

**FINANCE COMMITTEE AGENDA**  
**Tuesday, October 23, 2012**  
**Bidder's Room**  
**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. Review highlights of attached quarterly financial reports for the Regional Airport, Lynchburg Regional Juvenile Detention Center, Comprehensive Services Act, Water Operating, Sewer Operating, and General Funds for the quarter ending June 30, 2012.

Fund	Preparer
Regional Airport Fund	Mark Courtney, Airport Manager
Lynchburg Regional Juvenile Detention Center	Tamara Rosser, Director of Juvenile Services
Comprehensive Services Act Fund	Tamara Rosser, Director of Juvenile Services
Water Operating Fund	Tim Mitchell, Director of Water Resources
Sewer Operating Fund	Tim Mitchell, Director of Water Resources
General Fund	Donna Witt, Director of Financial Services

**11:55 a.m.**

3. Consider a request to adopt a resolution to amend the FY 2013 City/Federal/State Aid Fund budget and appropriate \$140,144 with resources from the Department of Homeland Security Federal Emergency Management Agency's (DHS/FEMA) National Preparedness Directorate's FY 2012 Assistance to Firefighters Grant (AFG) in the Operations and Safety category to fund a Paramedic training project for the Fire Department.

Contact: Fire Chief Brad Ferguson

455-6104

**12:00 p.m.**

4. Consider a request to approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$55,303 with resources of \$44,242 from the RSAF grant and \$11,061 transferred from the FY 2013 General Fund Fire Department budget to purchase one replacement Quick Response Vehicle (2012 Chevrolet Tahoe 4WD) for the Fire Department.

Contact: Fire Chief Brad Ferguson

455-6104

**12:05 p.m.**

5. Review the FY 2012 Write-Off of Uncollectible Accounts Receivable.

Contact: Donna Witt, Director of Financial Services

455-3968

**12:10 p.m.**

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

Contact: Donna Witt, Director of Financial Services

455-3968

**12:15 p.m.**

7. Roll Call

### **OTHER INFORMATION**

***Office of the Circuit Court Clerk:***

A resolution to amend the FY 2013 General Fund budget and appropriate \$40,755 with resources from the State Compensation Board, Technology Trust Fund fees to support information technology needs in the Office of the Circuit Court Clerk.

Contact: Eugene Wingfield, Circuit Court Clerk

455-2611

**The next Finance Committee meeting is Tuesday, November 27, 2012, at 11:30 a.m.**

FY 2013 GENERAL FUND RESERVE FOR CONTINGENCIES

**BEGINNING BALANCE, JULY 1, 2012**

Anticipated carryforward to FY 2013 Reserve for Contingencies - 05/22/12 Council Meeting

**BALANCE**

**APPROPRIATIONS (Second Reading)**

**TOTAL APPROPRIATIONS**

**REMAINING BALANCE**

**ITEMS INTRODUCED**

**TOTAL INTRODUCED ITEMS**

**REMAINING BALANCE**

**PENDING ITEMS**

**TOTAL PENDING ITEMS**

**PROJECTED BALANCE**

<b>Reserve for Contingencies</b>	<b>City Manager's Discretionary Funding</b>
\$650,000	\$50,000
500,000	
<b>\$1,150,000</b>	<b>\$50,000</b>
<b>\$0</b>	<b>\$0</b>
<b>\$1,150,000</b>	<b>\$50,000</b>
<b>\$0</b>	<b>\$0</b>
<b>\$1,150,000</b>	<b>\$50,000</b>
<b>\$0</b>	<b>\$0</b>
<b>\$1,150,000</b>	<b>\$50,000</b>



## Lynchburg Regional Airport

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



October 10, 2012

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: June 30, 2012 – Annual (FY2012) Financial Summary - Lynchburg Regional Airport

### REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity for this Fund for the fiscal year ending June 30, 2012. I am pleased to report that, while this period marked our first full year without Delta Air Lines service, equipment upgrades by US Airways during the year resulted in total airport-generated revenue actually increasing by 0.7% for the full fiscal year. The subsidy from the General Fund to the airport for FY2012 was \$421,362 which was \$73,174 less than the original adopted budget. Please note that these results should be considered preliminary pending completion of the annual audit.

### REVENUE HIGHLIGHTS

- Airfield Revenue: Landing fee revenue was \$15,686 more than budget reflecting US Airways upgrade to mostly jet service beginning January 2012.
- Terminal Revenue: Revenue was \$172,407 more than budget since the loss of Delta Air Lines service is having less of an impact than estimated when the budget was prepared.
- General Aviation: Revenue was \$31,162 more than budget since the loss of Delta Airlines service is having less of an impact than estimated when the budget was prepared.
- Other Leased Property: Revenue was \$14,164 more than budget primarily from adding Centra Health as a new airport tenant.
- State Airport Aid: Revenue was \$15,644 more than budget due to more state-supported maintenance projects than anticipated.

EXPENSE HIGHLIGHTS

- Airfield Operations: \$7,661 increase due largely to additional grass seeding in areas worn by spectators during the May 2011 Airshow (partially recouped from billing to Airshow).
- Terminal Operations: \$55,426 decrease due largely to savings in Maintenance and Utilities after converting the main passenger terminal to natural gas heat and the installation of a new more efficient HVAC system.
- Administration: \$22,345 decrease reflecting less expense for Air Service Development than expected.
- Safety (ARFF & LEO): \$18,299 increase primarily for increased cost of contracted Airfield Rescue & Fire Fighting (ARFF) and law enforcement personnel additional time for later departing flights.
- Transfers & Other: \$46,972 decrease primarily due to adjustments made to actuarial computations relating to future retiree benefit liabilities.

SUMMARY

Despite the loss of Delta Air Lines service in January 2011, the airport finished FY2012 within the \$421,362 amended budget subsidy approved for the year. Based on improved air service levels, competitive airfares, and growing passenger demand combined with decreasing debt service, the airport's subsidy is expected to be reduced significantly from the current level to near self-sufficiency in the next two to three years.

Respectfully submitted,



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

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

LYNCHBURG REGIONAL AIRPORT  
 OPERATING FUND FINANCIAL SUMMARY  
 June 30, 2012

	FY 2011 Amended Budget	FY 2011 Actual (thru 6/30/11)	FY 2011 % of Budget	FY 2012 Amended Budget	FY 2012 Actual (thru 6/30/12)	FY 2012 % of Budget	FY 2012 \$ Variance Actual vs. Amended Budget
<b>BEGINNING NET ASSETS</b>		\$ 33,797,522			\$ 34,106,631 (1)		
Less: Invested in Capital Assets, net of related debt		33,219,564			33,495,323		
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	<u>\$ 346,529</u>	<u>\$ 577,958</u>		<u>\$ 393,612</u>	<u>\$ 611,308</u>		<u>\$ -</u>
<b>BOND REFUNDING PROCEEDS</b>	\$ 413	\$ 413		\$ -	\$ -		
<b>PRIOR PERIOD AUDIT ADJUST (OPEB)</b>					\$ 20,140		
<b>REVENUES</b>							
Airfield	108,000	118,991	110%	90,000	105,686	117%	15,686
Terminal	1,197,970	1,355,337	113%	1,101,883	1,274,290	116%	172,407
General Aviation	375,800	393,275	105%	362,300	393,462	109%	31,162
Other Leased Property	208,600	213,558	102%	213,500	227,664	107%	14,164
State Airport Aid	153,000	129,083	84%	255,000	270,644	106%	15,644
Federal Security Aid	118,415	125,971	106%	118,415	115,385	97%	(3,030)
General Fund Subsidy	263,235	259,950	99%	421,362	421,362	100%	0
Interest & Other	19,000	61,390	323%	19,000	27,068	142%	8,068
	<u>\$ 2,444,020</u>	<u>\$ 2,657,554</u>		<u>\$ 2,581,460</u>	<u>\$ 2,835,560</u>		<u>\$ 254,100</u>
<b>EXPENSES</b>							
Airfield Operations	266,759	279,838	105%	283,684	291,345	103%	(7,661)
Terminal Operations	579,631	554,361	96%	524,772	469,346	89%	55,426
General Aviation	121,841	112,753	93%	125,191	110,753	88%	14,438
Administration	645,942	633,665	98%	652,732	630,388	97%	22,345
Safety (ARFF & LEO)	379,168	396,756	105%	381,468	399,767	105%	(18,299)
Snow Removal	20,106	28,105	140%	20,056	2,988	15%	17,068
Debt Service	321,057	312,490	97%	269,791	265,452	98%	4,339
Transfers & Other	314,270	306,649	98%	559,616	512,644	92%	46,972
Year End Encumbrances							
	<u>\$ 2,648,774</u>	<u>\$ 2,624,617</u>		<u>\$ 2,817,311</u>	<u>\$ 2,682,683</u>		<u>\$ 134,628</u>
<b>ENDING UNRESTRICTED NET ASSETS</b>	<u>\$ 142,188</u>	<u>\$ 611,308</u>		<u>\$ 157,762</u>	<u>\$ 784,325 (2)</u>		

**FOOTNOTES:**

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

Total Net Assets per CAFR 6/30/11	\$ 34,983,787
Less: Net Assets in Capital & PFC Fund	\$ (877,156)
Total Beginning Net Assets	\$ 34,106,631

2) FY 2012 Ending Unrestricted Net Assets is comprised of the following:

Des. for Debt Service (Rental Car Facility)	\$ 190,553	\$176,263.11 + 14,000 + 289.93 = \$190,553.04
Des. for Maintenance (Rental Car Facility)	\$ 35,630	\$41,433.04 - 5,803.35 = \$35,629.69
Reserve for Encumbrances	\$ 57,762	purchase orders carried forward to FY13
Undesignated Retained Earnings	\$ 500,381	(agrees with balance sheet)
	\$ 784,325	

October 23, 2012

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

RE: June 30, 2012 Quarterly Financial Report - Lynchburg Regional Juvenile Detention Center

Lynchburg Regional Juvenile Detention Center

The attached Lynchburg Regional Juvenile Detention Center (Detention Center) financial report summarizes the financial activities through June 30, 2012. This financial report provides comparative year to date data for the same period of FY 2011.

