

**FINANCE COMMITTEE AGENDA**  
**Tuesday, December 8, 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 Capital Fund budget and appropriate \$36,479 with resources from insurance proceeds to repair damage to the Garfield Avenue Bridge from a vehicle strike.

Contact: Lee Newland, City Engineer

455-3947

**11:40 a.m.**

3. Consider a request to adopt a resolution to amend the FY 2016 City Capital Fund budget and appropriate \$341,472 with resources from Liberty University for waterline construction costs associated with the existing Liberty University Intramural Field Road project.

Contact: Lee Newland, City Engineer

455-3947

**11:45 a.m.**

4. 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 September 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

**12:25 p.m.**

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

Contact: Donna Witt, Director of Financial Services

455-3968

**12:30 p.m.**

6. Roll Call

**The next Finance Committee meeting is Tuesday, January 26, 2016, at 11:30 a.m.**

FY 2016 GENERAL FUND RESERVE FOR CONTINGENCIES

	<u>Reserve for Contingencies</u>	<u>City Manager's Discretionary Funding</u>
<b>BEGINNING BALANCE, JULY 1, 2015</b>	\$565,917	\$50,000
Carryforward to FY 2016 Reserve for Contingencies - 05/26/15 Council Meeting	584,083	
<b>BALANCE</b>	<b><u>\$1,150,000</u></b>	<b><u>\$50,000</u></b>
<b>APPROPRIATIONS (Second Reading)</b>		
Body-Worn Camera Pilot Implementation Program - 11/10/15 Council Meeting	(\$103,818)	
<b>TOTAL APPROPRIATIONS</b>	<b><u>(\$103,818)</u></b>	<b><u>\$0</u></b>
<b>REMAINING BALANCE</b>	<b><u>\$1,046,182</u></b>	<b><u>\$50,000</u></b>
<b>ITEMS INTRODUCED</b>		
<b>TOTAL INTRODUCED ITEMS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>REMAINING BALANCE</b>	<b><u>\$1,046,182</u></b>	<b><u>\$50,000</u></b>
<b>PENDING ITEMS</b>		
<b>TOTAL PENDING ITEMS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>PROJECTED BALANCE</b>	<b><u>\$1,046,182</u></b>	<b><u>\$50,000</u></b>

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **January 12, 2016**

AGENDA ITEM NO.: **2**

CONSENT:                   REGULAR: **X**

WORK SESSION:

CLOSED SESSION:

ACTION: **X**

INFORMATION:

(Confidential)

ITEM TITLE: **Appropriate Insurance Proceeds for Damage to City Property – Garfield Avenue Bridge**

RECOMMENDATION: Adopt a resolution to amend the FY 2016 City Capital Fund budget and appropriate \$36,479 with resources from insurance proceeds to repair damage to the Garfield Avenue Bridge from a vehicle strike.

SUMMARY: In September 2015 a vehicle struck and damaged the Garfield Avenue Bridge. The cost to repair the damage is \$36,479; the insurance company for the responsible party has paid for the damage. In order to properly account for these funds, the proceeds need to be appropriated.

PRIOR ACTION(S):

Finance Committee December 8, 2015

FISCAL IMPACT:

None

CONTACT(S):

Lee Newland, City Engineer, 455-3947

Gaynelle Hart, Director of Public Works, 455-4406

ATTACHMENT(S):

Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED That the FY 2016 City Capital Fund budget is amended and \$36,479 is appropriated with resources from insurance proceeds to repair damage to the Garfield Avenue Bridge from a vehicle strike.

Introduced:

Adopted:

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

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **January 12, 2016**

AGENDA ITEM NO.: **3**

CONSENT:                   REGULAR: **X**

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **Liberty University Intramural Field Road Waterline Funding**

RECOMMENDATION: Adopt a resolution to amend the FY 2016 City Capital Fund budget and appropriate \$341,472 with resources from Liberty University for waterline construction costs associated with the existing Liberty University Intramural Field Road project.

SUMMARY: Liberty University wants to extend a waterline along the new Intramural Fields Road (Liberty Mountain Drive) for better water pressure and ease of connections to their new facilities. This waterline is not an eligible item for the Revenue Sharing Funds; therefore, Liberty University has agreed to pay 100% of the cost. The waterline will be a City waterline after construction.

PRIOR ACTION(S):

Finance Committee December 8, 2015

FY 2016-2020 Capital Improvement Program Budget, page 36

FISCAL IMPACT:

None

CONTACT(S):

Lee Newland, City Engineer, 455-3947

Gaynelle Hart, Director of Public Works, 455-4406

ATTACHMENT(S):

Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED That the FY 2016 City Capital Fund budget is amended and \$341,472 is appropriated with resources from Liberty University for waterline construction costs associated with the existing Liberty University Intramural Field Road project.

Introduced:

Adopted:

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

**Greater Lynchburg Transit Company**



1301 Kemper Street  
PO Box 797  
Lynchburg, VA 24505  
434.455.5080  
434.847.8621 (Fax)  
jbaker@gltconline.com  
www.GLTOnline.com

November 30<sup>th</sup>, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

RE: September 30<sup>th</sup>, 2015 (1<sup>st</sup> Quarter) Financial Report – Greater Lynchburg Transit Company

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

REVENUE

GLTC has started out the first quarter of FY 16 with Revenues approximately 6% below projections. At this time Advertising Revenue is our area of the best performance. GLTC took a loss of Federal and State funds this year, along with that farebox revenues remain down but have leveled out to be the same if not up slightly from last Fiscal Year. Liberty has reduced service with the closing of the Residential Annexes on Odd Fellows Road which has affected revenues from that contract.

EXPENDITURES

Expenses are down about 10% primarily due to timing of when we restarted LU service. Our new Employee Handbook goes into effect January 1<sup>st</sup>, 2016 and has an aggressive attendance policy. We are hopeful this will address the chronic overtime issues we continue to experience due to staffing shortages.

SUMMARY

This is the first year in recent memory where GLTC is facing a revenue shortfall that, combined with unavoidable increased expenses (Insurance, Wages, and Maintenance of the aging bus fleet) is setting up for a deficit position. We are monitoring operations closely, have frozen any and all discretionary spending and are working on an internal budget revision to help us make it through the year in a positive position.

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 SEPTEMBER 30, 2015**

	QTR TO DATE			%	FY2016	FY2016	%
	FY2016	FY2016	FY2016				
	QTD	QTD	VAR	YTD	YTD	BUDGET	of Budget
	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET	BUDGET	Budget
<b>REVENUE</b>							
FRT Passenger Revenue	\$ 205,319	\$ 261,793	-22%	\$ 205,319	\$ 261,793	261,793	78%
DRT Passenger Revenue	21,446	23,750	-10%	21,446	23,750	23,750	90%
Contracts (LC Access)	5,896	6,500	-9%	5,896	6,500	6,500	91%
Contracts (CVCC Access)	12,875	12,500	3%	12,875	12,500	12,500	103%
Liberty University Revenue	240,694	278,324	-14%	240,694	278,324	278,324	86%
Other Contract Revenue	4,726	14,950	-68%	4,726	14,950	14,950	32%
Non-Operating Revenue	12,258	-	100%	12,258	-	-	100%
Advertising Revenue	25,401	16,250	56%	25,401	16,250	16,250	156%
City Operating Assistance	348,510	348,510	0%	348,510	348,510	348,510	100%
County Operating Assistance	14,375	14,373	0%	14,375	14,373	14,373	100%
State Operating Assistance	362,712	381,923	-5%	362,712	381,923	381,923	95%
Federal Operating Assistance	504,799	508,500	-1%	504,799	508,500	508,500	99%
<b>TOTAL REVENUE</b>	<b>\$ 1,759,011</b>	<b>\$ 1,867,371</b>	<b>-6%</b>	<b>\$ 1,759,011</b>	<b>\$ 1,867,371</b>	<b>1,867,371</b>	<b>94%</b>
<b>EXPENSES</b>							
<b>FIXED ROUTE</b>							
Operator Labor	\$ 407,541	\$ 411,432	-1%	\$ 407,541	\$ 411,432	411,432	99%
Operator-Overtime	55,187	22,618	144%	55,187	22,618	22,618	244%
Other Salaries & Wages	64,348	70,416	-9%	64,348	70,416	70,416	91%
Supervisors-Overtime	8,024	4,483	79%	8,024	4,483	4,483	179%
Fringe Benefits	256,109	295,541	-13%	256,109	295,541	295,541	87%
<b>TOTAL FIXED ROUTE</b>	<b>\$ 791,209</b>	<b>\$ 804,489</b>	<b>-2%</b>	<b>\$ 791,209</b>	<b>\$ 804,489</b>	<b>804,489</b>	<b>98%</b>
<b>DEMAND RESPONSE</b>							
Operator Labor	\$ 57,372	\$ 72,489	-21%	\$ 57,372	\$ 72,489	72,489	79%
Operator-Overtime-PTS	1,354	1,344	1%	1,354	1,344	1,344	101%
Other Salaries & Wages	23,632	25,217	-6%	23,632	25,217	25,217	94%
Fringe Benefits	39,418	46,911	-16%	39,418	46,911	46,911	84%
<b>TOTAL DEMAND RESPONSE</b>	<b>\$ 121,775</b>	<b>\$ 145,961</b>	<b>-17%</b>	<b>\$ 121,775</b>	<b>\$ 145,961</b>	<b>145,961</b>	<b>83%</b>
<b>MAINTENANCE</b>							
Other Salaries & Wages	\$ 153,448	\$ 173,768	-12%	\$ 153,448	\$ 173,768	173,768	88%
Inspection&Maint,Srvc-Overtim	7,698	8,403	-8%	7,698	8,403	8,403	92%
Fringe Benefits	77,128	84,440	-9%	77,128	84,440	84,440	91%
Fuel & Lubricants	125,140	211,483	-41%	125,140	211,483	211,483	59%
Tires & Tubes	20,331	16,721	22%	20,331	16,721	16,721	122%
Other Materials & Supplies	99,944	109,816	-9%	99,944	109,816	109,816	91%
<b>TOTAL MAINTENANCE</b>	<b>\$ 483,690</b>	<b>\$ 604,632</b>	<b>-20%</b>	<b>\$ 483,690</b>	<b>\$ 604,632</b>	<b>604,632</b>	<b>80%</b>
<b>ADMINISTRATION</b>							
Other Salaries & Wages	\$ 73,030	\$ 65,246	12%	\$ 73,030	\$ 65,246	65,246	112%
Fringe Benefits	34,954	42,220	-17%	34,954	42,220	42,220	83%
Services	132,770	128,176	4%	132,770	128,176	128,176	104%
Utilities	25,440	38,050	-33%	25,440	38,050	38,050	67%
Casualty & Liability Expenses	64,608	74,650	-13%	64,608	74,650	74,650	87%
Other Materials & Supplies	8,687	16,354	-47%	8,687	16,354	16,354	53%
Miscellaneous	12,425	17,175	-28%	12,425	17,175	17,175	72%
<b>TOTAL ADMINISTRATION</b>	<b>\$ 351,914</b>	<b>\$ 381,871</b>	<b>-8%</b>	<b>\$ 351,914</b>	<b>\$ 381,871</b>	<b>381,871</b>	<b>92%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,748,588</b>	<b>\$ 1,936,952</b>	<b>-10%</b>	<b>\$ 1,748,588</b>	<b>\$ 1,936,952</b>	<b>1,936,952</b>	<b>90%</b>
<b>NET INCOME/(LOSS)</b>	<b>\$ 10,423</b>	<b>\$ (69,581)</b>	<b>-115%</b>	<b>\$ 10,423</b>	<b>\$ (69,581)</b>	<b>(69,581)</b>	<b>100%</b>



## Lynchburg Regional Airport

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



November 30, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: September 30, 2015 – Quarterly Financial Summary - Lynchburg Regional Airport

### REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity for this Fund for the FY 2016 first quarter ending September 30, 2015. I am pleased to report that primarily because of several new leases/tenants, revenue will be more than budgeted. The Airport is expected to remain self-sufficient for the foreseeable future and will not require a subsidy this fiscal year.

