FINANCE COMMITTEE AGENDA

Tuesday, December 13, 2022
11:30 a.m. – Council Chamber

GENERAL BUSINESS

11:30 a.m.

1. Approval of the Draft Finance Committee Meeting Notes from October 25, 2022.

   Contact: Donna Witt, Chief Financial Officer 455-3968

11:35 a.m.

2. Report on the General Fund Reserve for Contingencies.

   Contact: Donna Witt, Chief Financial Officer 455-3968

11:40 a.m.

3. Consider a request to adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $76,000 with resources of $76,000 from the 2022 State Homeland Security Program (SHSP) grant from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team.

   Contact: Chief Greg Wormser 455-6345

11:45 a.m.

4. Review highlights of attached quarterly financial report for the Regional Airport for the quarter ending June 30, 2022.

   Contact: Andrew LaGala, Airport Director 455-6089

11:50 a.m.

5. Information on Business License Tax.

   Contact: Donna Witt, Chief Financial Officer 455-3968

11:55 a.m.

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

   Contact: Donna Witt, Chief Financial Officer 455-3968

12:00 p.m.

7. Roll Call

Agenda Item #: 1

FINANCE COMMITTEE NOTES -- DRAFT
Tuesday, October 25, 2022

GENERAL BUSINESS

Meeting commenced at 11:30 a.m. in Council Chamber.

ATTENDEES
Committee Members: *Council Member Jeff S. Helgeson, Chair; Council Member Randy Nelson; Council Member Beau Wright.*
Others: *Wynter C. Benda, City Manager; Greg Patrick, Deputy City Manager; John H. Hughes, IV, Assistant City Manager; Donna Witt, Chief Financial Officer; Rhonda Allbeck, Assistant Director of Financial Services; Starlette Early, Budget Analyst.*

1. Approval of the Draft Finance Committee Meeting Notes from September 27, 2022.

   The Finance Committee Meeting Notes from September 27, 2022 were approved with one correction noted by Chairman Helgeson: Under Item #6 "Estimated FY 2022 Unassigned General Fund Balance", the sentence "Based on the estimated ending Fund Balance of approximately $43 million above the adopted Fund Balance, Chairman Helgeson proposed to return $5 million in revenues the City will receive due to Council voting to not equalize the real property tax rate during the 2023 budget deliberations" should have been "2022 budget deliberations" to accurately reflect when Council deliberated the equalization rate.

2. Report on the General Fund Reserve for Contingencies.

   There were no new items to report, leaving a current balance of $1,200,000 including $50,000 for the City Manager's Discretionary Funding.

3. Consider a request to adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $42,448 with resources from the 2022 Edward Byrne Memorial Justice Assistance Grant to purchase law enforcement equipment for the Lynchburg Police Department and technology equipment for the Lynchburg Sheriff's Office and the Office of the Commonwealth's Attorney.

   Police Chief Ryan Zuidema presented the item, noting no local match funds are required. The item was approved to move forward for full Council consideration at the October 25, 2022 meeting.

4. Consider a request to adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $59,676 with resources of $29,838 from the Bulletproof Vest Partnership 2022 Grant Program and $29,838 transferred from the FY 2023 General Fund

Police Department ($26,863) and Sheriff's Office ($2,975) budgets to purchase 69 replacement ballistic vests for law enforcement officers.

Police Chief Ryan Zuidema presented the item, noting there is a 50/50 required local match with funds already included in the FY 2023 Police Department and Sheriff budgets. The item was approved to move forward for full Council consideration at the October 25, 2022 meeting.

5. Consider a request to adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $50,160 with resources of $33,440 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of $14,352, and $2,368 from the FY 2023 General Fund Police Department budget to facilitate selective enforcement activities, equipment, and training.

   Police Chief Ryan Zuidema presented the item, noting there is an in-kind equipment match and funds to cover Social Security expenses. The funds are already included in the FY 2023 Police Department. The item was approved to move forward for full Council consideration at the October 25, 2022 meeting.