REVENUES

**Charges for Services**

This revenue category represents per diem charges to those contracting jurisdictions that place juveniles at the Detention Center. Revenues from charges for services for the fourth quarter of FY 2012 were \$1,750,940 or 99.5% of budget as compared to \$1,744,707 or 96.9% of budget for FY 2011. The number of child care days for Lynchburg juveniles for all four quarters of FY 2012 was 8,260 as compared to 9,719 for FY 2011. Despite the reduction in child care days, a higher per diem was charged in FY 2012 resulting in an increase of revenues to this category.

**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 from the DJJ for all four quarters of FY 2012 were \$1,060,099 or 96.8% of budget as compared to \$1,102,063 or 100.6% of budget for FY 2011. This reduction is due to a decrease in the Block Grant allocation.

**United States Department of Agriculture (USDA)**

This revenue category consists of reimbursements for meals served to juveniles at the Detention Center. Revenues from USDA for all four quarters of FY 2012 were \$35,086 or 78% of budget, as compared to \$37,534 or 83.4% of budget for FY 2011. This reduction is due to the decrease in number of juveniles being served.

EXPENDITURES

The expenditures through the four quarters of FY 2012 were \$2,846,210 or 98.1% of budget as compared to \$2,907,362 or 98.6% of budget for FY 2011. Contractual Services were over budget by \$40,402. This was due to emergency repairs of the monitoring system and a sewer line replacement in the kitchen.

SUMMARY

The revenues through the 4<sup>th</sup> quarter of FY 2012 were \$2,846,210 or 98.0% of budget as compared to \$2,884,578 or 97.7% of budget for FY 2011.

The average number of juveniles being served per day through the fourth quarter of FY 2012 is 22.63 as compared to 26.63 in FY 2011.

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  
Fourth Quarter: As of June 30, 2012**

	<b>FY 2011 Amended Budget</b>	<b>FY 2011 Actual 4 QTR YTD</b>	<b>FY 2011 % of Budget</b>	<b>FY 2012 Amended Budget</b>	<b>FY 2012 Actual 4 QTR YTD</b>	<b>FY 2012 % of Budget</b>	<b>FY 2012 Amended Budget</b>	<b>FY 2012 Actual 4 QTR YTD</b>	<b>FY 2012 \$ Variance Actual to Amended</b>
<i>Beginning Funds at July 1</i>		22,784			0			0	
<b>Revenues:</b>									
Charges for Services	1,799,662	1,744,707	96.9%	1,760,603	1,750,940	99.5%	1,760,603	1,750,940	(9,663)
Intergovernmental- Department of Juvenile Justice Block Grant	1,095,340	1,102,063	100.6%	1,095,120	1,060,099	96.8%	1,095,120	1,060,099	(35,021)
Intergovernmental- USDA	45,000	37,534	83.4%	45,000	35,086	78.0%	45,000	35,086	(9,914)
Miscellaneous	0	274	0.0%	0	85	0.0%	0	85	85
Budget Designations	11,936	0	0.0%	3,373	0	0.0%	3,373	0	(3,373)
<b>Total Revenues</b>	2,951,938	2,884,578	97.7%	2,904,096	2,846,210	98.0%	2,904,096	2,846,210	(57,886)
<b>Expenditures:</b>									
Salaries	1,441,444	1,443,268	100.1%	1,415,582	1,376,644	97.2%	1,415,582	1,376,644	(38,938)
Employee Benefits	594,931	561,834	94.4%	599,538	573,680	95.7%	599,538	573,680	(25,858)
Contractual Services	47,026	37,432	79.6%	36,513	76,915	210.7%	36,513	76,915	40,402
Internal Services	7,100	9,608	135.3%	7,379	8,618	116.8%	7,379	8,618	1,239
Supplies and Materials	136,750	132,675	97.0%	126,250	127,628	101.1%	126,250	127,628	1,378
Utilities	77,250	97,482	126.2%	84,750	69,799	82.4%	84,750	69,799	(14,951)
Training and Conferences	4,100	2,319	56.6%	3,100	3,487	112.5%	3,100	3,487	387
Telecommunications	4,400	3,689	83.8%	4,500	3,200	71.1%	4,500	3,200	(1,300)
Postage and Mailing	850	692	81.4%	850	476	56.0%	850	476	(374)
Indirect Costs	232,705	232,705	100.0%	229,986	229,986	100.0%	229,986	229,986	0
Self Insurance	19,240	18,835	97.9%	15,752	15,752	100.0%	15,752	15,752	0
Dues and Memberships	500	781	156.2%	500	431	86.2%	500	431	(69)
Rentals and Leases	2,308	1,959	84.9%	2,308	2,205	95.5%	2,308	2,205	(103)
Health and Dental Benefits for Retirees	28,144	20,900	74.3%	28,144	24,386	86.6%	28,144	24,386	(3,758)
Professional Services	3,309	3,090	93.4%	3,691	3,645	98.8%	3,691	3,645	(46)
SpecialUseEquipment	0	9,051	0%	2,000	10,223	511.2%	2,000	10,223	8,223
Debt Service	293,508	293,508	100.0%	284,050	284,049	100.0%	284,050	284,049	(1)
USDA Grant	45,000	37,534	83.4%	45,000	35,086	78.0%	45,000	35,086	(9,914)
Capital Outlay	0	0	0.0%	0	0	0.0%	0	0	0
Contingency	10,000	0	0.0%	10,000	0	0.0%	10,000	0	(10,000)
<b>Total Expenditures</b>	2,948,565	2,907,362	98.6%	2,899,893	2,846,210	98.1%	2,899,893	2,846,210	(53,683)
<b>TOTAL FUND BALANCE</b>	3,373	0		4,203	0		4,203	0	
<b>TOTAL ASSIGNED FUND BALANCE Maint./Equipment</b>	100,000	100,000		100,000	100,000		100,000	100,000	

October 23, 2012

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: Comprehensive Services Act (CSA) Fund Financial Report for the period ending June 30, 2012.

The attached CSA Fund Financial Summary summarizes the financial activity for this Fund through June 30, 2012. 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 2012.

## 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 are 65.8%, and for all other services is 72.64%. State funds to assist in administering the grant, (\$29,730 for FY 2012) are provided by the State each year, and have been received in full. A local match is required for all state funds received. Reimbursements through the fourth quarter of FY 2012 are \$2,800,380.

- 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 Fund. For FY 2012 the budgeted School contribution is \$196,541 and the year-to-date budgeted General Fund contribution is \$1,459,031. For the fourth quarter of FY 2012, local matching funds for programs in the amount of \$1,349,591 from the General Fund and \$196,541 from the Schools has been received.

- Miscellaneous Revenue

Miscellaneous revenues in the amount of \$115,475 or 105% of the budget for miscellaneous revenue were collected, and are mainly comprised of recoupments from children's social security payments for expenditures incurred on their behalf.

## EXPENSES

- Administrative expenses

CSA Administrative funds are used for salaries, supplies, and materials. Budgeted funds for FY 2012 are \$73,022. Actual YTD administrative expenditures for fourth quarter FY 2012 were \$65,990 or 90.4% of the budget as compared to \$68,704 or 94.1% of the budget in fourth quarter FY 2011.

- Mandated – Foster Care

Foster care expenses include funds for residential facilities, day care, maintenance payments to foster parents, and foster care prevention. Year-to-date foster care expenditures for fourth quarter FY 2012 totaled \$2,670,968 or 69.9% of the budget compared to \$2,144,092 or 60.8% of the budget for fourth quarter FY 2011. The increase is due to more children coming into care during the fourth quarter.

- Mandated – Foster Care Enhanced Maintenance

Enhanced Maintenance is a new rate structure process that was implemented on October 1, 2009 for children placed in foster and adoptive homes. 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. When it was first implemented it was only required for new foster children. As of October 1<sup>st</sup>, 2010 it is required for all therapeutic foster children. Enhanced Maintenance expenses for fourth quarter FY 2012 were \$279,178 compared to \$234,732 in fourth quarter FY 2011. This increase is due to children needing higher cost services.

- Mandated – Special Education

Special Education expenses include services for Special Education students from the Lynchburg City Schools. Expenditures for fourth quarter FY 2012 totaled \$889,060 or 86.7% of the budget compared to \$708,867 or 75% of the budget for fourth quarter FY 2011. The increase is attributed to more students requiring special education services through alternative placements such as Rivermont Schools.

- Non-Mandated Services

Non-mandated expenditures are for services such as counseling, mentoring, crisis intervention, and foster care prevention services. Non-mandated expenditures for fourth quarter FY 2012 were \$203,466 or 88.5% of the budget compared to \$285,331 or 124.1% of the budget for fourth quarter FY 2011. The decrease is due to serving less non-mandated youth, those involved with the Juvenile and Domestic Court, and those with mental health issues who are not in the custody of Social Services.

- 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 fourth quarter FY 2012 were \$360,185 or 111.8% of budget as compared to \$235,490 or 79.3% of the budget for fourth quarter FY 2011. The increase is due to more children receiving community-based wrap around services for themselves and their families.

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 has increased, 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, higher VEMATs, 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 their efforts to reduce costs associated with CSA. We continue to work with the professional community to develop services in an effort to reduce costs.

The expenditures for CSA during FY 2012 are within the amended budget.

