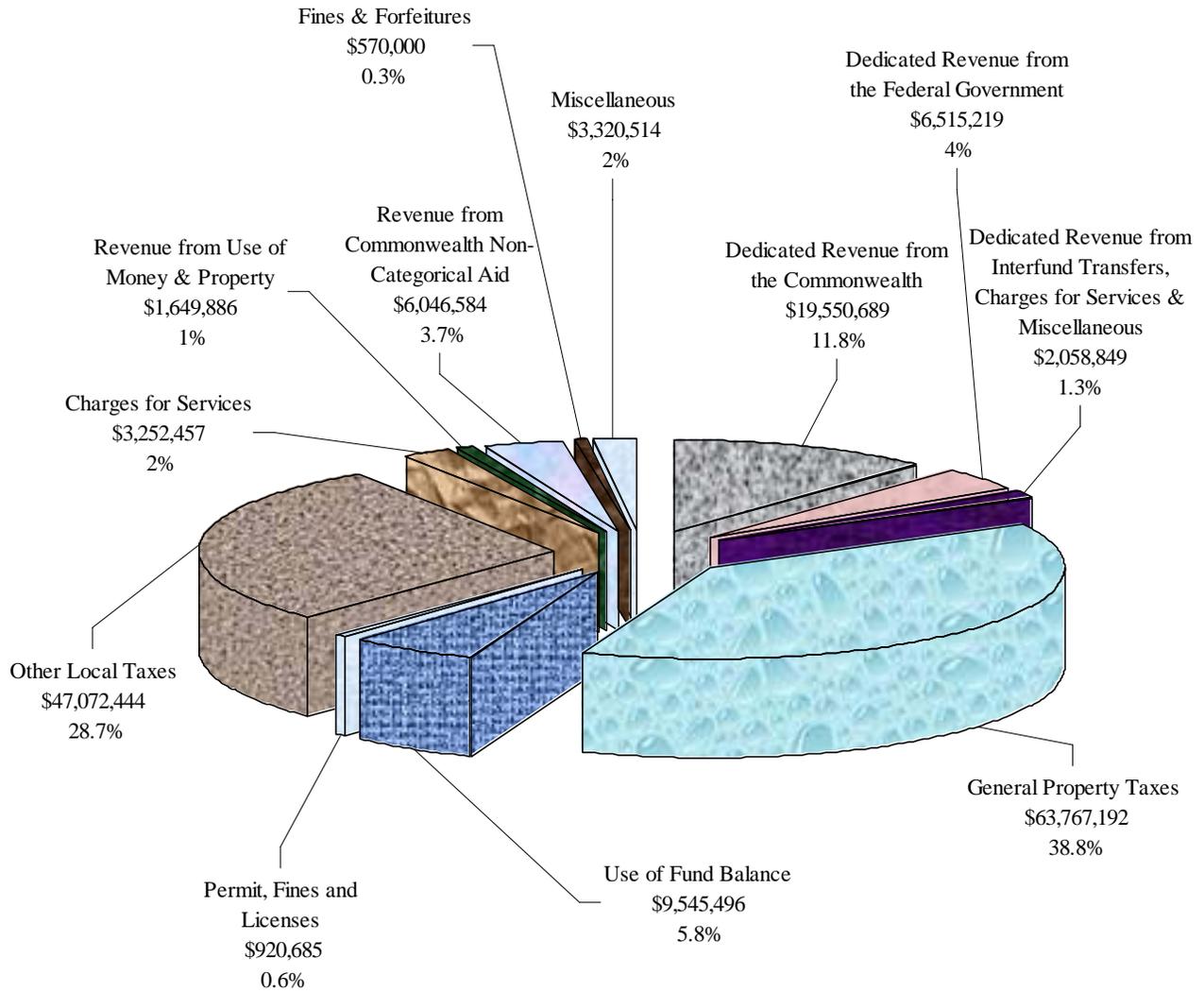


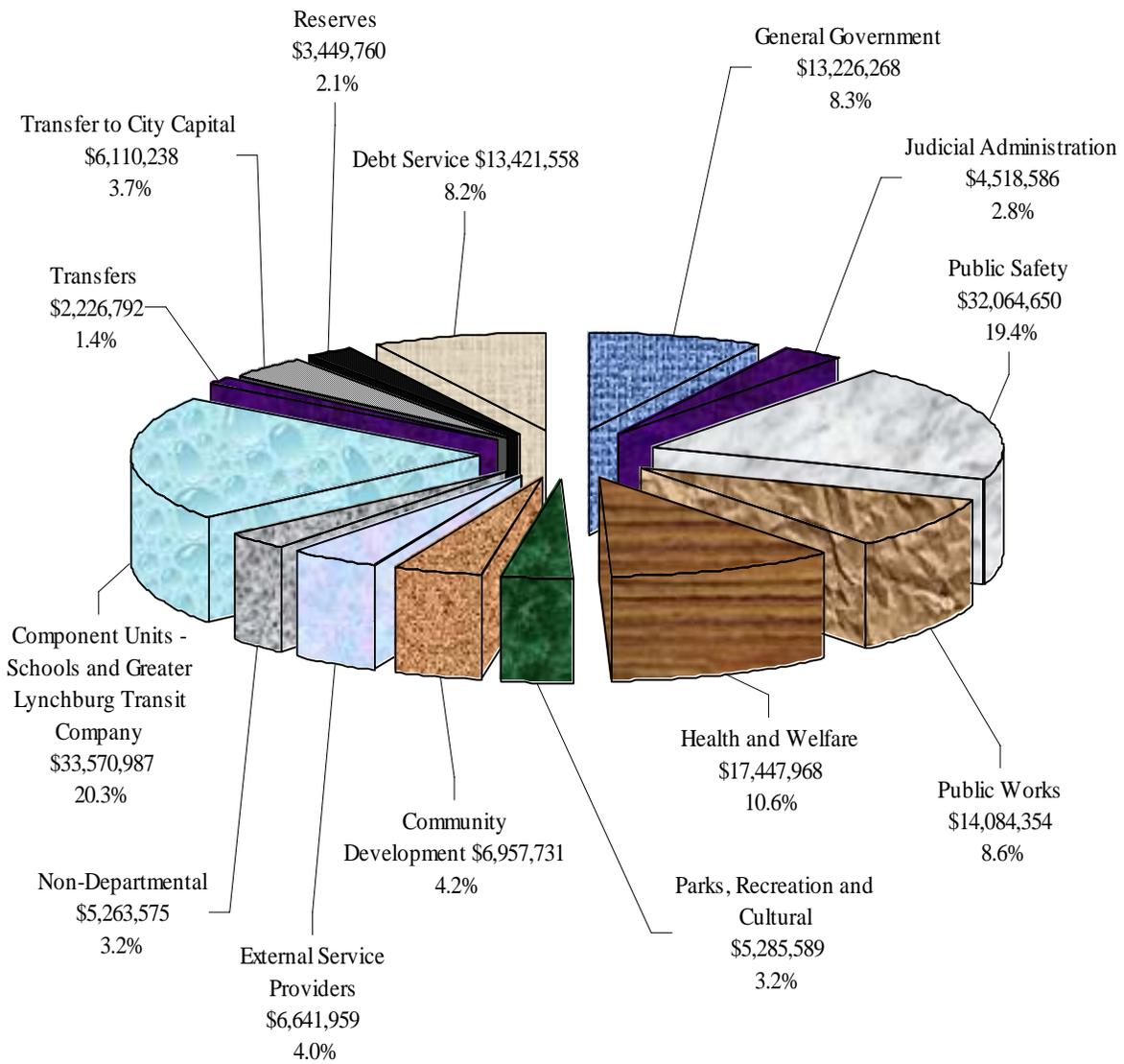


FY 2009 REVENUES AND USE OF FUND BALANCE \$164,270,015





FY 2009 EXPENDITURES, RESERVES AND TRANSFERS \$164,270,015





	Actual FY 2007	Adopted FY 2008	Revised Estimate FY 2008	Manager's Proposed FY 2009	Adopted FY 2009
BEGINNING UNDESIGNATED FUND BALANCE	\$25,988,174	\$19,399,834	\$24,670,106	\$24,670,106	\$21,965,599
REVENUES					
Non-dedicated Revenue	\$119,351,157	\$125,404,480	\$126,424,490	\$127,967,256	\$124,490,762
Dedicated Revenue	26,230,327	26,529,294	27,395,872	26,739,263	30,233,757
TOTAL REVENUES	\$145,581,484	\$151,933,774	\$153,820,362	\$154,706,519	\$154,724,519
Other Financing Sources	\$0	\$0	\$4,081,974	\$0	\$0
FY 2007 Encumbrance Funding	0	0	1,221,081	0	0
Use of Designated Fund Balance	5,474,719	450,000	2,949,435	0	0
Additions to Designated Fund Balance	(2,519,249)	0	(320,000)	0	0
Use of Fund Balance - Solid Waste Vehicles & Post Employment Benefits	0	0	0	710,000	710,000
Use/(Addition) of Designated Fund Balance - Recreation Programs	0	0	0	21,228	21,228
Use of Police Overtime Reserve	0	0	0	77,550	77,550
Use of Reserve for Debt Service	0	0	0	823,938	823,938
Use of Designated Fund Balance - Health Insurance Reserve	0	0	0	108,000	108,000
TOTAL REVENUES AND USE OF DESIGNATED FUND BALANCE	\$148,536,954	\$152,383,774	\$161,752,852	\$156,447,235	\$156,465,235
Use of Recreation Program Revenues from FY 2007	\$0	(\$90,000)	(\$116,033)	\$0	\$0
Use of Fund Balance - Reserves	0	0	0	4,555,535	1,855,535
Use of Fund Balance - Capital	0	4,742,435	4,742,435	3,249,245	5,949,245
TOTAL REVENUES AND USE OF FUND BALANCE	\$148,536,954	\$157,036,209	\$166,379,254	\$164,252,015	\$164,270,015
EXPENDITURES					
Operating - Departmental	\$80,890,529	\$87,802,467	\$90,704,786	\$93,533,664	\$93,585,146
Operating - Non-Departmental	9,540,638	10,943,659	9,006,667	11,403,399	11,905,534
Transfers To Other Funds	4,104,122	5,053,287	5,247,591	2,655,253	2,226,792
Debt Service - General Fund	6,531,705	7,146,479	11,411,776	7,933,717	7,748,912
Greater Lynchburg Transit Company	1,252,313	1,055,477	1,271,356	1,128,884	1,128,884
Schools - Operations	30,418,183	32,567,730	33,320,151	32,442,103	32,442,103
Schools - Debt Service	5,965,474	5,800,737	5,840,361	5,919,222	5,672,646
Reserves					
Governor's Opportunity Fund	125,000	0	0	0	0
Community Dialogue	0	0	0	25,000	25,000
FY 2008 Revenue Shortfall	0	0	0	1,500,000	0
FY 2009 Local Aid to the Commonwealth	0	0	0	2,030,535	800,000
Police Overtime	0	0	77,550	0	0
Juvenile Detention Home Workers Comp	0	0	20,000	20,000	20,000
Debt Service	0	823,938	823,938	1,000,000	1,329,836
Post Employment Benefits	0	0	0	250,000	250,000
Fuel	0	0	28,450	0	24,924
Contingencies	0	1,000,000	411,365	1,000,000	1,000,000
TOTAL EXPENDITURES	\$138,827,964	\$152,193,774	\$158,163,991	\$160,841,777	\$158,159,777
TRANSFER TO CAPITAL FUNDS					
School Capital Projects Fund	\$3,140,906	\$0	\$502,320	\$0	\$0
City Capital Projects Fund	8,196,152	4,742,435	5,791,048	3,410,238	6,110,238
TOTAL TRANSFER TO CAPITAL	\$11,337,058	\$4,742,435	\$6,293,368	\$3,410,238	\$6,110,238
TOTAL EXPENDITURES, RESERVES & TRANSFERS	\$150,165,022	\$156,936,209	\$164,457,359	\$164,252,015	\$164,270,015
FUND BALANCE	\$24,360,106	\$14,847,399	\$21,965,599	\$16,865,326	\$14,160,819
Prior period adjustment to Fund Balance	310,000	0	0	0	0
REMAINING UNDESIGNATED FUND BALANCE	\$24,670,106	\$14,847,399	\$21,965,599	\$16,865,326	\$14,160,819
Designated Fund Balance*	\$5,671,782	\$3,432,501	\$3,292,347	\$4,459,088	\$3,181,548
TOTAL FUND BALANCE	\$30,341,888	\$18,279,900	\$25,257,946	\$21,324,414	\$17,342,367
Designated Fund Balance*					
Fiscal Year 2007 Encumbrances	\$1,221,081	\$0	\$0	\$0	\$0
GLTC	0	39,968	0	0	0
Detention Home Workers Comp.	0	40,000	20,000	40,000	40,000
Circuit Court	22,799	0	22,799	22,799	0
Court Facilities	123,613	102,985	0	0	0
Adopt a Bed	4,548	4,548	4,548	4,548	4,548
Health Insurance	195,000	395,000	395,000	287,000	287,000
Return/Reserve for School funding	3,604,741	2,600,000	2,600,000	3,604,741	2,600,000
Reserve for Employee Compensation	500,000	0	0	0	0