6. Consider a request to adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $46,125 with resources of $30,750 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of $13,022, and $2,353 from the FY 2023 General Fund Police Department budget to facilitate speed enforcement activities.

   Police Chief Ryan Zuidema presented the item, noting there is an in-kind equipment match and funds to cover Social Security expenses. The funds are already included in the FY 2023 Police Department budget. The item was approved to move forward for full Council consideration at the October 25, 2022 meeting.

7. Review highlights of attached quarterly financial reports for the Greater Lynchburg Transit Company (GLTC) as well as the Regional Airport, Lynchburg Regional Juvenile Detention Center, Children's Services Act, Water Operating, Sewer Operating, Stormwater Operating, and General Funds for the quarter ending June 30, 2022.

   GLTC: Joshua Moore, General Manager, reported expenses were up 8% for the quarter, with fuel prices and tire costs continuing to remain high. GLTC finished FY 2022 with a surplus of $404,975 with a one-time reduction of OPEB funds no longer required to be reserved, reducing future liability for this expense. GLTC is down by 6 full-time and 10 part-time operators, but is "best in state" with this level of vacancies. Chairman Helgeson inquired about review of routes where ridership is low and Mr. Moore discussed a pilot state program regarding micro-transit options where "uber-type" service is being offered to free up buses to provide more frequency on heavy ridership routes. Council Member Nelson inquired whether maintenance issues were related to difficulty in finding qualified staff. Mr. Moored indicated GLTC was not experiencing staffing problems in maintenance area as they have long-term mechanics. Utility workers (cleaning buses, etc.) were difficult to retain as their jobs required *weekend work and there were other employment opportunities that allowed a Monday to Friday work schedule.*

Airport: Andrew LaGala was unable to attend this meeting. Chairman Helgeson requested to have Mr. LaGala present this report at the next meeting of the Finance Committee.

Lynchburg Regional Juvenile Detention Center: Preston Sellers reported total FY 2022 revenues of $3,201,064 for the Juvenile Justice Block Grant, Community Placement Program (CPP), and United States Department of Agriculture (USDA). He noted expenditures were $3,080,582 with a slight increase in usage for fourth quarter CPP. As of July 1, 2022, the CPP will no longer be a part of the Lynchburg Detention Center. With direct care population steadily decreasing, funded beds were being underutilized and resulted in some MOA's with detention facilities not being renewed. Service needs for Lynchburg will be provided in a separate locality, and the CPP will no longer be on the City's budget.

Children's Services Act (CSA): Preston Sellers reported total revenues of $7,348,045 and expenditures of $7,266,999. He noted these categories can fluctuate quite a bit as services move between "Sum-Sufficient" and "Non-Sum Sufficient."

Water: Tim Mitchell reported overall Water Fund revenues were $895,997 more than budget, with higher than expected consumption from commercial and industrial accounts, and water contracts from surrounding localities and industries. Expenditures were $1.2 million less than budget, with less people and materials used and fewer emergency responses due to fewer number of water main breaks. The debt coverage ratio is 1.69 compared to the target minimum of 1.20, and the fund balance is 45% compared to a target range of 25% - 40%.

Sewer: Tim Mitchell reported the Sewer Fund revenues are $3.3 million above budget primarily due to Charges for Services at $1.6 million above budget and $1.67 million in Sewer Contracts. Sewer Fund expenditures are approximately $400,000 below budget due to significant vacancies offset by increased cost in chemicals. The debt coverage ratio is 1.51 compared to the target range of 1.20 to 1.50, and the fund balance for the end of the fiscal year is 45% compared to a target range of 25% - 40%.

Stormwater: Tim Mitchell reported the Stormwater Fund revenues exceeded budget of $3,795,488 by $148,000 due to growth and development in City and more impervious areas. Expenditures are below budget of $3,741,935 by $296,152. He reported the Stormwater Fund exceeded the financial policy ratios: debt coverage is 4.17compared to a minimum target of 1.20 and fund balance is 38% compared to the target range of 15% - 20%.