Respectfully submitted,



Tamara T. Rosser  
Director of Juvenile 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  
Courtney Blankenstein, Financial Professional III

**Comprehensive Services Act  
Special Revenue Fund  
Financial Summary  
June 30, 2012**

	FY 2011	FY 2011	FY 2011	FY 2012	FY 2012	FY 2012
	Amended Budget	Actual 4 QTR YTD	% of Budget	Amended Budget	Actual 4 QTR YTD	% of Budget
<b><i>Beginning Fund Balance</i></b>	180,587	180,587		622,168	622,168	
<b><i>Revenues:</i></b>						
Public Assistance - Welfare and Administration	3,417,468	2,515,556	73.6%	3,708,028	2,800,380	75.5%
Transfer from Lynchburg City Schools	196,541	196,541	100.0%	196,541	196,541	100.0%
Transfer from General Fund	1,349,591	1,349,591	100.0%	1,459,031	1,349,591	92.5%
Miscellaneous	110,000	89,526	81.4%	110,000	115,475	105.0%
<b><i>Total Revenues</i></b>	5,073,600	4,151,214	81.8%	5,473,600	4,461,987	81.5%
<b><i>Expenses:</i></b>						
Administrative Expenses	73,022	68,704	94.1%	73,022	65,990	90.4%
Mandated - Foster Care	3,528,500	2,144,092	60.8%	3,823,500	2,670,968	69.9%
Mandated - Foster Care Enhanced Payments	0	234,732	1.0%	0	279,178	1.8%
Mandated - Special Education	945,000	708,867	75.0%	1,025,000	889,060	86.7%
Non-Mandated Services	230,000	285,331	124.1%	230,000	203,466	88.5%
Community Based	297,078	235,490	79.3%	322,078	360,185	111.8%
<b><i>Total Expenditures</i></b>	5,073,600	3,677,215	72.5%	5,473,600	4,468,847	81.6%
<b><i>ENDING FUND BALANCE</i></b>	180,587	654,586		622,168	615,308	

October 23, 2012

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: June 30, 2012 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2012. This quarterly report provides comparative financial information for the same period of the prior fiscal year.

## **REVENUES**

Following the completion of the fourth quarter, overall revenues for FY 2012 were \$468,618 (3.6%) less than the FY 2012 budget. Explanations follow:

- **Charges for Services:**

Revenue in this category was \$262,384 (2.6%) less than the FY 2012 budget. This is primarily attributable to an overall trend in declining consumption and weather conditions, and low-flow plumbing fixtures.

- **Water Contracts:**

This revenue account reflects billing activity to Amherst, Bedford, & Campbell Counties, and the industries of Rock Tenn and FritoLay. The net revenue from this source was less than budget by \$131,961 (5.0%) primarily due to lower residential water consumption in the counties and lower industrial consumption by Rock Tenn.

- **Interest and Other:**

Interest and other earnings were \$74,273 (19.51%) less than budget due to declining interest returns on cash and investments.

**EXPENSES**

Overall expenses for FY 2012 were \$1,136,773 (8.7%) less than the FY 2012 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. Overall expenses in this category were \$912,574 (11.0%) less than the FY 2012 budget (Water Treatment - \$723,313 savings, Meter Operations - \$17,913 savings, Water Line Maintenance - \$106,798 savings, Administration - \$64,550 savings). This variance is broken down as follows:

➤ Personal Services and Benefits	(\$337,963)
➤ Chemicals	(\$215,866)
➤ Communication and Utilities	(\$208,212)
➤ Contractual Services	(\$183,909)
➤ Supplies and Materials	\$82,276
➤ All Other	(\$48,900)
<b>Total</b>	<b>(\$912,574)</b>

The most significant savings were in personal services and benefits, chemicals, communication and utilities, and contractual services. Savings in personal services and benefits were a result of vacancies particularly in Water Treatment Operations and Utility Line Technicians. Savings in chemicals and utilities are primarily a result of minimal usage of James River water that would require added chemicals and added electricity for pumping. Additional savings for utilities were incurred due to a mild winter. Savings in Contractual Services were mostly attributable to less than anticipated contractual repairs and delaying some building and grounds maintenance. The increase in supplies and materials are a result of the increasing cost of pipe, copper and other construction materials.

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

A savings of \$83,739 (41.2%) was primarily attributable to Non-operating Employee Benefits and Workers Compensation expenses that resulted in savings of \$51,720 due to an actuarial calculation for future benefits and decreased workers compensation claim experience. Additional savings of \$13,504 were derived from reduction in doubtful accounts expense.

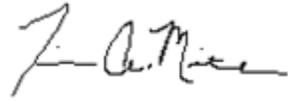
• **Debt Service:**

Debt Service payments were \$143,957 (3.8%) less than the FY 2012 budget due to interest savings on bonds refinanced last fiscal year.

**SUMMARY**

This fourth quarter report reflects a stable FY 2012 financial position for the fund at this time. Under the Council-adopted financial policies, the two important financial ratios, debt coverage and fund balance are at or above policy targets. The debt coverage ratio is 1.42 compared to a target of 1.20. The fund balance ratio is 47% compared to a target range of 25% - 40%.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "T. A. Mitchell", enclosed within a thin black rectangular border.

Timothy A. Mitchell, P.E.

Director, Department of Water Resources

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

**WATER OPERATING FUND  
FINANCIAL SUMMARY  
Quarter Ending June 30, 2012**

	<b>FY 2011 Amended Budget</b>	<b>FY 2011 Actual Q4 YTD</b>	<b>FY 2011 % of Budget</b>	<b>FY 2012 Amended Budget</b>	<b>FY 2012 Actual Q4 YTD</b>	<b>FY 2012 % of Budget</b>	<b>FY 2012 \$ Variance Revised Actual to Amended</b>
<b>BEGINNING NET ASSETS</b>	\$31,185,395	\$31,185,395		\$30,409,863	\$30,409,863		
Less: Invested in Capital Assets, net of related debt	(26,149,736)	(\$26,149,736)		(25,171,966)	(25,171,966)		
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	<b>5,035,659</b>	<b>5,035,659</b>		<b>5,237,897</b>	<b>5,237,897</b>		
<b>REVENUES:</b>							
Charges for services	\$9,836,403	\$9,789,267	100%	\$10,055,909	\$9,793,525	97%	(262,384)
Water contracts	2,955,715	2,670,235	90%	2,649,695	2,517,734	95%	(131,961)
Interest and other	157,500	179,151	114%	380,600	306,327	80%	(74,273)
	<b>12,949,618</b>	<b>12,638,652</b>		<b>13,086,204</b>	<b>12,617,586</b>		<b>(468,618)</b>
<b>EXPENSES</b>							
Departmental O&M	\$8,574,533	\$8,022,865	94%	\$8,303,535	\$7,390,961	89%	(912,574)
Non-departmental O&M	219,392	163,992	75%	203,138	119,399	59%	(83,739)
Capital Outlay/Purchases	46,000	0	0%	0	3,497	0%	3,497
Transfers - Capital	700,000	700,000	100%	700,000	700,000	100%	0
Debt service	3,727,471	3,615,220	97%	3,793,924	3,649,967	96%	(143,957)
	<b>13,267,396</b>	<b>12,502,077</b>		<b>13,000,597</b>	<b>11,863,824</b>		<b>(1,136,773)</b>
Adjustment for expenses from capital projects		(39,105)			(20,500)		
<b>ENDING NET ASSETS</b>	<b>4,717,881</b>	<b>5,133,129</b>	109%	<b>5,323,504</b>	<b>5,971,159</b>	112%	
<b>KEY RATIOS:</b>							
Unrestricted cash target as a % of operating expenses & debt service:					40%		
Unrestricted cash as a % of operating expenses & debt service:					47%		
Financial Policy targeted debt coverage ratio minimum:					1.20		
Ending debt coverage ratio:					1.42 (1)		

Note (1): Calculation of debt coverage includes \$102,807 capitalizable costs for internal labor charges applicable to time spent on capital project activities.

October 23, 2012

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: June 30, 2012 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2012. This quarterly report provides comparative financial information for the same period of the prior fiscal year.

## **REVENUES**

Following the completion of the fourth quarter, overall revenues for FY 2012 were \$420,843 (2.1%) less than the FY 2012 budget. Explanations follow:

- **Charges for Services:**

Revenue in this category was \$420,371 (2.5%) less than the FY 2012 budget. Revenues for City sewer sales were \$297,294 less than budget. The City sewer sales were affected by decreasing consumption related to weather conditions, and the overall trend of declining consumption. Revenues from industrial surcharges were \$118,296 less than budget due to lower strength waste resulting from increasing efficiency in some industrial processes.

- **Sewer Contracts:**

Revenue in this category reflects the billing activity to Amherst, Bedford, and Campbell Counties and the industries of Rock-Tenn and Frito-Lay. Revenue from this source was \$30,824 (1.1%) less than budget. In FY12 Frito-Lay implemented measures to reduce the total suspended solids that enters sewer system. The result was a decrease in revenue from Frito-Lay and a budgetary shortfall of \$149,749. However, the loss in revenues from Frito-Lay was offset by slightly more county sewer usage and higher capital payments from the counties as a result of earlier-than- anticipated completion of some minor wastewater projects.

- **Interest and Other:**

Revenue in this category was \$30,352 (3.4%) over budget. In July, 2011, a fire destroyed our vactor shed, two vactor trucks, two TV trucks and all tools and equipment that were in these vehicles. Although our insurance did not cover the loss of the trucks, \$108,912 was received from the insurance company after meeting the \$100,000 deductible to partially compensate for the loss of the shed, tools, and equipment. The gain of the insurance proceeds was offset by the decreased interest earnings on cash and investments of \$85,638 less than budget.

**EXPENSES**

Overall expenses for FY 2012 were \$1,718,021 (8.2%) less than the FY 2012 budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance Expenses:**

This category includes the Wastewater Treatment Plant, Sewer Line Maintenance, and Stormwater. Expenses in this category were \$1,099,310 (11.2%) less than the FY 2012 budget (Wastewater Treatment - \$533,055 savings, Sewer Line Maintenance - \$433,815 savings and Stormwater - \$132,440 savings). This variance is broken down as follows:

➤ Personal Services and Benefits	(\$216,207)
➤ Chemicals	\$82,198
➤ Utilities	(\$185,553)
➤ Supplies and Materials	(\$93,902)
➤ Contractual Services	(\$261,698)
➤ Sludge Disposal	(\$50,000)
➤ All Other	(\$374,148)
<b>Total</b>	<b><u>(\$1,099,310)</u></b>

Significant variances were in personal services and benefits, utilities, and contractual services and all other. Savings in personal services is primarily a result of vacancies from Wastewater Plant Operators and Utility Line Technicians and new employees hired with lower pay grades. The savings in utilities had several components: a mild winter, more stable natural gas prices compared to years past, and decreased electrical demand due to improved operating efficiencies such as restart management and operating blowers at lower loadings. In addition, savings in contractual services was due to delaying some building and grounds repairs at the Wastewater Treatment Plant and minimizing the use of contractors for sewer line and stormwater system maintenance. The savings to all other was primarily due to the FY 2011 Nutrient Exchange settlement credit of \$192,022 that was finalized in June, 2012 that was anticipated in FY 2013.