Reserve for Other Post Employment Benefits	0	250,000	250,000	500,000	250,000
Total Designated Fund Balance	\$5,671,782	\$3,432,501	\$3,292,347	\$4,459,088	\$3,181,548

Note: Use of Fund Balance is consistent with Financial Policies adopted by City Council.



	Actual FY 2007	Adopted FY 2008	Revised Estimate FY 2008	Manager's Proposed FY 2009	Adopted FY 2009
REVENUE SUMMARY BY CATEGORY					
NON-DEDICATED REVENUE					
General Property Taxes	\$56,442,268	\$62,011,013	\$62,555,983	\$63,767,192	\$63,767,192
Other Local Taxes	46,038,001	46,794,141	46,765,409	47,060,444	47,072,444
Permit, Fines and Licenses	887,272	937,792	926,351	920,685	920,685
Fines & Forfeitures	581,986	570,000	570,000	570,000	570,000
Revenue from Use of Money & Property	3,282,868	1,836,560	2,971,237	1,649,886	1,649,886
Charges for Services	2,162,294	2,353,064	2,445,092	3,256,457	3,252,457
Miscellaneous	234,253	231,744	247,744	504,236	504,236
Revenue from Lynchburg City Schools	34,495	857,565	643,651	707,278	707,278
Revenue from the Commonwealth Non-Categorical Aid	9,687,720	9,812,601	9,618,055	9,531,078	6,046,584
TOTAL NON-DEDICATED REVENUE	\$119,351,157	\$125,404,480	\$126,743,522	\$127,967,256	\$124,490,762
DEDICATED REVENUE					
Charges for Services	\$1,513,220	\$1,633,144	\$1,624,894	\$1,691,649	\$1,701,649
Recreation Revenue	269,852	368,000	292,430	337,200	337,200
Miscellaneous	2,696,660	2,549,652	2,549,652	2,109,000	2,109,000
Interfund Transfers	126,333	46,150	98,937	20,000	20,000
Revenue from the Commonwealth					
Categorical Aid-State Shared Expenditures	2,898,957	2,985,003	2,985,003	3,081,015	3,081,015
Categorical Aid	12,702,993	12,586,215	16,076,633	12,985,180	16,469,674
Revenue from the Federal Government					
Federal Categorical Aid Pass Thru	6,022,312	6,361,130	6,353,392	6,515,219	6,515,219
TOTAL DEDICATED REVENUE	\$26,230,327	\$26,529,294	\$29,980,941	\$26,739,263	\$30,233,757
TOTAL REVENUES	\$145,581,484	\$151,933,774	\$156,724,463	\$154,706,519	\$154,724,519



Current Real Property Tax

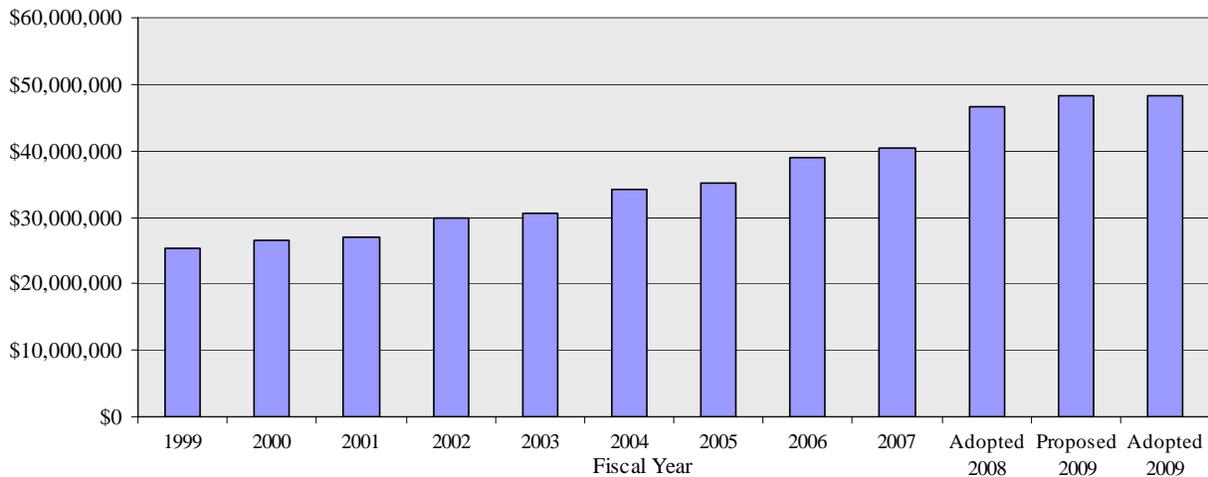
Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$1.11 per \$100 assessed value	\$25,252,960	1.3%
2000	\$1.11 per \$100 assessed value	\$26,532,540	5.1%
2001	\$1.11 per \$100 assessed value	\$27,060,182	2.0%
2002	\$1.11 per \$100 assessed value	\$29,949,905	10.7%
2003	\$1.11 per \$100 assessed value	\$30,671,630	2.4%
2004	\$1.11 per \$100 assessed value	\$34,128,258	11.3%
2005	\$1.11 per \$100 assessed value	\$35,122,787	2.9%
2006	\$1.11 per \$100 assessed value	\$39,068,092	11.2%
2007	\$1.11 per \$100 assessed value	\$40,281,964	3.1%
2008 Adopted	\$1.05 per \$100 assessed value	\$46,556,764	15.6%
2009 Proposed	\$1.05 per \$100 assessed value	\$48,233,199	3.6% ¹
2009 Adopted	\$1.05 per \$100 assessed value	\$48,233,199	3.6%¹

Enabling Legislation and Rate Changes:

Section 58.1-3200 through 58.1-3389 of the Virginia Code authorizes localities to levy taxes on real property. This tax includes land, buildings, and improvements on such buildings. There is no cap on this tax. Reassessments are completed on a biennial basis and revenues are projected based on information received from the City Assessor.

Real estate taxes are assessed as of the first day of July each year. Supplemental real estate taxes are levied in June to reflect construction in progress during the fiscal year with a tax due date in August. Real estate taxes are payable in four quarterly installments on November 15, January 15, March 15, and May 15. If paid thereafter, a 10% penalty and interest at the rate of 10% per annum is added.

**Current Real Property Tax
FY 1999 through FY 2009**



FY 2009 Analysis:

Although FY 2009 is not a reassessment year, the City is projecting a modest increase based on new construction. The decline in the housing market seen in other localities has not impacted the Lynchburg market to date. Staff is concerned about the future of this revenue category due to potential action by the General Assembly to implement a homestead exemption.

¹ This revenue category is projected to increase 2.24% from the FY 2008 Revised Estimate.



