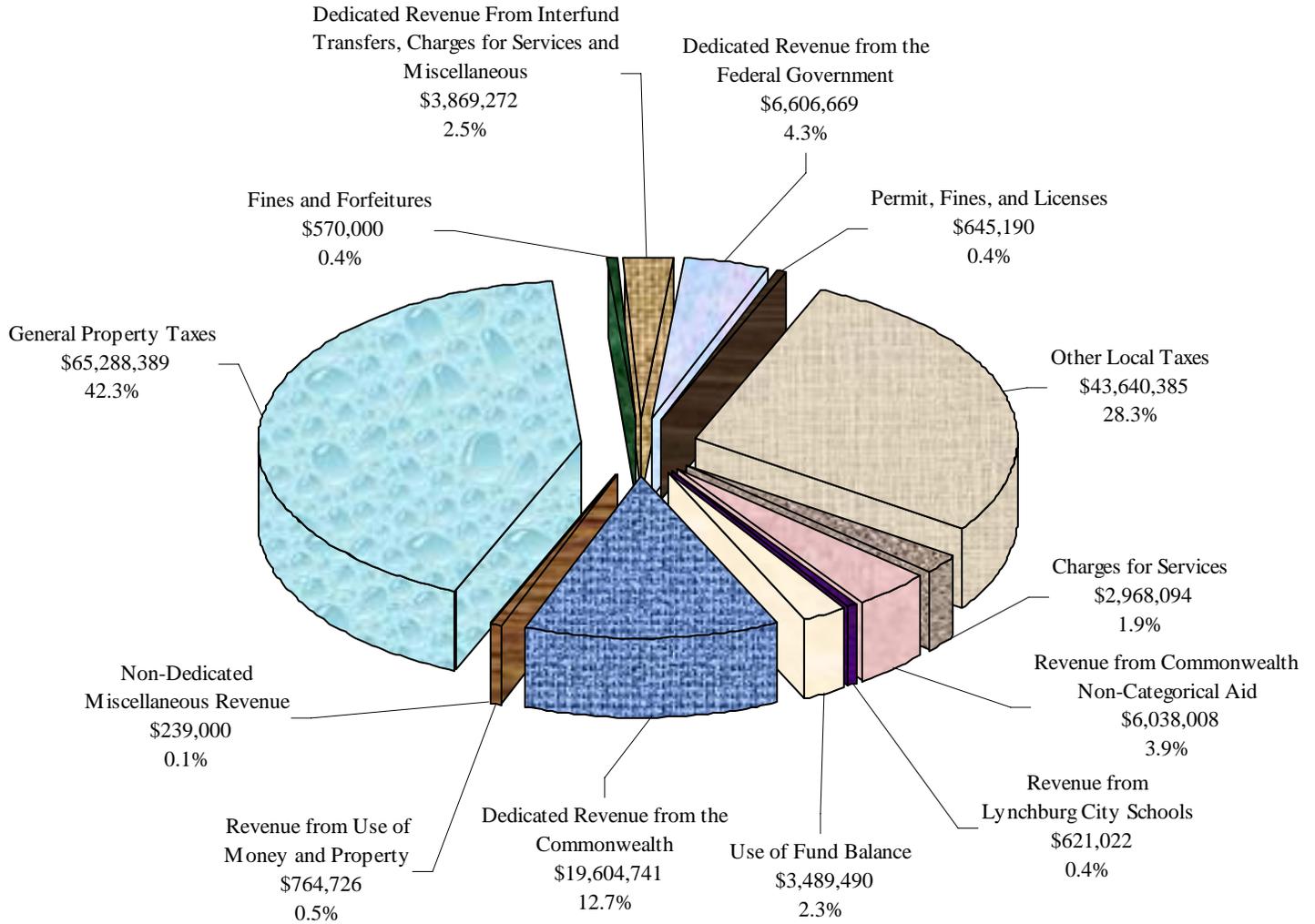




### FY 2010 REVENUES AND USE OF FUND BALANCE

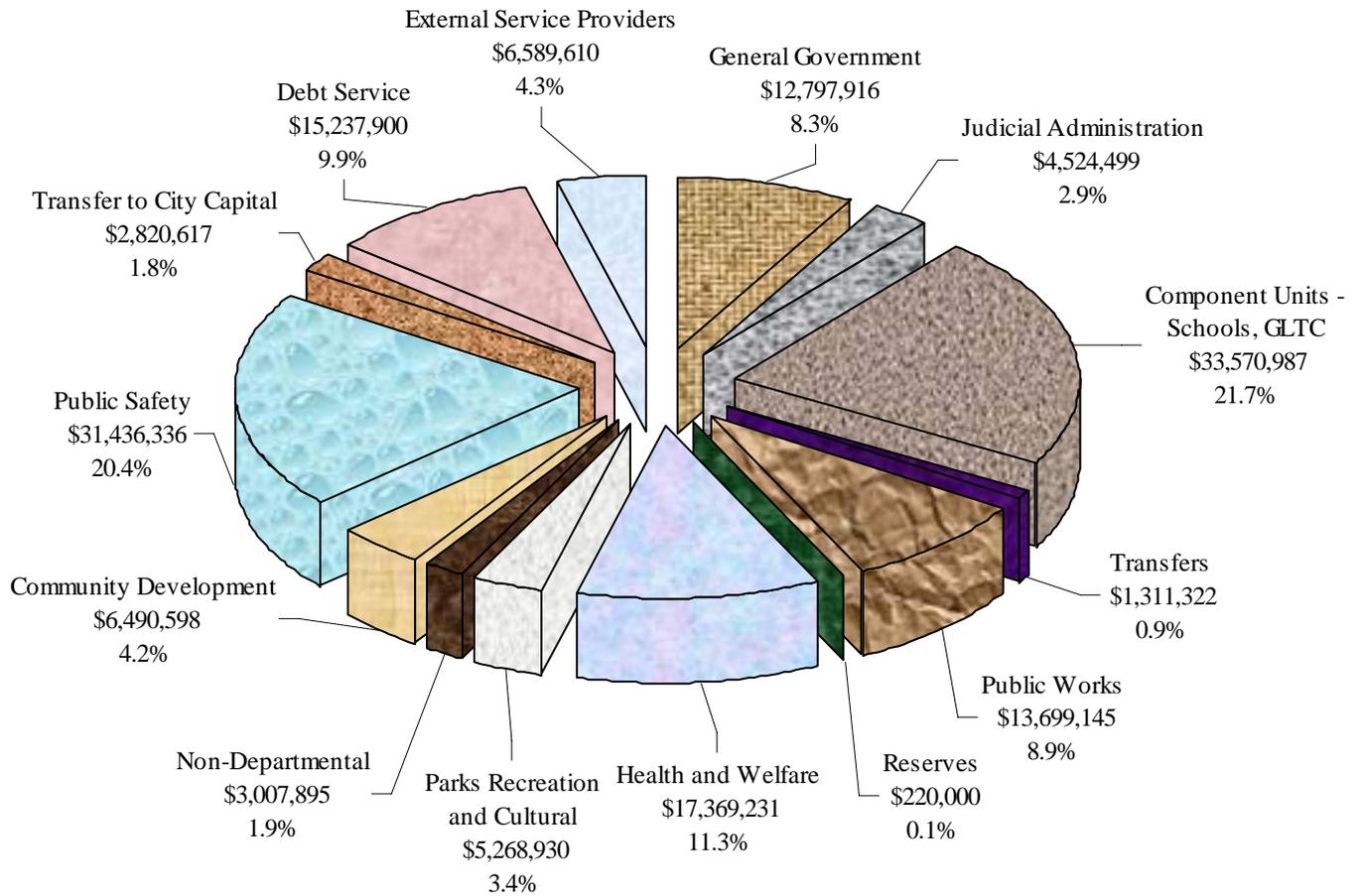
**\$154,344,986**





**FY 2010 EXPENDITURES, RESERVES, AND TRANSFERS**

**\$154,344,986**





	Actual FY 2008	Adopted FY 2009	Revised Estimate FY 2009	Manager's Proposed FY 2010	Adopted FY 2010
<b>BEGINNING UNDESIGNATED FUND BALANCE</b>	<b>\$24,670,107</b>	<b>\$21,965,599</b>	<b>\$26,007,313</b>	<b>\$15,802,978</b>	<b>\$16,402,978</b>
<b>REVENUES</b>					
Non-dedicated Revenue	\$124,762,591	\$124,490,762	\$121,432,854	\$120,868,411	\$120,774,814
Dedicated Revenue	31,059,702	30,233,757	29,476,878	29,843,893	30,080,682
<b>TOTAL REVENUES</b>	<b>\$155,822,293</b>	<b>\$154,724,519</b>	<b>\$150,909,732</b>	<b>\$150,712,304</b>	<b>\$150,855,496</b>
Other Financing Sources	\$4,176,224	\$0	\$0	\$0	\$0
FY 2008 Encumbrance Funding	1,221,081	0	2,395,132	0	0
Use of Designated Fund Balance	1,401,153	0	0	0	0
Additions to Designated Fund Balance	(3,093,579)	0	(397,161)	0	0
Use of Fund Balance - Solid Waste Vehicles & Post Employment Benefits	0	710,000	1,310,000	651,042	651,042
Use of Reserve for Post Employment Benefits	250,000	0	0	0	0
Use of Designated Fund Balance - Prevention Reserve	0	0	0	25,000	25,000
Use/(Addition) of Designated Fund Balance - Recreation Programs	0	21,228	21,228	12,623	12,623
Use of Police Overtime Reserve	0	77,550	0	0	0
Use of Reserve for Debt Service	0	823,938	0	1,329,836	1,329,836
Use of Designated Fund Balance - Health Insurance Reserve	100,000	108,000	108,000	161,600	161,600
<b>TOTAL REVENUES AND USE OF DESIGNATED FUND BALANCE</b>	<b>\$159,877,172</b>	<b>\$156,465,235</b>	<b>\$154,346,931</b>	<b>\$152,892,405</b>	<b>\$153,035,597</b>
Use of (Additions to) Fund Balance	\$0	\$1,855,535	\$4,675,237	(\$1,511,228)	(\$1,511,228)
Use of Fund Balance - Capital	0	5,949,245	5,949,245	2,820,617	2,820,617
<b>TOTAL REVENUES AND USE OF FUND BALANCE</b>	<b>\$159,877,172</b>	<b>\$164,270,015</b>	<b>\$164,971,413</b>	<b>\$154,201,794</b>	<b>\$154,344,986</b>
<b>EXPENDITURES</b>					
Operating - Departmental	\$86,656,459	\$95,314,946	\$95,246,792	\$91,467,526	\$91,586,655
Operating - Non-Departmental	9,025,640	10,175,734	10,288,421	9,573,442	9,597,505
Transfers To Other Funds	5,163,737	2,226,792	2,437,470	1,311,322	1,311,322
Debt Service - General Fund	11,318,634	7,748,912	7,749,557	8,685,048	8,685,048
Greater Lynchburg Transit Company	1,246,467	1,128,884	1,128,884	1,128,884	1,128,884
Schools - Operations	32,932,233	32,442,103	32,442,103	32,442,103	32,442,103
Schools - Debt Service	5,883,428	5,672,646	5,673,021	6,552,852	6,552,852
Reserves					
Community Dialogue	0	25,000	0	0	0
FY 2009 Local Aid to the Commonwealth	0	800,000	0	0	0
Juvenile Detention Home Workers Comp	20,000	20,000	20,000	20,000	20,000
Debt Service	0	1,329,836	1,329,836	0	0
Post Employment Benefits	0	250,000	250,000	0	0
Fuel	0	24,924	0	0	0
Contingencies	0	1,000,000	1,212,944	200,000	200,000
<b>TOTAL EXPENDITURES</b>	<b>\$152,246,598</b>	<b>\$158,159,777</b>	<b>\$157,779,028</b>	<b>\$151,381,177</b>	<b>\$151,524,369</b>
<b>TRANSFER TO CAPITAL FUNDS</b>					
School Capital Projects Fund	\$502,320	\$0	\$0	\$0	\$0
City Capital Projects Fund	5,791,048	6,110,238	6,172,238	2,820,617	2,820,617
<b>TOTAL TRANSFER TO CAPITAL</b>	<b>\$6,293,368</b>	<b>\$6,110,238</b>	<b>\$6,172,238</b>	<b>\$2,820,617</b>	<b>\$2,820,617</b>
<b>TOTAL EXPENDITURES, RESERVES &amp; TRANSFERS</b>	<b>\$158,539,966</b>	<b>\$164,270,015</b>	<b>\$163,951,266</b>	<b>\$154,201,794</b>	<b>\$154,344,986</b>
<b>UNDESIGNATED FUND BALANCE</b>	<b>\$26,007,313</b>	<b>\$14,160,819</b>	<b>\$16,402,978</b>	<b>\$14,493,589</b>	<b>\$15,093,589</b>
<b>Designated Fund Balance Reserves<sup>1</sup></b>	<b>\$3,417,995</b>	<b>\$3,181,548</b>	<b>\$5,282,444</b>	<b>\$3,779,065</b>	<b>\$3,779,065</b>
<b>TOTAL FUND BALANCE</b>	<b>\$29,425,308</b>	<b>\$17,342,367</b>	<b>\$21,685,422</b>	<b>\$18,272,654</b>	<b>\$18,872,654</b>
<sup>1</sup> <b>Designated Fund Balance Reserves:</b>					
