THE CITY OF LYNCHBURG

FINANCE COMMITTEE
City Council Committee

Tuesday, January 23, 2024 | 3:00 PM
2nd Floor Training Room- City Hall
900 Church Street
Lynchburg, VA 24504

FINANCE COMMITTEE AGENDA

I. Welcome *Vice Mayor Chris Faraldi, Chair*

II. General Business

- **II.1.** US Department of Justice COPS Hiring Program Grant
- **II.2.** 2023 US Department of Justice Implementing Crisis Intervention Teams

III. Quarterly Reports

- **III.3.** Quarterly Reports
  - **A**) Greater Lynchburg Transit Company (GLTC) - DEFERRED
  - **B)** Regional Airport Fund
  - **C)** Lynchburg Regional Juvenile Detention Center
  - **D)** Children's Services Act Fund
  - **E)** Water Operating Fund
  - **F)** Sewer Operating Fund
  - **G)** Stormwater Operating Fund
  - **H)** General Fund

IV. Other Information

- **IV.4.** FY 2024 General Fund Reserve for Contingencies
- **IV.5.** Monthly Revenue Collections Update

V. Roll Call

VI. Next Regular Meeting

- **VI.6.** The next Finance Committee meeting is Tuesday, February 27, 2024 at 3:00 p.m.

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
January 23, 2024	Ryan Zuidema, Chief of Police

AGENDA ITEM # II.1

US Department of Justice COPS Hiring Program Grant

RECOMMENDATION

Adopt a resolution to amend the FY 2024 City/Federal/State Aid Fund budget and appropriate $225,692 with resources of $125,000 from the 2023 US Department of Justice, Office of Community Oriented Policing Services (COPS) Hiring Program, and the 44.6148% required local match of $100,692 from the FY 2024 General Fund Police Department budget.

SUMMARY

The Lynchburg Police Department (LPD) is eligible for $125,000 from the US Department of Justice COPS Hiring Program 36-month grant. This grant requires a 44.6148% local match ($100,692). The total grant cost over three years is $225,692. The grant requires the city to assume a progressively larger share of the cost over the three-year period. The breakdown of the $100,692 local match is: year one 25% ($25,173), year two 33% ($33,229), and year three 42% ($42,290).

This is one of two grants recently awarded that will collectively fund a mental health co-responder model pairing an officer and a mental health clinician for crisis intervention response. The co-responder model will be a collaboration between the LPD and Horizon Behavioral Health. The grant requires the city to retain the police officer position for a minimum of 12 months after the conclusion of the 36-month payment period.

PRIOR ACTION(S)

Finance Committee, January 23, 2024

FISCAL IMPACT

FY24 - $25,173
FY25 - $33,229
FY26 - $42,290

CONTACT(S)

Ryan Zuidema, Chief of Police
Steffanie Romano, Financial Tech II

ATTACHMENT(S)

1. 2023 COPS Hiring Resolution

REVIEWED BY

Ryan Zuidema, Chief of Police	Date:
Mercedes Braun, Assistant to the City Manager	Date:
Wynter Benda, City Manager	Date:
Alicia Finney, Clerk of Council	Date:

RESOLUTION:

BE IT RESOLVED that the FY 2024 City/Federal/State Aid Fund budget is amended and $225,692 is appropriated with resources of $125,000 from the 2023 US Department of Justice, Office of Community Oriented Policing Services (COPS) Hiring Program, and $100,692 from FY2024 general fund police department budget.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
January 23, 2024	Ryan Zuidema, Chief of Police

AGENDA ITEM # II.2

2023 US Department of Justice Implementing Crisis Intervention Teams

RECOMMENDATION

Adopt a resolution to amend the FY 2024 City/Federal/State Aid Fund budget and appropriate $400,000 with resources from the 2023 US Department of Justice, Office of Community Policing Services (COPS) Implementing Crisis Intervention Teams Program for the adoption of a mental health co-responder model.

SUMMARY

The Lynchburg Police Department (LPD) is eligible for $400,000 from the US Department of Justice COPS Implementing Crisis Intervention Teams Program 24-month grant. This grant pays for the salary and benefits of one mental health clinician hired by Horizon Behavioral Health ($144,953 total), a contracted consultant to intermittently evaluate the program (total projected expense of $29,224), overtime and FICA for a police officer as part of this co-responder team ($211,328 total), and a 10% indirect cost rate on the salary and benefits of the clinician over the 24-month period ($14,495 total).

This is one of two grants recently awarded that will collectively fund a mental health co-responder model pairing an officer and a mental health clinician for crisis intervention response. The co-responder model will be a collaboration between LPD and Horizon Behavioral Health.

PRIOR ACTION(S)

Finance Committee, January 23, 2024

FISCAL IMPACT

None, no local match required.

CONTACT(S)

Ryan Zuidema, Chief of Police
Steffanie Romano, Financial Tech II

ATTACHMENT(S)

1. 2023 COPS Co-Response Resolution

REVIEWED BY

Date:

Ryan Zuidema, Chief of Police

Date:

Mercedes Braun, Assistant to the City Manager

Date:

Wynter Benda, City Manager

Date:

Alicia Finney, Clerk of Council

RESOLUTION:

BE IT RESOLVED that the FY 2024 City/Federal/State Aid Fund budget is amended and $400,000 is appropriated with resources from the 2023 US Department of Justice, Office of Community Oriented Policing Services (COPS) Implementing Crisis Intervention Teams Program for the adoption of a mental health co-responder model.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

THE CITY OF LYNCHBURG

Finance Committee
Agenda Item III.3.
Information Only

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
January 23, 2024	

AGENDA ITEM # III.3

Quarterly Reports

RECOMMENDATION

Review highlights of the attached quarterly financial reports for the quarter ending September 30, 2023:

FUND	**Presenter:**
A) Greater Lynchburg Transit Company (GLTC)	Joshua Moore, GLTC General Manager - Unable to attend; Deferred until February 27, 2024
B) Regional Airport Fund	Andrew LaGala, Airport Director
C) Lynchburg Regional Juvenile Detention Center	Preston Sellers, Director of Human Services
D) Children's Services Act Fund (CSA)	Preston Sellers, Director of Human Services
E) Water Operating Fund	Tim Mitchell, Director of Water Resources
F) Sewer Operating Fund	Tim Mitchell, Director of Water Resources
G) Stormwater Operating Fund	Tim Mitchell, Director of Water Resources
H) General Fund	Donna Witt, Chief Financial Officer

SUMMARY

In compliance with the Finance Committee guidelines, quarterly financial reports are provided for General, Water, Sewer, Stormwater, Airport, Lynchburg Regional Juvenile Detention Center, Children’s Services Act (CSA) Funds, and Greater Lynchburg Transit Company (GLTC).

PRIOR ACTION(S)

FISCAL IMPACT

None

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. First Quarter Reports - Combined

REVIEWED BY

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

January 11, 2024

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: September 30, 2023 – Quarterly Financial Summary - Lynchburg Regional Airport

REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity through the FY2024 first quarter ending September 30, 2023. Operating revenues have achieved their slow but steady return to pre-COVID levels even as American Airlines contends with equipment challenges/staffing shortages. The Airport is projecting a FY2024 surplus of $269,457 which is $104,000 more than our Adopted Budget.

REVENUE HIGHLIGHTS

- Terminal Revenue: Revenue is projected to be $60,000 more than budget due to projected increased rental car revenue from the return of Hertz to the Airport.
- Other Leased Property: Revenue is projected to be $4,000 more than budget due to various annual CPI lease increases being more than originally estimated.
- Interest & Other Revenue: Revenue is projected to be $50,000 more than budget due to increased interest earnings on invested retained earnings.

EXPENSE HIGHLIGHTS

- Public Safety (ARFF & LEO): Expense is projected to be $10,000 more than budget due to compensation increases for Airport part-time law enforcement personnel and additional hours added by airline flight scheduling.

- All other expenses are expected to be at or near their budgeted amounts.

SUMMARY

Operating revenues for the year are projected to be an estimated $114,000 more than budget while expenses (other than Public Safety mentioned previously) are projected to be consistent with the budget. Despite our continued limited seat capacity and the leveled passenger traffic, airport revenues are expected to continue at or near budgeted levels. Our federal COVID-19 grants (CARES/CRRSA/ARPA) are providing additional operating revenue and resources for a planned $1,000,000 transfer to our capital fund for revenue building projects later this fiscal year. Bottom line: the Airport is projecting an operating surplus for FY2023 of $269,457.