Current Personal Property Tax – Local Portion

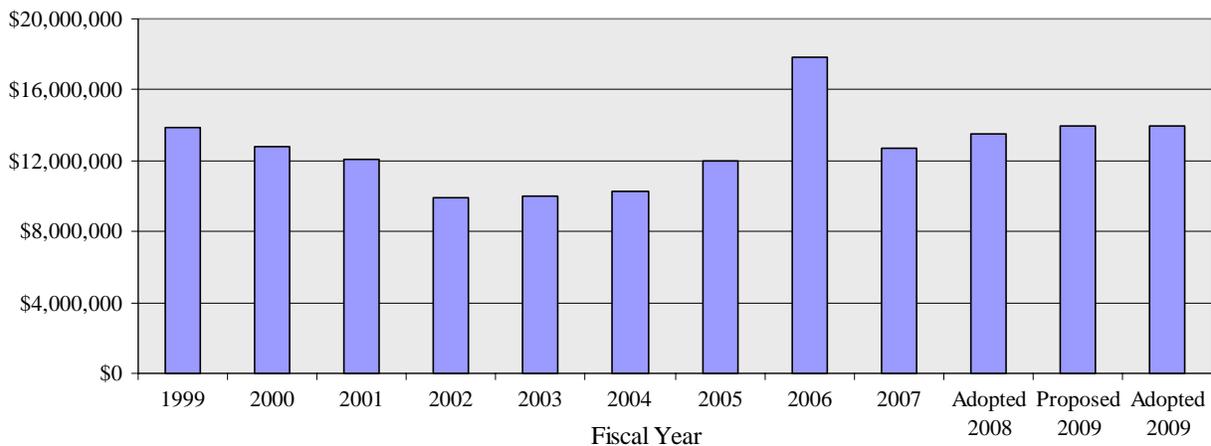
Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$3.30 per \$100 assessed value	\$13,891,952	6.1%
2000	\$3.30 per \$100 assessed value	\$12,754,966	(8.2%)
2001	\$3.30 per \$100 assessed value	\$12,033,142	(5.7%)
2002	\$3.30 per \$100 assessed value	\$9,865,140	(18.0%)
2003	\$3.30 per \$100 assessed value	\$10,031,237	1.7%
2004	\$3.30 per \$100 assessed value	\$10,305,698	2.7%
2005	\$3.80 per \$100 assessed value	\$12,003,204	16.5%
2006	\$3.80 per \$100 assessed value	\$17,867,625	48.9%
2007	\$3.80 per \$100 assessed value	\$12,676,129	(29.1%)
2008 Adopted	\$3.80 per \$100 assessed value	\$13,535,166	6.8%
2009 Proposed	\$3.80 per \$100 assessed value	\$13,974,299	3.2%
2009 Adopted	\$3.80 per \$100 assessed value	\$13,974,299	3.2%

Enabling Legislation and Rate Changes:

Sections 58.1-3500 and 58.1 3531 of the Virginia Code allows cities to levy a tax on tangible personal property of businesses and individuals. There is no cap on the tax rate. The Commonwealth allocates \$5.8 million to the City to be utilized in providing tax relief for automobiles owned by individuals and used for personal use.

For FY 2006 personal property taxes were due November 15, 2005 for calendar year 2005 levy. Due to the implementation of a semi-annual billing process, the first installment of personal property taxes for calendar year 2006 levy was due June 15, 2006 with the second installment due December 5, 2006. Future installments will be due June 5 and December 5. Additional billings for personal property acquisitions will be due February 5, and August 5.

**Current Personal Property Tax
FY 1999 through FY 2009**



FY 2009 Analysis:

The Commissioner of Revenue assesses vehicles at 100% of the average trade-in value. Revenue projections are based on information received by the Commissioner of Revenue from the Department of Motor Vehicles. The projected growth for FY 2009 is conservative based on current trends in the automotive industry.



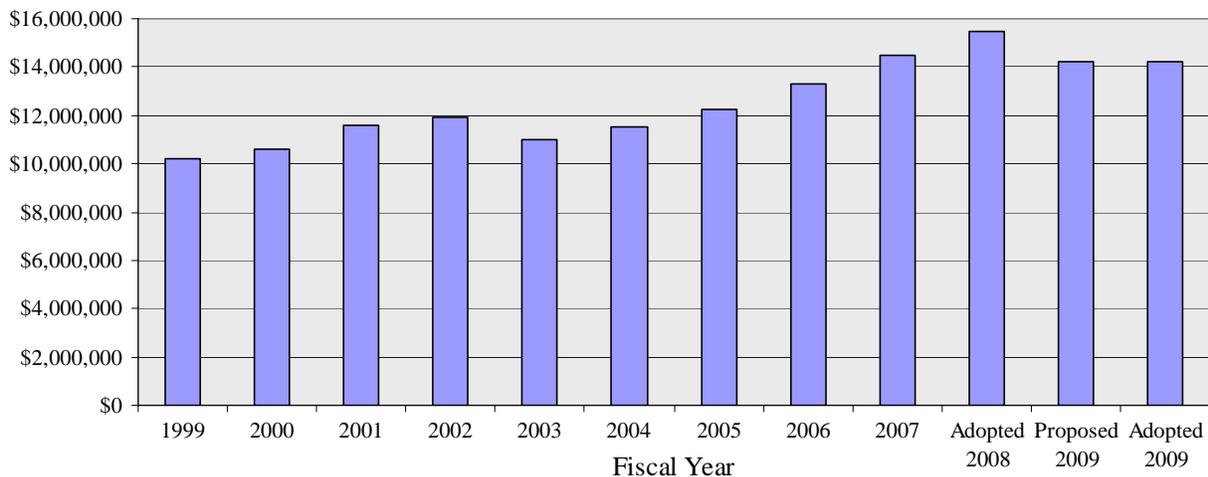
Local Sales Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	1% + 3.5% VA tax	\$10,186,621	4.9%
2000	1% + 3.5% VA tax	\$10,569,774	3.8%
2001	1% + 3.5% VA tax	\$11,592,048	9.7%
2002	1% + 3.5% VA tax	\$11,905,178	2.7%
2003	1% + 3.5% VA tax	\$11,027,631	(7.4%)
2004	1% + 3.5% VA tax	\$11,519,938	4.5%
2005	1% + 4.0% VA tax	\$12,219,195	6.1%
2006	1% + 4.0% VA tax	\$13,315,093	9.0%
2007	1% + 4.0% VA tax	\$14,475,896	8.7%
2008 Adopted	1% + 4.0% VA tax	\$15,476,000	6.9%
2009 Proposed	1% + 4.0% VA tax	\$14,235,896	(8.0%)
2009 Adopted	1% + 4.0% VA tax	\$14,235,896	(8.0%)

Enabling Legislation and Rate Changes:

Section 58.1-603 of the Virginia Code authorizes the imposition of a sales tax on the purchase price of retail products. Section 58.1-605 of the Virginia Code allows cities to levy a general retail sales tax of 1% to provide revenue to the General Fund. Section 36-188 of the City Code enables the City to collect the 1% sales tax; the State component of the sales tax was increased from 3.5% to 4% in FY 2005.

**Local Sales Tax
FY 1999 through FY 2009**



FY 2009 Analysis:

Revenues were projected to increase in FY 2008 based on a growing local economy and a new shopping center in an adjacent locality which has brought more business to Lynchburg as well. Sales tax revenue through December 31, 2007 was \$4,495,993, representing four months of collections. This demonstrates a reduction of 4.3% compared to the FY 2008 Adopted budget. With nationwide projections of a recession, FY 2009 sales tax revenues reflect an 8% decrease when compared to the FY 2008 Adopted Budget.



Utility Consumption Tax Electric

Fiscal Year	Tax Rate	Amount	Percent Change
1999	7% R, 6% C and I	\$3,264,097	(2.6%)
2000	7% R, 6% C and I	\$3,291,324	0.8%
2001	See below	\$3,636,065	10.5%
2002	See below	\$3,471,879	(4.5%)
2003	See below	\$3,629,146	4.5%
2004	See below	\$3,608,470	(0.6%)
2005	See below	\$3,638,859	0.8%
2006	See below	\$3,766,901	3.5%
2007	See below	\$3,837,889	1.9%
2008 Adopted	See below	\$3,842,614	0.1%
2009 Proposed	See below	\$3,915,031	1.9%
2009 Adopted	See below	\$3,915,031	1.9%

Residential (R): The greater of: \$0.0046 for the first 1,000 kwh (or a fraction thereof) plus \$0.0026 for each kwh over the first 1,000 kwh, or 7% of the minimum monthly charge.

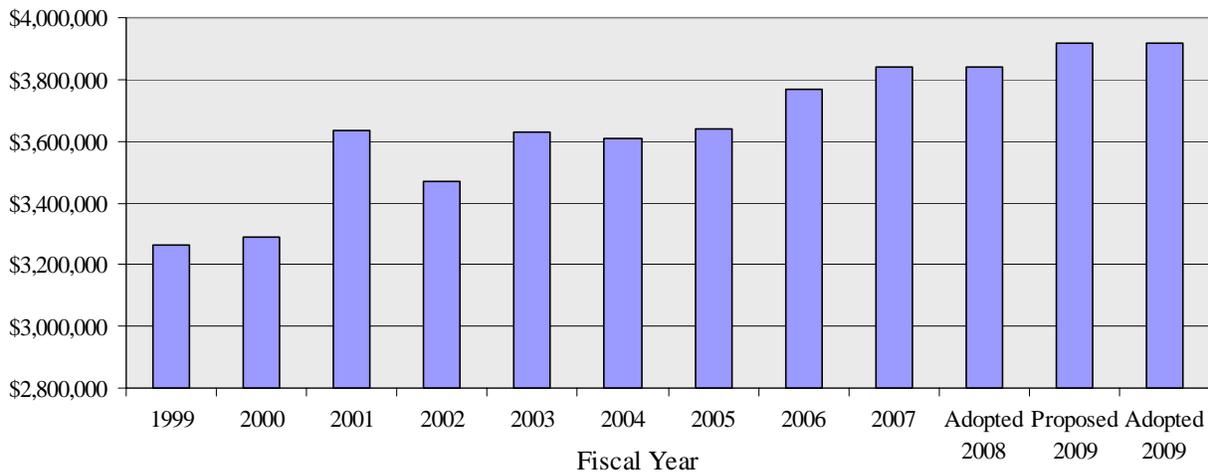
Commercial (C): The greater of: \$0.0048 for the first 1,000 kwh (or a fraction thereof) plus \$0.0092 for each kwh over the first 1,000 kwh, or 7% of the minimum monthly charge.

Industrial (I): The greater of: \$0.00375 for the first 1,000 kwh (or a fraction thereof) plus \$0.0026 for each kwh over the first 1,000 kwh, or 7% of the minimum monthly charge.

Enabling Legislation and Rate Changes:

Section 58.1-3814 of the Virginia Code allows localities to impose a local utility tax on the consumers of public utilities. These utilities include electric, gas, and water. The percentage of the tax varies based on residential (R), commercial (C), or industrial (I) classification. In 2001, the General Assembly changed the rate of the electric tax to a consumption tax. This tax is now based on kilowatt hours of electricity used by the consumer.

**Utility Consumption Tax Electric
FY 1999 through FY 2009**



FY 2009 Analysis:

Revenue projections are based on historical averages and weather patterns. A modest increase is projected for FY 2009 due to the mild winters experienced in FY 2007 and FY 2008.



