkp

RESOLUTION:

BE IT RESOLVED That the Lynchburg City Council approves the submittal of an application for the 2015 Edward Byrne Memorial Justice Assistance Grant in the amount of \$36,964 with resources from a Edward Byrne Memorial Justice Assistance Grant to purchase law enforcement software, flashlights and holsters, targets, desktop computer and a laptop computer.

Adopted:

Certified:

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

# FINANCE COMMITTEE

## Agenda Item Summary

MEETING DATE: **June 23, 2015**

AGENDA ITEM NO.:

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 April has been posted for four of 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
<b>SALES &amp; USE TAX</b>								
<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 <sup>1</sup>	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
<b>TOTAL</b>	<b>\$11,146,623</b>	<b>\$11,238,652</b>	<b>\$11,375,214</b>	<b>\$11,568,575</b>	<b>\$11,366,079</b>	<b>\$12,531,633</b>	<b>\$1,165,554</b>	<b>\$963,058</b>
<b>CONSUMER UTILITY TAX - ELECTRIC</b>								
<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)
<b>TOTAL</b>	<b>\$3,238,171</b>	<b>\$3,137,396</b>	<b>\$3,215,432</b>	<b>\$3,252,787</b>	<b>\$3,143,772</b>	<b>\$3,214,109</b>	<b>\$70,337</b>	<b>(\$38,678)</b>
<b>COMMUNICATIONS SALES &amp; USE TAX</b>								
<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)
<b>TOTAL</b>	<b>\$2,996,212</b>	<b>\$2,871,260</b>	<b>\$2,922,898</b>	<b>\$2,837,663</b>	<b>\$2,875,000</b>	<b>\$2,827,617</b>	<b>(\$47,383)</b>	<b>(\$10,046)</b>

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

	Actual Assessed FY 2012	Actual Collected FY 2012 <sup>4</sup>	Actual Assessed FY 2013	Actual Collected FY 2013 <sup>4</sup>	Actual Assessed FY 2014	Actual Collected FY 2014 <sup>4</sup>	Adopted FY 2015	Actual Assessed FY 2015	Actual Assessed FY 2015 to Adopted FY 2015	Actual Collected FY 2015 <sup>4</sup>	Actual Collected FY 2015 to Adopted FY 2015	Actual Collected FY 2015 to Assessed FY 2015
<b>MEALS TAX</b>												
<i>ADOPTED FY 2015 BUDGET - \$12,100,000</i>												
<i>REVISED FY 2015 BUDGET - \$13,150,000</i>												
JULY <sup>2</sup>	\$889,917	\$889,135	\$943,431	\$1,044,556	\$944,936	\$1,159,786	\$915,132	\$1,005,080	\$89,948	\$970,597	\$55,465	(\$34,483)
AUGUST	960,082	962,761	1,042,850	1,026,544	1,056,177	1,024,718	1,022,863	1,145,447	122,584	1,119,585	96,722	(25,862)
SEPTEMBER	984,785	998,157	1,011,701	1,012,294	1,029,645	1,052,079	997,168	1,109,457	112,289	1,159,391	162,223	49,934
OCTOBER	999,289	994,851	1,006,966	1,003,032	1,045,936	958,359	1,012,945	1,149,788	136,843	1,119,430	106,485	(30,358)
NOVEMBER	916,955	898,157	964,775	868,692	1,018,552	1,064,385	986,425	1,080,797	94,372	1,099,028	112,603	18,231
DECEMBER	1,028,805	986,078	1,044,178	1,083,983	1,061,872	1,035,379	1,028,379	1,127,871	99,492	1,117,510	89,131	(10,361)
JANUARY	931,373	950,784	927,026	889,358	968,137	971,677	937,600	1,087,901	150,301	963,288	25,688	(124,613)
FEBRUARY	988,981	977,100	983,390	995,618	987,205	957,979	956,067	1,034,924	78,857	1,198,810	242,743	163,886
MARCH	1,079,018	1,073,364	1,092,759	1,091,421	1,144,197	1,142,746	1,108,107	1,211,627	103,520	1,177,822	69,715	(33,805)
<b>TOTAL</b>	<b>\$8,779,205</b>	<b>\$8,730,387</b>	<b>\$9,017,076</b>	<b>\$9,015,498</b>	<b>\$9,256,657</b>	<b>\$9,367,108</b>	<b>\$8,964,686</b>	<b>\$9,952,892</b>	<b>\$988,206</b>	<b>\$9,925,461</b>	<b>\$960,775</b>	<b>(\$27,431)</b>
<b>LODGING TAX</b>												
<i>ADOPTED FY 2015 BUDGET - \$1,800,000</i>												
<i>REVISED FY 2015 BUDGET - \$2,000,000</i>												
JULY <sup>2</sup>	\$180,074	\$168,386	\$180,074	\$197,072	\$174,759	\$223,419	\$151,714	\$180,417	\$28,703	\$180,395	\$28,681	(\$22)
AUGUST <sup>3</sup>	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	141,921	8,450	144,988	11,517	3,067
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	122,585	4,088	133,217	14,720	10,632
MARCH	154,626	144,654	158,737	158,706	176,151	172,029	152,922	183,602	30,680	178,963	26,041	(4,639)
APRIL	146,380	149,258	161,422	161,391	170,639	171,590	148,137	181,106	32,969	172,032	23,895	(9,074)
<b>TOTAL</b>	<b>\$1,513,604</b>	<b>\$1,478,549</b>	<b>\$1,522,379</b>	<b>\$1,651,451</b>	<b>\$1,637,829</b>	<b>\$1,681,876</b>	<b>\$1,421,850</b>	<b>\$1,612,038</b>	<b>\$190,188</b>	<b>\$1,607,074</b>	<b>\$185,224</b>	<b>(\$4,964)</b>

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

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

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

<sup>4</sup> 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.