Respectfully submitted,

Andrew LaGala, A.A.E.
Airport Director

cc: Wynter Benda, City Manager
Greg Patrick, Deputy City Manager
Donna Witt, Director of Financial Services

LYNCHBURG REGIONAL AIRPORT
OPERATING FUND FINANCIAL SUMMARY
September 30, 2023

	FY 2023 Amended Budget	FY 2023 Actual (thru 9/30/22)	FY 2023 % of Budget	FY 2024 Amended Budget	FY 2024 Actual (thru 9/30/23)	FY 2024 % of Budget	FY 2024 Amended Budget	FY 2024 Projected Total	FY 2024 $ Variance Projected vs. Amended Budget
BEGINNING NET ASSETS	$ 258,848	$ 34,198,656		$ 250,000	$ 40,245,824 **(1)**		$ 250,000	$ 40,245,824 **(1)**	
Less: Invested in Capital Assets, net of related debt		(33,156,798)			$ (37,940,664)			$ (37,940,664)	
BEGINNING UNRESTRICTED NET ASSETS	$ 258,848	$ 1,041,856		$ 250,000	$ 2,305,158		$ 250,000	$ 2,305,158	$ -
USE OF ENCUMBRANCES CARRIEDFORWARD	$ 215,397			$ 141,142			$ 141,142	**$ 141,142**	
TRANSFER OF RESERVES TO CAPITAL FUND									
REVENUES									
Airfield	100,000	29,486	29%	100,000	23,585	24%	100,000	100,000	0
Terminal	1,461,383	386,575	26%	1,535,843	430,101	28%	1,535,843	1,595,843	60,000
General Aviation	719,650	196,204	27%	857,000	214,522	25%	857,000	857,000	0
Other Leased Property	408,050	102,711	25%	414,050	105,150	25%	414,050	418,050	4,000
State Airport Aid	335,000	0	0%	150,000	0	0%	150,000	150,000	0
Federal Security Aid	87,000	7,440	9%	87,000	(7,200)	-8%	87,000	87,000	0
Federal CARES/CRRSA/ARPA Grants	2,400,000	870,842	36%	1,515,947	0	0%	1,515,947	1,515,947	0
Interest & Other	135,000	31,432	23%	101,000	62,029	61%	101,000	151,000	50,000
TOTAL REVENUES	$ 5,646,083	$ 1,624,690		$ 4,760,840	$ 828,186		$ 4,760,840	**$ 4,874,840**	$ 114,000
EXPENSES									
Airfield Operations	321,025	62,681	20%	328,498	100,103	30%	328,498	328,498	0
Terminal Operations	663,875	111,566	17%	647,639	104,172	16%	647,639	647,639	0
General Aviation	163,119	21,775	13%	162,266	21,668	13%	162,266	162,266	0
Administration	991,418	288,571	29%	1,006,332	301,322	30%	1,006,332	1,006,332	0
Public Safety (Fire & LEO)	469,889	121,858	26%	444,082	132,881	30%	444,082	454,082	(10,000)
Snow Removal	24,030	579	2%	24,030	0	0%	24,030	24,030	0
Debt Service	112,363	1,802	2%	179,033	5,274	3%	179,033	179,033	0
Small Projects & Equip. (CARES/CRRSA/ARPA Supported)	1,787,087	375,831	21%	837,457	281,489	34%	837,457	837,457	0
Transfers to Other Airport Funds	1,000,000	0	0%	1,000,000	0	0%	1,000,000	1,000,000	0
Other Airport Expenses	62,188	7,664	12%	62,188	6,076	10%	62,188	62,188	0
Year-end GASB68 & GASB75 Retiree Accrual Adjustments	45,000	0		45,000	0		45,000	45,000	0
TOTAL EXPENSES	$ 5,639,994	$ 992,327		$ 4,736,525	$ 952,987		$ 4,736,525	**$ 4,746,525**	$ (10,000)
ENDING UNRESTRICTED NET ASSETS	$ 480,335	$ 1,674,219		$ 415,457	$ 2,180,357		$ 415,457	$ 2,574,615 **(2)**	

FOOTNOTES:

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

Total Net Assets per CAFR 6/30/23	$ 53,593,733
Less: Net Assets in Capital & PFC Funds	$ (13,347,909)
Total Beginning Net Assets	$ 40,245,824

FY2024 Projected Totals	
Total Revenues	**$ 5,015,982**
Total Expenses	**$ 4,746,525**
FY2024 Surplus	**$ 269,457**

2) FY 2023 Ending Unrestricted Net Assets is comprised of the following:

Des. for Maintenance (Rental Car Facility)	$ 130,359	($88,131.96 beginning + $42,226.90 year end addition to reserve)
Reserve for Encumbrances at Year-end	$ 141,142	(encumbrances carried forward to FY2024)
GASB68 Pension-related Accrual	$ (830,555)	(net liability as of the end of FY2023)
GASB75 Other OPEB Obligations	$ (659,769)	(net liability as of the end of FY2023)
GASB87 Net Lease Receivables	$ 1,742	(net receivables as of 6/30/23)
Undesignated Retained Earnings	$ 3,791,696	
	$ 2,574,615	

1/18/2024

CITY OF LYNCHBURG
Lynchburg Regional Juvenile Detention Center
1400 Florida Avenue | Lynchburg, VA | 24501

January 23, 2024

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: September 30, 2023, Quarterly Financial Report - Lynchburg Regional Juvenile Detention Center

Lynchburg Regional Juvenile Detention Center

The attached Lynchburg Regional Juvenile Detention Center (Detention Center) financial report summarizes the financial activities through September 30, 2023, for FY 2024. The financial spreadsheet provides comparative year-to-date data for the same period of FY 2023.

REVENUES

Charges for Services

Revenue in this category for the first quarter of FY 2024 is $555,302 or 26.6% of the budget.

Department of Juvenile Justice Block Grant

This revenue category represents allocations from the Virginia Department of Juvenile Justice (DJJ) for operational expenses of the Detention Center. Revenues received from the DJJ through the first quarter of FY 2024 are $276,757 or 26.5% of the budget.

United States Department of Agriculture (USDA)

This revenue category consists of reimbursements for meals served to juveniles at the Detention Center. Year-to-date revenues from USDA for FY 2024 are $15,994 or 40.0% of the budget.

Miscellaneous and State Ward Per Diem

Revenue in this category for the first quarter of FY 2024 is $2,600.

EXPENDITURES

Overall expenditures for the first quarter of FY 2024 were $754,639 or 23.7% of the budget.

Juvenile Population

The average number of juveniles being served per day through the first quarter of FY 2024 is 20 as compared to 12 in FY 2023. The percentage of Lynchburg City's juveniles through the first quarter is 62% of the total juvenile population.

SUMMARY

The Lynchburg Regional Detention Center is recognized for providing educational services, mental health services, physical health services, and partnerships with local area businesses.

The total revenue through the first quarter is $850,653 and the total expenditures are $754,639.