Recreation Programs	\$0	\$0	\$121,403	\$108,780	\$108,780
Detention Home Workers Compensation	20,000	40,000	40,000	60,000	60,000
Juvenile Services Group Home Reserve	0	0	150,000	150,000	150,000
Juvenile Services Prevention Initiative	0	0	50,000	25,000	25,000
Law Library	0	0	41,676	46,756	46,756
Museums	0	0	14,082	14,082	14,082
Adopt a Bed	4,548	4,548	0	0	0
Medical Benefits	395,000	287,000	287,000	126,000	126,000
School funding - textbooks and health insurance	2,737,918	2,600,000	2,737,918	2,737,918	2,737,918
Debt Service	0	0	1,329,836	0	0
Other Post Employment Benefits	260,529	250,000	510,529	510,529	510,529
<b>Total Designated Fund Balance Reserves</b>	<b>\$3,417,995</b>	<b>\$3,181,548</b>	<b>\$5,282,444</b>	<b>\$3,779,065</b>	<b>\$3,779,065</b>

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

Note: \$1,000,000 of FY 2009 Reserve for Contingencies will be carried forward to FY 2010, which will restore FY 2010 to \$1,200,000.



	Actual FY 2008	Adopted FY 2009	Revised Estimate FY 2009	Manager's Proposed FY 2010	Adopted FY 2010
<b>REVENUE SUMMARY BY CATEGORY</b>					
<b>NON-DEDICATED REVENUE</b>					
General Property Taxes	\$63,597,979	\$63,767,192	\$63,981,369	\$65,381,986	\$65,288,389
Other Local Taxes	47,038,617	47,072,444	44,630,001	43,640,385	43,640,385
Permit, Fines and Licenses	849,742	920,685	693,105	645,190	645,190
Fines & Forfeitures	586,661	570,000	570,000	570,000	570,000
Revenue from Use of Money & Property	7,397,716	1,649,886	1,461,729	764,726	764,726
Charges for Services	2,345,543	3,252,457	3,170,614	2,968,094	2,968,094
Miscellaneous	260,369	504,236	246,138	239,000	239,000
Revenue from Lynchburg City Schools	634,704	707,278	621,890	621,022	621,022
Revenue from the Commonwealth Non-Categorical Aid	6,227,484	6,046,584	6,058,008	6,038,008	6,038,008
<b>TOTAL NON-DEDICATED REVENUE</b>	<b>\$128,938,815</b>	<b>\$124,490,762</b>	<b>\$121,432,854</b>	<b>\$120,868,411</b>	<b>\$120,774,814</b>
<b>DEDICATED REVENUE</b>					
Charges for Services	\$1,528,559	\$1,701,649	\$1,469,341	\$1,491,653	\$1,491,653
Recreation Revenue	345,617	337,200	324,127	361,000	361,000
Miscellaneous	2,577,616	2,129,000	2,129,000	1,914,378	1,914,378
Interfund Transfers	26,150	0	112,557	0	102,241
Revenue from the Commonwealth					
Categorical Aid-State Shared Expenditures	3,079,900	3,081,015	3,087,144	3,136,041	3,094,290
Categorical Aid	17,116,805	16,469,674	15,909,669	16,334,152	16,510,451
Revenue from the Federal Government					
Federal Categorical Aid Pass Thru	6,385,055	6,515,219	6,445,040	6,606,669	6,606,669
<b>TOTAL DEDICATED REVENUE</b>	<b>\$31,059,702</b>	<b>\$30,233,757</b>	<b>\$29,476,878</b>	<b>\$29,843,893</b>	<b>\$30,080,682</b>
<b>TOTAL REVENUES</b>	<b>\$159,998,517</b>	<b>\$154,724,519</b>	<b>\$150,909,732</b>	<b>\$150,712,304</b>	<b>\$150,855,496</b>



**Current Real Property Tax**

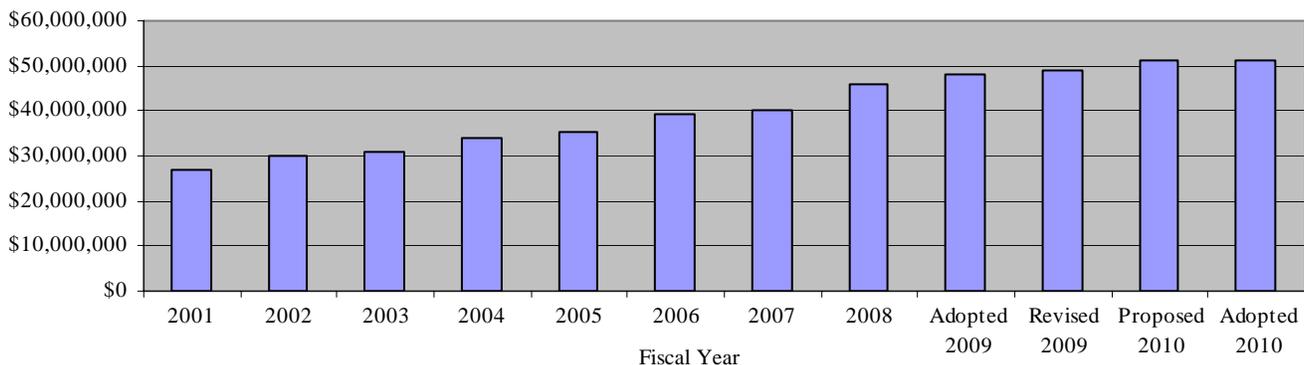
Fiscal Year	Tax Rate	Amount	Percent Change
2001	\$1.11 per \$100 assessed value	\$27,060,182	2.0%
2002	\$1.11 per \$100 assessed value	\$29,949,905	10.7%
2003	\$1.11 per \$100 assessed value	\$30,671,630	2.4%
2004	\$1.11 per \$100 assessed value	\$34,128,258	11.3%
2005	\$1.11 per \$100 assessed value	\$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	\$1.05 per \$100 assessed value	\$45,969,063	14.1%
2009 Adopted	\$1.05 per \$100 assessed value	\$48,233,199	4.9%
2009 Revised	\$1.05 per \$100 assessed value	\$48,753,494	1.1%
2010 Proposed	\$1.05 per \$100 assessed value	\$51,164,921	4.9%
<b>2010 Adopted</b>	<b>\$1.05 per \$100 assessed value</b>	<b>\$51,164,921</b>	<b>0.0%</b>

**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 2001 through FY 2010**



**FY 2010 Analysis:**

The national decline in the housing market has not impacted the Lynchburg market to the extent seen in other localities. Although FY 2010 is a reassessment year, the recession has countered the normal increase seen in years past to hold real property tax projections at a modest level.