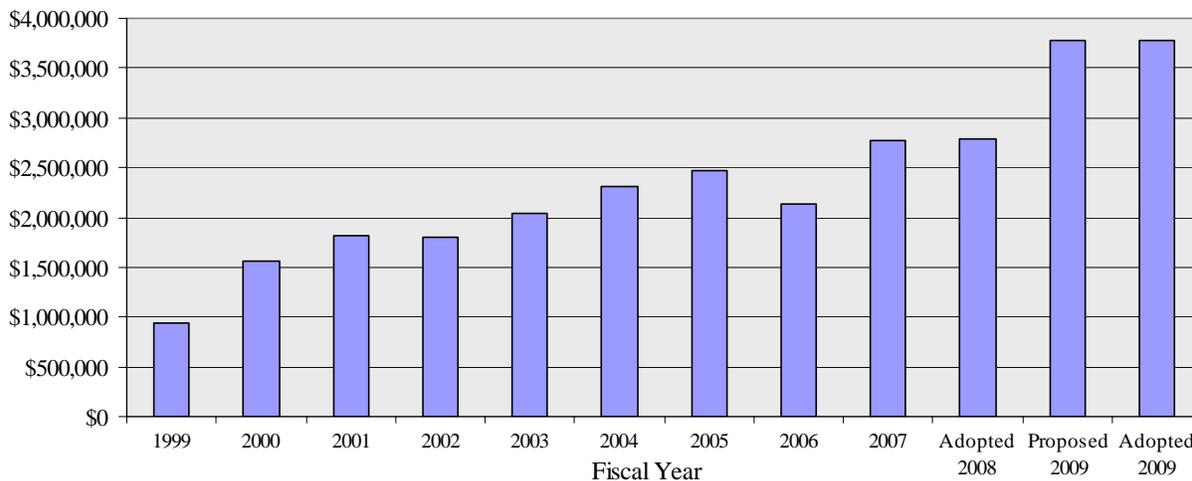
Communications Sales and Use Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	7%	\$946,126	3.8%
2000	7%	\$1,564,471	65.4%
2001	7%	\$1,813,988	15.9%
2002	7%	\$1,798,218	(0.9%)
2003	7%	\$2,045,234	13.7%
2004	7%	\$2,312,635	13.1%
2005	7%	\$2,473,849	7.0%
2006	7%	\$2,136,777	(13.6%)
2007	See below	\$2,765,483	29.4%
2008 Adopted	See below	\$2,785,368	0.7%
2009 Proposed	See below	\$3,780,000	35.7%
2009 Adopted	See below	\$3,780,000	35.7%

Enabling Legislation and Rate Changes:

Section 58.1-662 of the Virginia Code allows the State to collect this tax. The tax is then allocated and distributed monthly according to the percentage of telecommunications and television cable funds (local consumer utility tax on landlines and wireless, E-911, business license tax in excess of 0.5%, cable franchise fee, video programming excise tax and local consumer utility tax on cable television) received by the locality in Fiscal Year 2006 from local tax rates adopted on or before January 1, 2006. This legislation became effective January 1, 2007 and is intended to be revenue neutral for localities.

**Communications Sales and Use Tax
FY 1999 through FY 2009**



FY 2009 Analysis:

At the time of balancing the adopted FY 2008 budget, revenues received from the State for the Communications Sales and Use Tax were significantly below previous receipts. Therefore, this revenue was adopted with a very conservative estimate. Revenue through December 31, 2007 was \$1,320,463, representing four months of collections. This demonstrates a 14.1% increase when compared to the FY 2008 Adopted Budget. With this increase in collections projected to continue through FY 2008, the growth is reflected in the FY 2009 estimate as well.



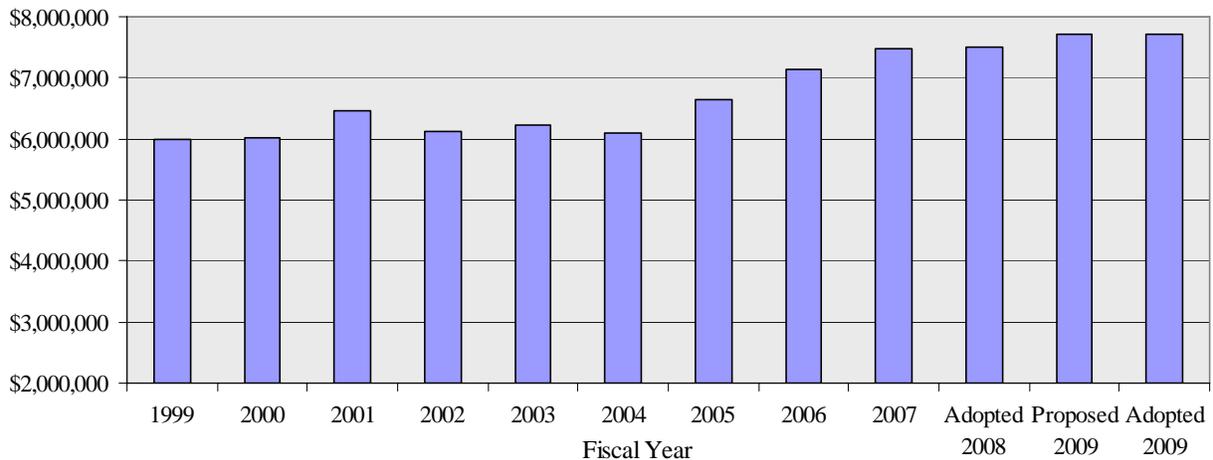
Business Licenses

Fiscal Year	Tax Rate	Amount	Percent Change
1999	See Below	\$5,988,492	15.0%
2000	See Below	\$6,012,069	0.4%
2001	See Below	\$6,450,060	7.3%
2002	See Below	\$6,115,395	(5.2%)
2003	See Below	\$6,214,713	1.6%
2004	See Below	\$6,088,506	(2.0%)
2005	See Below	\$6,648,555	9.2%
2006	See Below	\$7,130,237	7.2%
2007	See Below	\$7,474,759	4.8%
2008 Adopted	See Below	\$7,503,617	0.4%
2009 Proposed	See Below	\$7,701,716	2.6%
2009 Adopted	See Below	\$7,701,716	2.6%

Enabling Legislation and Rate Changes:

Sections 58.1-3700 through 58.1-3735 of the Virginia Code authorizes localities to impose a local license tax on businesses, professions, and occupations. The tax rate varies depending on the type of business. Lynchburg has a tax rate of \$0.16 on contracting; \$0.20 on retail; \$0.36 on repair, personal, and business services; and \$0.58 on financial real estate per \$100 of gross receipts. A wholesalers' license is \$0.28 per \$100 of gross purchases plus a \$20 fee per license when gross purchases are over \$100,000. These rates are the maximum allowed by State law.

**Business Licenses
FY 1999 through FY 2009**



FY 2009 Analysis:

Revenues for FY 2008 are projected to be relatively flat based on the current local economy. The increase in FY 2009 reflects very modest growth based on historical collections and the projection by economists of a coming recession.



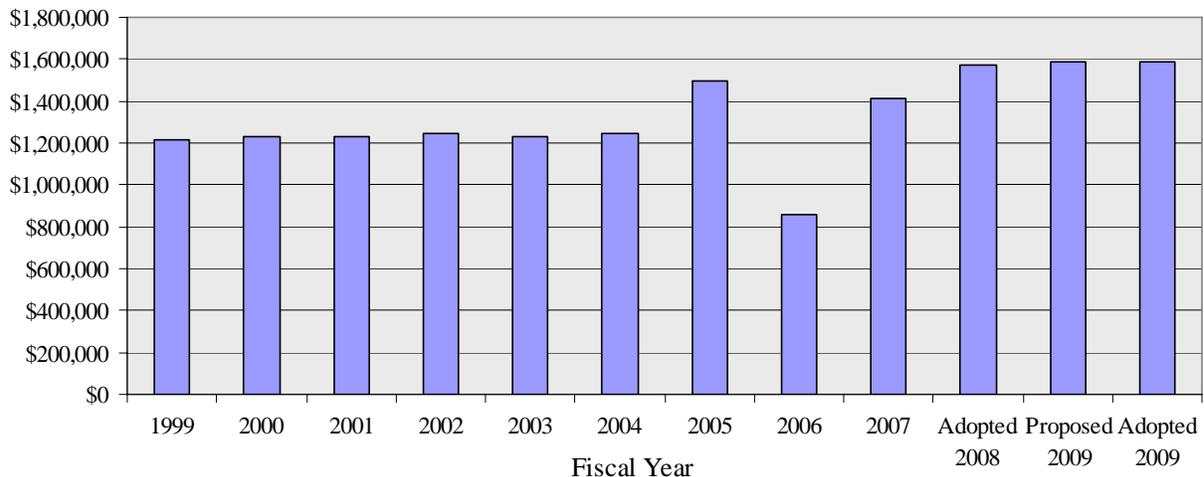
Motor Vehicle Licenses

Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$25.00	\$1,212,149	1.1%
2000	\$25.00	\$1,231,734	1.6%
2001	\$25.00	\$1,234,155	0.2%
2002	\$25.00	\$1,248,753	1.2%
2003	\$25.00	\$1,233,855	(1.2%)
2004	\$25.00	\$1,246,702	1.0%
2005	\$29.50/\$34.50	\$1,498,014	20.2%
2006	\$29.50/\$34.50	\$856,406	(42.8%)
2007	\$29.50/\$34.50	\$1,413,309	65.0%
2008 Adopted	\$29.50/\$34.50	\$1,575,000	11.4%
2009 Proposed	\$29.50/\$34.50	\$1,591,000	1.0%
2009 Adopted	\$29.50/\$34.50	\$1,591,000	1.0%

Enabling Legislation and Rate Changes:

Section 46.2-752 of the Virginia Code authorizes cities to levy a license tax on motor vehicles, trailers, and semi-trailers. In 2004 the City of Lynchburg increased the Motor Vehicle Tax from \$25.00 to \$29.50 for vehicles weighing 4,000 pounds or less, and \$34.50 for vehicles weighing greater than 4,000 pounds. The City cannot charge more than the State fee for a license plate. Revenues for FY 2006 were lower due to the pro-ration of license fees when decals were eliminated.

**Motor Vehicle Licenses
FY 1999 through FY 2009**



FY 2009 Analysis:

Revenues for FY 2009 are projected to reflect modest growth based on information from the Department of Motor Vehicles and the Commissioner of Revenue.