Respectfully submitted,

Preston Sellers
Director, Department of Human Services

c: Wynter Benda, City Manager
Gregory Patrick, Deputy City Manager
Kent White, Assistant City Manager
Donna Witt, Director, Financial Services
Sherry McIntyre, Accountant, Juvenile Services

Lynchburg Regional Juvenile Detention Center
Special Revenue Fund
Financial Summary
First Quarter: As of September 30, 2023

	FY 2023 Amended Budget	FY 2023 Actual 1st QTR YTD		FY 2023 % of Budget	FY 2024 Amended Budget	FY 2024 Actual 1st QTR YTD		FY 2024 % of Budget	FY 2024 Amended Budget	FY 2024 Actual 1st QTR YTD	FY 2024 Actual to Amended
Beginning Funds at July 1		321,805				222,460					
Revenues:											
Charges for Services	1,596,689	373,705	*	23.4%	2,090,687	555,302	**	26.6%	2,090,687	555,302	1,535,385
Intergovernmental- Department of Juvenile Justice Block Grant	1,017,086	268,079		26.4%	1,044,329	276,757		26.5%	1,044,329	276,757	767,572
Intergovernmental- USDA	40,000	14,968		37.4%	40,000	15,994		40.0%	40,000	15,994	24,006
Community Placement Program (CPP)	850,000	0		0.0%	0	0		0.0%	0	0	0
Miscellaneous and State Ward Per Diem	1,400	300		0.0%	1,400	2,600		185.7%	1,400	2,600	(1,200)
Total Revenues	3,505,175	657,052		18.7%	3,176,416	850,653		26.8%	3,176,416	850,653	2,325,763
Expenditures:											
Salaries	1,835,184	316,256		17.2%	1,696,960	398,426		23.5%	1,696,960	398,426	1,298,534
Employee Benefits	834,407	137,881		16.5%	748,739	150,618		20.1%	748,739	150,618	598,121
Contractual Services	52,374	15,332		29.3%	70,194	14,614		20.8%	70,194	14,614	55,580
Fleet Services	14,868	3,433		23.1%	8,280	3,722		45.0%	8,280	3,722	4,558
Supplies and Materials	201,900	27,213		13.5%	159,700	44,040		27.6%	159,700	44,040	115,660
Utilities	80,750	12,065		14.9%	67,687	14,646		21.6%	67,687	14,646	53,041
Training and Conferences	23,739	641		2.7%	6,050	0		0.0%	6,050	0	6,050
Telephone Services	6,540	1,765		27.0%	7,000	1,450		20.7%	7,000	1,450	5,550
Cable/Satellite TV Service	1,825	268		0.0%	1,200	246		20.5%	1,200	246	954
Postage and Mailing	850	45		5.3%	850	66		7.8%	850	66	784
Indirect Costs	272,270	68,068		25.0%	281,188	70,297		25.0%	281,188	70,297	210,891
Self Insurance	24,310	24,310		100.0%	32,185	32,185		100.0%	32,185	32,185	0
Dues and Memberships	500	0		0.0%	1,000	0		0.0%	1,000	0	1,000
Misc. Other Charges	26,367	109		0.0%	6,000	52		0.9%	6,000	52	5,948
Rentals and Leases	4,309	0		0.0%	3,410	425		12.5%	3,410	425	2,985
Specific Use Equipment	0	0		0.0%	0	7,293		100.0%	0	7,293	(7,293)
Health and Dental Benefits for Retirees	63,168	14,208		22.5%	63,168	15,792		25.0%	63,168	15,792	47,376
Unemployment Compensation	1,000	0		0.0%	1,000	0		0.0%	1,000	0	1,000
Workers Comp Indemnity Pymt	10,000	0		0.0%	10,000	0		0.0%	10,000	0	10,000
Professional Services	5,276	876		16.6%	13,061	767		5.9%	13,061	767	12,294
Serial Bond Principal	7,000	0		0.0%	7,175	0		0.0%	7,175	0	7,175
Serial Bond Interest	3,124	0		0.0%	2,770	0		0.0%	2,770	0	2,770
TrTo Int Ser Fleet Fund	35,410	0		0.0%	0	0		0.0%	0	0	0
Total Expenditures	3,505,171	622,470		17.8%	3,187,617	754,639		23.7%	3,187,617	754,639	2,432,978
TOTAL FUND BALANCE		**356,387**				**318,474**					

**** The amount includes billing for September 2022 ($66,500) that was not posted until October 2022***

***** The amount includes billing for September 2023 ($72,270) that was not posted until October 2023***

January 23, 2024

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending September 30, 2023.

The attached CSA Fund Financial Summary outlines the financial activity through September 30, 2023. Under the State guidelines, CSA prior year obligations are paid through September 30th of each year. However, the annual budget is prepared on a fiscal year basis (July-June). Because of the State guidelines, expenditures for this fund are unique due to the overlap of grants each fiscal year.

REVENUES

- Public Assistance – Welfare and Administration

  The Public Assistance revenue source is the reimbursement received from the State for local expenses incurred under CSA for providing services to at-risk youth and their families. The current rate of reimbursement for community-based services is 86.32%, residential services is 65.8%, and for all other services, 72.64%.

  - State of Virginia reimbursements for the Children's Services grant through the 1st quarter are $438,670 or 9.3% of the adopted FY24 budget.

- CSA Contribution – General Fund and Schools

  - Required local match for all State funds received through the 1st quarter of FY24; $49,135 or 25% from the City of Lynchburg Schools and $520,897 or 25% from the City of Lynchburg General Fund have been received.

- Miscellaneous Revenue/Budget Designations

  - Miscellaneous Revenue comprised of CSA parental co-payments, child support and recoupments from social security payments. Revenue received through the 1st quarter of FY24 were $2,664 or 5.5% of the adopted FY24 budget.

EXPENSES

- Administrative expenses
  - CSA administrative expenses comprised of salaries and supplies. Expenditures through the 1st quarter of FY24 were $15,388 or 19.6% of the adopted FY24 budget.

- Sum-Sufficient– Foster Care
  - Foster care expenses comprise residential facilities, day care, maintenance and enhanced payments to foster parents and foster care prevention services. Expenditures through the 1st quarter of FY24 were $536,895 or 16.0% of the adopted FY24 budget.

- Sum-Sufficient– Special Education
  - Special education expenditures comprised of Special Education to students for the City of Lynchburg Schools. Expenditures can increase and decrease due to enrollments in private day placement schools. Expenditures through the 1st quarter of FY24 were $72,055 or 2.7% of the adopted FY24 budget. Due to the City of Lynchburg Schools start date; 2nd quarter financial reporting will show an increase in expenditures for Special education.

- Non-Sum Sufficient Services (Non-Mandated)
  - Non-Sum Sufficient expenditures comprised of counseling, mentoring, crisis intervention, and foster care prevention services. Expenditures through the 1st quarter of FY 2024 were $3,633 or 1.0% of the adopted FY24 budget. Non-Sum Sufficient services are provided almost exclusively to youth involved in the court system. The Court Services are accessing alternate funding for court-involved youth to decrease expenditures in this category.

- Community Base (Sum/Non-Sum Sufficient) Services
  - Community services may include assessment, crisis stabilization, therapy, or intervention services provided in the child’s home. Community Based Services through the 1st quarter of FY 2024 total $86,828, or 14.3% of the adopted FY24 budget.

SUMMARY

While the number of children currently in foster care fluctuates during the year, more children fall into the "Sum-Sufficient" mandated classification and access CSA funds due to the severity of their needs. Other factors impacting the budget can be an increase of children receiving more intensive services for extended periods, increased vendor rates, parental agreements, and an increase in special educational services.

Respectfully submitted,

Preston Sellers
Director of Human Services

c:

Wynter Benda, City Manager
Gregory Patrick, Deputy City Manager
Kent White, Assistant City Manager
Donna Witt, Director of Financial Services
Rhonda Allbeck, Assistant Director of Financial Services
Kathy Collins, Financial Professional IV

Children's Services Act
Special Revenue Fund
Financial Summary
September 30, 2023

	FY 2023 Amended Budget	FY 2023 Actual 1 QTR YTD	FY 2023 % of Budget	FY 2024 Amended Budget	FY 2024 Actual 1 QTR YTD	FY 2024 % of Budget
Beginning Fund Balance		362,856		0	84,739	
Revenues:						
Public Assistance - Welfare and Administration	4,638,778	271,070	5.8%	4,738,816	438,670	9.3%
Transfer from Lynchburg City Schools	196,541	49,135	25.0%	196,541	49,135	25.0%
Transfer from General Fund	2,039,543	509,886	25.0%	2,083,588	520,897	25.0%
Miscellaneous/Special Welfare	48,700	4,576	9.4%	48,650	2,664	5.5%
Budget Designations	0	0		0	0	0.0%
Total Revenues	6,923,562	834,667	12.1%	7,067,595	1,011,366	14.3%
Expenses:						
Administrative Expenses	71,917	14,484	20.1%	78,323	15,388	19.6%
Sum-Sufficient - Foster Care	2,932,330	413,415	14.1%	3,351,750	536,895	16.0%
Sum-Sufficient - Special Education	2,821,658	27,211	1.0%	2,655,865	72,055	2.7%
Non-Sum Sufficient Services	375,907	0	0.0%	375,907	3,633	1.0%
Sum-Sufficient and Non-Sum Sufficient Services	721,750	46,003	6.4%	605,750	86,828	14.3%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0	
Total Expenditures	6,923,562	501,113	7.2%	7,067,595	714,799	10.1%
ENDING FUND BALANCE	0	696,410		0	381,306	

*Received on 11/1/2022

January 23, 2024

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: September 30, 2023 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2023. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2024 Adopted Budget and the Department's year-end projections are described below.