Current Personal Property Tax – Local Portion

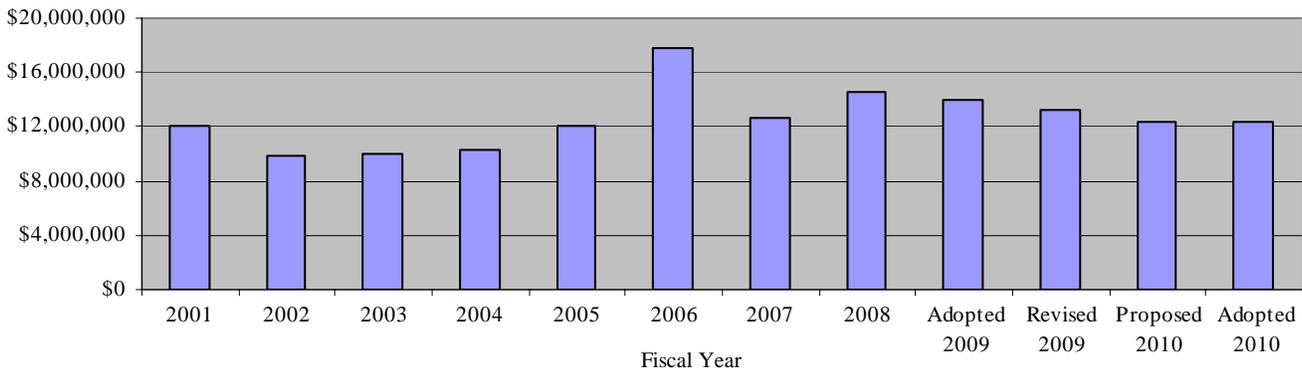
Fiscal Year	Tax Rate	Amount	Percent Change
2001	\$3.30 per \$100 assessed value	\$12,033,142	(5.7%)
2002	\$3.30 per \$100 assessed value	\$9,865,140	(18.0%)
2003	\$3.30 per \$100 assessed value	\$10,031,237	1.7%
2004	\$3.30 per \$100 assessed value	\$10,305,698	2.7%
2005	\$3.80 per \$100 assessed value	\$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	\$3.80 per \$100 assessed value	\$14,541,089	14.7%
2009 Adopted	\$3.80 per \$100 assessed value	\$13,974,299	(3.9%)
2009 Revised	\$3.80 per \$100 assessed value	\$13,175,517	(5.7%)
2010 Proposed	\$3.80 per \$100 assessed value	\$12,357,017	(6.2%)
<b>2010 Adopted</b>	<b>\$3.80 per \$100 assessed value</b>	<b>\$12,357,017</b>	<b>0.0%</b>

**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 \$5.5 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 March 5 and September 5.

**Current Personal Property Tax  
FY 2001 through FY 2010**



**FY 2010 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 continued projected decline in FY 2010 is due to reduced sales of new cars and the National Automobile Dealers Association’s (NADA’s) devaluation of vehicles having a lower mile per gallon ratio.



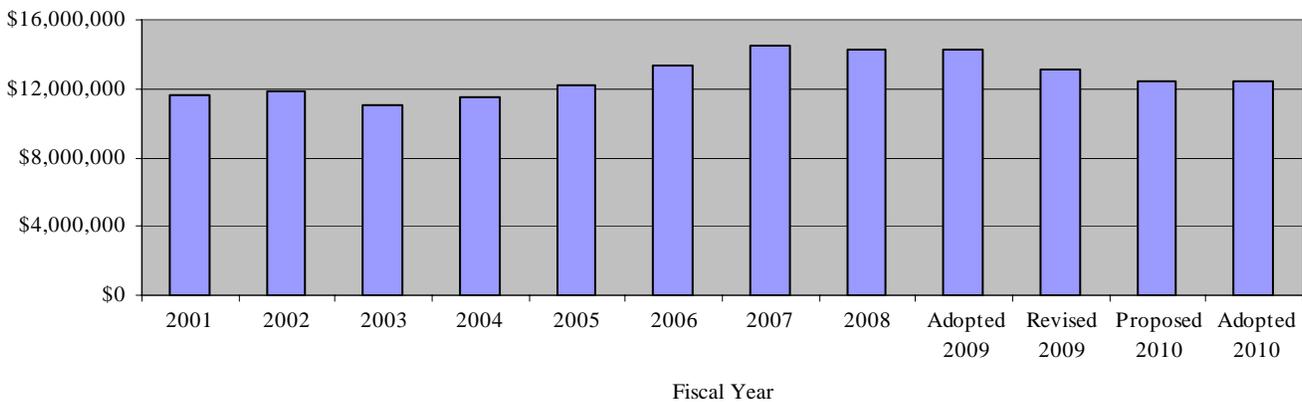
Local Sales Tax

Fiscal Year	Tax Rate	Amount	Percent Change
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	1% + 4.0% VA tax	\$14,260,830	(1.5%)
2009 Adopted	1% + 4.0% VA tax	\$14,235,896	(0.2%)
2009 Revised	1% + 4.0% VA tax	\$13,066,474	(8.2%)
2010 Proposed	1% + 4.0% VA tax	\$12,468,277	(4.6%)
<b>2010 Adopted</b>	<b>1% + 4.0% VA tax</b>	<b>\$12,468,277</b>	<b>0.0%</b>

**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 2001 through FY 2010**



**FY 2010 Analysis:**

With the recession projected to continue through FY 2010, the decline in consumption-based revenues is also extended. Sales Tax collections through February 2009 were \$6,912,288 representing six months of collections and an overall 6.4% decrease as compared to FY 2008 revenues for the same time period. As the recession deepens, revenues are projected to continue this downward trend.



Consumer Utility Tax Electric

Fiscal Year	Tax Rate	Amount	Percent Change
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	See below	\$3,898,549	1.6%
2009 Adopted	See below	\$3,915,031	0.4%
2009 Revised	See below	\$3,757,100	(4.0%)
2010 Proposed	See below	\$3,757,100	0.0%
<b>2010 Adopted</b>	<b>See below</b>	<b>\$3,757,100</b>	<b>0.0%</b>

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.

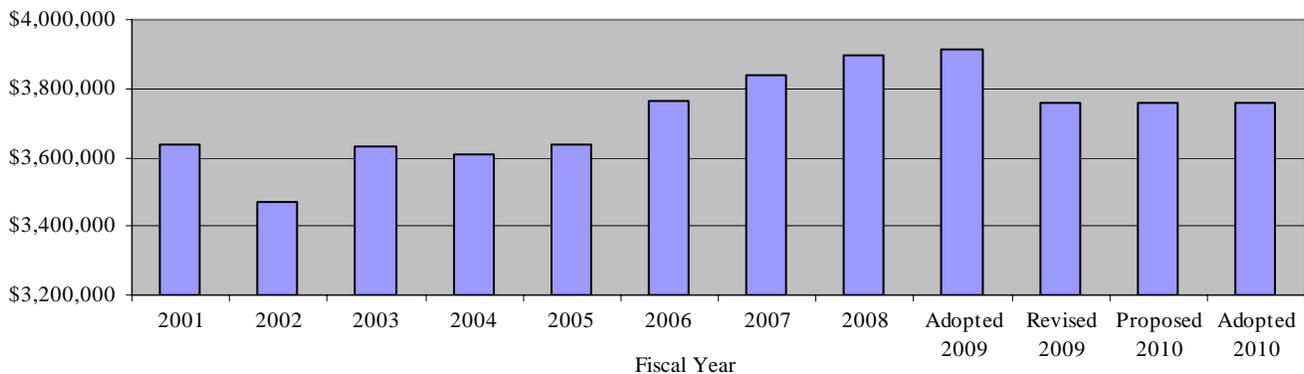
Commercial (C): The greater of: \$0.0048 for the first 1,000 kwh (or a fraction thereof) plus \$0.0092 for each kwh over the first 1,000 kwh, or 7% of the minimum monthly charge.

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.

**Consumer Utility Tax Electric  
FY 2001 through FY 2010**



**FY 2010 Analysis:**

Revenue projections are based on historical averages and weather patterns. The FY 2010 projection remains flat compared to the FY 2009 revised projection due to an expected reduction in use by consumers to counteract a rate increase by American Electric Power (AEP).