### REVENUE HIGHLIGHTS

- Terminal Revenue: Revenue is projected to be \$15,000 more than budget due to continued modest growth in both parking and rental car concession revenue.
- General Aviation: Revenue is projected to be \$23,800 more than budget due to a recently renegotiated lease with Virginia Aviation.
- Other Leased Property: Revenue is projected to be \$59,650 more than budget due to new leases with Centra Health, Bon Air Brokerage, Liberty University and Verizon Wireless for use of airport property.
- General Fund Subsidy: As previously mentioned, the budgeted operating subsidy from the City is \$0.00 and no subsidy is anticipated to be necessary this year.

EXPENSE HIGHLIGHTS

- No material variances from budget are projected at this time

SUMMARY

Non-recurring maintenance expenses will likely exceed their budget later this year (but are largely reimbursed by state aviation entitlement funds) and will be addressed in the third-quarter budget review. Based on consistent air service levels, competitive airfares, and anticipated passenger demand combined with decreasing debt service, the airport is projecting no need for a subsidy this fiscal year or next.

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  
 September 30, 2015

	FY 2015 Amended Budget	FY 2015 Actual (thru 9/30/14)	FY 2015 % of Budget	*	FY 2016 Amended Budget	FY 2016 Actual (thru 9/30/15)	FY 2016 % of Budget	*	FY 2016 Amended Budget	FY 2016 Revised Estimates	FY 2016 Actual vs. Amended Budget
<b>BEGINNING NET ASSETS</b>	\$ 624,002	\$ 33,493,201		*	\$ 250,000	\$ 35,404,183 (1)		*	\$ 250,000	\$ 35,404,183 (1)	
Less: Invested in Capital Assets, net of related debt		(32,479,365)		*		(35,598,373)		*		(35,598,373)	
Less: GASB68 Prior Period Adjustment-Pension Accrual		(1,198,180)		*				*			
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	\$ 624,002	\$ (184,344)		*	\$ 250,000	\$ (194,190)		*	\$ 250,000	\$ (194,190)	\$ -
<b>USE OF ENCUMBRANCES CARRIED FORWARD</b>	\$ 155,771			*	\$ 131,471			*	\$ 131,471		
<b>BOND REFUNDING PROCEEDS</b>	\$ 1,827	\$ -		*	\$ -	\$ -		*	\$ -	\$ -	
<b>USE OF RESERVES - DEBT SERVICE</b>	\$ 46,075	\$ -		*	\$ 45,403	\$ -		*	\$ 45,403	\$ -	
<b>REVENUES</b>				*				*			
Airfield	97,000	27,188	28%	*	99,000	23,828	24%	*	99,000	99,000	0
Terminal	1,372,327	381,887	28%	*	1,415,827	378,516	27%	*	1,415,827	1,430,827	15,000
General Aviation	399,000	113,810	29%	*	421,500	111,867	27%	*	421,500	445,300	23,800
Other Leased Property	204,400	51,415	25%	*	210,900	44,723	21%	*	210,900	270,550	59,650
State Airport Aid	375,000	0	0%	*	108,750	0	0%	*	108,750	108,750	0
Federal Security Aid	107,500	9,230	9%	*	107,500	9,210	9%	*	107,500	107,500	0
General Fund Subsidy	100,000	38,100	38%	*	0	0	100%	*	0	0	(0)
Interest & Other	19,500	7,980	41%	*	22,000	7,521	34%	*	22,000	22,000	0
	\$ 2,674,727	\$ 629,609		*	\$ 2,385,477	\$ 575,665		*	\$ 2,385,477	\$ 2,483,927	\$ 98,450
<b>EXPENSES</b>				*				*			
Airfield Operations	309,743	67,308	22%	*	304,278	63,439	21%	*	304,278	304,278	0
Terminal Operations	565,574	114,021	20%	*	555,562	120,167	22%	*	555,562	555,562	0
General Aviation	119,267	24,542	21%	*	123,335	16,890	14%	*	123,335	123,335	0
Administration	684,487	139,901	20%	*	695,553	134,477	19%	*	695,553	695,553	0
Safety (ARFF & LEO)	414,659	97,773	24%	*	414,028	99,130	24%	*	414,028	414,028	0
Snow Removal	40,489	166	0%	*	19,930	80	0%	*	19,930	19,930	0
Debt Service	181,256	28,405	16%	*	140,414	40,580	29%	*	140,414	140,414	0
Non-Recurring Airport Expenses	477,367	125,732	26%	*	237,302	75,813	32%	*	237,302	237,302	0
Transfers to Other Airport Funds	14,024	0	0%	*	20,000	0	0%	*	20,000	20,000	0
Other Airport Expenses	64,064	8,856	14%	*	51,949	10,423	20%	*	51,949	51,949	0
	\$ 2,870,931	\$ 606,704		*	\$ 2,562,351	\$ 560,999		*	\$ 2,562,351	\$ 2,562,351	\$ -
<b>ENDING UNRESTRICTED NET ASSETS</b>	\$ 631,471	\$ (161,437)		*	\$ 250,000	\$ (179,525)		*	\$ 250,000	\$ (272,615) (2)	

**FOOTNOTES:**

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

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

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

Des. for Debt Service (Rental Car Facility)	\$ 67,167	(\$112,395 + \$175 interest - \$45,403 reserve = \$67,167 est)
Des. for Maintenance (Rental Car Facility)	\$ 75,047	(\$75,047 + or - year-end adjustment)
Reserve for Encumbrances	\$ -	(encumbrances carried forward to FY17)
GASB68 Pension-related Accrual	\$ (1,165,689)	(net liability as of the end of FY15)
Undesignated Retained Earnings	\$ 750,860	
	\$ (272,615)	

December 8, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

RE: September 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 September 30, 2015 for FY 2016. The financial spreadsheet provides comparative year to date data for the same period of FY 2015.

**REVENUES**

**Charges for Services**

Revenue in this category for the first quarter of FY 2016 is \$155,321 or 9.0% 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 first quarter of FY 2016 are \$258,544 or 24.1% 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 2016 are \$8,026 or 17.8% of the budget.

**EXPENDITURES**

Overall expenditures for the first quarter of FY 2016 were \$513,742 and within budget. Allocated costs for the contracting localities through the first quarter of FY 2016 were approximately 76%; Lynchburg's allocated share is approximately 24%.

## **Juvenile Population**

The average number of juveniles being served per day through the first quarter of FY 2016 is 15.37 as compared to 18.24 in FY 2015. The percentage of Lynchburg City's juveniles through the first quarter is 34% of the total juvenile population.

### **SUMMARY**

The first quarter report reflects a 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**  
**First Quarter: As of September 30, 2015**

	FY 2015 Amended Budget	FY 2015 Actual 1 QTR YTD	FY 2015 % of Budget	FY 2016 Amended Budget	FY 2016 Actual 1 QTR YTD	FY 2016 % of Budget	FY 2016 Amended Budget	FY 2016 Revised Estimates	FY 2016 Actual to Amended
<b>Beginning Funds at July 1</b>									
<b>Revenues:</b>									
Charges for Services	1,698,058	144,213	8.5%	1,734,159	155,321	9.0%	1,698,058	1,698,058	-
Intergovernmental- Department of Juvenile Justice Block Grant	1,095,120	280,557	25.6%	1,074,463	258,544	24.1%	1,095,120	1,095,120	-
Intergovernmental- USDA	45,000	7,190	16.0%	45,000	8,026	17.8%	45,000	45,000	-
Miscellaneous	0	0	0.0%	0	0	0.0%	0	0	-
Budget Designations/Purchase Orders	115,641	0	0.0%	112,206	0	0.0%	115,641	115,641	-
<b>Total Revenues</b>	<b>2,953,819</b>	<b>431,960</b>	<b>14.6%</b>	<b>2,965,828</b>	<b>421,891</b>	<b>14.2%</b>	<b>2,953,819</b>	<b>2,953,819</b>	<b>-</b>
<b>Expenditures:</b>									
Salaries	1,449,991	295,040	20.3%	1,464,634	261,051	17.8%	1,449,991	1,449,991	-
Employee Benefits	595,783	131,808	22.1%	603,108	118,455	19.6%	595,783	595,783	-
Contractual Services	50,585	8,548	16.9%	47,877	8,679	18.1%	50,585	50,585	-
Internal Services	12,043	2,944	24.4%	16,278	3,038	18.7%	12,043	12,043	-
Supplies and Materials	130,170	23,775	18.3%	130,170	21,405	16.4%	130,170	130,170	-
Utilities	85,800	13,100	15.3%	85,800	14,378	16.8%	85,800	85,800	-
Training and Conferences	3,050	1,020	33.4%	3,050	628	20.6%	3,050	3,050	-
Telecommunications	4,500	497	11.0%	4,500	503	11.2%	4,500	4,500	-
Postage and Mailing	850	133	15.6%	850	0	0.0%	850	850	-
Indirect Costs	250,435	62,609	25.0%	252,343	63,086	25.0%	250,435	250,435	-
Self Insurance	15,752	3,938	25.0%	18,752	4,688	25.0%	15,752	15,752	-
Dues and Memberships	500	0	0.0%	500	20	4.0%	500	500	-
Rentals and Leases	4,373	497	11.4%	2,707	681	25.2%	4,373	4,373	-
Health and Dental Benefits for Retirees	28,215	8,954	31.7%	48,084	6,705	13.9%	28,215	28,215	-
Professional Services	6,796	1,314	19.3%	6,966	2,400	34.5%	6,796	6,796	-
SpecialUseEquipment	0	0	0.0%	2,000	0	0.0%	0	0	-
Debt Service	178,407	0	0.0%	130,353	0	0.0%	178,407	178,407	-
USDA Grant	45,000	7,190	16.0%	45,000	8,025	17.8%	45,000	45,000	-
Capital Outlay	2,000	0	0.0%	0	0	0.0%	2,000	2,000	-
Budget Designations	79,569	0	0.0%	100,000	0	0.0%	79,569	79,569	-
Contingency	10,000	0	0.0%	2,856	0	0.0%	10,000	10,000	-
<b>Total Expenditures</b>	<b>2,953,819</b>	<b>561,367</b>	<b>19.0%</b>	<b>2,965,828</b>	<b>513,742</b>	<b>17.3%</b>	<b>2,953,819</b>	<b>2,953,819</b>	<b>-</b>
				0					
<b>TOTAL FUND BALANCE</b>	0	(129,407)		(0)	(91,851)		0	0	
<b>TOTAL ASSIGNED FUND BALANCE Maint./Equipment</b>	100,000	100,000		100,000	100,000		100,000	100,000	

December 8, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

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

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

## REVENUES

- Public Assistance – Welfare and Administration

The Public Assistance revenue source is the reimbursement received from the State for local expenses incurred under CSA for providing services to troubled youth and their families. The current rate of reimbursement for community-based services is 86.32%, residential services is 65.8%, and for all other services, 72.64%. State funds to assist in administering the grant, (\$29,730 for FY 2016) are provided by the State each year. These funds have been requested but not yet received. A local match is required for all state funds received. Reimbursements received for expenditures incurred through the first quarter of FY 2016 are \$38,641.