General Fund: Donna Witt reported the General Fund was as presented at the City Council retreat. The additional revenues are a result of inflation and the economy, with less expenditures primarily due to vacancies

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

Donna Witt reported revenues continued to increase over the adopted budget for the months of July and August. Sale and Use Tax was at $1.7 million for August, Utility Tax – Electric was *up slightly due to consumption, Meals Tax revenue was above projected but not as much since projections were increased, Lodging Tax was flat with adopted, and Amusement Tax revenue was slightly above budget. Overall, revenues are above where we thought we would be at this time.*

9. November 22, 2022 Finance Committee Meeting Date.

Due to the cancellation of the regular City Council meeting for November 22, 2022, Finance Committee members agreed to cancel the Finance Committee meeting scheduled for the same date. The next meeting Is scheduled for December 13, 2022.

10. Roll Call.

There were no roll call items.

Meeting adjourned at 12:12 p.m.

AGENDA ITEM #: 2

FY 2023 GENERAL FUND RESERVE FOR CONTINGENCIES

	Reserve for Contingencies	City Manager's Discretionary Funding
BEGINNING BALANCE, JULY 1, 2022	$1,150,000	$50,000
Carryforward to FY 2023 Reserve for Contingencies - FY 2023 Adopted Budget	0	0
BALANCE	**$1,150,000**	**$50,000**
APPROPRIATIONS (Second Reading)		
TOTAL APPROPRIATIONS	**$0**	**$0**
REMAINING BALANCE	**$1,150,000**	**$50,000**
ITEMS INTRODUCED		
TOTAL INTRODUCED ITEMS	**$0**	**$0**
REMAINING BALANCE	**$1,150,000**	**$50,000**
PENDING ITEMS		
TOTAL PENDING ITEMS	**$0**	**$0**
ENDING BALANCE, JUNE 30, 2023	**$1,150,000**	**$50,000**

City Council
Agenda Item VI.8.

THE CITY OF LYNCHBURG

AGENDA ITEM SUMMARY

MEETING DATE	PREPARED BY
December 13, 2022	Annette Pettyjohn, Administrative Manager

AGENDA ITEM # VI.8

2022 State Homeland Security Program (SHSP) grant: $76,000 for the Fire Department Technical Rescue Team

RECOMMENDATION

Adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $76,000 with resources of $76,000 from the 2022 State Homeland Security Program (SHSP) grant from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team.

SUMMARY

Adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $76,000 with resources of $76,000 from the 2022 State Homeland Security Program (SHSP) from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team.

The funds will be used for the purchase of PPE (Personal Protective Equipment), USAR (Urban Search & Rescue) bags, water rescue equipment and specialized rescue equipment for heavy lifting, debris removal and large animal rescue. The majority of this equipment is replacing existing equipment that has exceeded its useful life, but there are a few items that are being added to enhance our rescue capabilities. This equipment can be used in a variety of ways, such as stabilization of a structure that is in danger of collapse, stabilizing a vehicle after a crash or clearing debris from a trench. This equipment is vital to the successful mitigation of a variety of incident types and ensures not only the prolonged safety of our citizens, but also the immediate safety of our responders. In addition, this grant request will also include training that will enhance the knowledge and skills of our Technical Rescue Team members when confronted with patients that are victims of a USAR related incident.

The grant is 100% reimbursable; no local match is required.

PRIOR ACTION(S)

December 13, 2022 – Finance Committee

FISCAL IMPACT

None - No local match is required. Future funds may be needed for periodic maintenance of the equipment purchased.

CONTACT(S)

Gregory Wormser, Fire Chief

ATTACHMENT(S)

1. Resolution - FY 2022 State Homeland Security Program grant $76,000

REVIEWED BY

______________________________ Gregory Wormser, Fire Chief	Date:
______________________________ Metchi Braun, Executive Assistant to the City Manager	Date:
______________________________ Wynter Benda, City Manager	Date:
______________________________ Alicia Finney, Clerk of Council	Date:

RESOLUTION:

BE IT RESOLVED that the FY 2023 City/Federal/State Aid Fund budget is amended and $76,000 is appropriated with resources from the 2022 State Homeland Security Program (SHSP) grant from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team.