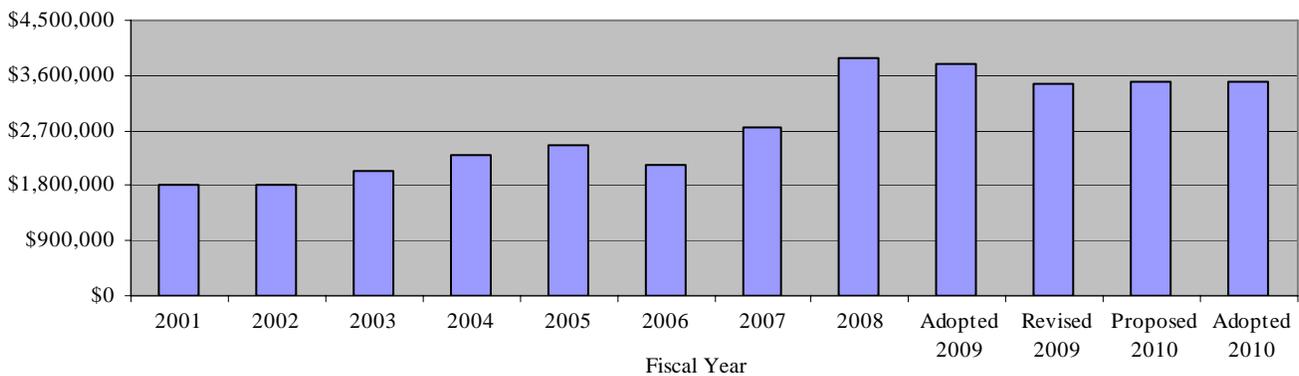
Communications Sales and Use Tax

Fiscal Year	Tax Rate	Amount	Percent Change
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	See below	\$3,893,158	40.8%
2009 Adopted	See below	\$3,780,000	(2.9%)
2009 Revised	See below	\$3,451,675	(8.7%)
2010 Proposed	See below	\$3,492,000	1.2%
<b>2010 Adopted</b>	<b>See below</b>	<b>\$3,492,000</b>	<b>0.0%</b>

**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 2001 through FY 2010**



**FY 2010 Analysis:**

In FY 2008 a miscalculation was made by the State. This error was corrected in FY 2009, resulting in the need to lower the projection. Revenue through December 31, 2008, was \$1,838,275, representing six months of collections. This demonstrates a 6.7% increase when compared to the FY 2009 revised projection. However, beginning in January 2009, the Auditor of Public Accounts will allow a 3% discount for companies remitting this tax to the State. Based on this information and an unknown impact of the discount, a modest increase is projected for FY 2010.



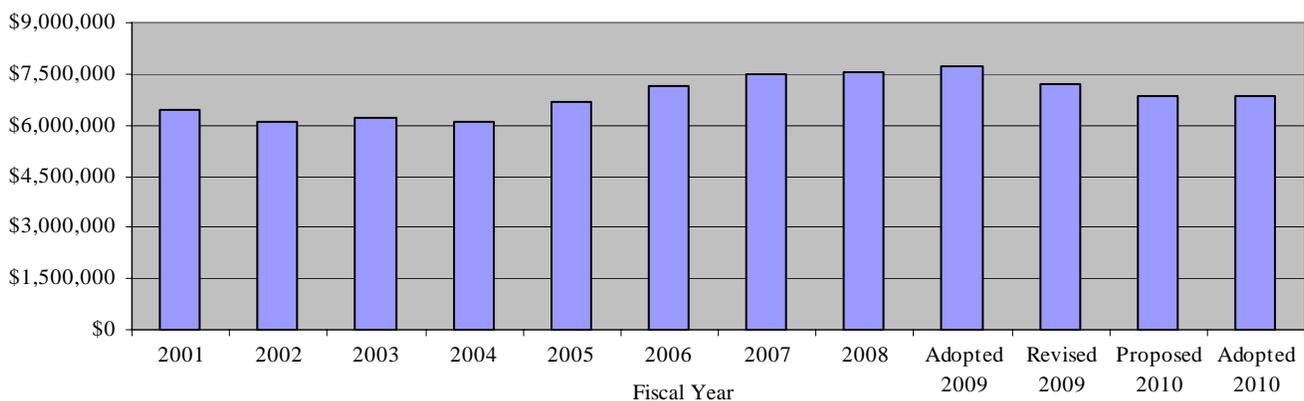
**Business Licenses**

Fiscal Year	Tax Rate	Amount	Percent Change
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	See Below	\$7,537,805	0.8%
2009 Adopted	See Below	\$7,701,716	2.2%
2009 Revised	See Below	\$7,216,951	(6.3%)
2010 Proposed	See Below	\$6,856,103	(5.0%)
<b>2010 Adopted</b>	<b>See Below</b>	<b>\$6,856,103</b>	<b>0.0%</b>

**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 2001 through FY 2010**



**FY 2010 Analysis:**

Revenues for FY 2009 were revised to decline as compared to actual collection in FY 2008 due to several businesses closing as well as a noted reduction in sales tax revenue. The FY 2010 projection reflects the expectation the recession will likely deepen in the coming months and continue through the next fiscal year.



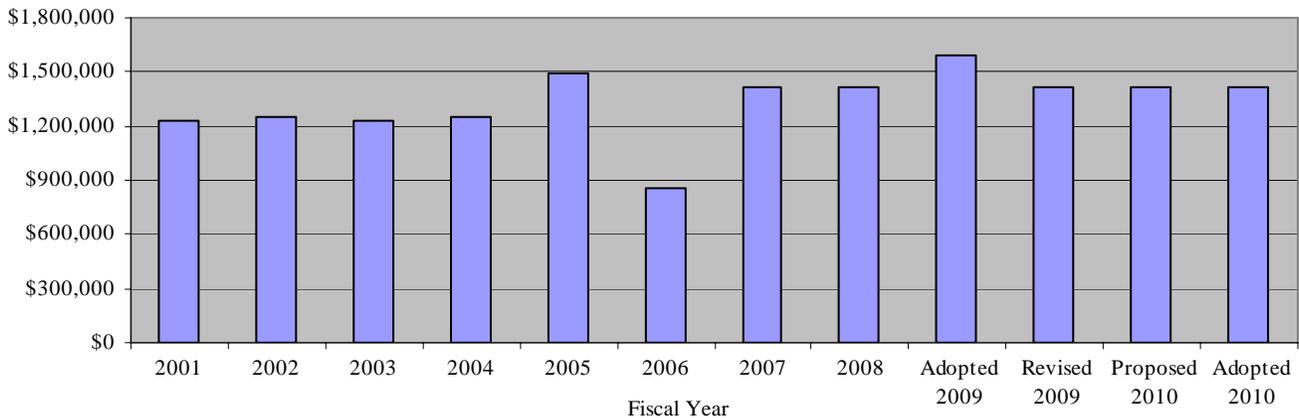
Motor Vehicle Licenses

Fiscal Year	Tax Rate	Amount	Percent Change
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	\$29.50/\$34.50	\$1,413,142	0.0%
2009 Adopted	\$29.50/\$34.50	\$1,591,000	12.6%
2009 Revised	\$29.50/\$34.50	\$1,413,142	(11.2%)
2010 Proposed	\$29.50/\$34.50	\$1,413,142	0.0%
<b>2010 Adopted</b>	<b>\$29.50/\$34.50</b>	<b>\$1,413,142</b>	<b>0.0%</b>

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 2001 through FY 2010



FY 2010 Analysis:

Revenues for FY 2009 are revised to reflect the decline in car sales. Due to the on-going recession, FY 2010 revenues are projected to remain flat with the revised FY 2009 revenue.

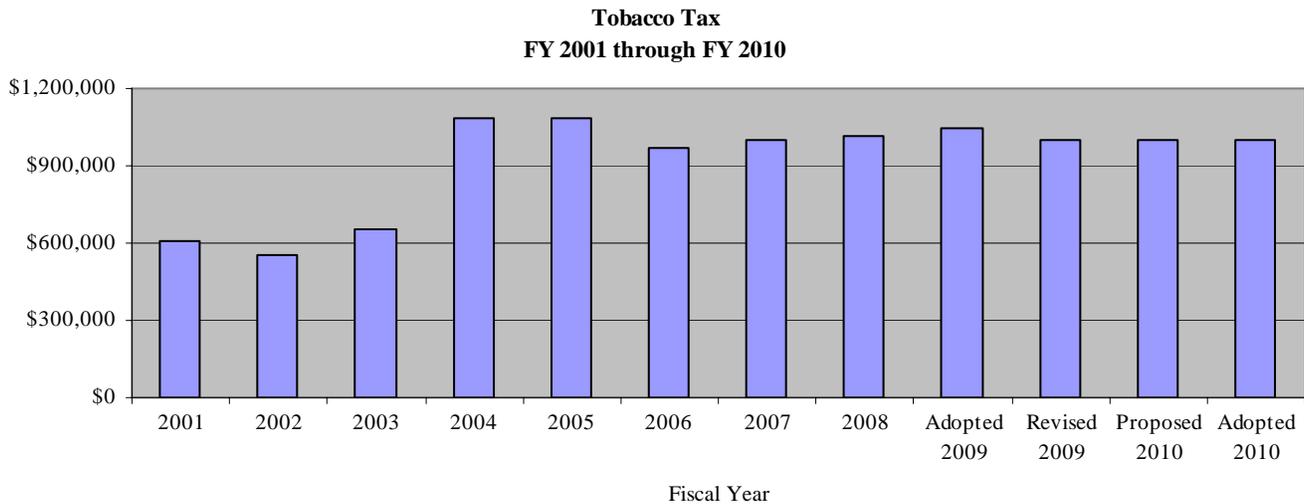


Tobacco Tax

Fiscal Year	Tax Rate	Amount	Percent Change
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	\$0.35 per 20 pack	\$1,014,759	1.3%
2009 Adopted	\$0.35 per 20 pack	\$1,050,000	3.5%
2009 Revised	\$0.35 per 20 pack	\$1,000,000	(4.8%)
2010 Proposed	\$0.35 per 20 pack	\$1,000,000	0.0%
<b>2010 Adopted</b>	<b>\$0.35 per 20 pack</b>	<b>\$1,000,000</b>	<b>0.0%</b>

**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.



**FY 2010 Analysis:**

Revenues received through December 31, 2008, total \$538,858, which reflects a 2.4% decrease when compared to the FY 2009 collections for the same time period. The FY 2010 Proposed Budget holds this reduction flat.