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

Non-Departmental expenses were \$119,758 (20.6%) less than the FY 2012 budget primarily due to \$106,521 savings related to the cleaning of the James River Interceptor offset by \$76,656 unbudgeted expenditures for equipment rentals and tool replacements related to the vector shed fire July, 2011. Non-operating Employee Benefits and Workers Compensation expenses resulted in savings of \$62,568 due to an actuarial calculation for future retiree benefits and decreased workers compensation claim experience.

- **Equipment Purchases**

In FY 2012 \$415,000 was budgeted for Equipment Purchases to primarily cover additional sludge trailers needed to haul sludge to Campbell County Landfill after the Lynchburg Landfill closed. Six new sludge trailers were purchased and later transferred to the Fleet Fund for capitalization. The Variance of \$413,751 reflects the difference between budget for Equipment Purchases and Equipment Purchases expensed.

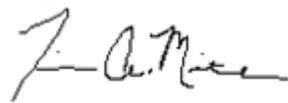
- **Debt/LOC Service Payments**

Debt Service and LOC Service payments were \$85,202 (1.0%) less than the FY 2012 budget as a result of interest savings on bonds refinanced last fiscal year.

## **SUMMARY**

This fourth quarter report reflects a stable FY 2012 financial position for this fund at this time. 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 is 1.33 compared to a target range of 1.20 to 1.50. The fund balance ratio projected for the end of the year is 23% compared to a target range 15 to 25%.

Respectfully submitted,



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

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

**SEWER OPERATING FUND  
FINANCIAL SUMMARY**

Quarter Ending June 30, 2012

	FY 2011 Amended Budget	FY 2011 Actual Q4 YTD	FY 2011 % of Budget	FY 2012 Amended Budget	FY 2012 Actual Q4 YTD	FY 2012 % of Budget	FY 2012 \$ Variance Actual to Amended
<b>BEGINNING NET ASSETS (1)</b>	\$86,173,015	\$86,173,015		\$110,158,233	\$110,158,233		
Less: Invested in Capital Assets, net of related debt	(75,786,193)	(75,786,193)		(100,370,755)	(100,370,755)		
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	<b>\$10,386,822</b>	<b>\$10,386,822</b>		<b>\$9,787,478</b>	<b>\$9,787,478</b>		
<b>REVENUES:</b>							
Charges for services	\$16,165,843	\$15,748,114	97%	\$16,687,158	\$16,266,787	97%	(420,371)
Sewer contracts	3,022,790	3,075,763	102%	2,832,938	2,802,114	99%	(30,824)
Interest and other	359,000	208,238	58%	899,989	930,341	103%	30,352
	<b>\$19,547,633</b>	<b>\$19,032,115</b>		<b>\$20,420,085</b>	<b>\$19,999,242</b>		<b>(420,843)</b>
<b>EXPENSES:</b>							
Departmental O&M	\$9,158,526	\$8,975,535	98%	\$9,800,649	\$8,701,339	89%	(1,099,310)
Non-departmental O&M	264,226	249,792	95%	582,025	462,267	79%	(119,758)
Equipment Purchases	35,000		0%	415,000	1,249	0%	(413,751) (1)
Transfers - Capital	2,500,000	2,500,000	100%	2,000,000	2,000,000	100%	0
Debt service	7,616,332	7,572,887	99%	8,152,685	8,067,483	99%	(85,202)
	<b>\$19,574,084</b>	<b>\$19,298,214</b>		<b>\$20,950,359</b>	<b>19,232,338</b>		<b>(1,718,021)</b>
Adjustment for expenses from capital projects		-			(380,203)		
<b>ENDING NET ASSETS</b>	<b>\$10,360,371</b>	<b>\$10,120,723</b>		<b>\$9,257,204</b>	<b>10,174,179</b>		

**KEY RATIOS:**

Unrestricted cash target as a % of operating expenses & debt service:	25% <i>targeted</i>
Unrestricted cash as a % of operating expenses & debt service:	23%
Financial Policy targeted debt coverage minimum:	1.20 <i>targeted</i>
Ending debt coverage:	1.33 (2)

Note (1): \$415,000 was budgeted to primarily cover purchase new sludge trailers. After purchase of sludge trailers they were transferred to Fleet Fund.

Note (2): Calculation of debt coverage includes \$298,186 capitalizable costs for internal labor charges applicable to time spent on capital project activities.

October 23, 2012

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: June 30, 2012 Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the period ending June 30, 2012. This quarterly report provides comparative information for the same period of the prior fiscal year and represents FY 2012 financial postings. This report is preliminary pending completion of the annual audit.

- FUND BALANCE

The General Fund ended FY 2012 with an unaudited, Unassigned Fund balance of \$28.8 million compared to a required balance of \$15.8 million. The City's Fund Balance Policy for General Fund requires maintaining an Unassigned Fund Balance equal to a targeted goal of 10% of General Fund revenues. The City ended with a projected Fund Balance ratio of 17.7%. According to the Fund Balance policy, Fund Balance in excess of 10% will be dedicated to one-time expenditures in the next year.

- COMMITTED AND ASSIGNED BALANCE

The General Fund ended FY 2012 with unaudited, Committed and Assigned Fund balances of \$8,834,138 and \$5,574,298, respectively.

- REVENUES

Revenues were \$6.6 million (4.2%) more than the amended budget. City staff continually monitors the major revenue categories, revising estimates as needed.

- EXPENDITURES

Total Expenditures including transfers, School Operations, Debt Service and Reserves were \$2.0 million (1.2%) more than projected. The majority of the overage is attributable to the windstorm that affected the City in late June.

NON-DEDICATED REVENUES

- Real Property Tax:

Real Estate Tax revenue for FY 2012 was 1.1%, or \$550,758, less than the amended budget per the actual Tax Levy posted in October, net of allowances and Tax Relief credits.

- Personal Property Tax:

Personal Property Tax revenue for FY 2012 was 8.9%, or \$1.3 million, greater than the amended budget, due to used vehicles holding their values after the Cash for Clunkers incentive.

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 2012. This action eliminates the 70% reimbursement. Lynchburg's share is \$5,543,584. During FY 2012, the City received the total reimbursement of \$5,543,584.

- Consumer Utility Taxes:

Consumer Utility Tax revenue for FY 2012 was 3.0%, or \$132,928, less than the amended budget due to the mild weather.

- Communications Sales and Use Tax:

Communications Sales and Use Tax revenue for FY 2012 was 3.8%, or \$137,379, less than the amended budget.

- Local Sales Tax:

Local Sales Tax revenue for FY 2012 was 5.9%, or \$746,572, greater than the amended budget.

- Business License Tax:

Business License Tax revenue for FY 2012 was 2.8%, or \$197,936, greater than the amended budget. A conservative approach was used in estimating revenue, which reflected the uncertainty of the economy.

- Meals Tax:

Meals Tax revenue for FY 2012 was 9.5%, or \$1,005,083, greater than the amended budget.

- Delinquent Taxes/Penalties:

Delinquent Taxes/Penalties revenue for FY 2012 was 38.8%, or \$1,015,002, greater than the amended budget. This excess is a reflection of the continued efforts of the collections department in utilizing new methods for collecting debt.

- Other Local Taxes:

Other Local Tax revenue for FY 2012 was 6.3%, or \$158,230, greater than the amended budget.

- Motor Vehicle License Tax:

Motor Vehicle License Tax revenue for FY 2012 was 2.0%, or \$28,404, more than the amended budget.

- Bank Stock Tax:

Bank Stock Tax revenue for FY 2012 was 63.6%, or \$317,990, greater than the amended budget. This tax is based on the percentage of deposits within the City of Lynchburg, compared to the whole state of Virginia.

- Lodging Tax:

Lodging Tax revenue for FY 2012 was 5.2%, or \$87,719, more than the amended budget.

- Permits, Fees, and Licenses:

Permits, Fees, and Licenses revenue for FY 2012 was 45.0%, or \$284,246, more than the amended budget. The majority of revenue in this category comes from permits and fees associated with new construction and/or renovations.

- Fines and Forfeitures:

Fines and forfeitures revenue for FY 2012 was 30.1%, or \$166,839, greater than the amended budget.

- Interest on Investments:

Interest on Investments revenue for FY 2012 was 36.0%, or \$85,109, greater than the amended budget. Although the City's investments are monitored closely, the volatility of the market influences interest income.

- Charges for Services

Charges for Services revenue for FY 2012 was 1.6%, or \$61,842, less than the amended budget. The City continues to use debt set-off as a means for collecting delinquent ambulance service fees.

- Miscellaneous Revenue

Miscellaneous Revenue for FY 2012 was 28.8%, or \$73,351, greater than the amended budget.

### DEDICATED REVENUES

Dedicated Revenues were slightly ahead of the FY 2012 amended budget. This demonstrates efficiency on the part of various governmental agencies in submitting payment or reimbursement to the City.

### EXPENDITURES

- Operating Expenditures:

Total operating expenditures for FY 2012 were 96.1% compared to 95.8% for FY 2011. The actual operating expenditures for FY 2012 were 3.9%, or \$4,102,964, less than the amended budget. The decrease is primarily attributable to departments closely monitoring their spending.

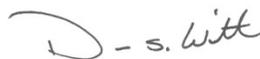
- Debt Service

Debt Service expenditures are consistent with the budget. Payments are based on a preset schedule and are not evenly disbursed over twelve months.

### SUMMARY

This report represents twelve months of fiscal activity. The revenues and expenditures were adjusted in the 3rd Quarter process accordingly. The financial position of the General Fund remains stable. Staff recognizes that the gap between revenues and expenditures needs to be constantly monitored. City Council will be advised of major developments through continued quarterly reports.