- 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 FY 2016 the budgeted School contribution is \$196,541 and the budgeted General Fund contribution is \$1,238,852. For the first quarter of FY 2016, local matching funds for programs in the amount of \$309,713 for the General Fund and \$49,135 for the Schools have been expended.

- Miscellaneous Revenue

Miscellaneous revenues in the amount of \$10,306 were collected through the first quarter of 2016. These revenues are mainly comprised of recoupments from children's social security payments for expenditures incurred on their behalf, and registered billings for CSA parental co-payments. Recoupments are below budget estimates due to the utilization of IV-E funding whenever possible.

## EXPENSES

- Administrative expenses

CSA Administrative funds are used for salaries, supplies, and materials. Budgeted funds for FY 2016 are \$64,816. Actual YTD administrative expenditures for FY 2016 are \$10,481 or 16.2% 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 first quarter of FY 2016 totaled \$152,170 or 6.4% of the budget. Expenditures are 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 2016 YTD total \$24,524 or 1.3% of the budget. Expenditures for this budget line are anticipated to rise due to increased enrollments at private day placements such as Rivermont School, Bridges and New Vistas School, in addition to students attending for longer periods of time.

- Non-Mandated Services

Non-mandated expenditures are for services such as counseling, mentoring, crisis intervention, and foster care prevention services. Non-mandated expenditures for FY 2016 are \$19,650 or 5.2% 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 first quarter of FY 2016 are \$16,261 or 4.2% of the budget. It is anticipated that this budget line will be fully expended due to increased utilization of these services. While the use of community based services has increased; 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; 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  
September 30, 2015**

	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2016</b>	<b>FY 2016</b>
	<b>Amended Budget</b>	<b>Actual 1 QTR YTD</b>	<b>% of Budget</b>	<b>Amended Budget</b>	<b>Actual 1 QTR YTD</b>	<b>% of Budget</b>
<b><i>Beginning Fund Balance</i></b>	466,552	423,104		14,556	14,556	
<b><i>Revenues:</i></b>						
Public Assistance - Welfare and Administration	3,517,404	103,478	2.9%	3,517,404	38,641	1.1%
Transfer from Lynchburg City Schools	196,541	49,135	25.0%	196,541	49,135	25.0%
Transfer from General Fund	1,238,852	309,713	25.0%	1,238,852	309,713	25.0%
Miscellaneous	110,000	10,111	9.2%	110,000	10,306	9.4%
<b><i>Total Revenues</i></b>	<b>5,062,797</b>	<b>472,437</b>	<b>9.3%</b>	<b>5,062,797</b>	<b>407,795</b>	<b>8.1%</b>
<b><i>Expenses:</i></b>						
Administrative Expenses	64,564	12,421	19.2%	64,816	10,481	16.2%
Mandated - Foster Care	2,803,655	186,969	6.7%	2,372,898	152,170	6.4%
Mandated - Special Education	1,566,000	31,420	2.0%	1,866,000	24,524	1.3%
Non-Mandated Services	375,836	22,150	5.9%	375,836	19,650	5.2%
Community Based	252,742	29,734	11.8%	383,247	16,261	4.2%
<b><i>Total Expenditures</i></b>	<b>5,062,797</b>	<b>282,694</b>	<b>5.6%</b>	<b>5,062,797</b>	<b>223,086</b>	<b>4.4%</b>
<b><i>ENDING FUND BALANCE</i></b>	<b>466,552</b>	<b>612,847</b>		<b>14,556</b>	<b>199,265</b>	

December 8, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

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

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2015. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2016 Budget and the Department's year end projections are described below.

### **REVENUES**

Following the completion of the first quarter, overall revenues for FY 2016 are projected to exceed the FY 2016 budget by \$16,200 (0.11%). Explanations follow:

- **Charges for Services:**

Revenue in this category is expected to be at budget.

- **Water Contracts:**

This revenue account reflects billing activity to counties of Amherst, Bedford, and Campbell, and the industries of WestRock and Frito-Lay. The net revenue in this category is projected to be \$16,200 (.60%) higher than budget due to slightly more than anticipated water consumption in Amherst County and WestRock.

- **Interest and Other:**

Revenue in this category is expected to be at budget.

### **EXPENSES**

Overall expenses for FY 2016 are projected to be \$41,115 (.27%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance Expenses:**

This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. Expenses in this category are expected to be \$19,895 (.21%) less than the FY 2016 budget (Water Treatment - \$630 increase, Meter Operations - \$0 increase, Water Line Maintenance - \$7,600 increase, Administration - \$28,125 savings). This variance is broken down as follows:

➤ Personnel Services and Benefits	\$36,960
➤ Contractual Services	(\$8,230)
➤ Supplies and Materials	(\$6,880)
➤ All Other	<u>(\$1,955)</u>
<b>Total</b>	<b>\$19,895</b>

The most significant variance is a savings in Personnel Services and Benefits related to unfilled positions at end of the quarter. Increase in contractual services is primarily related to the additional need for safety flagging services when water repairs are occurring in high traffic areas. Additionally, Supplies and Materials are higher than budget due to several computers and one printer needing replacement prior to the end of the expected useful life.

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

Non-Departmental operation and maintenance expenses are anticipated to be within budget.

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

Purchases and transfers in this category are expected to be within budget.

- **Debt Service:**

Expenditures in debt service are expected to have a \$21,220 (.49%) budget savings due to a March 6, 2015 bond refunding.

## **SUMMARY**

This first quarter report reflects a stable FY 2016 financial position for this fund. Under the Council adopted financial policies, the two important financial ratios, debt coverage and fund balance are above policy targets. The debt coverage ratio projected for the end of the fiscal year is 1.26 compared to a target

of 1.20. The fund balance ratio projected for the end of the fiscal year is 58% 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  
Quarter ending September 30, 2015**

	<b>FY 2015 Adopted Budget</b>	<b>FY 2015 Actual Q1YTD</b>	<b>FY 2015 % of Budget</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2016 Actual Q1YTD</b>	<b>FY 2016 % of Budget</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2016 Revised Estimate</b>	<b>FY 2016 \$ Variance Adopted Budget vs. Projected</b>
<b>BEGINNING NET ASSETS</b>	\$33,038,746	\$33,038,746		\$26,348,217	\$26,348,217		\$26,348,217	\$26,348,217	
Less: Invested in Capital Assets, net of related debt	(25,346,980)	(25,346,980)		(23,412,906)	(23,412,906)		(23,412,906)	(23,412,906)	
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	<b>7,691,766</b>	<b>7,691,766</b>		<b>2,935,311</b>	<b>2,935,311</b>		<b>2,935,311</b>	<b>2,935,311</b>	
<b>REVENUES:</b>									
Charges for services	\$11,652,558	\$2,422,691	21%	\$11,858,798	2,464,298	21%	\$11,858,798	\$11,858,798	\$0
Water contracts	2,654,950	482,260	18%	2,683,240	498,995	19%	2,683,240	\$2,699,440	16,200
Interest and other	292,482	125,341	43%	266,231	146,637	55%	266,231	\$266,231	0
	<b>\$14,599,990</b>	<b>\$3,030,292</b>		<b>\$14,808,269</b>	<b>3,109,930</b>		<b>\$14,808,269</b>	<b>\$14,824,469</b>	<b>\$16,200</b>
<b>EXPENSES</b>									
Departmental O&M	\$9,349,210	\$1,856,362	20%	\$9,325,795	\$1,893,016	20%	\$9,325,795	9,305,900	\$19,895
Non-departmental O&M	229,600	28,840	13%	247,451	30,578	12%	247,451	247,451	0
Capital Outlay/Purchases	75,000	0	0%	30,000	25,722	86%	30,000	30,000	0
Transfers - Capital	800,000	200,000	25%	1,250,000	312,500	25%	1,250,000	1,250,000	0
Debt service	3,839,779	1,659,120	43%	4,316,541	1,525,408	35%	4,316,541	4,295,321	21,220
	<b>\$14,293,589</b>	<b>\$3,744,322</b>		<b>\$15,169,787</b>	<b>3,787,224</b>		<b>\$15,169,787</b>	<b>15,128,672</b>	<b>\$41,115</b>
<b>Adjustment for expenses from capital projects</b>									
<b>ENDING NET ASSETS</b>	<b>7,998,167</b>	<b>6,977,736</b>		<b>2,573,793</b>	<b>2,258,017</b>		<b>2,573,793</b>	<b>2,631,108</b>	

**KEY RATIOS:**

Unrestricted cash target as a % of operating expenses & debt service:	40%
Unrestricted cash as a % of operating expenses & debt service:	58%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.26 (a)

Note (a) Calculation of debt coverage includes \$120,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

December 8, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

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

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2015. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2016 Budget and the Department's year end projections are described below.

### **REVENUES**

Following the completion of the first quarter, overall revenues for FY 2016 are projected to exceed the FY 2016 budget by \$150,000 (.70%). Explanations follow:

- **Charges for Services:**

Revenue in this category is expected to be \$50,000 (.28%) over budget due to higher than anticipated Septic Hauler Charges primarily due a new customer bringing leachate from Maplewood Landfill in Amelia County.

- **Sewer Contracts:**

Revenue in this category reflects the billing activity in counties of Amherst, Bedford, and Campbell and industries of WestRock and Frito-Lay. Revenue from this source is projected to be \$100,000 (3%) more than budget primarily due to higher than anticipated sewer sales from WestRock.

- **Interest and Other:**

Revenue in this category is projected to be at budget.