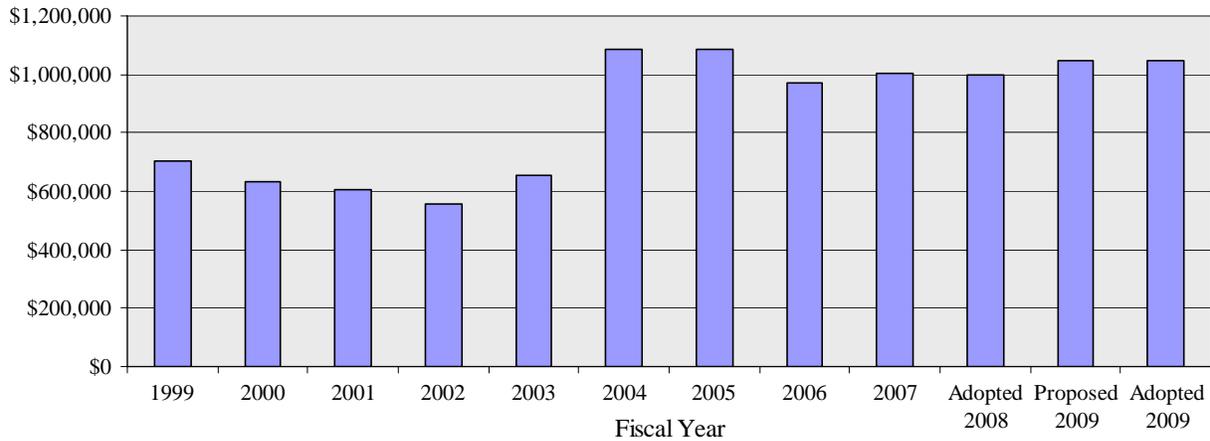
Tobacco Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	\$0.15 per 20 pack	\$705,062	(5.1%)
2000	\$0.15 per 20 pack	\$633,136	(10.2%)
2001	\$0.15 per 20 pack	\$607,991	(4.0%)
2002	\$0.15 per 20 pack	\$553,676	(8.9%)
2003	\$0.15 per 20 pack	\$652,156	17.8%
2004	\$0.35 per 20 pack	\$1,083,020	66.1%
2005	\$0.35 per 20 pack	\$1,087,358	0.4%
2006	\$0.35 per 20 pack	\$972,337	(10.6%)
2007	\$0.35 per 20 pack	\$1,002,130	3.1%
2008 Adopted	\$0.35 per 20 pack	\$1,000,000	(0.2%)
2009 Proposed	\$0.35 per 20 pack	\$1,050,000	5.0%
2009 Adopted	\$0.35 per 20 pack	\$1,050,000	5.0%

Enabling Legislation and Rate Changes:

Section 58.1-1001 of the Virginia Code allows the State to levy a tax of \$0.30 on a pack of twenty cigarettes. The City of Lynchburg has a tax of \$0.35 on a pack of twenty cigarettes. This rate was changed from the original \$0.15 in FY 2004. Currently, this tax is not capped by the State.

**Tobacco Tax
FY 1999 through FY 2009**



FY 2009 Analysis:

Revenues received through December 31, 2007 total \$552,253, which reflects a 5.2% increase when compared to the FY 2008 Adopted budget. The FY 2009 Adopted Budget also reflects this increase.



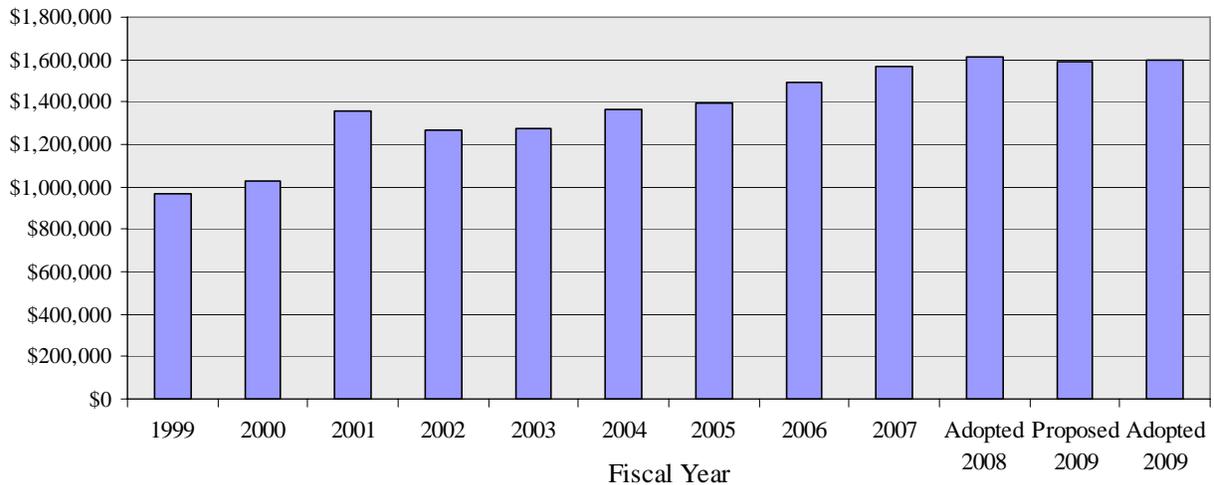
Lodging Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	5.5%	\$963,921	13.9%
2000	5.5%	\$1,029,654	6.8%
2001	5.5% + \$1 per room/night	\$1,357,862	31.9%
2002	5.5% + \$1 per room/night	\$1,267,646	(6.6%)
2003	5.5% + \$1 per room/night	\$1,275,466	0.6%
2004	5.5% + \$1 per room/night	\$1,362,924	6.9%
2005	5.5% + \$1 per room/night	\$1,392,745	2.2%
2006	5.5% + \$1 per room/night	\$1,491,943	7.1%
2007	5.5% + \$1 per room/night	\$1,565,191	4.9%
2008 Adopted	5.5% + \$1 per room/night	\$1,615,990	3.2%
2009 Proposed	5.5% + \$1 per room/night	\$1,588,000	(1.7%)
2009 Adopted	5.5% + \$1 per room/night	\$1,600,000	(1.7%)

Enabling Legislation and Rate Changes:

Section 58.1-3819 of the Virginia Code allows for a lodging tax to be imposed on rooms intended for dwelling or sleeping. The City of Lynchburg has a lodging tax of 5.5%. In FY 2001, Lynchburg changed the lodging tax from 5.5% to 5.5% plus \$1 per room per night. Currently, this tax is not capped by the State.

**Lodging Tax
FY 1999 through FY 2009**



FY 2009 Analysis:

Revenues for FY 2009 are projected to decrease slightly based on the forecast of a recession.

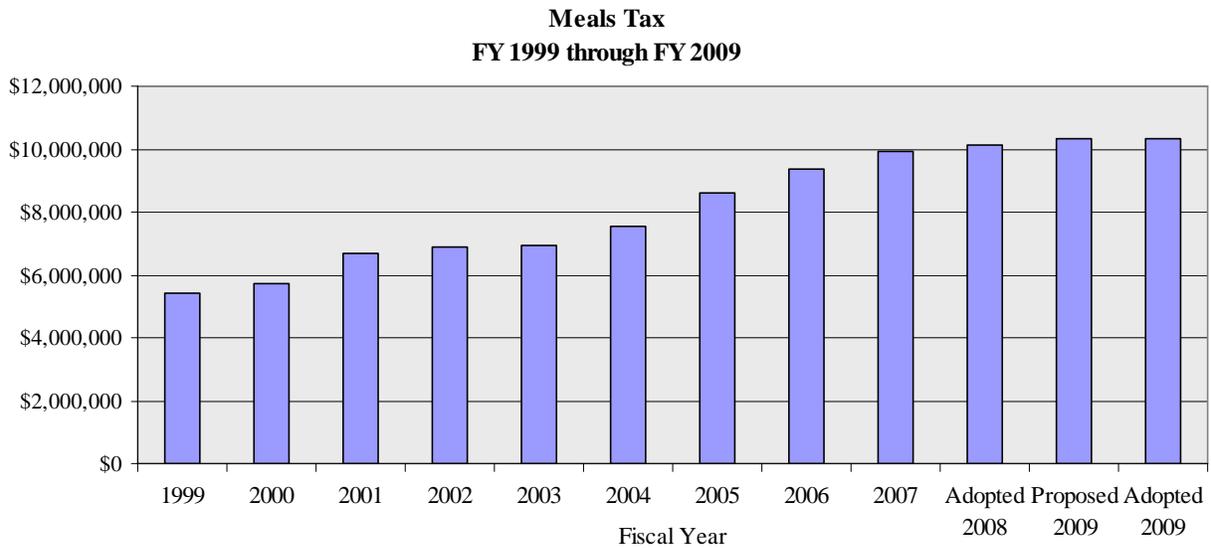


Meals Tax

Fiscal Year	Tax Rate	Amount	Percent Change
1999	5.5%	\$5,415,958	2.8%
2000	5.5%	\$5,702,770	5.3%
2001	6.0%	\$6,661,317	16.8%
2002	6.0%	\$6,872,160	3.2%
2003	6.0%	\$6,953,793	1.2%
2004	6.0%	\$7,519,651	8.1%
2005	6.5%	\$8,618,611	14.6%
2006	6.5%	\$9,358,567	8.6%
2007	6.5%	\$9,947,175	6.3%
2008 Adopted	6.5%	\$10,134,444	1.9%
2009 Proposed	6.5%	\$10,332,000	1.9%
2009 Adopted	6.5%	\$10,332,000	1.9%

Enabling Legislation and Rate Changes:

Section 58.1-3833 of the Virginia Code allows for a city or county with general taxing powers to levy a meals tax. In 2005, Lynchburg raised the meals tax by one-half percent. There is no State cap.



FY 2009 Analysis:

Revenue projections for FY 2009 are expected to continue to increase based on the growth of Liberty University and the increased cost of prepared meals.