Introduced: Adopted:

Certified: ____________________________________

Clerk of Council

Lynchburg Regional Airport

A City of Lynchburg Enterprise Fund

350 Terminal Drive • Suite 100
Lynchburg, Virginia 24502
P 434-455-6090 • F 434-239-9027
www.lynchburgva.gov/airport

October 11, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2022 – Annual (FY2022) Financial Summary - Lynchburg Regional Airport

REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity for the 2022 fiscal year ending June 30, 2022. Direct operating revenues finished the year with a solid 24.2% increase over 2021, amounting to total revenue center performance that was within 94% of 2019 pre-pandemic levels. Airline revenues continued to lag, however, with airline landing fees down 8.4% due to depressed air service levels system wide caused by a worsening pilot shortage, particularly among regional airlines. Fortunately, that drop was more than offset by a 67% gain in parking lot and rental car revenues due to a strong recovery in air travel demand throughout the year. With significant additional revenue from federal COVID-19 CARES & CRRSA grants, the Airport finished FY2022 with a surplus of $1,074,140 which was $505,083 more than the FY2021 surplus. By comparison, total operating revenues without the federal grant revenues would have still resulted in a surplus of some $209,703 for the year.

OPERATING REVENUE VARIANCES

- Terminal Revenue: Revenue was $121,101 more than budget due mainly to having increased the Rental Car CFC rate by $1 per day in November 2020 and increased revenue from rental car and parking concessions.

- General Aviation: Revenue was $96,903 more than budget due to increased aviation fuel sales and increased rents from recently renewed hangar and facility leases.

- State Airport Aid: Revenue was $56,407 more than budget due to having more 80% state-supported small projects than originally planned.

OPERATING EXPENSE VARIANCES

- Administration: Expense was $43,498 more than budget due mainly to having additional miscellaneous Contractual Services throughout the year.

- Public Safety (ARFF & LEO): Expense was $70,907 more than budget due mainly to more security systems repairs and replacements than anticipated.

NON-OPERATING & OTHER INFORMATION

- Federal CARES/CRRSA Grants: Total Revenue was $2,458,159.

- Small Projects & Equipment: Expense was $593,722 more than budget due to having CARES & CRRSA grants for eligible additional expenses.

- Transfers to Other Airport Funds: Transferred $1,000,000 to the Airport Capital Fund for future pay-as-you go capital project(s).

- Portion of ending budget surplus attributed to Federal CARES/CRRSA Grants: $864,437.

SUMMARY

With the airport budget supplemented with various COVID-19-related federal CARES and CRRSA grants, revenues ended the year 19.9% higher than the previous year, but less than the Amended Budget revenues. Expenses finished some 10.7% higher than the previous year, but less than the Amended Budget for expenses. Despite recent projections of stagnant airline seat capacity, direct operating revenues are expected to continue to be stable, albeit at levels slightly less than pre-COVID levels. The federal COVID-19 CARES & CRRSA grants amounting to $2,458,159 were split between $1,458,159 for operations and a $1,000,000 transfer to our capital reserve fund. Overall, the Airport ended FY2022 with a $1,074,140 operating fund surplus and was the seventh straight year with a surplus. Comparatively, the Airport surplus would have been a more normal $209,703 after eliminating the additional revenue and expenses from utilizing our federal COVID-19 grants.