**EXPENSES**

Overall expenses for FY 2016 are projected to be \$225,569 (1.05%) higher than 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 are expected to be \$250,000 (2.51%) over budget (Waste Water Treatment Plant - \$250,000 and Sewer Line Maintenance - \$0). This variance is broken down as follows:

➤ Chemicals	(\$80,000)
➤ Contractual Services	(\$70,000)
➤ All Other	<u>(\$100,000)</u>
<b>Total</b>	<b>(\$250,000)</b>

Sludge disposal is becoming increasingly more challenging. Due to odor issues at Region 2000 Landfill, we have increased the amount of lime that is added to stabilize the sludge. The current rate of lime addition now produces Class B biosolids which can be land applied. In an effort to keep as many options as possible for sludge disposal, we have executed a contract with a vendor for land application beginning in March, 2016. Our third option for disposing sludge remains available at Maplewood Landfill in Amelia County. Of these options, the cost of land application and disposal at Region 2000 are similar compared to disposal at Maplewood Landfill being slightly less due to treating sludge to a lesser standard. The increased costs are attributable to purchase of lime, additional costs associated with hauling and disposal of lime. Our plan going forward is to land apply approximately 100 tons per week, haul approximately 100 tons per week to Maplewood Landfill and haul the balance (approximately 250 tons per week to Region 2000 Landfill)

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

Non-Departmental expenses are expected to be at budget.

• **Debt/LOC Service Payments**

Expenditures in debt service are expected to have a \$24,731 (.26%) budget savings due to a March 6, 2015 bond refunding.

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

Purchases and transfers in this category are expected to be within budget.

**SUMMARY**

This first quarter report reflects a stable FY 2016 financial position for this fund. Under the Council adopted financial policies, the two important financial ratios, debt coverage and fund balance, are within or above policy targets. The debt coverage ratio projected for the end of the fiscal year is 1.20 compared to a target range of 1.20 to 1.50. The fund balance ratio projected for the end of the fiscal year is 31% 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  
Quarter ending September 30, 2015**

	<b>FY 2015 Adopted Budget</b>	<b>FY 2015 Actual Q1 YTD</b>	<b>FY 2015 % of Budget</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2016 Actual Q1 YTD</b>	<b>FY 2016 % of Budget</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2016 Revised Estimate</b>	<b>FY 2016 \$ Variance Adopted Budget vs. Projected</b>
<b>BEGINNING NET ASSETS (1)</b>	\$136,833,798	\$136,833,798		\$134,996,557	\$134,996,557		\$134,996,557	\$134,996,557	
Less: Invested in Capital Assets, net of related debt	(129,047,540)	(129,047,540)		(131,477,037)	(131,477,037)		(131,477,037)	(131,477,037)	
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	<b>\$7,786,258</b>	<b>\$7,786,258</b>		<b>\$3,519,520</b>	<b>\$3,519,520</b>		<b>3,519,520</b>	<b>\$3,519,520</b>	
<b>REVENUES:</b>									
Charges for services	\$17,170,636	\$3,117,589	18%	\$17,917,821	\$3,213,013	18%	\$17,917,821	\$17,967,821	\$50,000
Sewer contracts	3,327,630	477,625	14%	3,332,495	586,682	18%	3,332,495	3,432,495	100,000
Interest and other	75,344	25,228	33%	210,634	64,955	31%	210,634	210,634	0
	<b>\$20,573,610</b>	<b>\$3,620,442</b>		<b>\$21,460,950</b>	<b>\$3,864,650</b>		<b>\$21,460,950</b>	<b>\$21,610,950</b>	<b>\$150,000</b>
<b>EXPENSES:</b>									
Departmental O&M	\$9,792,683	\$2,102,666	21%	\$9,941,108	\$2,084,575	21%	\$9,941,108	\$10,191,108	(\$250,000)
Non-departmental O&M	238,200	34,533	14%	288,522	31,940	11%	\$288,522	288,522	0
Equipment Purchases	320,000	0	0%	265,000	0	0%	\$265,000	265,000	0
Transfers - Capital	2,000,000	500,000	25%	1,500,000	375,000	25%	\$1,500,000	1,500,000	0
Debt service	8,961,298	1,459,295	16%	9,370,351	1,564,703	17%	9,370,351	9,345,620	24,731
	<b>\$21,312,181</b>	<b>\$4,096,494</b>		<b>\$21,364,981</b>	<b>\$4,056,218</b>		<b>\$21,364,981</b>	<b>\$21,590,250</b>	<b>(\$225,269)</b>
<b>Adjustment for expenses from capital projects</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
<b>ENDING NET ASSETS</b>	<b>\$7,047,687</b>	<b>\$7,310,206</b>		<b>\$3,615,489</b>	<b>\$3,327,952</b>		<b>\$3,615,489</b>	<b>\$3,540,220</b>	

**KEY RATIOS:**

Unrestricted cash target as a % of operating expenses & debt service:	25%
Unrestricted cash as a % of operating expenses & debt service:	31%
Financial Policy targeted debt coverage minimum:	1.20
Ending debt coverage:	1.20 (a)

Note (a) Calculation of debt coverage includes \$125,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

December 8, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: September 30, 2015 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2015. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2016 Budget and the Department's year end projections are described below.

### **REVENUES**

Following the completion of the first quarter, the overall revenues for FY 2016 are projected to be at budget for all categories that includes the following: (1) Charges for Services, (2) Interest and Other (3) Transfers from Other Funds

### **EXPENSES**

Overall expenses for FY 2016 are projected to be at budget in each category that includes the following: (1) Departmental Operation and Maintenance (2) Non-Departmental Operation and Maintenance (3) Capital Outlay (4) Transfers to Other Funds.

### **SUMMARY**

This first quarter report reflects a stable FY 2016 financial position for the fund at this time. The fund balance ratio projected for the end of the fiscal year is 20%.

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  
First Quarter September 30, 2015**

	<b>FY 2015 Adopted Budget</b>	<b>FY 2015 Actual Q1 YTD</b>	<b>FY 2015 % of Budget</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2016 Actual Q1 YTD</b>	<b>FY 2016 % of Budget</b>	<b>FY 2016 Adopted Budget</b>	<b>FY 2016 Revised Estimate</b>	<b>FY 2016 \$ Variance Adopted Budget vs. Projected</b>
<b>BEGINNING NET ASSETS</b>	\$1,300,413	\$1,300,413		\$1,498,775	\$1,498,775		\$1,498,775	\$1,498,775	
Less: Invested in Capital Assets, net of related debt	0	0		(776,555)	(776,555)		(776,555)	(776,555)	
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	<b>\$1,300,413</b>	<b>\$1,300,413</b>		<b>\$722,220</b>	<b>\$722,220</b>		<b>\$722,220</b>	<b>\$722,220</b>	
<b>REVENUES:</b>									
Charges for services	\$3,218,850	\$580,021	18%	\$3,202,178	590,286	18%	\$3,202,178	\$3,202,178	\$0
Interest and other	5,000	0		4,500	0	0%	4,500	4,500	0
Transfers	275,000	68,750	25%	275,000	68,750	25%	275,000	275,000	0
	<b>\$3,498,850</b>	<b>\$648,771</b>		<b>\$3,481,678</b>	<b>659,036</b>		<b>\$3,481,678</b>	<b>\$3,481,678</b>	<b>\$0</b>
<b>EXPENSES:</b>									
Departmental O&M	\$2,275,230	\$425,534	19%	\$2,483,080	\$446,412	18%	\$2,483,080	\$2,483,080	\$0
Non-departmental O&M	25,800	1,752	7%	32,425	4,000	12%	32,425	32,425	0
Equipment Purchases	400,000	0	0%	29,000	0	0%	29,000	29,000	0
Transfers - Capital	1,050,000	262,500	25%	1,150,000	287,500	25%	1,150,000	1,150,000	0
Transfers - Sewer Operating and Fleet	0	0	0%	126,734	31,684	25%	126,734	126,734	0
Debt service	0	0		0	0		0	0	0
	<b>\$3,751,030</b>	<b>\$689,786</b>		<b>\$3,821,239</b>	<b>\$769,596</b>		<b>\$3,821,239</b>	<b>\$3,821,239</b>	<b>\$0</b>
<b>Adjustment for expenses from capital projects</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	
<b>ENDING NET ASSETS</b>	<b>\$1,048,233</b>	<b>\$1,259,398</b>		<b>\$382,659</b>	<b>\$611,660</b>		<b>\$382,659</b>	<b>\$382,659</b>	

**KEY RATIOS:**

Projected unrestricted cash as a % of operating expenses at year end 20%

December 8, 2015

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: September 30, 2015 Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the period ending September 30, 2015.

This quarterly report provides comparative information for the same period of the prior fiscal year and an annualized projection through the end of the current fiscal year.

#### NON-DEDICATED REVENUES

- Real Estate Taxes:

Real Estate taxes are due in four quarterly installments on November 15, January 15, March 15, and May 15. As of the date of this report, the first installment for FY 2016 has not been billed.

- Personal Property Taxes:

Personal Property tax revenue for FY 2016 is 15.4% or \$255,627 more than the amount collected in the first quarter of FY 2015. Personal property taxes are payable in two equal installments on June 5 and December 5. Additional billings for personal property acquisitions are due March 5 and September 5.

In 1998, the Virginia General Assembly enacted the Personal Property Tax Relief Act (PPTRA) to reimburse citizens for a portion of the local personal property tax. In the 2004 Virginia General Assembly, the State capped the amount reimbursed to localities at \$950 million for FY 2016. This action eliminates the 70% reimbursement. Lynchburg's share is \$5,543,584. During the first quarter of FY 2016, the State reimbursed the City \$277,179 (5%), as scheduled. Future payments will be made in November 2015 (75%), February 2016 (15%), and May 2016 (5%).

- Consumer Utility Taxes - Electric:

Consumer Utility Tax – Electric is on pace with the FY 2016 budget projection based on collections for 2 months. Staff is monitoring this revenue and providing the Finance Committee with monthly updates.

- Communication Sales and Use Taxes:

Communication Sales and Use tax revenue is on pace with FY 2016 budget projection based on collections for 1 month. Staff is monitoring this revenue and providing the Finance Committee with monthly updates. Receipts from the State lag by two months.

- Local Sales Tax:

In comparison to the FY 2016 budget, sales tax revenue is slightly higher by 7.9%, or \$88,387 based on collections for 1 month. Receipts from the State lag by two months.

- Business License

Business License revenue collected for the first quarter of FY 2016 is \$12,795. Since this tax is due May 1, the collection percentage is currently only a small part of the annual budget. The majority of the tax will be collected from March to May.

- Meals Tax

Meals tax revenue is slightly ahead of FY 2016 budget projections by 2.8%, or \$62,037 based on collections for 2 months. Staff is monitoring this revenue and providing the Finance Committee with monthly updates. Receipts from local businesses lag by one month.