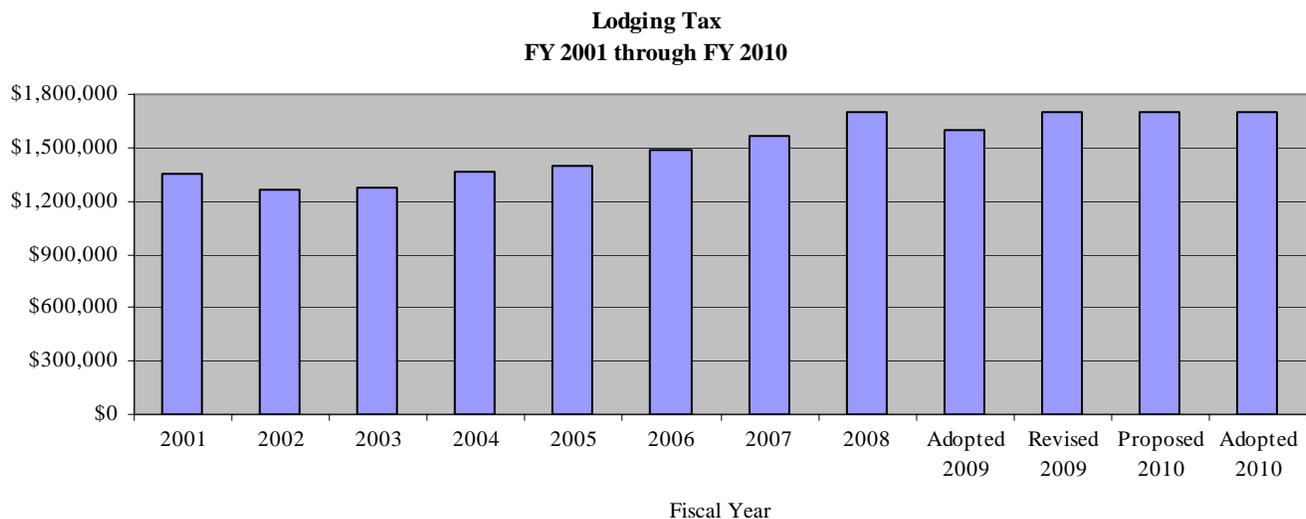


Lodging Tax

Fiscal Year	Tax Rate	Amount	Percent Change
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	5.5% + \$1 per room/night	\$1,698,848	8.5%
2009 Adopted	5.5% + \$1 per room/night	\$1,600,000	(5.8%)
2009 Revised	5.5% + \$1 per room/night	\$1,698,848	6.2%
2010 Proposed	5.5% + \$1 per room/night	\$1,698,848	0.0%
<b>2010 Adopted</b>	<b>5.5% + \$1 per room/night</b>	<b>\$1,698,848</b>	<b>0.0%</b>

**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.



**FY 2010 Analysis:**

Lodging Tax collections through December 31, 2008, were \$887,289, demonstrating a 5.5% increase compared to the FY 2008 collections for the same time period. As a result, the FY 2009 revenue projection is revised to reflect a 6.2% increase over the adopted figure. However, due to the recession, FY 2010 revenue is expected to remain flat.

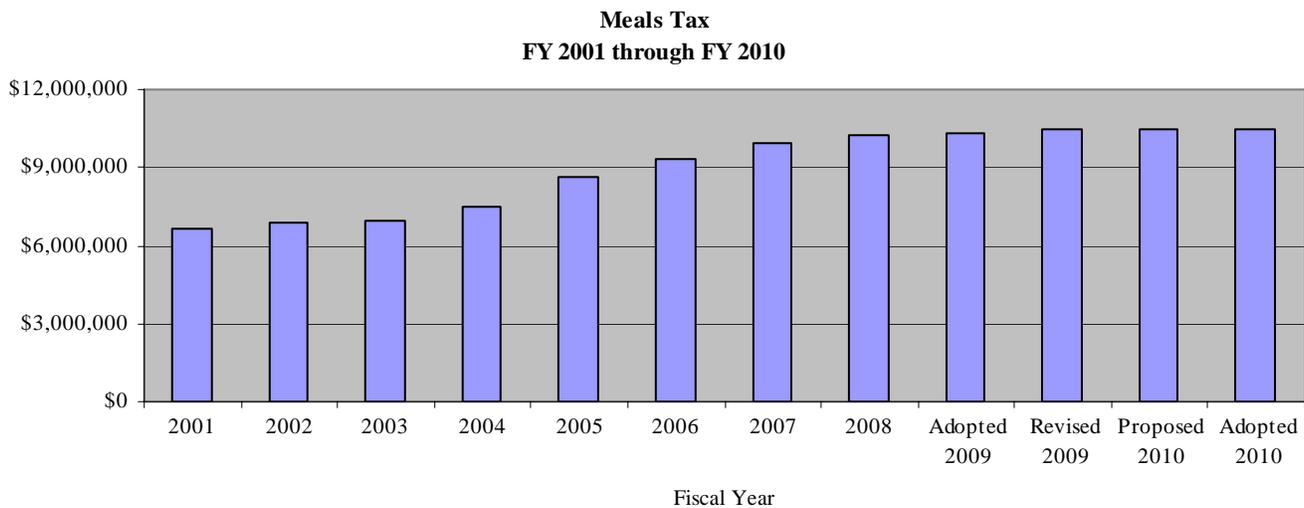


**Meals Tax**

Fiscal Year	Tax Rate	Amount	Percent Change
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	6.5%	\$10,264,150	3.2%
2009 Adopted	6.5%	\$10,332,000	0.7%
2009 Revised	6.5%	\$10,470,000	1.3%
2010 Proposed	6.5%	\$10,470,000	0.0%
<b>2010 Adopted</b>	<b>6.5%</b>	<b>\$10,470,000</b>	<b>0.0%</b>

**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 2010 Analysis:**

Revenue projections for FY 2009 are expected to increase slightly based on the growth of Liberty University and the increased cost of prepared meals. Conversely, the recession is expected to moderate consumer spending; therefore, FY 2010 revenue is projected to remain level with FY 2009.



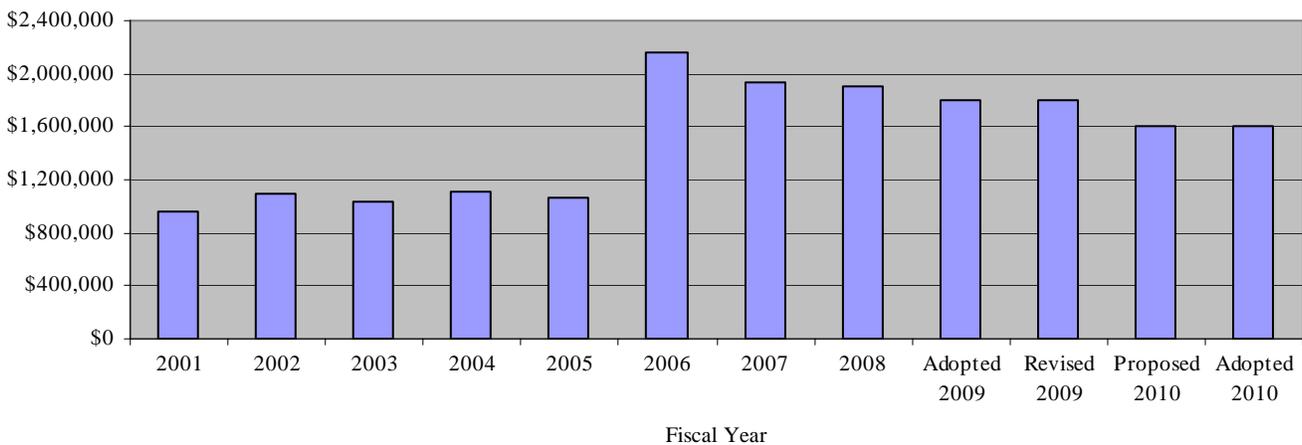
**Ambulance Service Fees**

Fiscal Year	Fee Schedule	Amount	Percent Change
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	See Below	\$1,900,243	(2.0%)
2009 Adopted	See Below	\$1,800,000	(5.3%)
2009 Revised	See Below	\$1,800,000	0.0%
2010 Proposed	See Below	\$1,600,000	(11.1%)
<b>2010 Adopted</b>	<b>See Below</b>	<b>\$1,600,000</b>	<b>0.0%</b>

**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 2001 through FY 2010**



**FY 2010 Analysis:**

Ambulance revenue has been on a slow decline since FY 2006. The FY 2010 projection is a conservative estimate based on current emergency and non-emergency calls in the Fire and Emergency Medical Services Department.