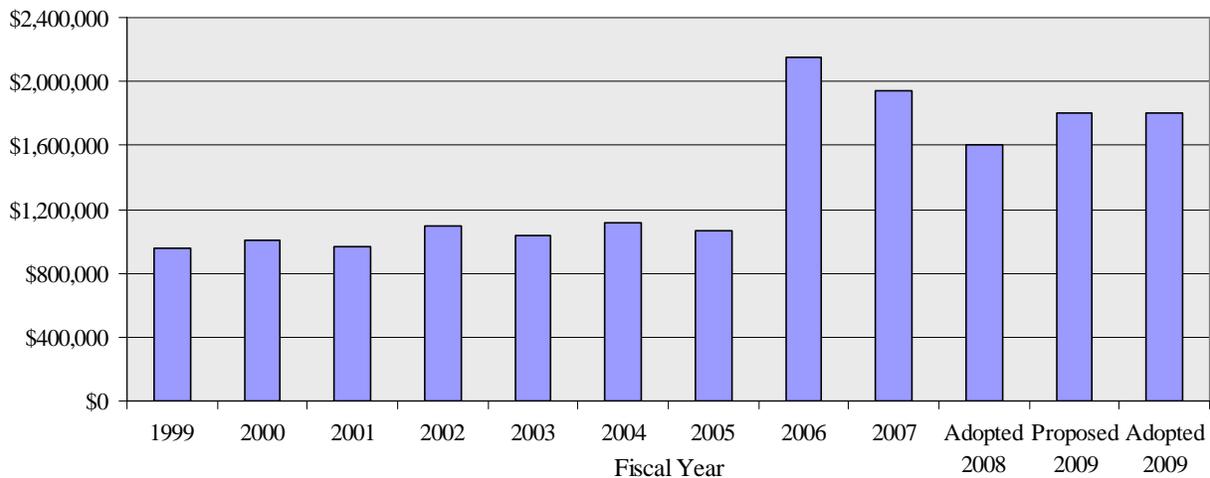
Ambulance Service Fees

Fiscal Year	Fee Schedule	Amount	Percent Change
1999	See Below	\$952,676	28.4%
2000	See Below	\$1,009,570	6.0%
2001	See Below	\$965,333	(4.4%)
2002	See Below	\$1,096,579	13.6%
2003	See Below	\$1,038,639	(5.3%)
2004	See Below	\$1,112,069	7.1%
2005	See Below	\$1,061,923	(4.5%)
2006	See Below	\$2,155,876	103.0%
2007	See Below	\$1,938,536	(10.1%)
2008 Adopted	See Below	\$1,600,000	(17.5%)
2009 Proposed	See Below	\$1,800,000	12.5% ¹
2009 Adopted	See Below	\$1,800,000	12.5%¹

Enabling Legislation and Rate Changes:

Section 32.1-11.14 of the Virginia Code enables localities to charge for ambulance services. The City of Lynchburg has five different rates for these services. The first two are grouped under the classification of Basic Life Service. If, under this service, the incident is classified as an emergency, the fee is \$350. In addition to this base charge, there shall be a charge of \$8 for each mile the patient is transported. If it is classified as a non-emergency, then it will cost \$325. The other three rates are grouped under the classification of Advanced Life Support. If, under this service, the incident is classified as an emergency, the fee is \$450; if it is a non-emergency the fee is \$425. A fee of \$575 is charged if three or more different medications combined with at least one Advanced Life Support procedure are administered.

**Ambulance Service Fees
FY 1999 through FY 2009**



FY 2009 Analysis:

At the time of balancing the adopted FY 2008 budget, revenues were projected to decrease based on new reporting requirements for non-emergency transports. Revenues received as of December 31, 2007 do not reflect this reduction; as a result, FY 2009 revenues are projected to increase.

¹ This revenue category is projected to match the FY 2008 Revised Estimate.



	Actual FY 2007	Adopted FY 2008	Revised Estimate FY 2008	Manager Proposed FY 2009	Adopted FY 2009
NON-DEDICATED REVENUE					
General Property Taxes					
Current Real Property	\$40,281,964	\$46,556,764	\$47,155,100	\$48,233,199	\$48,233,199
Real Property Tax Relief Program	(472,482)	(621,550)	(621,550)	(621,550)	(621,550)
Real Property Housing Rehab Program	(291,425)	(291,395)	(413,000)	(413,000)	(413,000)
Allowance for Uncollectible Real Property		(931,135)	(943,102)	(964,664)	(964,664)
Delinquent Real Property Taxes	659,863	700,000	500,000	500,000	500,000
Current Public Service Corporation (PSC)	2,084,337	2,000,000	1,859,402	1,750,000	1,750,000
Current Personal Property - Local portion	12,676,129	13,535,166	13,687,203	13,974,299	13,974,299
Delinquent Personal Property Tax	922,293	600,000	1,000,000	1,000,000	1,000,000
Allowance for Uncollectible Personal Property		(309,637)	(342,220)	(345,642)	(345,642)
Recovery of Charged off Taxes	3,564	5,200	2,000	2,000	2,000
Penalty on Delinquent Tax	409,892	540,000	450,000	450,000	450,000
Interest on Delinquent Taxes	165,017	225,000	200,000	200,000	200,000
Miscellaneous General Property Taxes	3,116	2,600	2,550	2,550	2,550
Total General Property Taxes	\$56,442,268	\$62,011,013	\$62,536,383	\$63,767,192	\$63,767,192
Other Local Taxes					
Local Sales Tax	\$14,475,896	\$15,476,000	\$13,915,498	\$14,235,896	\$14,235,896
Utility Consumption Tax - Electric	3,837,889	3,842,614	3,876,268	3,915,031	3,915,031
Utility Consumption Tax - Gas	630,383	632,527	636,687	643,054	643,054
Utility Tax - Telephone	521,910	0	0	0	0
Utility Tax - Cellular	573,605	0	0	0	0
Communications Sales and Use Tax	1,669,968	2,785,368	3,827,916	3,780,000	3,780,000
Right of Way Fees	271,580	286,127	267,888	270,567	270,567
Business License Tax	7,474,759	7,503,617	7,626,976	7,701,716	7,701,716
Allowance for Uncollectible Business License		(215,991)	(219,064)	(221,237)	(221,237)
Electric Consumption Tax ¹	319,891	319,545	323,090	326,321	326,321
Gas Consumption Tax ¹	35,698	33,580	34,405	34,749	34,749
Delinquent Business License Tax	94,301	75,000	60,000	40,000	40,000
Penalty on Business License Tax	42,319	40,000	40,000	40,000	40,000
Franchise License Tax - Cablevision	308,770	0	0	0	0
Motor Vehicle Licenses	1,413,309	1,575,000	1,575,000	1,591,000	1,591,000
Delinquent Motor Vehicle Licenses	77,877	0	20,000	20,000	20,000
Bank Stock Tax	503,322	596,836	597,000	597,000	597,000
Recordation Tax - City	791,430	637,663	640,000	640,000	640,000
Probate Tax	17,994	23,460	15,000	15,000	15,000
Tobacco Tax	1,002,130	1,000,000	1,050,000	1,050,000	1,050,000
Amusement Tax	409,473	373,264	404,000	408,000	408,000
Penalty/Interest - Amusement Tax	3,289	1,750	2,000	2,000	2,000
Lodging Tax	1,565,191	1,615,990	1,600,000	1,588,000	1,600,000
Penalty/Interest - Lodging Tax	15,004	11,000	5,000	5,000	5,000
Meals Tax	9,947,175	10,134,444	10,129,000	10,332,000	10,332,000
Penalty/Interest - Meals Tax	26,784	41,820	41,820	41,820	41,820
Franchise License Tax MCI	8,054	4,027	4,027	4,027	4,027
Franchise License Tax Sprint	0	500	500	500	500
Total Other Local Taxes	\$46,038,001	\$46,794,141	\$46,473,011	\$47,060,444	\$47,072,444

¹ Formerly referred to as a business license tax.



	Actual FY 2007	Adopted FY 2008	Revised Estimate FY 2008	Manager Proposed FY 2009	Adopted FY 2009
NON-DEDICATED REVENUE (continued)					
<u>Permits, Privilege Fees, and Licenses</u>					
Animal Licenses	\$10,885	\$10,000	\$18,000	\$10,000	\$10,000
Land Disturbing Fees	42,878	36,000	33,000	36,000	36,000
Transfer Fees	2,515	2,500	2,500	2,500	2,500
Site Plans - Planning	21,846	17,000	19,000	23,000	23,000
Building Plan Review	40,207	45,000	25,000	45,000	45,000
Conditional Use Permits	4,973	4,893	7,000	5,000	5,000
Re-Zoning Fees - Planning	19,613	3,014	7,000	7,400	7,400
Subdivision Plats	21,615	29,916	20,000	36,000	36,000
Inspection Permit Fee - Building	506,246	600,000	508,000	575,000	575,000
Inspection Permit Fee - Signs	7,525	8,625	8,625	8,625	8,625
Demolition Fees	7,800	10,530	9,000	10,530	10,530
False Alarm Service Assessment	80,975	50,000	50,000	55,000	55,000
Rental Inspection Fee (Initial Inspection)	22,600	22,000	10,000	22,000	22,000
Alarm Permit Fees	54,060	60,000	55,000	45,000	45,000
Concealed Weapons Permits	5,621	3,830	9,000	6,000	6,000
Taxicab Application Fees	4,360	4,560	4,560	4,230	4,230
Elevator Permits	19,698	21,000	21,000	21,000	21,000
Miscellaneous Permits, Privilege Fees, and Licenses	13,855	8,924	8,220	8,400	8,400
Total Permits, Privilege Fees, and Licenses	\$887,272	\$937,792	\$814,905	\$920,685	\$920,685
<u>Fines & Forfeitures</u>					
Court Fines and Forfeitures	\$454,319	\$450,000	\$450,000	\$450,000	\$450,000
Criminal Court Fees	20,627	20,000	20,000	20,000	20,000
Parking Fines	107,040	100,000	100,000	100,000	100,000
Total Fines & Forfeitures	\$581,986	\$570,000	\$570,000	\$570,000	\$570,000
<u>Revenue from Use of Money and Property</u>					
Interest on Investments	\$1,500,379	\$750,000	\$959,811	\$686,500	\$686,500
Interest - City Capital	341,453	85,000	538,680	175,000	175,000
Interest - School Capital	105,375	15,000	138,900	8,500	8,500
Interest - School Operating	206,361	50,000	354,120	116,100	116,100
Interest - Health Insurance	2,527	0	4,543	5,000	5,000
Interest - Other Poste Employment Benefits (OPEB)	0	0	2,140	6,250	6,250
Interest - Market Value Gain/Loss	274,920	0	0	0	0
Bond Sale Proceeds	0	0	70,000	0	0
Refunding Bond Proceeds	0	0	24,250		
Interest - State Non-Arbitrage Program (SNAP) Incon	381,261	456,596	470,000	164,134	164,134
Interest on Skybox Loan	4,520	0	3,741	2,938	2,938
General Government Property Rent	242,787	240,000	240,000	240,000	240,000
Public Safety Property Rent	30,464	30,464	30,464	30,464	30,464
Public Works Property Rent	6,572	3,000	6,500	6,500	6,500
Health Department Property Rent	100,000	100,000	100,000	100,000	100,000
Waste Management Facility Rent	0	0	0	12,000	12,000
Cultural & Recreation Property Rent	7,535	15,000	15,000	15,000	15,000
Property Rental Stadium	200	1,500	1,500	1,500	1,500
Property Rental Market	78,364	90,000	80,000	80,000	80,000
Concessions - Rental	150	0	0	0	0
Total Revenue from Use of Money and Property	\$3,282,868	\$1,836,560	\$3,039,649	\$1,649,886	\$1,649,886