- Lodging Tax

Lodging tax revenue is on pace with FY 2016 budget projections based on collections for 2 months. Staff is monitoring this revenue and providing the Finance Committee with monthly updates. Receipts from local businesses lag by one month.

- Permit, Fees, and Licenses:

Permit, Fees, and Licenses revenue is on pace with FY 2016 budget projections with \$192,210 collected.

- Fines and Forfeitures:

Fines and Forfeitures revenue is slightly behind the budget projection for FY 2016 by 16.7%, or \$92,437 due primarily to the timing in receiving criminal court fees, as well as court fines. Staff will continue to keep a close watch on this revenue to see if an adjustment in projected revenue is necessary.

- Interest on Investments:

Investment income is on pace with budget for FY 2016.

- Charges for Services

Charges for Services revenue is on pace with budget projections for FY 2016 with \$2,631,774 collected.

### DEDICATED REVENUES

Intergovernmental Revenues consisting of Constitutional Officers, Health and Human Services, and State subsidies are 18.3%, or \$1,275,789 less than FY 2016 budget projection. This is due to the timing of submitting and receiving reimbursements from the State and Federal governments.

### EXPENDITURES

- Operating Expenditures:

The percentage of operating expenditures spent through the first quarter of FY 2016, 18.6%, is on target with budget projections.

- Debt Service

FY 2016 Debt Service expenditures are anticipated to be \$92,355 less than the adopted budget due to the March 2015 refunding.

Finance Committee  
Lynchburg City Council  
December 8, 2015  
Page 4

SUMMARY

This report represents three months of fiscal activity. As the year progresses, revised estimates for revenues and expenditures will be presented to reflect the impact of changes.

Respectfully submitted,

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

Donna S. Witt  
Director of Financial Services

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

Period	Fiscal Quarter 1, 2016
Fund	1001 General Fund
Account Type	Revenue
Process Status	Posted

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount	Remaining Budget w/ Encumbrances - Reporting	Percentage Used w/ Encumbrances - Reporting	Prev Year Actual Amount
<b>100 Taxes</b>							
02110 - Current Real Property Tax	55,383,720	0	55,383,720	1,292,386	54,091,333.91	2.3%	1,953,301
02110 - Delinquent Real Prop Tax	1,575,000	0	1,575,000	159,852	1,415,147.86	10.1%	316,066
02110 - Tax Relief For Elderly	(700,000)	0	(700,000)	(639,853)	(60,146.87)	91.4%	(651,612)
02110 - Tax Relief-Rehab.RealProp	(483,100)	0	(483,100)	(564,488)	81,388.28	116.8%	(486,995)
02120 - Current PSC Taxes	2,225,000	0	2,225,000	0	2,225,000.00	0.0%	0
02130 - Curr Pers Property Tx PCI	17,266,000	0	17,266,000	1,665,245	15,600,755.22	9.6%	1,409,618
02130 - Delinquent PP Tax PCI	950,000	0	950,000	88,378	861,622.35	9.3%	60,644
02130 - Recovery-C/O Pers Prop Tx	4,000	0	4,000	68	3,932.23	1.7%	173
02170 - Interest on PSC Taxes							4
02170 - Interest-Delinquent Taxes	375,000	0	375,000	61,141	313,858.66	16.3%	101,231
02170 - Penalty-Delinquent Taxes	625,000	0	625,000	118,687	506,312.57	19.0%	130,964
02510 - Local Sales And Use Taxes	14,700,000	0	14,700,000	1,207,589	13,492,410.77	8.2%	1,131,485
02515 - Consumer Util Tx-Electric	3,790,000	0	3,790,000	666,829	3,123,171.34	17.6%	626,608
02515 - Consumer Utility Tax-Gas	654,000	0	654,000	47,783	606,216.96	7.3%	45,648
02515 - Right of Way Fees	243,000	0	243,000	1,977	241,022.71	0.8%	51,036
02517 - Communication Sale&Use Tx	3,300,000	0	3,300,000	276,750	3,023,250.07	8.4%	283,594
02520 - Business License Taxes	8,200,764	0	8,200,764	12,795	8,187,969.08	0.2%	75,734
02520 - Consumption Tax Electric	306,420	0	306,420	54,846	251,573.97	17.9%	51,145
02520 - Consumption Tax Gas	34,000	0	34,000	2,232	31,768.17	6.6%	2,296
02520 - Pen&Int-Business License	90,000	0	90,000	19,988	70,011.75	22.2%	39,152
02525 - Fran.Lic. Tax-Sprint Cel	500	0	500	500	0.00	100.0%	0
02525 - Franchis Lic.Tax-MCI	4,027	0	4,027	9,600	(5,573.00)	238.4%	0
02530 - Delinquent MtrVeh LicFee	174,000	0	174,000	7,001	166,999.45	4.0%	8,528
02530 - Motor Vehicle LicensesPCI	1,544,000	0	1,544,000	74,422	1,469,577.69	4.8%	73,194
02535 - Bank Stock Taxes	650,000	0	650,000	2,371	647,629.00	0.4%	0
02540 - Probate Taxes	15,000	0	15,000	3,622	11,378.03	24.1%	5,173
02540 - Recordation Taxes-City	450,000	0	450,000	36,853	413,146.56	8.2%	51,234
02545 - Tobacco Taxes	900,000	0	900,000	215,445	684,554.70	23.9%	246,384
02550 - Amusement Tax	675,000	0	675,000	104,435	570,565.47	15.5%	106,044
02550 - Penalty/Int-Amusement Tx	0	0	0	2,316	(2,315.88)		67
02555 - Lodging Tax	2,037,000	0	2,037,000	381,131	1,655,868.84	18.7%	365,797
02555 - Penalty/Interest-Lodging	0	0	0	4,616	(4,615.74)		(116)
02560 - Meals Tax	13,715,000	0	13,715,000	2,231,735	11,483,264.71	16.3%	2,090,182
02560 - Penalty/Interest-Meals Tx	50,000	0	50,000	25,816	24,184.05	51.6%	35,408
<b>100 Taxes Total</b>	<b>128,753,331</b>	<b>0</b>	<b>128,753,331</b>	<b>7,572,068</b>	<b>121,181,262.91</b>	<b>5.9%</b>	<b>8,121,984</b>
<b>110 Permits, Fees, &amp; Licenses</b>							
03005 - Animal Licenses	10,000	0	10,000	1,110	8,890.00	11.1%	1,304
03010 - Annual/Periodic Insp Fee	8,000	0	8,000	2,300	5,700.00	28.8%	750
03010 - Bicycle Licenses							2
03010 - Building Insp Permit Fee	445,000	0	445,000	86,616	358,383.90	19.5%	94,425
03010 - Building Plan Review	40,000	0	40,000	5,821	34,179.40	14.6%	7,684
03010 - Concealed Weapons Permit	20,000	0	20,000	4,798	15,202.42	24.0%	3,192
03010 - Conditional Use Permits	4,800	0	4,800	1,200	3,600.00	25.0%	800
03010 - Del False Alarm-Pen & Int							0
03010 - Demolition Fees	10,000	0	10,000	1,300	8,700.00	13.0%	2,350
03010 - Elev Admin Fee Pen & Int	0	0	0	155	(154.98)		155
03010 - Elevator Inspec Admin Fee	20,200	0	20,200	9,691	10,508.64	48.0%	9,858
03010 - False Alarm Serv Assessmt	100,000	0	100,000	5,028	94,972.00	5.0%	8,783
03010 - Land Disturbing Fees	17,000	0	17,000	10,294	6,706.00	60.6%	8,858
03010 - Legal Notice Advertising	7,247	0	7,247	0	7,247.00	0.0%	4,076
03010 - Misc Permit Fee & License	2,000	0	2,000	50	1,950.00	2.5%	427
03010 - Permit Parking Fees	199,000	0	199,000	50,836	148,163.95	25.5%	24,749
03010 - Precious Metal Permits	1,600	0	1,600	400	1,200.00	25.0%	1,200
03010 - Rental Insp-Annual No/Shw	0	0	0	100	(100.00)		50
03010 - Rental Reinspect/FollowUp	0	0	0	150	(150.00)		
03010 - Re-zoning Fees	5,000	0	5,000	1,802	3,197.77	36.0%	641
03010 - Sign Insp Permit Fee	5,000	0	5,000	900	4,100.00	18.0%	1,725
03010 - Site Plan Reviews	19,686	0	19,686	5,206	14,480.50	26.4%	5,442
03010 - Subdivision Plat Review	6,000	0	6,000	2,880	3,120.00	48.0%	2,775
03010 - Taxicab Application Fees	4,000	0	4,000	800	3,200.00	20.0%	1,000
03010 - Transfer Fees	1,600	0	1,600	573	1,026.70	35.8%	534
03010 - Zoning Appeal Fees-Inspc	1,000	0	1,000	200	800.00	20.0%	150
<b>110 Permits, Fees, &amp; Licenses Total</b>	<b>927,133</b>	<b>0</b>	<b>927,133</b>	<b>192,210</b>	<b>734,923.30</b>	<b>20.7%</b>	<b>180,929</b>
<b>120 Fines &amp; Forfeitures</b>							
03510 - Court Fines And Forfeit.	440,000	0	440,000	32,067	407,933.22	7.3%	88,009
03510 - Criminal Court Fees	2,500	0	2,500	198	2,302.05	7.9%	184
03510 - Parking Fines	110,000	0	110,000	13,423	96,576.78	12.2%	13,464
<b>120 Fines &amp; Forfeitures Total</b>	<b>552,500</b>	<b>0</b>	<b>552,500</b>	<b>45,688</b>	<b>506,812.05</b>	<b>8.3%</b>	<b>101,657</b>
<b>130 Use of Money &amp; Property</b>							
04010 - Interest on Investment	15,000	0	15,000	48,885	(33,885.35)	325.9%	(35,649)
04010 - Interest-City Capital	30,000	0	30,000	26,495	3,504.64	88.3%	21,451