REVENUES

Following the completion of the first quarter, overall revenues for FY 2024 are projected to be $197,600 (1.1%) more than budget. Explanations of this variance follow:

- **Charges for Services:**

  Revenue in this category is projected to be $207,900 (1.4%) more than budget. This is primarily due to more than expected revenues from water connections, availability fees, water cost plus, and non-contract water sales combined for $194,300.

- **Water Contracts:**

  Revenue in this category reflects billing activity to the counties of Amherst, Bedford, and Campbell, and to the industries of CertainTeed and Frito-Lay. Revenue is projected to be $109,900 (4.5%) less than budget. This is primarily due to CertainTeed's and Campbell County's decreased water purchases.

- **Interest and Other:**

  Interest and Other is projected to be $99,600 (27.5%) more than budget. This is mostly due to higher than anticipated interest rates on investments.

EXPENSES

Overall expenses for FY 2024 are projected to be $392,500 (2.0%) over budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance expenses are projected to be $615,600 (4.9%) over budget. This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. (Water Treatment - $317,800 over budget, Meter Operations - $18,800 savings, Water Line Maintenance – $302,100 over budget, Administration - $14,500 over budget). This variance is broken down as follows:

➢ Personnel Services and Benefits		$41,000
➢ Chemicals		(112,000)
➢ Utilities		(170,500)
➢ Supplies and Materials		(156,000)
➢ Contractual Services		(113,950)
➢ All Other		(104,150)
	Total	**($615,600)**

  The savings in Personnel Services and Benefits is mostly related to past and current unfilled positions. Chemicals and Utilities are over budget due to recent dry weather period beginning in last summer to December. The average annual water pumped from James River over the previous nine years was 3.9%. The first six months of this fiscal year the average monthly use from James River was 30.4%. Supplies and Materials increase is primarily due to an increase in parts costs and parts used for repairs of the water distribution system. Contractual Services budget overrun is due to high cost to repair a water main break in a vault on north side of James River. All Other increase is mostly associated with water main break on Commerce Street resulting in damages to Bluffwalk's sidewalk and landscape.

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

  Non-Departmental Operation and Maintenance expenses are projected to be at budget.

- **Capital Outlay:**

  Purchases in this category are projected to be $52,100 (35.7%) under budget. This is associated with the following items: 1) Obtaining a replacement copier and printer using a five -year lease approach rather than straight purchase. 2) Additional vehicle that was scheduled to arrive in FY 2024 will not arrive until FY 2025.

- **Transfers to Capital:**

  Transfers to Capital are projected to be at budget.

- **Debt Service:**

  Expenditures in debt service are projected to be $171,000 (4.2%) under budget due to lesser use of line of credit proceeds. Several large projects had beginning construction dates deferred. Some of those projects required resolution to easement issues. One project was bid~~ed~~ with costs that significantly exceeded cost estimate and thus required a rebid. Another project was delayed due to a hold up of rail road permits.

SUMMARY

The first quarter report reflects a stable FY 2024 financial position for this fund. Under the Council adopted financial policies two important financial ratios are included, debt coverage ratio and fund balance ratio. The projected debt coverage ratio for the fiscal year is projected to be 1.17, which is below Council's financial policy minimum target of 1.20. The projected fund balance ratio for the fiscal year is 31% compared to the target range of 25% - 40%. Due to the projected fund balance ratio of 31%, and projected debt service coverage ratio to recover to a minimum of 1.20 in FY 2025 budget year the Water Fund is deemed to be stable.

Respectfully submitted,

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

cc: Wynter Benda, City Manager
Greg Patrick, Deputy City Manager
Donna Witt, Chief Financial Officer

WATER OPERATING FUND

FINANCIAL SUMMARY

Quarter Ending September 30, 2023

	FY 2023 Adopted Budget	FY 2023 Actual Q1 YTD	FY 2023 % of Budget	FY 2024 Adopted Budget	FY 2024 Actual Q1 YTD	FY 2024 % of Budget	FY 2024 Adopted Budget	FY 2024 Projection	FY 2024 $ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	$13,979,043	$3,232,904	23%	$14,860,284	$3,186,630	21%	$14,860,284	$15,068,184	$207,900
Water Contracts	2,192,970	419,241	19%	2,428,678	443,992	18%	2,428,678	2,318,778	(109,900)
Interest and Other	25,500	39,737	156%	362,500	146,127	40%	362,500	462,100	99,600
	$16,197,513	**$3,691,881**		**$17,651,462**	**$3,776,749**		**$17,651,462**	**$17,849,062**	**$197,600**
EXPENSES									
Departmental O&M	$11,897,363	$2,574,470	22%	$12,536,401	$3,006,310	24%	$12,536,401	$13,152,001	($615,600)
Non-Departmental O&M	249,636	34,845	14%	306,714	38,426	13%	306,714	306,714	-
Capital Outlay/Purchases	47,000	-	0%	146,000	13,956	10%	146,000	93,900	52,100
Transfers to Capital	2,000,000	500,000	25%	2,400,000	600,000	25%	2,400,000	2,400,000	-
Debt Service	3,404,650	1,097,217	32%	4,037,167	1,272,059	32%	4,037,167	3,866,167	171,000
	$17,598,649	**$4,206,532**		**$19,426,282**	**$4,930,751**		**$19,426,282**	**$19,818,782**	**($392,500)**
Adjustment for Expenses from Capital Projects:		**$0**			**$0**			**$0**	

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%	
Unrestricted cash as a % of operating expenses & debt service:	31%	
Financial Policy targeted debt coverage ratio minimum:	1.20	
Ending debt coverage ratio:	1.17	(a)

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

January 23, 2024

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: September 30, 2023 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2023. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2024 Adopted Budget and the Department's year-end projections are described below.

REVENUES

Following the completion of the first quarter, overall revenues for FY 2024 are projected to be $1,073,200 (3.5%) greater than budget. Explanations of this variance follow:

- **Charges for Services:**

  Revenue in this category is projected to be $437,800 (1.8%) over budget mostly attributable to the following: 1) Inside City Sewer Sales increase of $288,000 related to domestic, commercial and industrial, customers. 2) Industrial Surcharges increase of $50,000. 3) Connection and Availability Fees increase of $75,000.

- **Sewer Contracts:**

  Revenue in this category reflects billing activity in the counties of Amherst, Bedford, and Campbell and the industries of CertainTeed and Frito-Lay. Revenue is projected to be $179,900 (3.7%) over budget. Due to significant cost increases at Water Resources Recovery Facility (WRRF), counties of Amherst, Bedford and Campbell all recently consented to increase their monthly sewer operating billings to cover their shared allocations of plant operating cost. These billing increases are projected to be $276,000 more than budget. County reimbursements of WRRF FY 2023 completed projects are expected to be $123,900 over budget. This is directly related to two counties elected to reimburse the City 100% of their share of FY 2023 completed projects with PayGo rather than financing these projects under the terms of the City's latest bond issuance. These increases in revenue are offset by a projected decrease in CertainTeed's sewer sales of $220,000.

- **Interest and Other:**

  Revenue is this category is projected to be $455,500 (84.8%) greater than budget. This is primarily due to higher than anticipated interest rates on investments.

EXPENSES

Overall expenses for FY 2024 are projected to be $284,500 (.9%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance expenses are projected to be $147,500 (.8%) less than budget. This category includes the Water Resources Recovery Facility (WRRF) and Sewer Line Maintenance. The WRRF is projected to be $211,400 under budget and Sewer Line Maintenance is projected to be $63,900 over budget. These variances are broken down as follows:

➢ Personnel Services and Benefits	$ (10,000)
➢ Utilities	50,000
➢ Chemicals	45,000
➢ Supplies and Materials	89,800
➢ Contractual Services	55,300
➢ All Other	(82,600)
Total	**$147,500**

  Utility and Chemical budgets were based on two previous years trend of significant chemical increases and last year's electrical rate increase of over 30%. Chemical pricing has stabilized as of the last contract renewal and recent electricity rate increase was approximately 1%. The savings in Supplies and Materials is primarily associated with an upcoming regulatory requirement to begin testing for PFAS chemicals. We are now certain that testing will be begin after this fiscal year. Savings in Contractual Services is mostly related to a digester study budgeted in the Sewer Operating Fund. Due to projects will be resulting from this study, funding for this study will be funded in the Sewer Capital Fund. Increase in All Other is associated from accelerating the schedule to update OSHA's requirement of proper lockout/tagout practices and procedures that safeguards works from hazardous electrical energy releases.