Respectfully submitted,

Andrew LaGala

Andrew LaGala, A.A.E.
Airport Director

Cc: Wynter Benda, City Manager

LYNCHBURG REGIONAL AIRPORT
OPERATING FUND FINANCIAL SUMMARY
June 30, 2022

	FY 2021 Amended Budget	FY 2021 Actual (thru 6/30/21)	FY 2021 % of Budget	*	FY 2022 Amended Budget	FY 2022 Actual (thru 6/30/22)	FY 2022 % of Budget	*	FY 2022 Amended Budget	FY 2022 Tentative Final	FY 2022 $ Variance Projected vs. Amended Budget
BEGINNING NET ASSETS	$ 250,000	$ 34,307,200		*	$ 250,000	$ 34,950,037 **(1)**		*	$ 250,000	$ 34,950,037 **(1)**	
Less: Invested in Capital Assets, net of related debt		(34,908,540)		*		(34,982,320)		*		(34,982,320)	
BEGINNING UNRESTRICTED NET ASSETS	$ 250,000	$ (601,341)		*	$ 250,000	$ (32,284)		*	$ 250,000	$ (32,284)	$ -
USE OF ENCUMBRANCES CARRIEDFORWARD	$ 73,130				$ 490,663				$ 490,663		
TRANSFER OF RESERVES TO CAPITAL FUND				*				*			
REVENUES				*				*			
Airfield	135,000	99,464	74%	*	95,000	91,142	96%	*	95,000	91,142	(3,858)
Terminal	1,598,083	979,982	61%	*	1,284,583	1,405,684	109%	*	1,284,583	1,405,684	121,101
General Aviation	601,500	604,511	101%	*	594,000	690,903	116%	*	594,000	690,903	96,903
Other Leased Property	394,750	400,155	101%	*	402,050	401,574	100%	*	402,050	401,574	(476)
State Airport Aid	200,000	148,404	74%	*	535,000	591,407	111%	*	535,000	591,407	56,407
Federal Security Aid	85,000	87,320	103%	*	87,000	87,350	100%	*	87,000	87,350	350
Federal CARES/CRRSA Grants	2,100,000	2,457,603	117%	*	4,429,578	2,458,159	55%	*	4,429,578	2,458,159	(1,971,419)
Interest & Other	36,000	57,059	158%	*	55,000	71,139	129%	*	55,000	71,139	16,139
TOTAL REVENUES	$ 5,150,333	$ 4,834,499		*	$ 7,482,211	$ 5,797,358		*	$ 7,482,211	**$ 5,797,358**	$ (1,684,853)
EXPENSES				*				*			
Airfield Operations	315,154	229,240	73%	*	304,719	278,060	91%	*	304,719	278,060	26,659
Terminal Operations	612,401	557,218	91%	*	664,597	670,377	101%	*	664,597	670,377	(5,780)
General Aviation	150,175	117,805	78%	*	145,815	129,023	88%	*	145,815	129,023	16,792
Administration	914,080	927,794	102%	*	935,744	979,242	105%	*	935,744	979,242	(43,498)
Safety (ARFF & LEO)	454,510	478,058	105%	*	439,510	510,417	116%	*	439,510	510,417	(70,907)
Snow Removal	39,030	37,589	96%	*	24,030	34,541	144%	*	24,030	34,541	(10,511)
Debt Service	103,479	102,674	99%	*	103,312	96,546	93%	*	103,312	102,469	843
Small Projects & Equip. (State/CARES/CRRSA Supported)	874,928	919,924	105%	*	4,089,809	1,193,722	29%	*	4,089,809	1,193,722	2,896,087
Transfers to Other Airport Funds	1,005,000	1,000,000	100%	*	1,000,000	1,000,000	100%	*	1,000,000	1,000,000	0
Other Airport Expenses	81,694	33,634	41%	*	43,532	35,312	81%	*	43,532	35,312	8,220
Year-end GASB68 & GASB75 Retiree Accrual Adjustments	20,000	(136,450)			15,000	(209,945)			15,000	(209,945)	224,945
TOTAL EXPENSES	$ 4,570,452	$ 4,267,486		*	$ 7,766,068	$ 4,717,296		*	$ 7,766,068	**$ 4,723,218**	$ 3,042,850
ENDING UNRESTRICTED NET ASSETS	$ 903,012	$ (34,329)		*	$ 456,806	$ 1,047,779		*	$ 456,806	$ 1,041,856 **(2)**	

FOOTNOTES:

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

Total Net Assets per CAFR 6/30/21	$ 44,004,824
Less: Net Assets in Capital & PFC Funds	$ (9,054,787)
Total Beginning Net Assets	$ 34,950,037