Revenues	Budget		Amended	Actual Amount	Remaining Budget w/	Percentage Used w/	Prev Year Actual Amount
	Adopted Budget	Amendment	Budget		Encumbrances - Reporting	Encumbrances - Reporting	
04010 - Interest-Health Ins Resrv	18,000	0	18,000	4,375	13,625.40	24.3%	4,498
04010 - Interest-OPEB	4,000	0	4,000	2,266	1,734.38	56.6%	1,313
04010 - Interest-School Capital	200	0	200	0	200.00	0.0%	0
04010 - Interest-SNAP Income	15,000	0	15,000	9,796	5,204.46	65.3%	5,439
04010 - Interst-MktValueGain/Loss	0	0	0	(3,636)	3,635.91		28,049
04020 - Culture & Rec. Prop Rent	15,070	0	15,070	3,768	11,302.50	25.0%	15,070
04020 - Dwntwn Parking Deck Lease	90,000	0	90,000	22,311	67,689.50	24.8%	20,894
04020 - Gen Govt Property Rental	85,000	0	85,000	22,991	62,009.22	27.0%	15,542
04020 - Human Services Prop Rent	100,000	0	100,000	25,000	75,000.01	25.0%	25,000
04020 - Market Rent- Pen & Int	0	0	0	253	(253.17)		94
04020 - Prop Rental-Market/Park.	90,000	0	90,000	11,164	78,836.09	12.4%	28,110
04020 - Prop Rental-Stadium	2,000	0	2,000	485	1,515.00	24.3%	0
04020 - Public Safety Prop Rent	24,464	0	24,464	0	24,464.00	0.0%	0
04020 - Public Works Prop Rental	6,000	0	6,000	0	6,000.00	0.0%	0
04020 - Rental Miller Center	0	103,548	103,548	0	103,548.00	0.0%	
<b>130 Use of Money &amp; Property Total</b>	<b>494,734</b>	<b>103,548</b>	<b>598,282</b>	<b>174,151</b>	<b>424,130.59</b>	<b>29.1%</b>	<b>129,811</b>
<b>140 Charges for Services</b>							
04510 - Collection & Tax Lien Fees	19,000	0	19,000	7,598	11,402.11	40.0%	7,096
04510 - DMV Admin Fee	225,000	0	225,000	67,670	157,330.44	30.1%	65,806
04510 - DMV Select Agency	20,000	0	20,000	7,454	12,546.42	37.3%	6,482
04510 - Indirect Cost&Srcv Airprt	111,591	0	111,591	27,898	83,693.25	25.0%	29,576
04510 - Indirect Cost&Srcv Sewer	404,344	0	404,344	51,610	352,734.00	12.8%	85,698
04510 - Indirect Cost&Srcv Water	845,105	0	845,105	211,280	633,825.00	25.0%	274,985
04510 - Indirect Cost&Srcv WWTP	369,985	0	369,985	141,976	228,009.00	38.4%	191,920
04510 - Indirect Cost&Svc DetHome	252,343	0	252,343	63,086	189,257.25	25.0%	62,609
04510 - Indirect Cost&Svc Juv Svc	15,000	0	15,000	0	15,000.00	0.0%	3,750
04510 - Indirect Cost&Svc Strmwtr	107,328	0	107,328	26,832	80,496.00	25.0%	26,997
04510 - Processing Fee-PYRL Deduct	6,500	0	6,500	1,590	4,910.00	24.5%	1,435
04510 - Sale of GIS Maps & Data	350	0	350	100	250.00	28.6%	79
04515 - CA Coll Fees- Circuit Crt	60,000	0	60,000	11,903	48,097.49	19.8%	10,739
04515 - CA Coll Fees- Gen Dist Ct	46,000	0	46,000	17,792	28,208.09	38.7%	20,563
04515 - CA Coll Fees- J&D Court	9,700	0	9,700	1,757	7,943.21	18.1%	1,468
04515 - Commonwealth Atty.Fees	7,000	0	7,000	1,884	5,116.46	26.9%	1,613
04515 - Court Rm Sheriff Fee \$5	110,000	0	110,000	17,778	92,221.62	16.2%	21,585
04515 - Document Reprod Costs	13,000	0	13,000	1,606	11,393.56	12.4%	2,623
04515 - Fees For Court Officers	7,244	0	7,244	7,244	(0.22)	100.0%	7,244
04515 - Legal Service Charges	20,000	0	20,000	0	20,000.00	0.0%	0
04515 - Probation Supervisor Fee	15,000	0	15,000	5,852	9,147.76	39.0%	805
04520 - \$250 DUI Fees	0	0	0	1,810	(1,810.00)		1,474
04520 - Ambulance Service Fees	2,750,000	0	2,750,000	421,891	2,328,108.62	15.3%	405,900
04520 - Criminal Records Check	3,000	0	3,000	495	2,505.00	16.5%	525
04520 - Delinq Ambulance>120 Days	100,000	0	100,000	187,762	(87,762.23)	187.8%	14,060
04520 - Fire Prevention Fees	2,000	0	2,000	1,450	550.00	72.5%	925
04520 - Lcl Reimb-COL Confd Space	50,000	0	50,000	12,500	37,500.00	25.0%	12,500
04520 - PD Off Duty	800,000	0	800,000	253,421	546,578.74	31.7%	194,657
04520 - PD Off Duty- Pen & Int	0	0	0	(8,283)	8,282.82		1,834
04520 - PIER Contract Payments	32,500	0	32,500	32,500	0.00	100.0%	32,500
04520 - Police Report Sales	13,500	0	13,500	3,750	9,750.00	27.8%	3,045
04520 - Police-Schools DARE Prog	108,500	0	108,500	27,677	80,822.66	25.5%	0
04520 - Range Use Fee	15,000	0	15,000	14,800	200.00	98.7%	13,800
04525 - Bldg Maint Charge-Other	10,000	0	10,000	2,536	7,464.50	25.4%	10,142
04525 - Downtown Parking Fees	35,000	0	35,000	3,371	31,629.25	9.6%	1,770
04525 - Engineering Serv.Charges	0	0	0	5,557	(5,556.72)		
04525 - PW Admin Stormwater Chrgs	161,947	0	161,947	10,733	151,213.68	6.6%	3,605
04525 - PW Eng Stormwater Chrgs	19,500	0	19,500	0	19,500.00	0.0%	2,160
04525 - PW Streets StormwaterChrg	179,152	0	179,152	195	178,957.40	0.1%	0
04525 - Res.Disp.Tags.-Vendor							1,106
04525 - Resid.Disposal-Decals	715,000	0	715,000	562,314	152,686.40	78.6%	541,091
04525 - Trash Bag Srcv-Waste Zero	150,000	0	150,000	30,562	119,438.50	20.4%	27,511
04530 - CSA Service Providers	178,868	0	178,868	0	178,868.00	0.0%	0
04530 - Local Reimb-Opportunity	366,596	0	366,596	31,143	335,452.62	8.5%	82,706
04530 - Local Reimb-Sparc House	330,940	0	330,940	89,700	241,239.54	27.1%	100,628
04535 - Delinq Library Fines&Fees	4,000	0	4,000	1,263	2,737.13	31.6%	46,799
04535 - Delinq Library Lost/Dmg	12,000	0	12,000	1,683	10,317.25	14.0%	33,278
04535 - Delinq Library Pen & Int	2,800	0	2,800	424	2,376.25	15.1%	21,055
04535 - Law Library Fees	60,000	0	60,000	7,719	52,280.60	12.9%	9,067
04535 - Library Fines And Fees	74,000	0	74,000	13,851	60,149.20	18.7%	16,519
04535 - Lost/Damaged Library Prop	5,000	0	5,000	1,404	3,596.28	28.1%	980
04535 - Lynchburg Museum Fees	14,000	0	14,000	0	14,000.00	0.0%	5,264
04535 - Point of Honor Adm Fees	10,500	0	10,500	4,555	5,945.00	43.4%	3,070
04535 - Recreation Program Fees	349,100	0	349,100	98,991	250,109.34	28.4%	77,067
04535 - School Shr-Comm Ctr Wi-Fi							4,000
04535 - Swimming Pool Fees	24,000	0	24,000	9,801	14,199.00	40.8%	10,536
04540 - Charges For Demolition	0	0	0	5,232	(5,231.66)		
04540 - Com Devl Stormwater Chrgs	499,003	0	499,003	124,751	374,252.22	25.0%	107,559
04599 - Secure Vacant Stru Reimb							2,316
04599 - Weed Ordinance Program	22,000	0	22,000	3,308	18,691.65	15.0%	4,354