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

  Non-Departmental Operation and Maintenance expenses are projected to be at budget.

- **Capital Outlay:**

  Purchases in Capital Outlay are projected to be $80,000 (10.7%) under budget. Due to significantly increased costs to purchase a track-hoe, decision was made to continue renting a track-hoe on an as needed basis.

- **Transfers to Capital:**

  Transfers to Capital are projected to be at budget.

- **Debt Service:**

  Expenditures in debt service are projected to be $57,000 (0.6%) below budget due to less than expected first year's payment of principal and interest costs of FY 2023 bond issuance and slightly less than expected use of line of credit proceeds to fund sewer projects.

SUMMARY

This first quarter report reflects a stable FY 2024 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage ratio and fund balance ratio are projected to be within policy targets. The projected debt coverage ratio for the fiscal year is 1.45 compared to a target range of 1.20 to 1.50. The projected fund balance ratio for the fiscal year is 33% compared to a target range 25% - 40%.

Respectfully submitted,

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

cc: Wynter Benda, City Manager
Greg Patrick, Deputy City Manager
Donna Witt, Chief Financial Officer

SEWER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending September 30, 2023

	FY 2023 Adopted Budget	FY 2023 Actual Q1 YTD	FY 2023 % of Budget	FY 2024 Adopted Budget	FY 2024 Actual Q1 YTD	FY 2024 % of Budget	FY 2024 Adopted Budget	FY 2024 Projection	FY 2024 $ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	$23,046,719	$4,471,627	19%	$25,011,633	$4,682,387	19%	$25,011,633	$25,449,433	$437,800
Sewer Contracts	4,470,778	932,519	21%	4,834,550	845,830	17%	4,834,550	5,014,450	179,900
Interest and Other	30,870	105,505	342%	537,000	346,770	65%	537,000	992,500	455,500
	$27,548,367	**5,509,651**		**$30,383,183**	**$5,874,987**		**$30,383,183**	**$31,456,383**	**$1,073,200**
EXPENSES:									
Departmental O&M	$14,716,969	$3,396,926	23%	$17,999,795	$4,130,676	23%	$17,999,795	$17,852,295	$147,500
Non-Departmental O&M	264,907	41,092	16%	334,202	44,776	13%	334,202	334,202	-
Capital Outlay/Purchases	715,000	-		745,000	26,898	4%	745,000	665,000	80,000
Transfers to Capital	3,300,000	826,750	25%	3,600,000	900,000	25%	3,600,000	3,600,000	-
Debt service	8,820,175	1,221,798	14%	9,348,718	1,454,314	16%	9,348,718	9,291,718	57,000
	$27,817,051	**$5,486,566**		**$32,027,715**	**$6,556,663**		**$32,027,715**	**$31,743,215**	**$284,500**
Adjustment for Expenses from Capital Projects		**$0**			**$0**			**$0**	

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	33%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.45 (a)

Note (a) Calculation of debt coverage includes estimated $164,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

January 23, 2024

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: September 30, 2024 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2023. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2024 Budget and the Department's year-end projections are described below.

REVENUES

Following the completion of the first quarter, the overall revenues for FY 2024 are projected to exceed budget by $17,700 (.4%). Explanations of this variance follow:

- **Charges for Services:**

  Revenue in this category reflects billing activity for all known impervious areas, Virginia Stormwater Management Program (VSMP) permits and delinquent charges on past due accounts. Charges for services are projected to be under budget by $17,300 (0.5%). This is mostly associated from a refund for overbilling an institutional customer since 2015.

- **Interest and Other:**

  Interest and Other is projected to exceed budget by $35,000 (56.5%). This is primarily due to higher than expected interest revenue on investments.

- **Transfers from Other Funds:**

  Transfers from General Fund are projected to be at budget.

EXPENSES

Overall expenses for FY 2024 are projected to be $165,800 (3.6%) below budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance is projected to be $34,800 (1.0%) below budget. This variance is broken down as follows:

➢ Internal Services		($8,000)
➢ Contractual Services		77,450
➢ Supplies and Materials		16,000
➢ Public Works and Community Development		(44,000)
➢ All Other		($6,650)
	Total	**$34,800**

  Internal Services is expected to be greater than budget due to higher than expected vehicle repairs. Savings in Contractual Services is related to the following: 1) Several planned outfall repairs have been determined that outfall replacements are needed and will be funded in Stormwater Capital Fund. 2) Savings in Engineering Costs related to municipal separate storm sewer system (MS4) permit. Supplies and Materials are less than budget due to savings in lab supplies and ground maintenance supplies. Public Works and Community Development costs is expected to be greater than budget due to greater volume of leaf collection and increased costs of temporary staffing.

  Non-Departmental Operation and Maintenance:

  Non-Departmental Operation and Maintenance expenses are projected to be at budget.

- **Capital Outlay:**

  Capital Outlay is projected to be at budget.

- **Transfers to Capital:**

  Transfers to Capital are projected to be at budget.

- **Debt Service:**

  Debt Service expenditures are projected to be $131,000 (25.3%) under budget. This is mostly attributable to lesser use of line of credit proceeds. Lesser use of line of credit proceeds are the result from the delay of College Park Stormwater Rehabilitation Project and several other projects needing easement issues to be resolved.

SUMMARY

The first quarter report reflects a stable FY 2024 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage ratio and fund balance ratio are projected to be above policy targets. The projected debt coverage ratio for the fiscal year is 1.94, which is above Council's financial policy minimum target of 1.20. The projected fund balance ratio for the fiscal year is 30% compared to the target range of 15%- 20%.

Respectfully submitted,

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

cc: Wynter Benda, City Manager
Greg Patrick, Deputy City Manager
Donna Witt, Chief Financial Officer

STORMWATER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending September 30, 2023

	FY 2023 Adopted Budget	FY 2023 Actual Q1 YTD	FY 2023 % of Budget	FY 2024 Adopted Budget	FY 2024 Actual Q1 YTD	FY 2024 % of Budget	FY 2024 Adopted Budget	FY 2024 Projection	FY 2024 $ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	$3,554,750	$658,201	19%	$3,841,830	$711,868	19%	$3,841,830	$3,824,530	($17,300)
Interest and Other	8,000	13,876	173%	62,000	28,276	46%	62,000	97,000	35,000
Transfers from Other Funds	275,000	68,750	25%	275,000	68,750	25%	275,000	275,000	-
	$3,837,750	**740,828**		**$4,178,830**	**$808,894**		**$4,178,830**	**$4,196,530**	**$17,700**
EXPENSES:									
Departmental O&M	$3,623,518	$801,119	22%	$3,511,231	$779,587	22%	$3,511,231	$3,476,431	$34,800
Non-Departmental O&M	26,210	27,435	105%	28,776	2,044	7%	28,776	28,776	-
Capital Outlay/Purchases	-	-		-	-		-	-	-
Transfers to Capital	270,000	67,500	25%	500,000	125,000	25%	500,000	500,000	-
Debt Service	187,854	10,531	6%	517,718	192,904	37%	517,718	386,718	131,000
	$4,107,582	**$906,585**		**$4,557,725**	**$1,099,535**		**$4,557,725**	**$4,391,925**	**$165,800**
Adjustment for Expenses from Capital Projects		**$0**			**$0**			**$0**	

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service	15% - 20%
Projected unrestricted cash as a % of operating expenses at year end	30%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.94 (a)

Note (a) Calculation of debt coverage includes $60,000 of estimated capitalizable costs for internal labor charges applicable to time spent on capital project activities.

January 23, 2024

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: September 30, 2023 Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the fiscal period which ended September 30, 2023.