FY2022 Financial Summary	
Total Revenues	**$ 5,797,358**
Total Expenses	**$ 4,723,218**
FY2022 Surplus	**$ 1,074,140**

2) FY 2022 Ending Unrestricted Net Assets is comprised of the following:

Des. for Maintenance (Rental Car Facility)	$ 88,132	($31,903.03 beginning + or - year end adjustment to/ from reserve)
Reserve for Encumbrances at Year-end	$ 208,397	(encumbrances carried forward to FY2023)
GASB68 Pension-related Accrual	$ (1,040,174)	(net liability as of the end of FY2022)
GASB75 Other OPEB Obligations	$ (762,952)	(net liability as of the end of FY2022)
GASB87 Net Lease Receivables	$ 1,026	(net receivables as of the end of FY2022)
Undesignated Retained Earnings	$ 2,547,427	(agrees with "All Funds" Balance Sheet and with 09.06.22 draft CAFR)
	$ 1,041,856	

FINANCE COMMITTEE
Agenda Item Summary

MEETING DATE: **December 13, 2022** AGENDA ITEM #: **5**

CONSENT: REGULAR: **X** WORK SESSION: CLOSED SESSION:
ACTION: INFORMATION: **X** (Confidential)

ITEM TITLE: Information Regarding the Business License Tax

RECOMMENDATION: Receive information regarding Business License tax.

SUMMARY: Staff will present information regarding the Business License Tax in response to questions posed by Chairman Helgeson in an email dated November 14, 2022 to the Chief Financial Officer.

PRIOR ACTION(S): None

FISCAL IMPACT: None

CONTACT(S): Donna Witt, Chief Financial Officer, 455-3968

ATTACHMENT(S): None

REVIEWED BY:

FINANCE COMMITTEE
Agenda Item Summary

MEETING DATE: **December 13, 2022**			AGENDA ITEM #: **6**
CONSENT: ACTION:	REGULAR: **X** INFORMATION: **X**	WORK SESSION:	CLOSED SESSION: (Confidential)
ITEM TITLE: Revenue Update			

RECOMMENDATION: Review the collections received from five of the City's revenue sources.

SUMMARY: Five of the City's major revenue sources are taxes collected on a monthly basis: Local Sales and Use Tax, Consumer Utility Tax – Electric, Meals Tax, Lodging Tax, and Amusement Tax. Since the last Finance Committee meeting, revenue information through September 2022 has been posted for these five revenue streams.

PRIOR ACTION(S): This information is provided monthly to the Finance Committee.

FISCAL IMPACT: None

CONTACT(S): Donna Witt, Chief Financial Officer, 455-3968

ATTACHMENT(S): Comparison of Collections Budget to Actual FY 2023

REVIEWED BY:

Comparison of Collections
Budget to Actual
Fiscal Year 2023

SALES & USE TAX
ADOPTED FY 2023 BUDGET - $20,000,000

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Actual FY 2023	Actual FY 2023 to Adopted FY 2023	Actual FY 2023 to Actual FY 2022
JULY	$1,306,001	$1,503,837	$1,595,392	$1,537,816	$1,752,857	$215,041	$157,465
AUGUST	1,400,949	1,396,989	1,567,107	1,510,552	1,734,950	224,398	167,843
SEPTEMBER	1,423,548	1,531,422	1,702,723	1,641,274	1,910,727	269,453	208,004
OCTOBER	1,418,032	1,498,945	1,727,124	1,664,794	0	(1,664,794)	(1,727,124)
NOVEMBER	1,413,245	1,516,545	1,705,132	1,643,596	0	(1,643,596)	(1,705,132)
DECEMBER	1,706,366	1,908,243	2,128,639	2,051,819	0	(2,051,819)	(2,128,639)
JANUARY	1,277,127	1,321,858	1,623,094	1,564,518	0	(1,564,518)	(1,623,094)
FEBRUARY	1,233,105	1,283,097	1,496,509	1,442,502	0	(1,442,502)	(1,496,509)
MARCH	1,295,372	1,808,603	1,942,133	1,872,044	0	(1,872,044)	(1,942,133)
APRIL	1,266,401	1,666,552	1,828,313	1,762,331	0	(1,762,331)	(1,828,313)
MAY	1,327,343	1,640,802	1,715,663	1,653,746	0	(1,653,746)	(1,715,663)
JUNE	1,485,941	1,541,453	1,716,972	1,655,008	0	(1,655,008)	(1,716,972)
TOTAL	**$16,553,430**	**$18,618,346**	**$20,748,801**	**$20,000,000**	**$5,398,534**	**($14,601,466)**	**($15,350,267)**