Respectfully submitted,



Donna S. Witt  
Director of Financial Services

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

**GENERAL FUND  
FINANCIAL SUMMARY  
As of June 30, 2012**

	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2011 Actual 4th Qtr As of 6/30/11	FY 2011 % of Budget	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2012 Actual 4th Qtr As of 6/30/12	FY 2012 % of Budget	FY 2012 Compared to FY 2011
<b>BEGINNING BALANCE UNASSIGNED</b>	\$ 31,805,352	\$ 31,805,352	\$ 31,805,352		\$ 29,215,579	\$ 29,215,579	\$ 29,215,579		
<b>REVENUES:</b>									
<b>Non-Dedicated Revenues</b>									
Real Property	49,766,609	49,766,609	49,305,379	99.07%	49,594,861	49,594,861	49,044,103	98.89%	(261,276)
Personal Property -Local	13,500,864	13,500,864	14,488,805	107.32%	14,000,000	14,000,000	15,256,027	108.97%	767,222
Public Service Corp	2,000,000	2,000,000	2,232,639	111.63%	2,200,000	2,200,000	2,189,198	99.51%	(43,441)
Consumer Utility Taxes	4,364,582	4,364,582	4,441,006	101.75%	4,364,582	4,364,582	4,231,654	96.95%	(209,352)
Communication Sales and Use Taxes	3,600,000	3,600,000	3,534,449	98.18%	3,600,000	3,600,000	3,462,621	96.18%	(71,828)
Local Sales Tax	12,694,401	12,694,401	13,284,506	104.65%	12,694,401	12,694,401	13,440,973	105.88%	156,467
Business License	6,579,818	6,579,818	6,999,206	106.37%	7,000,000	7,000,000	7,197,936	102.83%	198,730
Meals Tax	10,470,000	10,470,000	10,876,035	103.88%	10,580,000	10,580,000	11,585,083	109.50%	709,048
Delinquent Taxes/Penalties	2,589,933	2,589,933	3,264,095	126.03%	2,618,500	2,618,500	3,633,502	138.76%	369,407
Other Local Taxes	2,527,514	2,527,514	2,532,469	100.20%	2,513,490	2,513,490	2,671,720	106.30%	139,251
Motor Vehicle License	1,413,142	1,413,142	1,411,996	99.92%	1,413,142	1,413,142	1,441,546	102.01%	29,550
Bank Stock Tax	500,000	500,000	901,240	180.25%	500,000	500,000	817,990	163.60%	(83,250)
Lodging Tax	1,777,363	1,777,363	1,738,042	97.79%	1,700,000	1,700,000	1,787,719	105.16%	49,677
Permit, Fees & Licenses	813,350	813,350	683,712	84.06%	632,300	632,300	916,546	144.95%	232,834
Fines and Forfeitures	579,000	579,000	598,424	103.35%	555,000	555,000	721,839	130.06%	123,415
Interest on Investments	289,348	289,348	416,763	144.04%	236,502	236,502	321,611	135.99%	(95,152)
Use of Property	342,464	342,464	406,308	118.64%	366,064	366,064	351,925	96.14%	(54,383)
Charges for Services	3,752,394	3,776,394	3,986,714	105.57%	3,660,244	3,810,244	3,748,402	98.38%	(238,312)
Misc. Revenue	243,900	243,900	311,627	127.77%	244,300	254,300	327,651	128.84%	16,024
Revenue from Lynchburg City Schools	31,022	31,022	31,022	100.00%	30,153	30,153	30,153	100.00%	(869)
Intergovernmental Revenues									
Personal Property -State	5,543,584	5,543,584	5,543,584	100.00%	5,543,584	5,543,584	5,543,584	100.00%	-
Other	481,000	481,000	507,154	105.44%	505,000	505,000	396,838	78.58%	(110,316)
<b>Total Non-Dedicated Revenues</b>	\$ 123,860,288	\$ 123,884,288	\$ 127,495,175	102.91%	124,552,123	124,712,123	129,118,621	103.53%	\$ 1,623,446
<b>Dedicated Revenues</b>									
Local									
Indirect Costs and Services from Enterprise Funds	1,986,971	1,986,971	1,988,426	100.07%	1,751,197	1,751,197	1,757,447	100.36%	(230,979)
Other	1,685,660	1,692,660	1,340,743	79.21%	1,373,286	1,380,786	1,420,227	102.86%	79,484
Intergovernmental Revenues									
Constitutional Officers	2,822,546	2,869,380	2,919,325	101.74%	2,911,234	3,007,501	2,965,255	98.60%	45,930
Human Services	13,161,931	15,079,914	14,165,523	93.94%	12,987,568	14,312,568	15,221,793	106.35%	1,056,270
House Bill 599	3,037,195	3,037,195	3,037,428	100.01%	2,930,790	2,930,790	2,461,028	83.97%	(576,400)
Aid to the Commonwealth of Virginia	(600,000)	(600,000)	(632,213)	105.37%	(600,000)	(600,000)	-	0.00%	632,213
Highway Maintenance	7,234,051	7,234,051	7,675,069	106.10%	7,714,376	7,714,376	8,072,906	104.65%	397,837
Other	624,503	624,503	691,978	110.80%	682,527	682,527	1,164,124	170.56%	472,146
Total Intergovernmental Revenues	26,280,226	28,245,043	27,857,110	98.63%	26,626,495	28,047,762	29,885,106	106.55%	2,027,996
Interfund Transfers	-	546,826	546,826	100.00%	-	-	283,271	0.00%	(263,555)
<b>Total Dedicated Revenues</b>	\$ 29,952,857	\$ 32,471,500	\$ 31,733,105	97.73%	29,750,978	31,179,745	33,346,051	106.95%	\$ 1,612,946
<b>Total Revenues</b>	\$ 153,813,145	\$ 156,355,788	\$ 159,228,280	101.84%	\$ 154,303,101	\$ 155,891,868	\$ 162,464,672	104.22%	\$ 3,236,392

**GENERAL FUND  
FINANCIAL SUMMARY  
As of June 30, 2012**

	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2011 Actual 4th Qtr	FY 2011 % of Budget	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2012 Actual 4th Qtr	FY 2012 % of Budget	FY 2012 Compared to FY 2011
<b>Other Financing Sources</b>									
Proceeds from Refunding Bonds		16,605,513	16,605,513				-		
<b>Use of Fund Balance &amp; Reserves</b>									
Prior year Encumbrances			1,455,664				-		
Close Des for Contingencies			786,561				709,530		
Juvenile Services Capital Needs							200,000		
Funding to Electoral Board/Registrar							13,929		
FY11 3rd Qtr Adj			413,439				-		
FY12 3rd Qtr Adj							867,170		
Remove assigned fund balance - Ret Sch Funds			2,498,449				-		
Remove assigned fund balance - Sch Hlth Ins			300,000				-		
Unclassify FY11 fund balance							568,196		
Corr JE 1202997 & 1211331							(5,950)		
Transfer to Tech Fund							157,735		
Recreation Programs			79,976				80,603		
1/24/12 Council # 8,14 - LNDF							14,520		
2/14/12 Council # 8 -Return of School Fund Bal. for Capital							1,246,318		
2/14/12 Council # 8- Return of School Fund Bal.							845,000		
11/8/11 Council #3 - Issuance Costs							35,036		
Local aid to the Commonwealth							314,108		
Public Works funds from Solid Waste							39,925		
Solid Waste Debt Reserve			639,055				368,109		
Econ Development Arts & Culture							30,000		
Return of School Fund Balance			291,733				1,047,695		
<b>Total Fund Balance, Revenues and Use of Fund Bal.</b>	<b>\$ 185,618,497</b>	<b>\$ 204,766,653</b>	<b>\$ 214,104,022</b>		<b>\$ 183,518,680</b>	<b>\$ 185,107,447</b>	<b>\$ 198,212,175</b>		

Note:  
Amended budget includes all budgetary amendments through the end of FY 2011 and FY 2012 (as of 6/30).