	Actual FY 2007	Adopted FY 2008	Revised Estimate FY 2008	Manager Proposed FY 2009	Adopted FY 2009
NON-DEDICATED REVENUE (continued)					
<u>Charges for Services</u>					
Collection & Tax Lien Fees	\$21,760	\$55,000	\$70,000	\$55,000	\$55,000
DMV Administration Fee	38,760	50,000	50,000	50,000	50,000
DMV Select Agency	45	12,000	12,000	12,000	12,000
Payroll Deduction Fees	9,775	9,500	9,500	9,500	9,500
Sheriff's Fee Courtroom Services	51,790	94,000	75,000	75,000	75,000
Fees for Court Officers	7,710	7,244	7,244	7,244	7,244
Commonwealth Attorney Fees	3,863	3,700	3,700	3,700	3,700
Fire Prevention Fees	2,251	2,100	2,350	2,350	2,350
Ambulance Service Fees	1,938,536	1,600,000	1,800,000	1,800,000	1,800,000
Delinquent Ambulance Bills < 120 days	11,004	0	0	0	0
Delinquent Ambulance Bills > 120 days	22,130	400,000	300,000	300,000	300,000
Sale of GIS Products	22,125	12,000	8,000	12,000	8,000
Charges for Demolition	16,078	5,000	5,000	5,000	5,000
Wards Crossing West	961	100,000	95,778	95,778	95,778
Residential Disposal - Decals	0	0	0	460,000	460,000
Residential Disposal - Tags - City	0	0	0	10,000	10,000
Residential Disposal - Tags - Vendor	0	0	0	350,000	350,000
Methane Gas Contract Fee	0	0	0	6,365	6,365
Miscellaneous Charges for Services	15,506	2,520	2,520	2,520	2,520
Total Charges for Services	\$2,162,294	\$2,353,064	\$2,441,092	\$3,256,457	\$3,252,457
<u>Revenue from the Commonwealth State Non-Categorical Aid</u>					
ABC Profits	\$38,263	\$38,263	\$38,263	\$0	\$0
Wine Taxes	40,107	40,107	40,107	0	0
Rolling Stock Taxes	71,579	67,210	67,210	60,000	60,000
House Bill 599 ¹	3,468,584	3,669,040	3,484,494	3,484,494	0
Deeds of Conveyance	181,303	150,000	150,000	150,000	150,000
Recordation Taxes	188,421	151,397	151,397	150,000	150,000
Auto Rental Tax - DMV	160,391	150,000	140,000	140,000	140,000
Personal Property Tax Relief	5,536,026	5,543,584	5,543,584	5,543,584	5,543,584
Miscellaneous State Non-Categorical Aid	3,046	3,000	3,000	3,000	3,000
Total State Non-Categorical Aid	\$9,687,720	\$9,812,601	\$9,618,055	\$9,531,078	\$6,046,584
<u>Revenue from Lynchburg City Schools</u>					
Governor's School Debt	\$34,495	\$33,627	\$33,627	\$32,000	\$32,000
Lottery Proceeds for School Debt	0	823,938	610,024	675,278	675,278
Total from Lynchburg City Schools	\$34,495	\$857,565	\$643,651	\$707,278	\$707,278
<u>Miscellaneous Non-Dedicated</u>					
Payment in Lieu of Tax - Westminster	\$57,824	\$64,744	\$64,744	\$64,744	\$64,744
Drop-Off Recycling	0	0	0	25,000	25,000
Trash Carts Sales	0	0	0	2,000	2,000
Blue Ridge Regional Jail Refund	0	0	0	248,250	248,250
Payment in Lieu of Tax - LRHA	35,233	40,000	40,000	35,000	35,000
Credit Card Rebate	0	20,000	35,000	20,000	20,000
Point of Honor Gift Shop Net Proceeds	0	0	0	1,500	1,500
Museum Educator	20,000	0	0	0	0
Adopt-a-Bed	9,761	6,000	6,000	6,742	6,742
Miscellaneous Revenue	111,435	101,000	142,000	101,000	101,000
Total Miscellaneous Non-Dedicated	\$234,253	\$231,744	\$287,744	\$504,236	\$504,236
TOTAL NON-DEDICATED REVENUES	\$119,351,157	\$125,404,480	\$126,424,490	\$127,967,256	\$124,490,762

¹ According to the Virginia Auditor of Public Accounts, as of FY 2009 HB 599 funds should be considered Dedicated Categorical Aid from the State.



	Actual FY 2007	Adopted FY 2008	Revised Estimate FY 2008	Manager Proposed FY 2009	Adopted FY 2009
DEDICATED REVENUE					
<u>Charges for Services</u>					
Network Services - Schools Share	\$88,964	\$86,880	\$86,880	\$86,880	\$86,880
Excess Fees for Clerk of Court	126,385	110,000	110,000	106,000	106,000
Document Reproduction Costs	11,841	17,000	17,000	12,400	12,400
Legal Service Charges - Schools	20,000	20,000	20,000	20,000	20,000
Probation Supervision Fee	32,850	30,000	30,000	30,000	30,000
Police - Schools DARE Program	114,855	116,838	116,838	119,175	119,175
Police Report Sales	0	0	4,000	0	10,000
Engineering Service Charges	84,863	65,000	65,000	75,000	75,000
Building Maintenance - Other	5,071	20,071	5,071	5,071	5,071
Juvenile Service Providers	562,005	683,401	697,205	719,465	719,465
Social Services Court Order	2,367	0	0	0	0
Library Fines and Fees	85,290	72,000	82,000	72,000	72,000
Lost/Damaged Library Property	12,212	8,000	10,000	8,000	8,000
Law Library Fees	0	0	0	60,000	60,000
Point of Honor Admission	0	0	0	8,600	8,600
Old Courthouse Admission	0	0	0	9,000	9,000
CDBG Administration Charges	44,511	88,121	88,121	31,500	31,500
PIER Outside Contract Agreements	25,500	25,500	25,500	25,500	25,500
PIER Internal Contract Agreements	52,500	52,500	52,500	52,500	52,500
Abandoned Vehicle Reimbursements	0	7,250	3,500	7,250	7,250
Weed Ordinance Program	6,131	2,000	2,500	2,500	2,500
Delta Outreach Counties	237,875	228,583	238,583	240,808	240,808
Total Charges for Services	\$1,513,220	\$1,633,144	\$1,654,698	\$1,691,649	\$1,701,649
<u>Recreation Revenue</u>					
Swimming Pool Fees	\$19,310	\$27,000	\$27,000	\$27,000	\$27,000
Aquatics	12,286	13,000	15,621	14,400	14,400
Recreation General Administration	6,352	5,000	9,317	5,000	5,000
Arts	28,374	26,000	30,374	30,000	30,000
Athletics	82,524	87,000	92,275	87,000	87,000
Park Services	29,926	40,500	35,426	35,000	35,000
Youth and Neighborhood Services	8,832	10,500	8,875	13,800	13,800
Senior	44,187	36,000	40,187	45,000	45,000
Business Services	11,921	21,000	15,215	23,000	23,000
Naturalist Program	26,140	12,000	13,140	22,000	22,000
Community Market Co-Op Program	0	0	5,000	35,000	35,000
FY 2007 Carry Forward	0	90,000	0	0	0
Total Recreation Revenue	\$269,852	\$368,000	\$292,430	\$337,200	\$337,200
<u>Miscellaneous Revenue</u>					
Indirect Costs & Services - Solid Waste	\$435,602	\$314,177	\$314,177	\$0	\$0
Indirect Costs & Services - Water	954,044	961,888	961,888	874,588	874,588
Indirect Costs & Services - Sewer	488,751	483,467	483,467	484,275	484,275
Indirect Costs & Services - WWTP	384,499	368,419	368,419	324,469	324,469
Indirect Costs & Services - Airport	105,867	91,002	91,002	81,716	81,716
Indirect Costs & Services - Detention Home	232,040	211,264	211,264	217,532	217,532
Friends of the Lynchburg Library	14,000	14,000	14,000	14,000	14,000
Special Welfare Recoup	19,521	38,000	38,000	16,820	16,820
Reimbursement - Point of Honor Carriage House	43,936	42,435	42,435	45,000	45,000
Digg's Trust	15,728	25,000	25,000	50,000	50,000
Other Miscellaneous Dedicated Revenue	2,672	0	0	600	600
Total Miscellaneous Revenue	\$2,696,660	\$2,549,652	\$2,549,652	\$2,109,000	\$2,109,000