CONSUMER UTILITY TAX - ELECTRIC
ADOPTED FY 2023 BUDGET - $3,500,000

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted FY 2023	Actual FY 2023	Actual FY 2023 to Adopted FY 2023	Actual FY 2023 to Actual FY 2022
JULY	$323,666	$329,721	$320,905	$304,203	$323,533	$19,330	$2,628
AUGUST	335,376	331,969	340,374	322,659	326,174	3,515	(14,200)
SEPTEMBER	322,201	313,877	321,494	304,762	316,174	11,412	(5,320)
OCTOBER	294,402	260,312	285,740	270,869	0	(270,869)	(285,740)
NOVEMBER	269,899	248,561	265,895	252,057	0	(252,057)	(265,895)
DECEMBER	329,023	309,832	331,167	313,932	0	(313,932)	(331,167)
JANUARY	335,735	362,641	336,155	318,660	0	(318,660)	(336,155)
FEBRUARY	308,797	354,521	361,163	342,367	0	(342,367)	(361,163)
MARCH	299,490	317,734	296,578	281,143	0	(281,143)	(296,578)
APRIL	252,299	274,591	270,831	256,736	0	(256,736)	(270,831)
MAY	242,573	263,295	269,733	255,695	0	(255,695)	(269,733)
JUNE	277,880	283,774	292,120	276,917	0	(276,917)	(292,120)
TOTAL	**$3,591,341**	**$3,650,828**	**$3,692,155**	**$3,500,000**	**$965,881**	**($2,534,119)**	**($2,726,274)**