**GENERAL FUND  
FINANCIAL SUMMARY  
As of June 30, 2012**

	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2011 Actual 4th Qtr 6/30/11	FY 2011 % of Budget	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2012 Actual 4th Qtr 6/30/12	FY 2012 % of Budget	FY 2012 Compared to FY 2011
<b>BALANCE FORWARD</b>									
Total Fund Balance, Revenues and Use of Fund Bal.	\$ 185,618,497	\$ 204,766,653	\$ 214,104,022		\$ 183,518,680	\$ 185,107,447	\$ 198,212,175		
<b>EXPENDITURES</b>									
Operating Expenditures - Departmental									
General Government									
Internal Audit	134,672	134,672	55,262	41.03%	55,900	55,900	36,293	64.92%	(18,969)
Communications/Marketing	398,403	388,403	341,713	87.98%	396,532	436,113	354,418	81.27%	12,705
Customer Service Center	123,921	123,921	118,117	95.32%	125,554	125,554	114,484	91.18%	(3,633)
Local Government Channel	140,677	154,677	149,261	96.50%	140,915	140,915	133,127	94.47%	(16,134)
Council/Manager	1,020,108	1,045,128	955,239	91.40%	1,033,358	1,076,334	1,000,142	92.92%	44,903
Parking Management	431,750	454,173	306,490	67.48%	374,600	518,803	345,081	66.51%	38,591
City Attorney	607,325	607,325	590,885	97.29%	607,325	607,325	581,616	95.77%	(9,269)
Self-Insurance (Risk Management)	602,539	602,539	602,539	100.00%	548,524	548,524	548,524	100.00%	(54,015)
State Treasurer	145,161	145,161	141,763	97.66%	145,161	145,161	132,572	91.33%	(9,191)
Comm of Revenue	792,540	791,786	724,488	91.50%	684,214	682,127	626,914	91.91%	(97,574)
City Assessor	718,082	721,958	678,392	93.97%	707,865	708,365	667,190	94.19%	(11,202)
Director of Finance	507,720	508,320	519,671	102.23%	517,482	520,052	507,157	97.52%	(12,514)
Billings & Collections	1,248,251	1,249,531	1,199,324	95.98%	1,248,251	1,261,081	1,181,696	93.71%	(17,628)
Procurement	210,676	210,684	203,352	96.52%	212,165	213,396	201,793	94.56%	(1,559)
Accounting	801,108	805,093	789,313	98.04%	806,562	805,908	783,914	97.27%	(5,399)
Budget	154,555	154,555	151,226	97.85%	154,869	154,869	148,304	95.76%	(2,922)
Human Services - Finance	500,350	500,350	442,411	88.42%	474,433	474,433	419,628	88.45%	(22,783)
Human Resources	674,120	692,370	673,347	97.25%	685,847	703,389	671,462	95.46%	(1,885)
Occupational Health Services	127,065	130,728	123,160	94.21%	127,044	126,289	117,130	92.75%	(6,030)
Health Management Program	-	-	235	0.00%	-	-	181	0.00%	(54)
Application Services	1,277,376	1,321,978	1,146,454	86.72%	1,272,247	1,272,247	1,089,872	85.67%	(56,582)
Network Services	1,302,672	1,302,672	1,218,493	93.54%	1,280,130	1,279,542	1,251,737	97.83%	33,244
IT Administration	439,383	439,552	407,585	92.73%	423,886	423,706	405,817	95.78%	(1,768)
PC Replacements	-	-	-	0.00%	-	-	-	0.00%	-
IT Projects	-	23,561	12,665	53.75%	-	8,000	-	0.00%	(12,665)
GIS	260,092	239,255	215,706	90.16%	252,354	273,791	243,312	88.87%	27,606
Registrar	142,669	142,719	141,695	99.28%	163,140	164,364	162,396	98.80%	20,701
Electoral Board	39,115	74,115	41,125	55.49%	90,779	102,543	109,045	106.34%	67,920
Judicial									
Circuit Court - Judge	157,113	164,533	155,446	94.48%	157,113	160,842	143,957	89.50%	(11,489)
General District Court	62,550	61,220	57,690	94.23%	62,550	64,541	73,887	114.48%	16,197
Juvenile & Domestic District Court	14,541	14,861	17,277	116.26%	14,541	13,747	11,720	85.25%	(5,557)
24th Court Services Unit	1,632	1,632	1,668	102.21%	1,632	1,632	1,493	91.48%	(175)
Commonwealth Attorney	1,472,257	1,482,795	1,412,776	95.28%	1,385,774	1,384,336	1,349,161	97.46%	(63,615)
Magistrates Office	2,893	2,495	2,485	99.60%	2,893	2,823	2,567	90.93%	82
Circuit Court - Clerk	744,058	766,323	709,496	92.58%	746,142	792,605	744,876	93.98%	35,380
Sheriff	1,961,974	2,024,787	1,996,440	98.60%	2,070,227	2,127,458	2,019,264	94.91%	22,824
Public Safety									
Police Operations	13,731,842	14,123,929	13,867,800	98.19%	13,701,291	14,166,444	13,707,583	96.76%	(160,217)
Animal Warden	311,577	313,075	311,569	99.52%	319,978	326,520	289,432	88.64%	(22,137)
Emergency Communications	2,297,798	2,316,297	2,204,952	95.19%	2,470,283	2,471,873	2,280,208	92.25%	75,256
Range Operations	-	24,000	10,675	0.00%	12,500	12,500	13,431	107.45%	2,756
Fire Operations and EMS	14,479,217	14,558,515	14,458,381	99.31%	14,581,360	14,728,754	14,008,884	95.11%	(449,497)
TRT-Pier	47,295	57,295	47,181	82.35%	82,500	85,000	45,166	53.14%	(2,015)
Public Works									
Public Works Administration	716,614	716,614	661,020	0.00%	719,246	719,900	655,910	91.11%	(5,110)
Engineering	3,366,392	3,437,366	3,326,325	100.00%	3,390,840	3,251,113	3,217,268	98.96%	(109,057)
Street Maintenance	3,449,955	4,282,964	4,155,189	97.02%	3,249,100	3,234,273	3,739,490	115.62%	(415,699)
Snow Removal	245,853	245,853	455,581	185.31%	240,695	160,761	109,483	68.10%	(346,098)
Refuse Collection	2,302,392	2,331,926	2,377,723	101.96%	2,416,112	2,311,822	2,407,193	104.13%	29,470
Parks/Grounds Maintenance	2,400,837	2,428,530	2,338,850	96.31%	2,487,329	2,464,522	2,473,307	100.36%	134,457
Baseball Stadium Maintenance	-	-	-	0.00%	127,378	123,955	116,157	93.71%	116,157
Building Maintenance	3,018,123	3,046,504	3,021,761	99.19%	3,104,363	3,052,664	3,159,956	103.51%	138,195
Human Services Maintenance	243,169	247,612	210,129	84.86%	234,095	233,759	216,596	92.66%	6,467
Subtotal Est. Operating Expenditures - Departmental	\$ 63,828,412	\$ 65,614,352	\$ 63,750,325	97.16%	\$ 64,107,079	\$ 64,720,575	\$ 62,620,794	96.76%	\$ (1,129,531)

**GENERAL FUND**  
**FINANCIAL SUMMARY**  
**As of June 30, 2012**

	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2011 Actual 4th Qtr 6/30/11	FY 2011 % of Budget	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2012 Actual 4th Qtr 6/30/12	FY 2012 % of Budget	FY 2012 Compared to FY 2011
Subtotal Est Operating Expenditures Departmental	\$ 63,828,412	\$ 65,614,352	\$ 63,750,325		64,107,079	64,720,575	62,620,794		
Continued Operating Expenditures Departmental:									
Health and Welfare									
Human Services Administration	-	-	-	0.00%	-	-	-	0.00%	-
Delta Outreach ( Counties)	-	2,578	-	0.00%	-	-	-	0.00%	-
Social Services Administration	6,178,769	6,240,990	5,696,576	91.28%	6,212,650	6,212,220	5,603,995	90.21%	(92,581)
Public Assistance	6,530,124	8,426,456	7,941,645	94.25%	6,496,243	7,824,703	7,487,560	95.69%	(454,085)
Juvenile Services Administration	687,600	715,959	486,298	67.92%	687,115	702,153	528,319	75.24%	42,021
Regional Detention Home	643,880	643,880	489,629	76.04%	808,117	808,117	374,412	46.33%	(115,217)
Opportunity House	563,974	566,193	559,378	98.80%	624,152	626,560	577,055	92.10%	17,677
Single Point of Entry (Crossroads House)	-	-	-	0.00%	-	-	-	0.00%	-
SPARC House	619,348	618,245	537,553	86.95%	581,854	585,442	570,402	97.43%	32,849
CSA Service Providers	1,518,958	1,518,958	1,519,869	100.06%	1,524,631	1,524,631	1,523,831	99.95%	3,962
Day Services	-	-	6,531	0.00%	-	491	707	143.99%	(5,824)
Lynchburg Outreach Program	276,981	275,413	224,894	81.66%	270,744	275,690	230,338	83.55%	5,444
ARRA-SS Prog	-	-	-	0.00%	-	-	-	0.00%	-
Parks Recreation and Cultural									
Parks and Recreation	3,107,725	3,116,393	2,945,896	94.53%	3,109,974	3,120,989	2,794,990	89.55%	(150,906)
Public Library	1,628,823	1,626,351	1,513,848	93.08%	1,606,473	1,610,106	1,440,117	89.44%	(73,731)
Law Library	28,770	28,770	25,188	87.55%	28,770	28,770	19,259	66.94%	(5,929)
Museums	383,028	385,113	377,328	97.98%	383,028	383,359	355,734	92.79%	(21,594)
Point of Honr/Carriage House	45,000	44,777	40,220	89.82%	45,000	45,000	34,055	75.68%	(6,165)
Community Development									
Director	458,851	512,463	464,386	90.62%	313,417	311,114	304,907	98.00%	(159,479)
Planning	365,517	384,063	268,594	69.93%	303,658	324,158	258,745	79.82%	(9,849)
Inspections	789,751	750,079	710,655	94.74%	820,118	887,681	762,980	85.95%	52,325
Engineering	-	-	-	0.00%	-	-	-	0.00%	-
GIS	-	-	-	0.00%	211,897	212,306	159,541	75.15%	159,541
Economic Development	307,911	307,911	275,316	89.41%	307,231	306,474	310,501	101.31%	35,185
Operating Expenditures Non-Departmental:	14,317,705	14,763,247	14,182,751	96.07%	15,555,963	15,562,086	16,011,419	102.89%	1,828,668
<b>Total Est. Operating Expenditures</b>	<b>\$ 102,281,127</b>	<b>\$ 106,542,191</b>	<b>\$ 102,016,880</b>	<b>95.75%</b>	<b>103,998,114</b>	<b>106,072,625</b>	<b>101,969,661</b>	<b>96.13%</b>	<b>\$ (47,219)</b>
<b>TRANSFERS TO OTHER FUNDS</b>									
Airport Fund	271,120	271,120	259,950	95.88%	494,536	421,362	421,362	100.00%	161,412
City/Federal state Aid Fund	27,070	80,643	81,041	100.49%	27,171	126,409	127,416	100.80%	46,375
Fleet Debt Service	-	-	-	0.00%	-	36,000	36,000	100.00%	36,000
Fleet - Vehicle Replacement	-	-	-	0.00%	-	-	-	0.00%	-
Stormwater	-	-	-	0.00%	-	688,036	688,036	100.00%	-
Solid Waste Fund	-	-	-	0.00%	-	-	-	0.00%	-
Stadium Fund - Debt/Operating Expenses	318,130	318,130	318,130	100.00%	-	-	-	0.00%	(318,130)
Technology Fund	624,347	832,816	832,816	100.00%	636,773	787,508	787,508	100.00%	(45,308)
<b>Total Transfers to Other Funds</b>	<b>\$ 1,240,667</b>	<b>\$ 1,502,709</b>	<b>\$ 1,491,937</b>	<b>99.28%</b>	<b>1,158,480</b>	<b>2,059,315</b>	<b>2,060,322</b>	<b>100.05%</b>	<b>\$ 568,385</b>