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

<u>NON-DEDICATED REVENUES</u>

- Real Estate Taxes:

  Real Estate taxes are due in four quarterly installments on November 15, January 15, March 15, and May 15. As of the date of this report, the first installment for FY 2024 has not been billed. Economic Development tax incentive payments totaling $172,427 have been paid.

- Personal Property Taxes:

  Personal Property tax revenue collected is $2,834,151, which is $167,752 less than the amount collected in the first quarter of FY 2023. Economic Development tax incentives totaling $31,109 have been paid. Personal property taxes are payable in two equal installments on June 5 and December 5. Additional billings for personal property acquisitions are due March 5 and September 5.

  In 1998, the Virginia General Assembly enacted the Personal Property Tax Relief Act (PPTRA) to reimburse citizens for a portion of the local personal property tax. In the 2004 Virginia General Assembly, the State capped the amount reimbursed to localities, which equates to $950 million for FY 2024. This action eliminates the 70% reimbursement. Lynchburg's share is $5,543,584. During the first quarter of FY 2024, the State reimbursed the City $277,179 (5%), as scheduled. Future payments have been scheduled for November 2023 (75%), February 2024 (15%), and May 2024 (5%).

- Consumer Utility Taxes - Electric:

  Consumer Utility Tax – Electric revenue of $620,879 has been collected, which is 17.7% of the fiscal year budget, based on collections for 2 months. Staff is monitoring this revenue and providing the Finance Committee with monthly updates.

- Communication Sales and Use Taxes:

  Communication Sales and Use tax revenue of $172,736 has been collected, which is 8.6% of the fiscal year budget, and is slightly behind the FY 2023 first quarter collection amount by $29,356.

- Local Sales Tax:

  Sales tax revenue of $1,756,307 has been collected, which is 7.6% of the fiscal year budget, based on collections for 1 month. Economic Development tax incentives totaling $123,279 have been paid.

- Business License

  Business License revenue of $260,967 has been collected. The majority of the tax will be collected from March to May. Economic Development tax incentives totaling $33,394 have been paid.

- Meals Tax

  Meals tax revenue of $3,147,016 has been collected, which is 15.5% of the fiscal year budget, based on collections for 2 months. Economic Development tax incentives totaling $385,472 have been paid.

- Lodging Tax

  Lodging tax revenue of $654,771 has been collected, which is 17.3% of the fiscal year budget, based on collections for 2 months. Economic Development tax incentives totaling $390,065 have been paid.

- Permit, Fees, and Licenses:

  Permit, Fees, and Licenses revenue of $321,018 has been collected, which is 29.5% of the fiscal year budget.

- Fines and Forfeitures:

  Fines and Forfeitures revenue of $22,064 has been collected. The timing of receiving court fines and parking fines varies greatly throughout the year, and staff will continue to keep a close watch on this revenue to see if an adjustment in projected revenue is necessary.

- Interest on Investments:

  Investment income of $1,665,406 has been earned, which is 71.1% of the fiscal year budget.

- Charges for Services

  Charges for Services revenue of $2,611,851 has been collected, which is 24.9% of the fiscal year budget.

DEDICATED REVENUES

Intergovernmental Revenues (consisting of Constitutional Officers, Health and Human Services, and State & Federal subsidies) of $6,394,479 have been received, which is 15.6% of the fiscal year budget. The timing of submitting and receiving reimbursements for constitutional offices impacts these revenues.

EXPENDITURES

- Operating Expenditures:

  The percentage of operating expenditures spent through the first quarter of FY 2024, 24.2%, is on target with budget projections.

- Debt Service

  Debt Service expenditures are on pace with FY 2024 budget projections.

SUMMARY

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

Respectfully submitted,

D. S. Witt

Donna S. Witt
Chief Financial Officer

cc: Wynter C. Benda, City Manager
Gregory Patrick, Deputy City Manager
Rhonda Allbeck, Assistant Director of Financial Services

Fiscal Year	Fiscal Calendar 2024
Fiscal Quarter of Year	Fiscal Q 1
Fiscal Month of Year	(Multiple Items)
Fund	1001 General Fund
Account Type	Revenue
Process Status	Posted