	Actual Collected FY 2020 [2]	Actual Collected FY 2021 [2]	Actual Collected FY 2022 [2]	Adopted FY 2023	Actual Assessed FY 2023	Actual Assessed FY 2023 to Adopted FY 2023	Actual Collected FY 2023 [2]	Actual Collected FY 2023 to Adopted FY 2023	Actual Collected FY 2023 to Collected FY 2022
MEALS TAX									
ADOPTED FY 2023 BUDGET - $17,700,000									
JULY [1]	$1,167,412	$1,090,332	$1,381,484	$1,385,259	$1,506,198	$120,939	$1,450,812	$65,553	$69,328
AUGUST	1,327,301	1,186,360	1,506,141	1,458,658	1,592,183	133,525	1,608,171	149,513	102,030
SEPTEMBER	1,348,242	1,203,439	1,457,339	1,446,836	1,648,235	201,399	1,636,715	189,879	179,376
OCTOBER	1,327,690	1,283,797	1,537,383	1,540,363		(1,540,363)	0	(1,540,363)	(1,537,383)
NOVEMBER	1,270,798	1,109,005	1,452,953	1,429,830		(1,429,830)	0	(1,429,830)	(1,452,953)
DECEMBER	1,303,873	1,124,410	1,560,912	1,504,916		(1,504,916)	0	(1,504,916)	(1,560,912)
JANUARY	1,229,966	1,044,041	1,277,126	1,255,364		(1,255,364)	0	(1,255,364)	(1,277,126)
FEBRUARY	1,097,969	1,242,188	1,494,478	1,448,035		(1,448,035)	0	(1,448,035)	(1,494,478)
MARCH	935,569	1,527,017	1,608,939	1,593,780		(1,593,780)	0	(1,593,780)	(1,608,939)
APRIL	802,509	1,386,990	1,603,883	1,606,915		(1,606,915)	0	(1,606,915)	(1,603,883)
MAY [1]	883,043	1,527,359	1,664,649	1,587,822		(1,587,822)	0	(1,587,822)	(1,664,649)
JUNE [1]	1,013,966	1,339,741	1,461,572	1,442,222		(1,442,222)	0	(1,442,222)	(1,461,572)
TOTAL	**$13,708,338**	**$15,064,679**	**$18,006,859**	**$17,700,000**	**$4,746,616**	**($12,953,384)**	**$4,695,698**	**($13,004,302)**	**($13,311,161)**
LODGING TAX									
ADOPTED FY 2023 BUDGET - $3,000,000									
JULY [1]	$235,865	$155,637	$242,273	$236,852	$268,176	$31,324	$268,473	$31,621	$26,200
AUGUST	359,491	213,511	333,446	331,082	335,636	4,554	335,707	4,625	2,261
SEPTEMBER	257,054	257,411	263,845	258,216	299,938	41,722	301,809	43,593	37,964
OCTOBER	295,030	226,390	317,407	325,356	0	(325,356)	0	(325,356)	(317,407)
NOVEMBER	221,028	160,421	194,097	217,095	0	(217,095)	0	(217,095)	(194,097)
DECEMBER	144,469	112,888	193,575	175,204	0	(175,204)	0	(175,204)	(193,575)
JANUARY	203,671	108,941	173,332	179,315	0	(179,315)	0	(179,315)	(173,332)
FEBRUARY	174,980	199,008	276,290	241,772	0	(241,772)	0	(241,772)	(276,290)
MARCH	170,886	190,764	233,321	232,455	0	(232,455)	0	(232,455)	(233,321)
APRIL	60,603	222,417	242,337	248,479	0	(248,479)	0	(248,479)	(242,337)
MAY [1]	97,386	260,290	370,919	307,526	0	(307,526)	0	(307,526)	(370,919)
JUNE [1]	125,893	223,035	255,990	246,648	0	(246,648)	0	(246,648)	(255,990)
TOTAL	**$2,346,356**	**$2,330,713**	**$3,096,832**	**$3,000,000**	**$903,750**	**($2,096,250)**	**$905,989**	**($2,094,011)**	**($2,190,843)**
AMUSEMENT TAX									
ADOPTED FY 2023 BUDGET - $720,000									
JULY [1]	$90,398	$13,970	$59,351	$56,206	$91,435	$35,229	$46,938	($9,268)	($12,413)
AUGUST	56,722	19,248	55,160	51,155	57,744	6,589	97,916	46,761	42,756
SEPTEMBER	62,500	19,538	45,639	43,208	64,223	21,015	60,593	17,385	14,954
OCTOBER	69,849	18,752	55,688	53,412	0	(53,412)	0	(53,412)	(55,688)
NOVEMBER	78,870	17,830	54,292	50,813	0	(50,813)	0	(50,813)	(54,292)
DECEMBER	87,576	15,570	91,535	86,936	0	(86,936)	0	(86,936)	(91,535)
JANUARY	76,124	19,575	46,525	44,043	0	(44,043)	0	(44,043)	(46,525)
FEBRUARY	61,618	27,526	59,372	56,178	0	(56,178)	0	(56,178)	(59,372)
MARCH	32,690	32,509	74,242	71,501	0	(71,501)	0	(71,501)	(74,242)
APRIL	1,332	38,973	72,760	72,064	0	(72,064)	0	(72,064)	(72,760)
MAY [1]	979	34,658	70,409	65,790	0	(65,790)	0	(65,790)	(70,409)
JUNE [1]	5,772	44,000	71,626	68,695	0	(68,695)	0	(68,695)	(71,626)
TOTAL	**$624,430**	**$302,149**	**$756,599**	**$720,000**	**$213,402**	**($506,598)**	**$205,447**	**($514,553)**	**($551,152)**

[1] Due to year end accounting activities, a portion of revenues associated with May and June were posted in June and July.

[2] "Actual Collected" includes all revenue received per month regardless of whether the payment is current or delinquent.