**GENERAL FUND**  
**FINANCIAL SUMMARY**  
As of June 30, 2012

	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2011 Actual 4th Qtr 6/30/11	FY 2011 % of Budget	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2012 Actual 4th Qtr 6/30/12	FY 2012 % of Budget	FY 2012 Compared to FY 2011
<b>SCHOOLS - OPERATIONS</b>	\$ 31,942,103	\$ 33,710,034	\$ 30,310,602	89.92%	\$ 31,942,103	\$ 33,834,798	\$ 31,696,712	93.68%	\$ 1,386,110
<b>DEBT SERVICE</b>									
General Fund	8,800,144	8,984,589	8,816,661	98.13%	7,717,671	7,753,297	7,745,660	99.90%	(1,071,001)
Refunded Debt Payments	-	16,418,708	16,418,708						
Stadium	-	-	-	0.00%	205,887	205,887	205,887	100.00%	
Schools	7,222,354	7,221,694	7,081,148	98.05%	7,009,713	7,009,103	7,009,236	100.00%	(71,912)
Total Debt Service	\$ 16,022,498	\$ 32,624,991	\$ 32,316,517	99.05%	14,933,271	14,968,287	14,960,783	99.95%	\$(17,355,734)
<b>RESERVES</b>									
Carryforward for Contingency, Juv Ser Cap, Pulic Safety							1,004,153		
Other Post Employment Benefits (OPEB)			270,829				269,921		
Health Insurance Reserve			487,654				386,078		
Post Closure Costs for Landfill			604,284				204,438		
Reserve for Future Needs							48,297		
Debt Service - Heritage High School							939,562		
Technology			(57,734)				55,022		
Debt Service - Regional Radio							134,800		
Arts & Cultural District							30,000		
Return of School Funding			3,399,432				2,138,086		
Committed Funds - GASB54							310,762		
Assigned Funds - GASB54							554,464		
Health Mgmt Plan							500,000		
Pub Safety Comp Adj							750,000		
LOD Death benefit							105,952		
LOD Health Claims							145,000		
Parking Oper - GASB54							62,409		
Point of Honor - GASB54							2,654		
Police Range Oper - GASB54							569		
Local Aid to the Commonwealth - designated			718,196						
Recreation Fund			39,351						
Museum			15,222				2,654		
Fire Equipment							50,000		
PPA - Landfill			1,276,543						
Law Library			3,661				4,892		
PIER			17,150				47,028		
Detention Home Capital Need			175,000						
Detention Home Workers Comp			20,000				20,000		
Contingency			1,200,000				500,000		
Debt Service			1,071,781						
Total Reserves	\$0	\$0	\$9,241,369		\$ -	\$ -	\$ 8,266,741		
<b>TOTAL EXPENDITURES</b>	\$151,486,395	\$174,379,925	\$175,377,305		\$152,031,968	\$156,935,025	\$158,954,219		

**GENERAL FUND  
FINANCIAL SUMMARY  
As of June 30, 2012**

	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2011 Actual 4th Qtr 6/30/11	FY 2011 % of Budget	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2012 Actual 4th Qtr 6/30/12	FY 2012 % of Budget
<b>TRANSFERS TO CAPITAL FUNDS</b>								
School Capital Projects Fund	1,941,733	1,941,733	1,941,733	0.00%	1,030,518	2,276,836	2,276,836	0.00%
City Capital Projects Fund	6,358,881	7,569,405	7,569,405	100.00%	7,624,033	8,145,463	8,145,463	100.00%
<b>Total Transfers to Capital Funds</b>	\$ 8,300,614	\$ 9,511,138	\$ 9,511,138	100.00%	\$ 8,654,551	\$ 10,422,299	\$ 10,422,299	100.00%
<b>TOTAL EXPENDITURES, RESERVES &amp; TRANSFERS</b>	\$ 159,787,009	\$ 183,891,063	\$ 184,888,443	100.54%	\$ 160,686,519	\$ 167,357,324	\$ 169,376,518	101.21%
<b>Remaining Unassigned Fund Balance</b>	\$ 25,831,488	\$ 20,875,590	\$ 29,215,579	N/A	\$ 22,832,161	\$ 17,750,123	\$ 28,835,657	N/A
<b>Committed and Assigned Fund Balance</b>	\$ -	\$ -	\$ 12,673,614		\$ 7,093,781	\$ 10,952,059	\$ 14,408,436	N/A
<b>TOTAL FUND BALANCE</b>	\$ 25,831,488	\$ 20,875,590	\$ 41,889,193	N/A	\$ 29,925,942	\$ 28,702,182	\$ 43,244,093	N/A

**GENERAL FUND  
FINANCIAL SUMMARY  
As of June 30, 2012**

	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2011 Actual 4th Qtr 6/30/11	FY 2011 % of Budget	FY 2012 Adopted Budget	FY 2012 Amended Budget	FY 2012 Actual 4th Qtr 6/30/12	FY 2012 % of Budget	
<b>Committed and Assigned Fund Balance</b>									
Res for PY Encumbrances	-	-							
Health Insurance			392,117				310,763		Committed Fund Balance
Contingencies			636,127		125,400	148,473	656,617		Health Insurance
Information Technology			-		-	1,200,000			Contingencies
Local Aid to Commonwealth			150,735		197,962	208,469	55,022		Technology
Detention Home Workers Comp			314,108		-	-	-		Local Aid to Commonwealth
LCS Budget Balancing			80,000		80,000	80,000	100,000		Detention Home Workers Comp
SW Debt Retire			440,608		440,608	440,608	-		LCS Budget Balancing
Future Post Closure Costs			1,910,014		1,910,014	1,910,014	1,541,905		SW Debt Retire
Other Post Employment Benefits			604,284		-	-	604,284		Future Post Closure Costs
Detention Home Capital Needs			811,310		760,529	790,480	1,081,231		Other Post Employment Benefits
Detention Home Prevention Initiative			325,000		150,000	150,000	-		Juv. Services Capital Needs
Debt Service			25,000		25,000	25,000	-		Detention Home Prevention Initiative
			1,071,781		1,071,781	1,071,781	1,071,781		Debt Service
							939,562		Heritage High School Debt Service
							134,800		Debt Service Regional Radio
							48,297		Reserve for Future Needs
							13,968		Pub Safety Comp Adj
School Textbooks			1,059,392		1,059,392	1,059,392	1,059,392		School Textbooks
School Health Ins Reserve	-	-	700,000		1,000,000	1,000,000	1,140,608		School Health Ins Reserve
School Future Exp Needs	-	-	75,908		75,908	75,908	75,908		School Future Exp Needs
							<b>8,834,138</b>		<b>Total Committed Fund Balance</b>
			176,080				554,464		Assigned Fund Balance
Return of School Funding			3,399,432		-	2,498,449	2,398,505		Return of School Funding
PubWrks Funds from SW			39,925		39,925	39,925	-		PubWrks Funds from SW
Law Library			69,969		62,920	66,308	74,861		Law Library
							364,538		Hlth Ins Reserve
							50,000		Fire Equipment
							750,000		PubSafety Comp Adj
							62,409		Parking Operations
							2,653		Point of Honor
							569		Police Range Oper
							500,000		Health Mgmt Plan
							105,952		LOD Death Benefit
							145,000		LOD Health Claims
							204,438		Future Post Closure
Museum			47,374		14,082	32,153	50,028		Museum
Recreation Programs			177,300		80,260	137,949	96,703		Recreation Programs
			150,000				150,000		Dental Insurance Reserve
PIER			17,150		-	17,150	64,178		PIER
							<b>5,574,298</b>		<b>Total Assigned Fund Balance</b>
<b>Total Designated Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,673,614</b>		<b>\$ 7,093,781</b>	<b>\$ 10,952,059</b>	<b>\$ 14,408,436</b>		

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **November 13, 2012**

AGENDA ITEM NO.: **3**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

**ITEM TITLE:** Department of Homeland Security Federal Emergency Management Agency's National Preparedness Directorate's grant for a Paramedic training project for the Fire Department.

**RECOMMENDATION:** Adopt a resolution to amend the FY 2013 City/Federal/State Aid Fund budget and appropriate \$140,144 with resources from the Department of Homeland Security Federal Emergency Management Agency's (DHS/FEMA) National Preparedness Directorate's FY 2012 Assistance to Firefighters Grant (AFG) in the Operations and Safety category to fund a Paramedic training project for the Fire Department.

**SUMMARY:** DHS/FEMA awards grant funding through the Assistance to Firefighters Grant (AFG) program with the primary goal of meeting the firefighting and emergency response needs of fire departments and other agencies by assisting with the purchase of critically needed equipment, protective gear, emergency vehicles, training, and other resources needed to protect the public and emergency personnel from fire and related hazards.

The department requested funding for a Paramedic training project. This training would result in national registry paramedic certification for ten (10) employees and includes costs for tuition, textbooks, personnel costs (overtime & back filling vacancies), clinical precepting, and written and practical testing. Lynchburg is experiencing an increase in call volume, particularly EMS responses, which comprise eighty-five percent (85%) of the calls for service. Twelve (12) Advanced Life Support (ALS) employees are eligible to retire, at which point there will be an ALS shortfall in the field. The total cost for the Paramedic training project is \$175,180. The department also applied for funds to purchase replacement rescue tools and equipment; however, this funding was not approved.

The grant provides eighty percent (80%) of the approved funding; twenty percent (20%) of the total project cost must be provided by the submitting agency. The twenty percent (20%) match of \$35,036 is already available in the City/Federal/State Aid Fund budget for Fire Programs.

**PRIOR ACTION(S):**

Finance Committee, August 14, 2012

Finance Committee, October 23, 2012

**FISCAL IMPACT:** None, the required twenty percent (20%) local match is available in the City/Federal/State Aid Fund budget for Fire Programs.

**CONTACT(S):**

Fire Chief Steven B. Ferguson, 455-6340

Battalion Chief Jason Campbell, 455-6363

Ellen Davidson-Martin, Fire Administrative Manager, 455-6368

**ATTACHMENT(S):**

Resolution

**REVIEWED BY:**

RESOLUTION:

BE IT RESOLVED That the FY 2013 City/Federal/State Aid Fund budget is amended and \$140,144 is appropriated with resources from the Department of Homeland Security Federal Emergency Management Agency's (DHS/FEMA) National Preparedness Directorate's FY 2012 Assistance to Firefighters Grant (AFG) to fund a Paramedic training project for the Fire Department.