<i>Revenue Detail</i>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Manager</b>	<b>Adopted</b>
	<b>FY 2008</b>	<b>FY 2009</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Adopted</b>
			<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2010</b>
<b>NON-DEDICATED REVENUE</b>					
<b>General Property Taxes</b>					
Current Real Property	\$45,969,063	\$48,233,199	\$48,753,494	\$51,164,921	\$51,164,921
Real Property Tax Relief Program	(622,723)	(621,550)	(621,550)	(621,550)	(715,147)
Real Property Housing Rehab Program	(415,948)	(413,000)	(420,826)	(420,826)	(420,826)
Allowance for Uncollectible Real Property		(964,664)	(975,070)	(1,023,298)	(1,023,298)
Delinquent Real Property Taxes	774,385	500,000	650,000	650,000	650,000
Current Public Service Corporation (PSC)	1,859,402	1,750,000	2,092,537	2,000,000	2,000,000
Current Personal Property - Local portion	14,541,089	13,974,299	13,175,517	12,357,017	12,357,017
Delinquent Personal Property Tax	861,217	1,000,000	1,068,433	993,433	993,433
Allowance for Uncollectible Personal Property	0	(345,642)	(395,266)	(370,711)	(370,711)
Penalty on Delinquent Tax	448,508	450,000	450,000	450,000	450,000
Interest on Delinquent Taxes	175,565	200,000	200,000	200,000	200,000
Miscellaneous General Property Taxes	7,421	4,550	4,100	3,000	3,000
<b>Total General Property Taxes</b>	<b>\$63,597,979</b>	<b>\$63,767,192</b>	<b>\$63,981,369</b>	<b>\$65,381,986</b>	<b>\$65,288,389</b>
<b>Other Local Taxes</b>					
Local Sales Tax	\$14,260,830	\$14,235,896	\$13,066,474	\$12,468,277	\$12,468,277
Consumer Utility Tax - Electric	3,898,549	3,915,031	3,757,100	3,757,100	3,757,100
Consumer Utility Tax - Gas	607,482	643,054	607,482	607,482	607,482
Communications Sales and Use Tax	3,893,158	3,780,000	3,451,675	3,492,000	3,492,000
Right of Way Fees	287,400	270,567	270,567	270,567	270,567
Business License Tax	7,537,805	7,701,716	7,216,951	6,856,103	6,856,103
Allowance for Uncollectible Business License		(221,237)	(202,075)	(191,971)	(191,971)
Electric Consumption Tax <sup>1</sup>	324,580	326,321	324,580	324,580	324,580
Gas Consumption Tax <sup>1</sup>	30,410	34,749	30,410	30,410	30,410
Delinquent Business License Tax	111,590	40,000	80,000	80,000	80,000
Penalty on Business License Tax	42,119	40,000	40,000	40,000	40,000
Motor Vehicle Licenses	1,413,142	1,591,000	1,413,142	1,413,142	1,413,142
Delinquent Motor Vehicle Licenses	98,689	20,000	75,000	75,000	75,000
Bank Stock Tax	442,123	597,000	400,000	375,000	375,000
Recordation Tax - City	646,634	640,000	450,000	400,000	400,000
Probate Tax	15,037	15,000	15,000	15,000	15,000
Tobacco Tax	1,014,759	1,050,000	1,000,000	1,000,000	1,000,000
Amusement Tax	407,024	408,000	408,000	408,000	408,000
Penalty/Interest - Amusement Tax	988	2,000	7,500	1,500	1,500
Lodging Tax	1,698,848	1,600,000	1,698,848	1,698,848	1,698,848
Penalty/Interest - Lodging Tax	1,739	5,000	3,000	3,000	3,000
Meals Tax	10,264,150	10,332,000	10,470,000	10,470,000	10,470,000
Penalty/Interest - Meals Tax	37,284	41,820	41,820	41,820	41,820
Franchise License Tax MCI	4,277	4,027	4,027	4,027	4,027
Franchise License Tax Sprint	0	500	500	500	500
<b>Total Other Local Taxes</b>	<b>\$47,038,617</b>	<b>\$47,072,444</b>	<b>\$44,630,001</b>	<b>\$43,640,385</b>	<b>\$43,640,385</b>

<sup>1</sup> Formerly referred to as a business license tax.



<i>Revenue Detail</i>	<b>Actual FY 2008</b>	<b>Adopted FY 2009</b>	<b>Revised Estimate FY 2009</b>	<b>Manager Proposed FY 2010</b>	<b>Adopted FY 2010</b>
<b>NON-DEDICATED REVENUE (continued)</b>					
<b><u>Permits, Privilege Fees, and Licenses</u></b>					
Animal Licenses	\$19,713	\$10,000	\$18,000	\$16,000	\$16,000
Land Disturbing Fees	30,640	36,000	20,000	18,000	18,000
Transfer Fees	2,374	2,500	1,700	1,600	1,600
Site Plans - Planning	21,162	23,000	17,000	15,000	15,000
Building Plan Review	26,804	45,000	38,000	29,340	29,340
Conditional Use Permits	5,662	5,000	1,200	1,100	1,100
Re-Zoning Fees - Planning	17,670	7,400	1,250	1,250	1,250
Subdivision Plats	26,175	36,000	5,000	5,000	5,000
Inspection Permit Fee - Building	498,927	575,000	400,000	375,000	375,000
Inspection Permit Fee - Signs	8,625	8,625	8,625	8,625	8,625
Demolition Fees	12,290	10,530	12,000	13,000	13,000
False Alarm Assessment and Permit Fees <sup>1</sup>	64,675	55,000	100,000	95,000	95,000
Rental Initial Inspection Fee	7,450	22,000	22,000	6,750	6,750
Alarm Permit Fees <sup>1</sup>	58,254	45,000	0	0	0
Concealed Weapons Permits	10,671	6,000	12,000	13,000	13,000
Taxicab Application Fees	4,650	4,230	4,230	4,200	4,200
Elevator Permits	20,874	21,000	21,000	31,000	31,000
Miscellaneous Permits, Privilege Fees, and Licenses	13,126	8,400	11,100	11,325	11,325
<b>Total Permits, Privilege Fees, and Licenses</b>	<b>\$849,742</b>	<b>\$920,685</b>	<b>\$693,105</b>	<b>\$645,190</b>	<b>\$645,190</b>
<b><u>Fines &amp; Forfeitures</u></b>					
Court Fines and Forfeitures	\$463,482	\$450,000	\$450,000	\$450,000	\$450,000
Criminal Court Fees	19,942	20,000	20,000	20,000	20,000
Parking Fines	103,237	100,000	100,000	100,000	100,000
<b>Total Fines &amp; Forfeitures</b>	<b>\$586,661</b>	<b>\$570,000</b>	<b>\$570,000</b>	<b>\$570,000</b>	<b>\$570,000</b>
<b><u>Revenue from Use of Money and Property</u></b>					
Interest on Investments	\$1,052,419	\$686,500	\$410,502	\$123,150	\$123,150
Interest - City Capital	585,534	175,000	287,764	111,000	111,000
Interest - School Capital	171,802	8,500	67,164	0	0
Interest - School Operating	386,784	116,100	58,778	0	0
Interest - Health Insurance	8,073	5,000	13,000	6,413	6,413
Interest - Other Post Employment Benefits (OPEB)	10,529	6,250	10,831	4,838	4,838
Interest - Market Value Gain/Loss	(114,511)	0	0	0	0
Bond Sale Proceeds	69,980	0	0	0	0
Refunding Bond Proceeds	1,775,580	0	0	0	0
Refunding Bond Proceeds - Schools	2,330,644	0	0	0	0
Interest - State Non-Arbitrage Program Income	604,557	164,134	140,288	39,750	39,750
Interest on Skybox Loan	3,741	2,938	2,938	2,111	2,111
General Government Property Rent	296,489	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	6,540	6,500	6,500	6,500	6,500
Health Department Property Rent	91,667	100,000	100,000	100,000	100,000
Waste Management Facility Rent	0	12,000	12,000	12,000	12,000
Cultural & Recreation Property Rent	0	15,000	0	0	0
Property Rental Stadium	1,875	1,500	1,500	1,500	1,500
Property Rental Market	85,549	80,000	80,000	87,000	87,000
<b>Total Revenue from Use of Money and Property</b>	<b>\$7,397,716</b>	<b>\$1,649,886</b>	<b>\$1,461,729</b>	<b>\$764,726</b>	<b>\$764,726</b>

<sup>1</sup> As of FY 2009, Alarm Permit Fees will no longer be accounted separately, it will be included as part of False Alarm Assessment and Permit Fees.



<i>Revenue Detail</i>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Manager</b>	<b>Adopted</b>
	<b>FY 2008</b>	<b>FY 2009</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Adopted</b>
			<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2010</b>
<b>NON-DEDICATED REVENUE (continued)</b>					
<b><u>Charges for Services</u></b>					
Collection & Tax Lien Fees	\$74,002	\$55,000	\$25,000	\$25,000	\$25,000
DMV Administration Fee	33,599	50,000	50,000	50,000	50,000
DMV Select Agency	9,073	12,000	7,500	7,500	7,500
Payroll Deduction Fees	10,840	9,500	9,500	9,500	9,500
Sheriff's Fee Courtroom Services	89,357	75,000	85,000	85,000	85,000
Fees for Court Officers	7,244	7,244	7,244	7,244	7,244
Commonwealth Attorney Fees	3,841	3,700	3,700	3,700	3,700
Fire Prevention Fees	1,385	2,350	2,350	2,350	2,350
Ambulance Service Fees	1,900,243	1,800,000	1,800,000	1,600,000	1,600,000
Delinquent Ambulance Bills > 120 days	96,106	300,000	200,000	200,000	200,000
Sale of GIS Products	8,802	8,000	8,000	5,000	5,000
Charges for Demolition	9,632	5,000	5,000	5,000	5,000
Wards Crossing West	95,779	95,778	104,800	104,800	104,800
Residential Disposal - Decals	0	460,000	460,000	460,000	460,000
Residential Disposal - Tags - City	0	10,000	10,000	10,000	10,000
Residential Disposal - Tags - Vendor	0	350,000	350,000	350,000	350,000
Mixed Paper Recycling	0	0	40,000	40,000	40,000
Miscellaneous Charges for Services	5,640	8,885	2,520	3,000	3,000
<b>Total Charges for Services</b>	<b>\$2,345,543</b>	<b>\$3,252,457</b>	<b>\$3,170,614</b>	<b>\$2,968,094</b>	<b>\$2,968,094</b>
<b><u>Revenue from the Commonwealth State Non-Categorical Aid</u></b>					
ABC Profits	\$38,263	\$0	\$0	\$0	\$0
Wine Taxes	40,107	0	0	0	0
Rolling Stock Taxes	79,973	60,000	79,424	79,424	79,424
Deeds of Conveyance	150,219	150,000	130,000	120,000	120,000
Recordation Taxes	204,906	150,000	150,000	140,000	140,000
Auto Rental Tax - DMV	163,254	140,000	150,000	150,000	150,000
Personal Property Tax Relief	5,543,584	5,543,584	5,543,584	5,543,584	5,543,584
Miscellaneous State Non-Categorical Aid	7,178	3,000	5,000	5,000	5,000
<b>Total State Non-Categorical Aid</b>	<b>\$6,227,484</b>	<b>\$6,046,584</b>	<b>\$6,058,008</b>	<b>\$6,038,008</b>	<b>\$6,038,008</b>
<b><u>Revenue from Lynchburg City Schools</u></b>					
Governor's School Debt	\$33,627	\$32,000	\$31,890	\$31,022	\$31,022
Lottery Proceeds for School Debt	601,077	675,278	590,000	590,000	590,000
<b>Total from Lynchburg City Schools</b>	<b>\$634,704</b>	<b>\$707,278</b>	<b>\$621,890</b>	<b>\$621,022</b>	<b>\$621,022</b>
<b><u>Miscellaneous Non-Dedicated</u></b>					
Payment in Lieu of Tax - Westminster	\$47,384	\$64,744	\$49,896	\$50,000	\$50,000
Drop-Off Recycling	0	25,000	25,000	25,000	25,000
Blue Ridge Regional Jail Refund	0	248,250	0	0	0
Payment in Lieu of Tax - LRHA	31,870	35,000	30,000	30,000	30,000
Credit Card Rebate	0	20,000	30,000	25,000	25,000
Miscellaneous Revenue	181,115	111,242	111,242	109,000	109,000
<b>Total Miscellaneous Non-Dedicated</b>	<b>\$260,369</b>	<b>\$504,236</b>	<b>\$246,138</b>	<b>\$239,000</b>	<b>\$239,000</b>
<b>TOTAL NON-DEDICATED REVENUES</b>	<b>\$128,938,815</b>	<b>\$124,490,762</b>	<b>\$121,432,854</b>	<b>\$120,868,411</b>	<b>\$120,774,814</b>