Revenues	Adopted Budget	Budget	Amended	Actual Amount	Remaining Budget w/	Percentage Used w/	Prev Year Actual Amount
		Amendment	Budget		Encumbrances -	Encumbrances -	
					Reporting	Reporting	
<b>140 Charges for Services Total</b>	<b>9,762,396</b>	<b>0</b>	<b>9,762,396</b>	<b>2,631,774</b>	<b>7,130,622.48</b>	<b>27.0%</b>	<b>2,616,877</b>
<b>150 Miscellaneous Revenue</b>							
05030 - Suspense Revenue/Exp Ref	0	0	0	0	(0.00)		18,926
05050 - Cash Overage And Shortage	0	0	0	831	(830.75)		(343)
05050 - Contributions-Adopt-A-Bed							200
05050 - Credit Card Rebate	94,000	0	94,000	0	94,000.00	0.0%	0
05050 - Digg's Trust Rec-Pt Honor	40,398	0	40,398	10,200	30,198.00	25.2%	10,560
05050 - Donations- Emergency Mgmt	0	0	0	550	(550.00)		100
05050 - Drop-Off Recycling							6
05050 - Friends of L'burg Library	7,250	0	7,250	1,813	5,437.50	25.0%	0
05050 - Gifts And Misc.	500	0	500	659	(158.52)	131.7%	458
05050 - Miscellaneous Revenue	60,000	0	60,000	35,784	24,215.84	59.6%	37,276
05050 - P&R Spec Evt Sponership	4,500	0	4,500	500	4,000.00	11.1%	78
05050 - Parking Lease Agreement	81,000	0	81,000	25,944	55,055.90	32.0%	31,417
05050 - Photo Reprod And Royalty	300	0	300	40	260.00	13.3%	41
05050 - Pmt In Lieu Tax-WestCntbr	50,000	0	50,000	0	50,000.00	0.0%	0
05050 - PointOfHonor-GiftShopSales	2,000	0	2,000	0	2,000.00	0.0%	1,000
05050 - Proceeds frm PropRoom.com	0	0	0	283	(282.55)		
05050 - Pymt In Lieu of Tax-LRHA	25,000	0	25,000	0	25,000.00	0.0%	0
05050 - Reimb.POH Carriage House	27,411	0	27,411	6,938	20,473.50	25.3%	7,168
05050 - RSA Profit Sharing	0	0	0	18,248	(18,247.89)		(1)
05050 - Sale-Salvage/Surplus Prop	3,000	0	3,000	0	3,000.00	0.0%	443
05050 - Special Welfare Recoup	30,000	0	30,000	46	29,954.00	0.2%	282
05050 - Trash Bag&Decal Violation	0	0	0	2,975	(2,975.00)		75
05050 - Trash Cart Sales	2,000	0	2,000	719	1,281.00	36.0%	545
05050 - Visitor Ctr Merchandise	23,700	0	23,700	6,693	17,006.98	28.2%	5,818
05050 - VisitorCtr CoffeeDonation	0	0	0	123	(122.50)		
05050 - WardsCrossingWestSvcFee	133,000	0	133,000	0	133,000.00	0.0%	0
<b>150 Miscellaneous Revenue Total</b>	<b>584,059</b>	<b>0</b>	<b>584,059</b>	<b>112,343</b>	<b>471,715.51</b>	<b>19.2%</b>	<b>114,049</b>
<b>300 State Non-Categorical Aid</b>							
06100 - Auto Rental Tax-DMV	260,000	0	260,000	82,912	177,088.18	31.9%	71,641
06100 - Deeds Of Conveyance	120,000	0	120,000	10,438	109,562.20	8.7%	14,277
06100 - Mobile Home Titling Taxes	1,000	0	1,000	390	610.00	39.0%	261
06100 - Personal Prop Tax Relief	5,543,584	0	5,543,584	277,179	5,266,404.81	5.0%	277,179
06100 - Recordation Taxes-State	200,000	0	200,000	(0)	200,000.48	0.0%	0
06100 - Rolling Stock Taxes	93,000	0	93,000	105,138	(12,137.81)	113.1%	98,635
<b>300 State Non-Categorical Aid Total</b>	<b>6,217,584</b>	<b>0</b>	<b>6,217,584</b>	<b>476,056</b>	<b>5,741,527.86</b>	<b>7.7%</b>	<b>461,993</b>
<b>310 State Shared Exp (Cat.)</b>							
06510 - Commissioner of Revenue	172,577	1,899	174,476	27,833	146,643.24	16.0%	24,899
06510 - Registrar/Electoral Board	53,455	1,040	54,495	0	54,495.00	0.0%	0
06510 - Treasurer	99,638	0	99,638	15,712	83,925.67	15.8%	15,673
06515 - Clerk of Cir Crt-Fringes	546,176	9,559	555,735	82,072	473,662.74	14.8%	82,100
06515 - Commonwealth Attorney	992,928	0	992,928	148,190	844,737.88	14.9%	159,687
06515 - Sheriff	1,217,709	20,607	1,238,316	177,768	1,060,548.21	14.4%	78,650
<b>310 State Shared Exp (Cat.) Total</b>	<b>3,082,483</b>	<b>33,105</b>	<b>3,115,588</b>	<b>451,575</b>	<b>2,664,012.74</b>	<b>14.5%</b>	<b>361,008</b>
<b>320 State Categorical Aid</b>							
06820 - HB 599 Law Enforc.Asst	2,930,790	0	2,930,790	732,698	2,198,092.00	25.0%	732,698
06820 - Juvenile Correct-Block Gt	247,716	0	247,716	61,929	185,787.00	25.0%	61,929
06820 - Wireless E911	286,600	0	286,600	47,488	239,112.37	16.6%	59,442
06825 - Street And Highway Maint.	7,364,956	100,000	7,464,956	1,949,214	5,515,742.27	26.1%	2,638,068
06830 - Finance-Social Srvs-State	115,004	0	115,004	24,273	90,730.61	21.1%	9,981
06830 - SS State Adm Sub 0901	2,020,159	0	2,020,159	257,383	1,762,776.46	12.7%	300,454
06830 - SS State Prog Sub 0902	4,810,245	0	4,810,245	964,122	3,846,123.30	20.0%	736,612
06835 - Finan Asst-Public Library	153,233	0	153,233	37,990	115,243.25	24.8%	38,261
06835 - SNAP Prog-Double Dollar	10,000	0	10,000	0	10,000.00	0.0%	5,000
06835 - SNAP Program Reimb	12,000	0	12,000	4,375	7,625.00	36.5%	5,398
<b>320 State Categorical Aid Total</b>	<b>17,950,703</b>	<b>100,000</b>	<b>18,050,703</b>	<b>4,079,471</b>	<b>13,971,232.26</b>	<b>22.6%</b>	<b>4,587,841</b>
<b>330 State Aid in Suspense</b>							
05030 - Suspense Rev-Va EDI Pmts	0	0	0	0	(0.05)		0
<b>330 State Aid in Suspense Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0.05)</b>		<b>0</b>
<b>510 Federal Direct Cat. Aid</b>							
07510 - Dir Fed Reim-Parks&Rec	0	0	0	42,322	(42,321.87)		
07540 - IRS Int Subs 8/09 BABS&SCH	211,000	0	211,000	105,663	105,336.53	50.1%	105,777
07540 - IRS Int Subsidy 8/09 BABS	60,000	0	60,000	30,457	29,542.92	50.8%	30,490
<b>510 Federal Direct Cat. Aid Total</b>	<b>271,000</b>	<b>0</b>	<b>271,000</b>	<b>178,442</b>	<b>92,557.58</b>	<b>65.8%</b>	<b>136,267</b>
<b>520 Fed Cat Aid- Pass Thru</b>							
07825 - B&G Chrgs Commerce St Bld	35,000	0	35,000	8,890	26,109.62	25.4%	4,853
07830 - Fed Pass Thru:Cost AllDMG	400,000	0	400,000	0	400,000.00	0.0%	0
07830 - Finance-Social Srvs-Fed	166,672	0	166,672	35,177	131,495.50	21.1%	10,921
07830 - SS Fed Adm Sub 0901	3,240,542	0	3,240,542	681,436	2,559,106.46	21.0%	791,370
07830 - SS Fed Prog Sub 0902	2,415,021	33,360	2,448,381	232,007	2,216,373.89	9.5%	503,592
07875 - Human Service Lease	129,786	0	129,786	21,631	108,155.02	16.7%	26,489
<b>520 Fed Cat Aid- Pass Thru Total</b>	<b>6,387,021</b>	<b>33,360</b>	<b>6,420,381</b>	<b>979,141</b>	<b>5,441,240.49</b>	<b>15.3%</b>	<b>1,337,225</b>
<b>Grand Total</b>	<b>174,982,944</b>	<b>270,013</b>	<b>175,252,957</b>	<b>16,892,919</b>	<b>158,360,037.72</b>	<b>9.6%</b>	<b>18,149,641</b>

Period	Fiscal Quarter 1, 2016
Fund	1001 General Fund
Account Type	Expenses
Process Status	Posted

Expenditures	Adopted Budget	Budget		Actual Amount	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Prev Year Actual Amount
		Amendment	Amended Budget				
0021 Public Information	431,904	13,378	445,282	86,407	348,975	21.6%	86,515
0022 Customer Service Center	131,429	10,597	142,026	34,848	107,178	24.5%	23,014
0028 Council / Manager	1,029,283	20,917	1,050,200	239,009	776,191	26.1%	215,647
0029 Local Government Channel	187,515	2,642	190,157	30,707	159,450	16.1%	29,175
0033 Parking Division	420,964	67,491	488,455	80,641	345,661	29.2%	116,530
0044 Tourism	803,096	45,370	848,466	186,930	600,227	29.3%	136,811
0045 Visitors Center	198,801	7,751	206,552	24,734	181,818	12.0%	26,628
0050 City Attorney	675,807	11,810	687,617	134,370	553,247	19.5%	136,476
0051 Risk Management	524,817	0	524,817	131,204	393,613	25.0%	126,339
0060 State Treasurer	150,743	864	151,607	30,817	120,790	20.3%	29,661
0070 Com Rev-State/Loc Budget	704,658	12,415	717,073	140,763	574,219	19.9%	130,555
0080 City Assessor	726,906	12,196	739,102	154,343	584,759	20.9%	162,613
0090 Director Of Finance	666,141	14,494	680,635	100,672	521,353	23.4%	127,023
0093 Billings And Collections	1,302,127	18,362	1,320,489	240,130	861,217	34.8%	257,521
0094 Procurement	308,622	6,072	314,694	62,381	247,686	21.3%	62,071
0095 Accounting	885,424	73,721	959,145	195,141	698,831	27.1%	167,577
0096 Budget	167,291	1,591	168,882	24,070	144,812	14.3%	34,307
0097 Human Services-Finance	324,968	5,401	330,369	60,969	269,400	18.5%	62,215
0110 Human Resources	747,323	13,698	761,021	152,000	607,492	20.2%	138,697
0111 Occupational Health Svs	128,256	2,220	130,476	22,487	100,489	23.0%	18,135
0115 Application Services	1,403,325	30,061	1,433,386	355,288	1,078,098	24.8%	343,782
0116 Network Services	1,633,096	29,448	1,662,544	318,727	1,343,817	19.2%	302,167
0117 I T Administration	442,749	15,300	458,049	86,859	366,366	20.0%	88,140
0125 GIS	276,211	10,328	286,539	75,984	210,555	26.5%	83,863
0150 Registrar	171,757	6,478	178,235	29,272	147,922	17.0%	34,648
0151 Electoral Board	369,809	0	369,809	238,702	131,107	64.5%	4,984
0200 Lcl Sch Oper Contribution	41,064,276	0	41,064,276	1,000,000	40,064,276	2.4%	0
0300 Circuit Court-Judge	163,408	3,949	167,357	21,010	140,201	16.2%	16,683
0310 General District Court	69,023	600	69,623	9,601	55,817	19.8%	16,253
0320 Juvenile & Dr Dist Court	15,409	447	15,856	1,303	8,583	45.9%	2,679
0330 24th Court Service Unit	1,550	0	1,550	69	1,481	4.4%	610
0340 Commonwealth Attorney	1,516,386	0	1,516,386	284,883	1,229,261	18.9%	295,938
0343 Com Aty Fines & Fees Coll	62,442	0	62,442	11,476	50,966	18.4%	11,536
0350 Magistrate's Office	4,183	390	4,573	576	2,730	40.3%	588
0360 Circuit Court-Clerk	814,237	11,263	825,500	154,638	670,862	18.7%	153,144
0400 City Sheriff And Jail	2,180,124	26,049	2,206,173	432,858	1,773,315	19.6%	448,117
0420 Police Operations	15,682,340	277,173	15,959,513	3,636,627	12,276,521	23.1%	3,663,204
0421 Animal Warden	319,208	9,268	328,476	50,596	271,807	17.3%	50,829
0422 Emergency Communications	2,594,456	45,979	2,640,435	590,636	2,024,395	23.3%	543,742
0429 Range Operations	15,000	0	15,000	2,345	12,655	15.6%	791
0430 Police Off Duty Employmnt	800,000	0	800,000	158,661	641,339	19.8%	155,995
0444 Fire Operations And Ems	15,652,046	518,036	16,170,082	3,401,088	12,739,093	21.2%	2,958,332
0446 TRT- PIER Program	82,500	0	82,500	32,681	49,819	39.6%	37,940
0600 Public Works Administrat.	842,475	12,830	855,305	161,518	681,488	20.3%	126,854
0605 Engineering	3,738,333	68,566	3,806,899	659,230	3,076,666	19.2%	669,774
0632 Street Maintenance,li	3,217,257	140,240	3,357,497	521,066	2,440,939	27.3%	606,076
0635 Snow Removal	197,627	350,000	547,627	126,504	139,877	74.5%	11,446
0640 Refuse Collection	2,805,397	174,009	2,979,406	571,806	1,425,371	52.2%	503,528
0645 Parks/Grounds Maintenance	2,734,758	56,896	2,791,654	592,852	1,907,191	31.7%	572,802
0649 Baseball Stadium Maint	116,749	759	117,508	24,413	92,451	21.3%	19,815
0650 Building Maintenance	3,796,892	84,399	3,881,291	750,442	2,996,045	22.8%	708,179
0660 Human Services Maint.	208,383	8,167	216,550	56,797	140,703	35.0%	58,954
0800 Health Operations	830,977	0	830,977	207,744	0	100.0%	207,744
0901 Social Services Admin.	6,956,451	452,369	7,408,820	1,456,904	5,934,811	19.9%	1,364,174
0902 Public Assistance	7,423,193	4,515	7,427,708	1,932,863	5,442,580	26.7%	1,797,968
0904 Juvenile Service Admin.	313,591	4,125	317,716	46,237	271,479	14.6%	37,427
0905 Juvenile Detention Home	452,768	0	452,768	12,420	440,348	2.7%	181,384
0906 Opportunity House	611,712	14,286	625,998	116,118	507,543	18.9%	118,642
0908 Sparc House	625,770	14,697	640,467	131,608	474,107	26.0%	129,596
0915 Csa Service Providers	1,348,616	1,968	1,350,584	331,939	1,018,645	24.6%	341,734
0929 Lynchburg Outreach Prog	188,179	4,503	192,682	37,994	144,782	24.9%	38,658
1002 Parks/Rec/Market	377,562	11,546	389,108	79,668	303,655	22.0%	78,140