Introduced:

Adopted:

Certified:

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

# FINANCE COMMITTEE

## Agenda Item Summary

MEETING DATE: **October 23, 2012**

AGENDA ITEM NO.: **4**

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION:

INFORMATION: **X**

**ITEM TITLE: Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund Grant application to purchase a replacement Quick Response Vehicle for use by the Fire Department field EMS Supervisors**

### RECOMMENDATION:

Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) for \$55,303 with resources of \$44,242 from the RSAF grant and \$11,061 transferred from the FY 2013 General Fund Fire Department budget to purchase one replacement Quick Response Vehicle (2012 Chevrolet Tahoe 4WD) for the Fire Department.

### SUMMARY:

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

The Fire Department desires to submit a Rescue Squad Assistance Fund grant request for \$55,303 to purchase one replacement Quick Response Vehicle for use by the field EMS Supervisors. The three EMS Supervisors (one assigned per shift) respond throughout the City to assist EMS providers with high acuity patients. The EMS Supervisor is responsible for the delivery of certain advanced paramedic procedures such as drug assisted intubation, intravenous nitroglycerin, excited delirium patient care, and induced hypothermia. The current vehicle has ongoing mechanical problems; it is anticipated that additional work on the transmission will be required. The transfer case and rear end have been refurbished.

This grant requires a local match; the department is applying for these funds under a Hardship Request, which would require the locality to pay 20 percent and RSAF would pay 80 percent. With a total cost of \$55,303, the required local match is \$11,061. If awarded, the match will be funded from the FY 2013 General Fund Fire Department budget.

### PRIOR ACTION(S):

None

### FISCAL IMPACT:

This grant has a required local match; \$11,061 in matching funds will be provided from the Fire Department's FY 2013 budget. Future funds will be needed for periodic maintenance of the equipment purchased.

### CONTACT(S):

Fire Chief Steven B. Ferguson, 455-6340  
Battalion Chief Jason Campbell, 455-6363  
Ellen Davidson-Martin, Fire Administrative Manager, 455-6368

### ATTACHMENT(S):

None

### REVIEWED BY:



# The City of Lynchburg, Virginia

AGENDA ITEM NO.: 5

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

FINANCIAL SERVICES  
OFFICE OF THE DIRECTOR

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

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

DATE: October 23, 2012

RE: FY 2012 Write-Off of Uncollectible Accounts Receivable

In June 2005, an Accounts Receivable Policy was established to write-off uncollectible accounts. In accordance with the policy, the Director of Financial Services is authorized to write-off accounts on an annual basis, providing this information to Finance Committee and City Council.

Using the criteria set-forth in the Accounts Receivable Policy, a breakdown of write-offs for FY 2012 is as follows:

Account	FY 2011 Write-Off Amount	FY 2011 Billing	% Written-Off	FY 2012 Write-Off Amount	FY 2012 Billing	% Written-Off
Ambulance (Current)	\$ 247,114.69	\$ 4,234,766.96	5.84%	\$ 62,420.91	\$ 4,493,710.19	1.39%
Ambulance (Delinquent)	527,458.51	637,794.55	82.70%	449,722.81	783,575.44	57.39%
Amusement Taxes	0.09	552,253.25	0.00%	11,295.75	684,149.05	1.65%
Business License	200.34	7,141,333.13	0.00%	131.09	7,556,333.32	0.00%
Library Fines	188.29	36,018.69	0.52%	242.97	2,398.43	10.13%
Meals Taxes	125,979.74	11,028,438.63	1.14%	48,908.78	11,750,987.23	0.42%
Miscellaneous Invoices	59,740.70	289,270.98	20.65%	37,058.20	244,798.46	15.14%
Non Sufficient Funds	3,855.66	57,876.54	6.66%	3,701.71	140,477.32	2.64%
Personal Property	129,696.83	16,038,505.34	0.81%	83,085.80	16,227,014.83	0.51%
Real Estate	102,915.56	51,025,893.94	0.20%	102,901.35	51,969,740.55	0.20%
Utility Billing System	25,907.99	30,486,584.00	0.08%	37,788.52	29,594,286.00	0.13%
<b>Total Write-Off</b>	<b>\$ 1,223,058.40</b>	<b>\$ 121,528,736.01</b>	<b>1.01%</b>	<b>\$ 837,257.89</b>	<b>\$ 123,447,470.82</b>	<b>0.68%</b>

If you have any questions, please let me know.

Thank you.

# FINANCE COMMITTEE

## Agenda Item Summary

MEETING DATE: **October 23, 2012**

AGENDA ITEM NO.: **6**

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 for the months of July and August has been posted for these revenue streams.

PRIOR ACTION(S):

This information is provided monthly to the Finance Committee.

FISCAL IMPACT:

None

CONTACT(S):

Bonnie Svrcek, Deputy City Manager, 455-3990

Donna Witt, Director of Financial Services, 455-3968

ATTACHMENT(S):

Comparison of Collections Budget to Actual FY 2012 – FY 2013

REVIEWED BY:

**Comparison of Collections  
Budget to Actual FY 2012 - FY 2013**

	Actual FY 2010	Actual FY 2011	Actual FY 2012	Adopted FY 2013	Actual FY 2013	Actual FY 2013 to Adopted FY 2013	Actual FY 2013 to Actual FY 2012			
<b>SALES &amp; USE TAX</b>										
<i>ADOPTED FY 2013 BUDGET - \$13,284,506</i>										
JULY	\$980,632	\$979,650	\$1,014,596	\$1,002,827	\$996,646	(\$6,181)	(\$17,950)			
AUGUST	984,751	1,022,849	1,079,129	1,066,611	1,145,592	78,981	66,463			
<b>TOTAL</b>	<b>\$1,965,383</b>	<b>\$2,002,499</b>	<b>\$2,093,725</b>	<b>\$2,069,438</b>	<b>\$2,142,238</b>	<b>\$72,800</b>	<b>\$48,513</b>			
<b>CONSUMER UTILITY TAX - ELECTRIC</b>										
<i>ADOPTED FY 2013 BUDGET - \$3,757,100</i>										
JULY	\$309,784	\$352,603	\$341,729	\$346,445	\$323,141	(\$23,304)	(\$18,588)			
AUGUST	318,714	345,842	345,615	350,384	345,163	(5,221)	(452)			
<b>TOTAL</b>	<b>\$628,498</b>	<b>\$698,445</b>	<b>\$687,344</b>	<b>\$696,829</b>	<b>\$668,304</b>	<b>(\$28,525)</b>	<b>(\$19,040)</b>			
<b>COMMUNICATIONS SALES &amp; USE TAX</b>										
<i>ADOPTED FY 2013 BUDGET - \$3,530,000</i>										
JULY	\$260,565	\$301,373	\$349,339	\$294,166	\$293,358	(\$808)	(\$55,981)			
AUGUST	271,686	344,401	294,910	294,167	291,560	(2,607)	(3,350)			
<b>TOTAL</b>	<b>\$532,251</b>	<b>\$645,774</b>	<b>\$644,249</b>	<b>\$588,333</b>	<b>\$584,918</b>	<b>(\$3,415)</b>	<b>(\$59,331)</b>			
<b>MEALS TAX</b>										
<i>ADOPTED FY 2013 BUDGET - \$10,830,000</i>										
JULY	\$874,667	\$889,021	\$889,917	\$893,711	\$820,859	\$956,936	\$136,077	\$948,365	\$127,506	(\$8,571)
AUGUST	919,645	887,724	958,772	884,860	884,371	1,037,916	153,545	1,032,279	147,908	(5,637)
<b>TOTAL</b>	<b>\$1,794,312</b>	<b>\$1,776,745</b>	<b>\$1,848,689</b>	<b>\$1,778,571</b>	<b>\$1,705,231</b>	<b>\$1,994,852</b>	<b>\$289,621</b>	<b>\$1,980,644</b>	<b>\$275,413</b>	<b>(\$14,208)</b>
<b>LODGING TAX</b>										
<i>ADOPTED FY 2013 BUDGET - \$1,700,000</i>										
JULY	\$157,770	\$158,924	\$153,617	\$152,925	\$140,452	\$179,883	\$39,431	\$177,779	\$37,327	(\$2,104)
AUGUST	167,992	168,208	192,759	202,698	176,240	163,020	(13,220)	158,082	(18,158)	(4,938)
<b>TOTAL</b>	<b>\$325,762</b>	<b>\$327,132</b>	<b>\$346,376</b>	<b>\$355,623</b>	<b>\$316,692</b>	<b>\$342,903</b>	<b>\$26,211</b>	<b>\$335,861</b>	<b>\$19,169</b>	<b>(\$7,042)</b>

<sup>1</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.

# LYNCHBURG CITY COUNCIL

## Agenda Item Summary

MEETING DATE: **November 13, 2012**

AGENDA ITEM NO.:

CONSENT:

REGULAR:

WORK SESSION:

CLOSED SESSION:

(Confidential)

ACTION: **X**

INFORMATION:

ITEM TITLE: **Technology Trust Fund (TTF) Fees for the Office of the Circuit Court Clerk**

RECOMMENDATION:

Adopt a resolution to amend the FY 2013 General Fund budget and appropriate \$40,755 with resources from the State Compensation Board, Technology Trust Fund fees to support information technology needs in the Office of the Circuit Court Clerk.

SUMMARY:

As required by the Code of Virginia, Section 17.1-279 – Additional fee to be assessed by circuit court clerks for information technology, “the clerk of each circuit court shall assess a \$5 fee, known as the “Technology Trust Fund Fee,” in each civil action, upon each instrument to be recorded in the deed books, and upon each judgment to be docketed in the judgment lien docket book. Such fee shall be deposited by the State Treasurer into a trust fund.” Annually, a portion of this fee is returned to the local Office of the Circuit Court Clerk based on its information technology needs. These funds cannot be used to take the place of current funding supplied by the locality.

PRIOR ACTION(S):

Finance Committee, October 23, 2012

FISCAL IMPACT:

None

CONTACT(S):

Eugene C. Wingfield, Circuit Court Clerk, 455-2611

ATTACHMENT(S):

Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2013 General Fund budget is amended and \$40,755 is appropriated with resources from the State Compensation Board, Technology Trust Fund fees to support information technology needs in the Office of the Circuit Court Clerk.

Introduced:

Adopted:

Certified:

\_\_\_\_\_

Clerk of Council