	Actual FY 2007	Adopted FY 2008	Revised Estimate FY 2008	Manager Proposed FY 2009	Adopted FY 2009
DEDICATED REVENUE (continued)					
<u>Revenue from the Commonwealth</u>					
<u>State Categorical Aid-State Shared Expenditures</u>					
Commissioner of the Revenue	\$173,511	\$192,658	\$192,658	\$192,658	\$192,658
Treasurer	103,151	114,162	114,162	114,162	114,162
Registrar/Electoral Board	60,026	61,300	61,300	61,300	61,300
Clerk of Court	503,187	488,609	558,348	523,686	523,686
Sheriff	1,184,880	1,227,609	1,250,765	1,229,828	1,229,828
Commonwealth Attorney	874,142	900,665	900,665	959,381	959,381
Medical Examiner Fees	60	0	0	0	0
Total Categorical Aid-State Shared Expenditures	\$2,898,957	\$2,985,003	\$3,077,898	\$3,081,015	\$3,081,015
<u>Intergovernmental: State Categorical Aid</u>					
Juvenile Correction Block Grant	\$346,185	\$346,185	\$346,185	\$337,539	\$337,539
Recovery - E-911 Wireless	328,695	223,000	240,000	240,000	240,000
Highway Maintenance	7,097,418	7,099,155	7,099,155	7,159,051	7,159,051
House Bill 599 ¹	0	0	0	0	3,484,494
Social Services Administration	748,654	593,590	1,493,691	1,201,493	1,201,493
Social Services Finance Unit	74,495	75,200	75,200	112,069	112,069
Social Services Program State ²	3,222,101	3,390,208	3,964,449	3,690,776	3,690,776
Social Services Fraud Free	21,000	22,670	0	0	0
Social Services VIEW Administration	462,504	588,193	0	0	0
Human Services Lease	47,939	31,517	27,298	32,305	32,305
Health Department Funding	5,628	0	0	0	0
Human Services Buildings & Grounds Reimbursemnt	2,562	18,600	18,600	26,178	26,178
Financial Assistance - Public Library	198,013	197,897	184,882	185,769	185,769
Governor's Opportunity Fund	125,000	0	0	0	0
Circuit Court Library of Virginia Grant	22,799	0	0	0	0
Exile Fund	0	0	2,560	0	0
Total State Categorical Aid	\$12,702,993	\$12,586,215	\$13,452,020	\$12,985,180	\$16,469,674
<u>Intergovernmental: Federal Categorical Aid Pass Thru</u>					
Emergency Service/Prepared	\$0	\$7,738	\$0	\$0	\$0
Social Service Administration	2,734,306	3,078,148	3,133,189	3,655,538	3,655,538
Social Services Finance Unit	310,265	311,607	311,607	298,483	298,483
Social Services Fraud Free	21,000	23,058	0	0	0
Social Services Programs ²	1,527,762	1,518,978	2,265,964	2,062,893	2,062,893
Social Services VIEW Administration	722,238	883,369	0	0	0
Human Services Capital Lease	268,351	201,832	143,077	141,305	141,305
Human Services Buildings & Grounds Reimbursemnt	42,030	16,400	16,400	0	0
Indirect Cost Reimbursement	396,360	320,000	400,000	357,000	357,000
Total Federal Categorical Aid Pass Thru	\$6,022,312	\$6,361,130	\$6,270,237	\$6,515,219	\$6,515,219
<u>Interfund Transfers</u>					
Law Library Services	\$26,150	\$26,150	\$52,335	\$0	\$0
Museum Fund	6,648	0	26,602	0	0
Regional Detention Home	0	20,000	20,000	20,000	20,000
CSA Operations	51,528	0	0	0	0
Transfer for E-911 loan	1,079	0	0	0	0
City Capital	40,928	0	0	0	0
Total Interfund Transfers	\$126,333	\$46,150	\$98,937	\$20,000	\$20,000
TOTAL DEDICATED REVENUES	\$26,230,327	\$26,529,294	\$27,395,872	\$26,739,263	\$30,233,757
TOTAL GENERAL FUND REVENUES	\$145,581,484	\$151,933,774	\$153,820,362	\$154,706,519	\$154,724,519

¹ According to the Virginia Auditor of Public Accounts, as of FY 2009 HB 599 funds should be considered Dedicated Categorical Aid from the State.

² The Virginia Department of Social Services has realigned programs to include Fraud Free and VIEW in its general programs budget; therefore, these items are collapsed into the Social Services Programs revenue.



	Actual FY 2007	Adopted FY 2008	Department Requested FY 2009	Manager's Proposed FY 2009	Adopted FY 2009
DEPARTMENTAL EXPENDITURE DETAIL SUMMARY					
General Government					
Internal Audit	\$143,286	\$147,006	\$149,476	\$149,476	\$149,476
Communications and Marketing	332,850	299,823	464,046	418,046	418,046
Customer Service Center	118,688	138,901	145,011	145,011	145,011
Local Government Channel	0	166,021	219,251	164,251	164,251
Council Manager Offices	893,457	1,114,020	1,130,217	1,042,166	1,035,166
City Attorney	584,459	557,818	578,606	578,606	578,606
Self-Insurance (Risk Management)	609,760	614,037	769,004	757,504	757,504
State Treasurer	124,821	133,482	136,190	136,190	136,190
Commissioner of Revenue State/Local	758,974	833,939	841,351	841,351	841,351
City Assessor	744,643	804,837	829,921	814,921	815,079
Director of Finance	522,637	618,123	562,828	562,828	562,828
Billing & Collections	1,254,419	1,340,188	1,311,597	1,311,597	1,311,597
Procurement	252,326	260,586	270,685	270,685	270,685
Accounting	976,330	942,627	973,105	969,005	969,005
Budget	142,566	154,276	157,354	157,354	157,354
Human Services - Finance	554,693	563,108	593,051	593,051	593,051
Human Resources	717,162	775,571	824,396	824,396	818,456
Occupational Health Services	127,861	139,832	145,179	145,179	145,179
Application Services	882,746	977,961	1,222,273	1,222,273	1,222,273
Network Services	1,148,375	1,229,210	1,365,865	1,365,865	1,365,940
IT Administration	341,510	467,870	522,179	522,179	522,179
IT Projects	71,109	217,871	72,700	0	0
Registrar	135,928	141,773	148,044	148,044	148,044
Electoral Board	31,330	158,049	98,997	98,997	98,997
TOTAL GENERAL GOVERNMENT	\$11,469,930	\$12,796,929	\$13,531,326	\$13,238,975	\$13,226,268
Judicial Administration					
Circuit Court - Judge	\$160,598	\$173,895	\$176,177	\$176,177	\$176,177
General District Court	57,378	65,110	65,110	65,110	65,110
Juvenile & Domestic District Court	16,214	16,803	16,803	16,803	16,803
24th Court Service Unit	2,418	2,330	2,330	2,330	2,330
Commonwealth Attorney	1,164,539	1,301,245	1,372,984	1,372,984	1,372,984
Magistrates Office	4,896	2,925	5,250	5,250	5,250
Circuit Court - Clerk	740,224	742,049	764,733	764,733	764,733
Sheriff	2,039,099	2,055,662	2,103,385	2,097,385	2,115,199
TOTAL JUDICIAL ADMINISTRATION	\$4,185,366	\$4,360,019	\$4,506,772	\$4,500,772	\$4,518,586
Public Safety					
Police Operations	\$13,224,745	\$13,903,076	\$15,044,948	\$14,355,948	\$14,369,335
Animal Warden	270,863	295,687	330,378	330,378	331,232
Emergency Communications	1,520,212	2,099,332	2,472,248	2,317,955	2,298,713
Fire Operations and EMS	14,001,140	14,422,913	15,577,328	15,020,624	15,065,370
TOTAL PUBLIC SAFETY	\$29,016,960	\$30,721,008	\$33,424,902	\$32,024,905	\$32,064,650



	Actual FY 2007	Adopted FY 2008	Department Requested FY 2009	Manager's Proposed FY 2009	Adopted FY 2009
DEPARTMENTAL EXPENDITURE DETAIL SUMMARY CONTINUED					
Public Works					
Public Works Administration	\$0	\$0	\$728,821	\$687,719	\$687,719
Street Maintenance	3,837,387	4,246,253	4,315,960	4,221,500	4,237,991
Snow Removal	184,518	351,507	350,416	310,416	310,416
Refuse	0	0	2,584,235	2,610,148	2,610,148
Parks/Grounds Maintenance	2,488,585	2,730,855	2,853,213	2,838,213	2,843,753
Building Maintenance	3,208,968	3,507,654	3,307,494	3,159,531	3,160,894
Buildings/Grounds Human Services Building	214,817	249,784	233,433	233,433	233,433
TOTAL PUBLIC WORKS	\$9,934,275	\$11,086,053	\$14,373,572	\$14,060,960	\$14,084,354
Health and Welfare					
Juvenile Services Administration	4,003,890	4,708,956	4,888,460	4,827,195	4,807,036
Social Services Administration	4,825,638	5,337,198	7,042,324	6,591,269	6,591,908
Public Assistance	5,073,617	5,154,469	6,049,024	6,049,024	6,049,024
VIEW-Welfare Reform Administration	1,206,873	1,541,461	0	0	0
Fraud Free Welfare Program	41,060	46,115	0	0	0
TOTAL HEALTH AND WELFARE	\$15,151,078	\$16,788,199	\$17,979,808	\$17,467,488	\$17,447,968
Parks Recreation and Cultural					
Parks and Recreation	\$2,762,419	\$3,012,180	\$3,163,176	\$3,163,176	\$3,163,970
Public Library	1,562,484	1,597,350	1,666,455	1,673,955	1,674,008
Museums	291,454	345,776	402,678	402,678	402,708
Point of Honor/Carriage House	39,588	42,435	44,903	44,903	44,903
Old Courthouse/Museum Relocation	18,263	0	0	0	0
TOTAL PARKS RECREATION AND CULTURAL	\$4,674,208	\$4,997,741	\$5,277,212	\$5,284,712	\$5,285,589
Community Development					
Director	\$750,243	\$785,018	\$782,945	\$796,938	\$797,097
Planning	535,906	667,992	693,729	423,121	423,121
Inspections	728,492	813,551	830,173	790,173	790,728
Engineering	3,833,707	3,994,388	4,445,228	4,209,455	4,210,620
GIS	237,528	379,416	338,480	288,480	288,480
Economic Development	372,836	412,153	479,185	447,685	447,685
TOTAL COMMUNITY DEVELOPMENT	\$6,458,712	\$7,052,518	\$7,569,740	\$6,955,852	\$6,957,731
OPERATING - DEPARTMENTAL	\$80,890,529	\$87,802,467	\$96,663,332	\$93,533,664	\$93,585,146
OPERATING - NON-DEPARTMENTAL	\$9,540,638	\$10,943,659	\$13,041,381	\$11,403,399	\$11,905,534
TRANSFER TO OTHER FUNDS	\$7,245,028	\$5,053,287	\$2,647,445	\$2,655,253	\$2,226,792
DEBT SERVICE - GENERAL FUND	\$6,531,705	\$7,146,479	\$7,933,717	\$7,933,717	\$7,748,912
DEBT SERVICE - SCHOOLS	\$5,965,474	\$5,800,737	\$5,719,222	\$5,919,222	\$5,672,646
SCHOOLS	\$30,418,183	\$32,567,730	\$32,942,103	\$32,442,103	\$32,442,103
GREATER LYNCHBURG TRANSIT COMPANY	\$1,252,313	\$1,055,477	\$1,408,920	\$1,128,884	\$1,128,884
RESERVES	\$125,000	\$1,823,938	\$1,720,000	\$5,825,535	\$3,449,760
TRANSFER TO CAPITAL FUNDS	\$8,196,152	\$4,742,435	\$3,200,126	\$3,410,238	\$6,110,238
TOTAL EXPENDITURES, RESERVES & TRANSFERS	\$150,165,022	\$156,936,209	\$165,276,246	\$164,252,015	\$164,270,015