Expenditures	Budget			Actual Amount	Remaining	Percentage	Prev Year Actual Amount
	Adopted Budget	Amendment	Amended Budget		Budget w/ Encumbrances	Used w/ Encumbrances	
1010 Recreation, General Admin	634,337	72,433	706,770	145,136	559,784	20.8%	120,753
1013 Recreation, Athletic	139,394	6,678	146,072	27,089	118,983	18.5%	27,778
1015 Recreation, Park Services	641,094	166,139	807,233	136,840	658,241	18.5%	103,722
1022 Recreation, Aquatics	102,115	579	102,694	53,980	48,714	52.6%	42,379
1023 Recreation, Naturalist	125,367	8,258	133,625	27,809	105,816	20.8%	29,768
1024 Special Events-Cty Sponsr	60,501	0	60,501	7,626	52,875	12.6%	5,172
1027 Recreation Programs	443,974	13,253	457,227	132,178	325,049	28.9%	99,836
1028 City-wide Centers	348,755	20,587	369,342	75,748	293,594	20.5%	53,509
1029 Neighborhood Centers	427,875	38,864	466,739	85,308	381,431	18.3%	74,692
1100 Public Library	1,492,945	24,611	1,517,556	283,867	1,229,016	19.0%	317,589
1120 Law Library	33,850	0	33,850	3,989	29,861	11.8%	3,179
1150 Museum	448,386	5,512	453,898	83,788	368,761	18.8%	82,141
1200 Director-Comm Plan/Dev	310,852	6,849	317,701	58,266	254,493	19.9%	51,202
1201 Planning	337,273	42,616	379,889	64,159	308,846	18.7%	109,330
1202 Inspections	831,651	12,810	844,461	160,817	683,644	19.0%	162,902
1205 Zoning	231,351	3,021	234,372	39,277	195,095	16.8%	30,225
1300 Economic Development	436,703	47,453	484,156	167,705	316,451	34.6%	156,898
1430 Non-allocated Emp Benefit	2,695,715	5,000	2,700,715	870,211	1,805,802	33.1%	1,123,520
1506 Water Oper Fund Payments	879,498	0	879,498	219,875	659,624	25.0%	219,875
1508 Stormwater Fee-City Bldgs	87,726	0	87,726	21,813	65,913	24.9%	21,682
1509 Stormwater Fee-School Bld	70,796	0	70,796	17,449	53,347	24.6%	17,486
1566 Managed Vacancy Program	(325,000)	0	(325,000)	0	(325,000)	0.0%	0
1567 Employee Choice Awards	20,700	0	20,700	4,474	16,226	21.6%	3,592
1568 Retirement Recognition	3,000	0	3,000	64	2,936	2.1%	0
1569 Take Your Kids to Work Dy	600	0	600	0	600	0.0%	0
1570 Emp Appreciation Luncheon	6,000	0	6,000	155	5,845	2.6%	0
1573 Payment-Fleet Capital Chg	2,148,719	0	2,148,719	570,829	1,577,890	26.6%	457,480
1574 Health Management Program	165,912	0	165,912	66,076	8,566	94.8%	7,020
1575 Employee Committee Funds	3,000	0	3,000	27	2,973	0.9%	291
1576 Line of Duty Act	77,632	0	77,632	0	77,632	0.0%	0
1577 Workforce Development							0
1578 Poverty Initiative	50,000	0	50,000	0	50,000	0.0%	
1579 Recruitment	25,000	0	25,000	6,256	18,744	25.0%	
1637 City Cemetery Master Plan	132,438	0	132,438	87,642	0	100.0%	86,617
1702 V.P.I. Extension Service	35,715	0	35,715	1,518	(18)	100.1%	1,517
1705 Lynchburg Humane Society	351,697	0	351,697	353,221	(1,524)	100.4%	354,825
1707 Cent Va Area Agc On Aging	15,000	0	15,000	15,000	0	100.0%	15,000
1708 Horizon Behavioral Health	457,323	0	457,323	114,331	342,992	25.0%	114,331
1709 Cvcc Board & Related Oper	1,900	0	1,900	1,900	0	100.0%	1,917
1710 R.E.Lee Soil Conserv Dist	10,000	0	10,000	10,000	0	100.0%	10,000
1711 Cent Va Planning Dist Com	44,491	0	44,491	44,491	(0)	100.0%	44,392
1715 Greater Lynch. Transit Co	1,394,038	0	1,394,038	1,394,038	0	100.0%	1,394,038
1716 Region 2000 Program							0
1721 Blue Ridge Regional Jail	5,586,635	0	5,586,635	2,633,614	207,408	96.3%	2,776,208
1724 Legal Aid Society	10,816	0	10,816	10,816	0	100.0%	10,400
1739 Contrib- Amazement Square	5,604	0	5,604	0	5,604	0.0%	0
1743 Central Va Reg Radio Brd	692,034	0	692,034	412,017	280,017	59.5%	412,191
5985 Refunded Debt Payments							14,077,821
5990 Principal Bonds/BANS/LOC	9,689,308	0	9,689,308	4,236,631	5,452,677	43.7%	3,767,204
5994 Interest Bonds/BANS/LOC	7,517,965	0	7,517,965	1,072,330	6,445,635	14.3%	1,164,954
5996 Debt Issuance Costs							389,718
5997 Debt - Misc. Charges	4,170	1,100	5,270	1,500	2,670	49.3%	0
9710 Operating Transfers Out	9,131,725	1,261,402	10,393,127	466,535	9,926,592	4.5%	2,784,066
<b>Grand Total</b>	<b>180,672,880</b>	<b>4,466,798</b>	<b>185,139,678</b>	<b>35,031,022</b>	<b>143,540,878</b>	<b>22.5%</b>	<b>49,601,592</b>

# FINANCE COMMITTEE

## Agenda Item Summary

MEETING DATE: **December 8, 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 September 2015 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
<b>SALES &amp; USE TAX</b>								
<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 <sup>1</sup>	1,079,129	1,145,592	1,098,342	1,299,763	1,142,228	1,198,772	56,544	(100,991)
SEPTEMBER	1,100,698	1,117,209	1,083,199	1,204,336	1,191,262	1,269,930	78,668	65,594
<b>TOTAL</b>	<b>\$3,194,423</b>	<b>\$3,259,447</b>	<b>\$3,257,357</b>	<b>\$3,635,584</b>	<b>\$3,452,692</b>	<b>\$3,676,291</b>	<b>\$223,599</b>	<b>\$40,707</b>
<b>CONSUMER UTILITY TAX - ELECTRIC</b>								
<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
SEPTEMBER	325,754	318,915	317,324	317,947	316,978	328,411	11,433	10,464
<b>TOTAL</b>	<b>\$1,013,098</b>	<b>\$987,219</b>	<b>\$961,877</b>	<b>\$944,555</b>	<b>\$941,675</b>	<b>\$995,240</b>	<b>\$53,565</b>	<b>\$50,685</b>
<b>COMMUNICATIONS SALES &amp; USE TAX</b>								
<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)
SEPTEMBER	179,549	263,295	284,249	283,441	275,000	273,974	(1,026)	(9,467)
<b>TOTAL</b>	<b>\$823,798</b>	<b>\$848,213</b>	<b>\$855,939</b>	<b>\$848,992</b>	<b>\$825,000</b>	<b>\$820,762</b>	<b>(\$4,238)</b>	<b>(\$28,230)</b>

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

	Actual Assessed FY 2013	Actual Collected FY 2013 <sup>4</sup>	Actual Assessed FY 2014	Actual Collected FY 2014 <sup>4</sup>	Actual Assessed FY 2015	Actual Collected FY 2015 <sup>4</sup>	Adopted FY 2016	Actual Assessed FY 2016	Actual Assessed FY 2016 to Adopted FY 2016	Actual Collected FY 2016 <sup>4</sup>	Actual Collected FY 2016 to Adopted FY 2016	Actual Collected FY 2016 to Assessed FY 2016
<b>MEALS TAX</b>												
<i>ADOPTED FY 2016 BUDGET - \$13,715,000</i>												
JULY <sup>2</sup>	\$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
SEPTEMBER	1,011,701	1,012,294	1,030,134	1,052,079	1,107,413	1,159,391	1,126,172	1,190,548	64,376	1,167,356	41,184	(23,192)
<b>TOTAL</b>	<b>\$2,997,982</b>	<b>\$3,083,394</b>	<b>\$3,031,875</b>	<b>\$3,236,583</b>	<b>\$3,269,088</b>	<b>\$3,249,573</b>	<b>\$3,324,464</b>	<b>\$3,452,191</b>	<b>\$127,727</b>	<b>\$3,427,685</b>	<b>\$103,221</b>	<b>(\$24,506)</b>
<b>LODGING TAX</b>												
<i>ADOPTED FY 2016 BUDGET - \$2,037,000</i>												
JULY <sup>2</sup>	\$180,074	\$197,072	\$174,759	\$223,419	\$189,065	\$180,395	\$186,540	\$180,587	(\$5,953)	\$180,808	(\$5,732)	\$221
AUGUST <sup>3</sup>	163,020	275,903	185,662	185,340	185,946	185,402	183,463	206,167	22,704	202,217	18,754	(3,950)
SEPTEMBER	160,661	157,680	181,706	204,758	173,904	173,875	171,582	203,987	32,405	206,009	34,427	2,022
<b>TOTAL</b>	<b>\$503,755</b>	<b>\$630,655</b>	<b>\$542,127</b>	<b>\$613,517</b>	<b>\$548,915</b>	<b>\$539,672</b>	<b>\$541,585</b>	<b>\$590,741</b>	<b>\$49,156</b>	<b>\$589,034</b>	<b>\$47,449</b>	<b>(\$1,707)</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 regardless of whether the payment is current or delinquent.