<i>Revenue Detail</i>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Manager</b>	<b>Adopted</b>
	<b>FY 2008</b>	<b>FY 2009</b>	<b>Estimate</b>	<b>Proposed</b>	<b>FY 2010</b>
			<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2010</b>
<b>DEDICATED REVENUE</b>					
<b>Charges for Services</b>					
Network Services - Schools Share	\$91,681	\$86,880	\$86,880	\$100,962	\$100,962
Excess Fees for Clerk of Court	72,162	106,000	106,000	89,525	89,525
Document Reproduction Costs	12,671	12,400	12,400	26,667	26,667
Legal Service Charges - Schools	20,000	20,000	20,000	20,000	20,000
Probation Supervision Fee	27,581	30,000	30,000	30,000	30,000
Police - Schools DARE Program	117,608	119,175	119,175	125,000	125,000
Police Report Sales	4,366	10,000	10,000	12,000	12,000
Engineering Service Charges	92,861	75,000	75,000	80,000	80,000
Building Maintenance - Other	0	5,071	5,071	5,000	5,000
Juvenile Service Providers	706,584	719,465	719,465	685,499	685,499
Library Fines and Fees	89,264	72,000	72,000	94,000	94,000
Lost/Damaged Library Property	13,783	8,000	8,000	14,000	14,000
Law Library Fees	0	60,000	60,000	60,000	60,000
Point of Honor Admission	0	8,600	8,600	9,000	9,000
Old Courthouse Admission	0	9,000	9,000	12,000	12,000
CDBG Administration Charges	14,480	31,500	40,000	40,000	40,000
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	7,250	2,000	2,000
Weed Ordinance Program	11,052	2,500	2,500	8,000	8,000
Delta Outreach Counties	176,466	240,808	0	0	0
<b>Total Charges for Services</b>	<b>\$1,528,559</b>	<b>\$1,701,649</b>	<b>\$1,469,341</b>	<b>\$1,491,653</b>	<b>\$1,491,653</b>
<b>Recreation Revenue</b>					
Swimming Pool Fees	\$25,739	\$27,000	\$27,000	\$27,000	\$27,000
Aquatics	17,951	14,400	13,825	15,000	15,000
Recreation General Administration	(4,683)	5,000	6,344	5,000	5,000
Arts	29,030	30,000	28,656	30,000	30,000
Athletics	94,454	87,000	87,000	87,000	87,000
Park Services	31,773	35,000	35,000	32,000	32,000
Youth and Neighborhood Services	23,696	13,800	14,375	18,000	18,000
Senior	45,437	45,000	45,000	45,000	45,000
Business Services	14,372	23,000	9,927	14,000	14,000
Naturalist Program	24,123	22,000	22,000	22,000	22,000
Community Market Co-Op Program	43,725	35,000	35,000	66,000	66,000
<b>Total Recreation Revenue</b>	<b>\$345,617</b>	<b>\$337,200</b>	<b>\$324,127</b>	<b>\$361,000</b>	<b>\$361,000</b>
<b>Miscellaneous Revenue</b>					
Indirect Costs and Services - Solid Waste	\$314,177	\$0	\$0	\$0	\$0
Indirect Costs and Services - Water	961,888	874,588	874,588	756,622	756,622
Indirect Costs and Services - Sewer	483,467	484,275	484,275	327,285	327,285
Indirect Costs and Services - WWTP	368,419	324,469	324,469	357,934	357,934
Indirect Costs and Services - Airport	91,002	81,716	81,716	109,950	109,950
Indirect Costs and Services - Detention Home	231,264	237,532	237,532	242,093	242,093
Friends of the Lynchburg Library	14,500	14,000	14,000	14,500	14,500
Special Welfare Recoupment	35,377	16,820	16,820	30,000	30,000
Reimbursement - Point of Honor Carriage House	47,301	45,000	45,000	45,000	45,000
Digg's Trust	17,980	50,000	50,000	28,844	28,844
Other Miscellaneous Dedicated Revenue	12,241	600	600	2,150	2,150
<b>Total Miscellaneous Revenue</b>	<b>\$2,577,616</b>	<b>\$2,129,000</b>	<b>\$2,129,000</b>	<b>\$1,914,378</b>	<b>\$1,914,378</b>



<i>Revenue Detail</i>	<b>Actual</b>	<b>Adopted</b>	<b>Revised</b>	<b>Manager</b>	<b>Adopted</b>
	<b>FY 2008</b>	<b>FY 2009</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Adopted</b>
			<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2010</b>
<b>DEDICATED REVENUE (continued)</b>					
<b>Revenue from the Commonwealth</b>					
<b>State Categorical Aid-State Shared Expenditures</b>					
Commissioner of the Revenue	\$167,171	\$192,658	\$198,787	\$233,452	\$179,271
Treasurer	108,825	114,162	114,162	114,162	122,432
Registrar/Electoral Board	59,242	61,300	61,300	61,775	61,775
Clerk of Court	553,260	523,686	523,686	506,474	526,190
Sheriff	1,233,198	1,229,828	1,229,828	1,275,338	1,264,146
Commonwealth Attorney	958,204	959,381	959,381	944,840	940,476
<b>Total Categorical Aid-State Shared Expenditures</b>	<b>\$3,079,900</b>	<b>\$3,081,015</b>	<b>\$3,087,144</b>	<b>\$3,136,041</b>	<b>\$3,094,290</b>
<b>Intergovernmental: State Categorical Aid</b>					
Juvenile Correction Block Grant	\$337,530	\$337,539	\$337,539	\$333,201	\$333,201
Recovery - E-911 Wireless	238,582	240,000	240,000	240,000	240,000
Highway Maintenance	7,099,155	7,159,051	7,159,051	7,365,755	7,429,120
Local Law Enforcement Funding (House Bill 599)	3,484,495	3,484,494	3,353,513	3,240,579	3,353,513
Social Services Administration	1,561,771	1,201,493	1,166,533	1,275,241	1,275,241
Social Services Finance Unit	55,984	112,069	112,069	193,169	193,169
Social Services Program State	4,116,284	3,690,776	3,690,776	3,984,732	3,984,732
Human Services Lease	29,172	32,305	32,305	0	0
Health Department Funding	0	0	91,828	0	0
Human Services Buildings & Grounds Reimbursemnt	4,451	26,178	26,178	5,000	5,000
Financial Assistance - Public Library	186,821	185,769	185,769	183,916	183,916
Exile Fund	2,560	0	0	0	0
Local Aid to Virginia - Contra Revenue	0	0	(485,892)	(487,441)	(487,441)
<b>Total State Categorical Aid</b>	<b>\$17,116,805</b>	<b>\$16,469,674</b>	<b>\$15,909,669</b>	<b>\$16,334,152</b>	<b>\$16,510,451</b>
<b>Intergovernmental: Federal Categorical Aid Pass Thru</b>					
Social Services IT	\$50,018	\$0	\$0	\$0	\$0
Social Service Administration	3,082,167	3,655,538	3,585,359	3,554,238	3,554,238
Social Services Finance Unit	317,391	298,483	298,483	268,453	268,453
Social Service Programs	2,368,795	2,062,893	2,062,893	2,270,588	2,270,588
Human Services Capital Lease	190,014	141,305	141,305	124,390	124,390
Human Services Buildings & Grounds Reimbursemnt	34,467	0	0	32,000	32,000
Indirect Cost Reimbursement	342,203	357,000	357,000	357,000	357,000
<b>Total Federal Categorical Aid Pass Thru</b>	<b>\$6,385,055</b>	<b>\$6,515,219</b>	<b>\$6,445,040</b>	<b>\$6,606,669</b>	<b>\$6,606,669</b>
<b>Interfund Transfers</b>					
Law Library Services	\$26,150	\$0	\$0	\$0	\$0
City Capital	0	0	112,557	0	102,241
<b>Total Interfund Transfers</b>	<b>\$26,150</b>	<b>\$0</b>	<b>\$112,557</b>	<b>\$0</b>	<b>\$102,241</b>
<b>TOTAL DEDICATED REVENUES</b>	<b>\$31,059,702</b>	<b>\$30,233,757</b>	<b>\$29,476,878</b>	<b>\$29,843,893</b>	<b>\$30,080,682</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$159,998,517</b>	<b>\$154,724,519</b>	<b>\$150,909,732</b>	<b>\$150,712,304</b>	<b>\$150,855,496</b>