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.23	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 9.30.22
100 Taxes							
02110.0100 - Current Real Property Tax	66,581,098	-	66,581,098	2,447,264	64,133,834	3.7%	5,839,690
02110.0105 - Tax Relief For Elderly	(610,000)	-	(610,000)	(597,738)	(12,262)	98.0%	(558,599)
02110.0110 - Tax Relief-Rehabilitation Real Property	(1,166,030)	-	(1,166,030)	(1,362,008)	195,978	116.8%	(1,578,730)
02110.0200 - Delinquent Real Property Tax	700,000	-	700,000	224,409	475,591	32.1%	320,361
02110.0900 - Real Estate Tax- Economic Development Incentive	(185,183)	-	(185,183)	(172,427)	(12,756)	93.1%	(35,821)
02120.0100 - Current PSC Tax	2,700,000	-	2,700,000	-	2,700,000	0.0%	-
02130.0101 - Current Personal Property Tax PCI	22,175,000	-	22,175,000	2,834,151	19,340,849	12.8%	3,001,903
02130.0201 - Delinquent Personal Property Tax PCI	1,500,000	-	1,500,000	171,402	1,328,598	11.4%	92,404
02130.0205 - Recovery-C/O Personal Property Tax	-	-	-	30	(30)	0.0%	-
02130.0900 - Personal Property Tax- Economic Development Incentive	(21,079)	-	(21,079)	(31,109)	10,030	147.6%	(31,184)
02170.0105 - Penalty-Delinquent Tax	700,000	-	700,000	162,461	537,539	23.2%	196,303
02170.0205 - Interest-Delinquent Tax	300,000	-	300,000	74,410	225,590	24.8%	119,526
02510.0000 - Local Sales And Use Tax	23,100,000	-	23,100,000	1,756,307	21,343,693	7.6%	1,752,857
02510.0900 - Local Sales & Use Tax- Economic Development Incentive	(98,583)	-	(98,583)	(123,279)	24,696	125.1%	(117,975)
02515.0100 - Consumer Utility Tax-Electric	3,500,000	-	3,500,000	620,879	2,879,121	17.7%	649,708
02515.0105 - Consumer Utility Tax-Gas	613,488	-	613,488	55,535	557,953	9.1%	54,628
02515.0120 - Right of Way Fees	225,000	-	225,000	17,285	207,715	7.7%	63,592
02515.0900 - Pen & Int - Consumer Utility Tax, None	-	-	-	1	(1)	0.0%	1
02517.0000 - Communication Sales & Use Tax	2,000,000	-	2,000,000	172,736	1,827,264	8.6%	202,092
02520.0000 - Business License Tax	9,850,000	-	9,850,000	260,967	9,589,033	2.6%	44,423
02520.0010 - Consumption Tax-Electric	307,877	-	307,877	51,184	256,693	16.6%	53,700
02520.0015 - Consumption Tax-Gas	26,698	-	26,698	2,499	24,199	9.4%	4,374
02520.0030 - Pen & Int-Business License	96,072	-	96,072	56,336	39,736	58.6%	44,600
02520.0900 - Business License Tax- Economic Development Incentive	(30,176)	-	(30,176)	(33,394)	3,218	110.7%	(33,404)
02530.0001 - Motor Vehicle Licenses PCI	-	-	-	79,508	(79,508)	0.0%	75,127
02530.0201 - Delinquent Motor Vehicle License	190,000	-	190,000	10,024	179,976	5.3%	10,607
02535.0000 - Bank Stock Tax	750,000	-	750,000	(266)	750,266	0.0%	-
02540.0100 - Recordation Tax-City	675,000	-	675,000	62,762	612,238	9.3%	79,454
02540.0200 - Probate Tax	19,098	-	19,098	5,701	13,397	29.8%	4,461
02545.0000 - Tobacco Tax	800,000	-	800,000	178,870	621,130	22.4%	183,998
02550.0000 - Amusement Tax	900,000	-	900,000	150,456	749,544	16.7%	144,854
02550.0005 - Pen & Int - Amusement Tax	-	-	-	115	(115)	0.0%	4,112
02555.0000 - Lodging Tax	3,775,000	-	3,775,000	654,771	3,120,229	17.3%	604,180
02555.0005 - Pen & Int - Lodging Tax	-	-	-	1,376	(1,376)	0.0%	1,201
02555.0900 - Lodging Tax- Economic Development Incentive	(342,931)	-	(342,931)	(390,065)	47,134	113.7%	(398,618)
02560.0000 - Meals Tax	20,265,000	-	20,265,000	3,147,016	17,117,984	15.5%	3,058,984
02560.0005 - Pen & Int - Meals Tax	49,793	-	49,793	15,249	34,544	30.6%	11,260
02560.0900 - Meals Tax- Economic Development Incentive	(314,850)	-	(314,850)	(385,472)	70,622	122.4%	(345,420)
100 Taxes Total	**159,030,292**	**-**	**159,030,292**	**10,117,945**	**148,912,347**	**6.4%**	**13,518,647**
110 Permits, Fees, & Licenses							
03005.0000 - Animal Licenses	4,000	-	4,000	662	3,338	16.6%	1,135
03010.0200 - Permit Parking Fees	200,000	-	200,000	68,404	131,597	34.2%	61,222
03010.0205 - Permit Parking Fees- Lease Agreement, None	50,000	-	50,000	920	49,080	1.8%	12,887
03010.0400 - Land Disturbing Fees	20,000	-	20,000	10,328	9,673	51.6%	4,441
03010.0600 - Transfer Fees	2,000	-	2,000	610	1,390	30.5%	683
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	-	1,000	0.0%	-
03010.0702 - Zoning Certification Letter	3,500	-	3,500	1,500	2,000	42.9%	600
03010.0705 - Legal Notice Advertising	10,000	-	10,000	1,097	8,903	11.0%	3,224
03010.0710 - Site Plan Reviews	15,000	-	15,000	2,822	12,178	18.8%	3,566
03010.0715 - Conditional Use Permits	3,000	-	3,000	2,008	992	66.9%	430
03010.0720 - Re-zoning Fees	8,000	-	8,000	1,467	6,533	18.3%	3,411
03010.0800 - Subdivision Plat Review	14,000	-	14,000	2,655	11,345	19.0%	2,520
03010.0900 - Building Insp Permit Fee	490,000	-	490,000	118,959	371,041	24.3%	129,486
03010.0901 - Elevator Inspect Admin Fee	20,000	-	20,000	8,089	11,911	40.4%	8,311
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	67	(67)	0.0%	129
03010.0920 - Sign Inspect Permit Fee	6,000	-	6,000	650	5,350	10.8%	2,000
03010.0925 - Demolition Fees	5,000	-	5,000	900	4,100	18.0%	2,295
03010.0927 - Building Plan Review	35,000	-	35,000	5,288	29,712	15.1%	10,961
03010.0928 - Vacant Building Registration Fee	30,000	-	30,000	19,799	10,201	66.0%	20,209
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	1,563	(1,563)	0.0%	888
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	375	(375)	0.0%	675
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	2,550	(2,550)	0.0%	4,350
03010.0932 - Working Without a Building Permit	-	-	-	200	(200)	0.0%	-
03010.0933 - Short Term Rental Fee, None	15,000	-	15,000	7,500	7,500	50.0%	7,650
03010.0934 - Vacant Property Registration- Civil Penalties, None	18,000	-	18,000	3,992	14,008	22.2%	9,154
03010.0935 - Short Term Rental Program- Civil Penalty, None	3,000	-	3,000	-	3,000	0.0%	-
03010.0936 - Non-Compliance Penalty, None	-	-	-	1,000	(1,000)	0.0%	-
03010.0937 - Derelict- Civil Penalties, None	5,000	-	5,000	-	5,000	0.0%	-
03010.1000 - False Alarm Service Assessment	110,000	-	110,000	5,395	104,605	4.9%	15,883
03010.1005 - False Alarm Permit Fee, None	-	-	-	45,639	(45,639)	0.0%	-
03010.1100 - Concealed Weapon Permit	-	-	-	-	-	0.0%	8,146
03010.2005 - Taxicab Application Fees	3,000	-	3,000	350	2,650	11.7%	50
03010.2010 - Precious Metal Premits	1,600	-	1,600	-	1,600	0.0%	-
03010.2011 - Rental Reinspect/FollowUp	-	-	-	950	(950)	0.0%	200
03010.2012 - Rental Intial Inspection	-	-	-	750	(750)	0.0%	400
03010.2013 - Annual/Periodic Inspect Fee	15,000	-	15,000	550	14,450	3.7%	150
03010.2014 - Rental Intial Inspect-No Show	-	-	-	650	(650)	0.0%	200
03010.2015 - Rental Inspect- Pre Court	-	-	-	150	(150)	0.0%	-
03010.2016 - Rental Inspect-Annual No Show	-	-	-	300	(300)	0.0%	-
03010.2020 - Mobile Vendor License Fee	900	-	900	40	860	4.4%	40
03010.2028 - Dumpster Permit Fee , None	-	-	-	250	(250)	0.0%	50
03010.2029 - Dumpster Permit Fee- 30 Day Extension, None	-	-	-	150	(150)	0.0%	-
03010.2030 - Small Cell Facility (SCF)- Permit Fee, None	-	-	-	50	(50)	0.0%	-
03010.2050 - Misc Permit Fee & License	-	-	-	2,391	(2,391)	0.0%	2,090
110 Permits, Fees, & Licenses Total	**1,088,000**	**-**	**1,088,000**	**321,018**	**766,982**	**29.5%**	**317,436**
120 Fines & Forfeitures							