	Actual FY 2008	Adopted FY 2009	Department Requested FY 2010	Manager's Proposed FY 2010	Adopted FY 2010
<b>DEPARTMENTAL EXPENDITURE DETAIL SUMMARY</b>					
<b>General Government</b>					
Internal Audit	\$146,088	\$152,157	\$153,061	\$149,603	\$149,603
Communications and Marketing	317,813	423,305	419,721	380,543	401,343
Customer Service Center	127,716	148,385	164,923	130,212	130,212
Local Government Channel	169,413	165,493	165,941	149,954	149,954
Council Manager Offices	1,065,775	1,170,776	1,169,488	1,034,314	1,026,315
Parking Management	0	0	0	147,514	147,514
City Attorney	573,683	604,479	608,969	597,553	597,553
Self-Insurance (Risk Management)	614,037	757,504	767,017	602,473	602,473
State Treasurer	130,488	136,190	136,826	136,566	145,161
Commissioner of Revenue State/Local	848,176	849,260	856,184	852,484	795,428
City Assessor	771,578	828,932	819,357	798,112	798,112
Director of Finance	544,596	578,004	593,648	581,726	581,726
Billing & Collections	1,272,154	1,334,234	1,359,450	1,282,025	1,282,025
Procurement	251,848	284,601	281,308	268,190	268,190
Accounting	938,204	984,501	974,021	940,031	940,031
Budget	148,829	160,920	158,316	154,124	154,124
Human Services - Finance	577,662	602,739	604,916	600,396	600,396
Human Resources	745,733	833,468	816,366	745,883	745,883
Occupational Health Services	127,091	147,346	145,895	131,033	131,033
Application Services	962,182	1,317,848	1,272,989	1,129,930	1,129,930
Network Services	1,240,638	1,405,983	1,414,524	1,275,635	1,275,635
IT Administration	484,301	549,154	546,518	541,380	541,380
IT Projects	29,536	0	0	0	0
Registrar	146,341	150,430	153,586	146,096	146,096
Electoral Board	68,011	98,997	63,090	57,799	57,799
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$12,301,893</b>	<b>\$13,684,706</b>	<b>\$13,646,114</b>	<b>\$12,833,576</b>	<b>\$12,797,916</b>
<b>Judicial Administration</b>					
Circuit Court - Judge	\$150,190	\$177,905	\$173,375	\$172,291	\$172,291
General District Court	64,019	65,110	68,285	65,796	65,796
Juvenile & Domestic District Court	17,850	16,803	16,803	14,541	14,541
24th Court Service Unit	1,189	2,330	2,330	1,813	1,813
Commonwealth Attorney	1,299,347	1,372,984	1,396,732	1,393,467	1,393,467
Magistrates Office	2,678	5,250	3,998	3,256	3,256
Circuit Court - Clerk	796,661	764,733	771,014	758,953	770,754
Sheriff	2,079,066	2,115,199	2,133,578	2,089,767	2,102,581
<b>TOTAL JUDICIAL ADMINISTRATION</b>	<b>\$4,411,000</b>	<b>\$4,520,314</b>	<b>\$4,566,115</b>	<b>\$4,499,884</b>	<b>\$4,524,499</b>
<b>Public Safety</b>					
Police Operations	\$14,092,258	\$14,671,695	\$14,737,813	\$13,931,775	\$13,957,293
Animal Warden	301,451	336,661	332,623	319,421	319,421
Emergency Communications	2,128,715	2,333,809	2,496,866	2,333,607	2,333,607
Fire Operations and EMS	14,751,889	15,320,973	15,208,553	14,826,015	14,826,015
<b>TOTAL PUBLIC SAFETY</b>	<b>\$31,274,313</b>	<b>\$32,663,138</b>	<b>\$32,775,855</b>	<b>\$31,410,818</b>	<b>\$31,436,336</b>



	Actual FY 2008	Adopted FY 2009	Department Requested FY 2010	Manager's Proposed FY 2010	Adopted FY 2010
<b>DEPARTMENTAL EXPENDITURE DETAIL SUMMARY CONTINUED</b>					
<b>Public Works</b>					
Public Works Administration	\$0	\$694,154	\$728,674	\$715,935	\$715,935
Street Maintenance	3,204,987	4,270,988	4,434,538	4,226,581	4,226,581
Snow Removal	204,917	310,416	295,709	251,459	251,459
Refuse	0	2,647,071	2,595,299	2,480,139	2,480,139
Parks/Grounds Maintenance	2,534,579	2,872,134	3,019,883	2,567,229	2,567,229
Building Maintenance	3,241,908	3,225,550	3,675,208	3,216,048	3,216,048
Buildings/Grounds Human Services Building	213,445	233,433	249,426	241,754	241,754
<b>TOTAL PUBLIC WORKS</b>	<b>\$9,399,836</b>	<b>\$14,253,746</b>	<b>\$14,998,737</b>	<b>\$13,699,145</b>	<b>\$13,699,145</b>
<b>Health and Welfare</b>					
Juvenile Services Administration	\$4,553,459	\$4,863,697	\$5,990,056	\$4,312,203	\$4,312,203
Social Services Administration	6,176,948	6,787,672	6,604,670	6,493,401	6,493,401
Public Assistance	6,740,197	6,049,024	6,563,855	6,563,627	6,563,627
<b>TOTAL HEALTH AND WELFARE</b>	<b>\$17,470,604</b>	<b>\$17,700,393</b>	<b>\$19,158,581</b>	<b>\$17,369,231</b>	<b>\$17,369,231</b>
<b>Parks Recreation and Cultural</b>					
Parks and Recreation	\$3,011,941	\$3,221,850	\$3,252,246	\$3,179,065	\$3,179,065
Public Library	1,609,604	1,696,595	1,694,978	1,532,211	1,636,867
Museums	0	28,770	28,770	28,770	28,770
Point of Honor/Carriage House	365,538	411,772	414,905	379,228	379,228
Old Courthouse/Museum Relocation	39,958	45,283	45,000	45,000	45,000
<b>TOTAL PARKS RECREATION AND CULTURAL</b>	<b>\$5,027,041</b>	<b>\$5,404,270</b>	<b>\$5,435,899</b>	<b>\$5,164,274</b>	<b>\$5,268,930</b>
<b>Community Development</b>					
Director	\$715,101	\$818,137	\$842,236	\$833,253	\$833,253
Planning	521,979	437,283	509,267	363,832	363,832
Inspections	781,247	818,246	805,212	728,579	728,579
Engineering	4,045,157	4,263,861	4,330,822	3,941,127	3,941,127
GIS	288,885	297,146	308,065	279,143	279,143
Economic Development	419,403	453,706	470,328	344,664	344,664
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$6,771,772</b>	<b>\$7,088,379</b>	<b>\$7,265,930</b>	<b>\$6,490,598</b>	<b>\$6,490,598</b>
<b>OPERATING - DEPARTMENTAL</b>	<b>\$86,656,459</b>	<b>\$95,314,946</b>	<b>\$97,847,231</b>	<b>\$91,467,526</b>	<b>\$91,586,655</b>
<b>OPERATING - NON-DEPARTMENTAL</b>	<b>\$9,025,640</b>	<b>\$10,175,734</b>	<b>\$11,581,360</b>	<b>\$9,573,442</b>	<b>\$9,597,505</b>
<b>TRANSFER TO OTHER FUNDS</b>	<b>\$5,163,737</b>	<b>\$2,226,792</b>	<b>\$1,428,570</b>	<b>\$1,311,322</b>	<b>\$1,311,322</b>
<b>DEBT SERVICE - GENERAL FUND</b>	<b>\$11,318,634</b>	<b>\$7,748,912</b>	<b>\$9,683,452</b>	<b>\$8,685,048</b>	<b>\$8,685,048</b>
<b>DEBT SERVICE - SCHOOLS</b>	<b>\$5,883,428</b>	<b>\$5,672,646</b>	<b>\$5,869,752</b>	<b>\$6,552,852</b>	<b>\$6,552,852</b>
<b>SCHOOLS</b>	<b>\$32,932,233</b>	<b>\$32,442,103</b>	<b>\$32,442,103</b>	<b>\$32,442,103</b>	<b>\$32,442,103</b>
<b>GREATER LYNCHBURG TRANSIT COMPANY</b>	<b>\$1,246,467</b>	<b>\$1,128,884</b>	<b>\$1,128,884</b>	<b>\$1,128,884</b>	<b>\$1,128,884</b>
<b>RESERVES</b>	<b>\$20,000</b>	<b>\$3,449,760</b>	<b>\$1,757,441</b>	<b>\$220,000</b>	<b>\$220,000</b>
<b>TRANSFER TO CAPITAL FUNDS</b>	<b>\$6,293,368</b>	<b>\$6,110,238</b>	<b>\$8,705,608</b>	<b>\$2,820,617</b>	<b>\$2,820,617</b>
<b>TOTAL EXPENDITURES, RESERVES &amp; TRANSFERS</b>	<b>\$158,539,966</b>	<b>\$164,270,015</b>	<b>\$170,444,401</b>	<b>\$154,201,794</b>	<b>\$154,344,986</b>