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.23	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 9.30.22
03510.0100 - Court Fines And Forfeitures, None	175,000	-	175,000	6,593	168,407	3.8%	(12,775)
03510.0105 - Criminal Court Fees	2,500	-	2,500	287	2,213	11.5%	270
03510.0200 - Parking Fines	100,000	-	100,000	15,184	84,816	15.2%	12,485
120 Fines & Forfeitures Total	**277,500**	**-**	**277,500**	**22,064**	**255,436**	**8.0%**	**(19)**
130 Use of Money & Property							
04010.0100 - Interest on Investment	1,200,000	-	1,200,000	682,479	517,521	56.9%	226,196
04010.0101 - Interest-City Capital	700,000	-	700,000	540,469	159,531	77.2%	16,605
04010.0123 - Interest-Health Ins Resrv	-	-	-	13,869	(13,869)	0.0%	18,400
04010.0124 - Interest-OPEB	-	-	-	6,598	(6,598)	0.0%	6,598
04010.0131 - Interest Income- ARPA Funds Invested at LGIP, None	-	-	-	-	-	0.0%	180,631
04010.0132 - Interest Income - Nonjudicial Excess Funds, None	-	-	-	801	(801)	0.0%	-
04010.0156 - Interst-MktValueGain/Loss	-	-	-	318,858	(318,858)	0.0%	(222,096)
04010.0157 - Interest-SNAP Income	-	-	-	-	-	0.0%	7,997
04010.0200 - Lease Interest Income, None	-	-	-	-	-	0.0%	(8,562)
04020.0105 - Gen Govt Property Rental	133,893	-	133,893	36,061	97,832	26.9%	25,967
04020.0115 - Public Safety Prop Rent	36,250	-	36,250	-	36,250	0.0%	-
04020.0125 - Human Services Prop Rent	100,000	-	100,000	25,000	75,000	25.0%	25,000
04020.0135 - Downtown Parking Deck Lease, None	15,000	-	15,000	-	15,000	0.0%	6,900
04020.0200 - Culture & Rec. Prop Rent	15,070	-	15,070	3,768	11,303	25.0%	3,768
04020.0201 - Prop Rental-Stadium	20,000	-	20,000	7,500	12,500	37.5%	3,750
04020.0202 - Prop Rental-Market/Park.	120,000	-	120,000	29,616	90,384	24.7%	25,804
04020.0205 - Market Rent- Pen & Int	1,600	-	1,600	387	1,213	24.2%	279
04020.0207 - Rental of Museum Facilities, None	500	-	500	-	500	0.0%	-
130 Use of Money & Property Total	**2,342,313**	**-**	**2,342,313**	**1,665,406**	**676,907**	**71.1%**	**317,236**
140 Charges for Services							
04510.0900 - Collection & Tax Lien Fees	35,000	-	35,000	11,689	23,311	33.4%	12,472
04510.0901 - DMV Admin Fee	280,000	-	280,000	116,770	163,230	41.7%	101,938
04510.0915 - Processng Fee - Payroll deduction	4,000	-	4,000	1,410	2,590	35.3%	1,110
04510.0916 - Indirect Cost&Svc DetHome	281,188	-	281,188	70,297	210,891	25.0%	68,068
04510.0918 - Indirect Cost&Srvc Water	1,205,540	-	1,205,540	301,385	904,155	25.0%	282,701
04510.0919 - Indirect Cost&Srvc Sewer	295,346	-	295,346	69,728	225,618	23.6%	69,668
04510.0920 - Indirect Cost&Srvc WWTP	579,179	-	579,179	148,904	430,276	25.7%	148,777
04510.0921 - Indirect Cost&Srvc Airprt	181,137	-	181,137	45,284	135,853	25.0%	46,026
04510.0922 - Indirect Cost&Svc Strmwtr	343,855	-	343,855	85,964	257,891	25.0%	76,035
04515.0101 - Document Reprod Costs	7,000	-	7,000	2,560	4,440	36.6%	1,504
04515.0200 - Court Room Sheriff Fee, None	66,000	-	66,000	26,245	39,755	39.8%	16,927
04515.0300 - Fees For Court Officers	7,244	-	7,244	7,244	(0)	100.0%	7,244
04515.0301 - Legal Service Charges	40,000	-	40,000	-	40,000	0.0%	-
04515.0303 - Probation Supervisor Fee	8,000	-	8,000	2,325	5,675	29.1%	1,542
04515.0304 - Jail Fee, None	1,500	-	1,500	683	817	45.5%	544
04515.0305 - E-Summons Fee, None	14,000	-	14,000	5,868	8,132	41.9%	3,832
04515.0400 - Commonwealth Atty.Fees	5,000	-	5,000	1,508	3,492	30.2%	1,667
04515.0401 - CA Coll Fees- Gen Dist Ct	55,000	-	55,000	11,853	43,147	21.6%	4,739
04515.0402 - CA Coll Fees- J&D Court	1,050	-	1,050	1,168	(118)	111.3%	678
04515.0403 - CA Coll Fees- Circuit Crt	62,600	-	62,600	10,449	52,151	16.7%	16,162
04515.0404 - CA Coll Fees- FOIA Requests, None	2,500	-	2,500	-	2,500	0.0%	-
04520.0300 - Fire Prevention Fees	2,000	-	2,000	950	1,050	47.5%	1,050
04520.0301 - Ambulance Service Fees	3,300,130	-	3,300,130	556,431	2,743,699	16.9%	602,850
04520.0304 - Delinq Ambulance>120 Days	200,000	-	200,000	38,451	161,549	19.2%	23,826
04520.0305 - LFD Off Duty, None	-	-	-	31,710	(31,710)	0.0%	33,415
04520.0306 - LFD Off Duty - Penalty and Interest, None	-	-	-	136	(136)	0.0%	3,170
04520.0307 - Lynchburg Fire Dept Charges, None	-	-	-	-	-	0.0%	807
04520.0901 - PIER Contract Payments	26,500	-	26,500	20,500	6,000	77.4%	22,000
04520.0903 - Police-Schools Resource Officer (SRO) Prog	140,000	-	140,000	-	140,000	0.0%	-
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	12,500	37,500	25.0%	12,500
04520.0905 - Police Report Sales	2,200	-	2,200	540	1,660	24.5%	710
04520.0906 - Range Use Fee	13,800	-	13,800	12,800	1,000	92.8%	12,800
04520.0908 - DUI Fees, None	-	-	-	949	(949)	0.0%	1,317
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	232,278	867,723	21.1%	177,089
04525.0106 - Downtown Parking Fees	35,000	-	35,000	6,187	28,813	17.7%	5,504
04525.0107 - PW Admin Stormwater Charges	165,199	-	165,199	9,778	155,421	5.9%	9,063
04525.0108 - PW Eng Stormwater Charges	12,334	-	12,334	6,377	5,957	51.7%	5,715
04525.0109 - PW-Leaf Collection Stormwater Charges, None	189,494	-	189,494	-	189,494	0.0%	394
04525.0218 - Trash Bag Srvc-Waste Zero	-	-	-	17,132	(17,132)	0.0%	18,052
04525.0219 - Landlord Set Out Program , None	6,000	-	6,000	1,243	4,757	20.7%	3,478
04525.0220 - Refuse Disposal Fee, None	-	-	-	297,539	(297,539)	0.0%	597,039
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	2,511	(2,511)	0.0%	5,277
04525.0300 - Bldg Maint Charge-Other	10,142	-	10,142	2,536	7,607	25.0%	2,536
04530.0409 - Human Services Court Order Fees	-	-	-	(58)	58	0.0%	142
04530.0410 - Lynchburg Youth Group Home Charges	625,000	-	625,000	111,625	513,375	17.9%	85,900
04535.0100 - Swimming Pool Fees	30,000	-	30,000	23,303	6,697	77.7%	16,066
04535.0150 - Recreation Program Fees	461,000	-	461,000	132,442	328,558	28.7%	129,703
04535.0151 - Recreation Program- Scholarship Fees , None	-	-	-	1,287	(1,287)	0.0%	-
04535.0200 - Point of Honor Admission Fees	-	-	-	-	-	0.0%	-
04535.0300 - Library Fines & Fees	10,000	-	10,000	6,893	3,107	68.9%	7,531
04535.0301 - Law Library Fees	30,000	-	30,000	7,552	22,448	25.2%	7,683
04535.0303 - Lost/Damaged Library Prop	3,000	-	3,000	946	2,054	31.5%	1,181
04535.0304 - Delinq Library Fines & Fees	-	-	-	-	-	0.0%	10
04535.0305 - Delinq Library Lost/Damaged	5,000	-	5,000	44	4,956	0.9%	444
04535.0306 - Delinq Library Pen & Int	1,000	-	1,000	31	969	3.1%	308
04540.0103 - Charges For Demolition	-	-	-	255	(255)	0.0%	-
04540.0105 - Comm Develop Stormwater Charges	584,360	-	584,360	146,090	438,270	25.0%	194,310
04599.0002 - Secure Vacant Stru Reimb	-	-	-	1,140	(1,140)	0.0%	-
04599.0004 - Neighborhood Services, None	25,000	-	25,000	7,596	17,404	30.4%	10,020
04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None	-	-	-	822	(822)	0.0%	187
140 Charges for Services Total	**10,502,298**	**-**	**10,502,298**	**2,611,851**	**7,890,447**	**24.9%**	**2,853,710**
150 Miscellaneous Revenue							
05030.0105 - Suspense Revenue/Exp Ref	-	-	-	-	-	0.0%	441
05050.0105 - Pmt In Lieu Tax-WestCntbr	54,438	-	54,438	-	54,438	0.0%	-
05050.0110 - Pymt In Lieu of Tax-LRHA	25,000	-	25,000	-	25,000	0.0%	-
05050.0228 - Recreation Program - Donations, None	-	-	-	9,950	(9,950)	0.0%	-
05050.0230 - Friends of Lynchburg Library	18,529	-	18,529	-	18,529	0.0%	-
05050.0232 - Digg's Trust Rec-Pt Honor	37,000	-	37,000	-	37,000	0.0%	9,250
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	2,956	(2,956)	0.0%	290

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.23	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 9.30.22
05050.0415 - Proceeds frm PropRoom.com	-	-	-	338	(338)	0.0%	-
05050.2001 - Cash Overage And Shortage	-	-	-	(226)	226	0.0%	47
05050.2011 - Reimb.POH Carriage House	27,000	-	27,000	-	27,000	0.0%	8,102
05050.2013 - Photo Reprod And Royalty	100	-	100	-	100	0.0%	-
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	930	(930)	0.0%	-
05050.2025 - Credit Card Rebate	100,000	-	100,000	-	100,000	0.0%	-
05050.2028 - WardsCrossingWestSvcFee	143,277	-	143,277	-	143,277	0.0%	-
05050.2034 - P&R Spec Event Sponsorship, None	10,000	-	10,000	750	9,250	7.5%	1,000
05050.2049 - Residential Trash Violation, None	12,000	-	12,000	4,080	7,920	34.0%	5,172
05050.2055 - Hillcats - Donation Youth Athletic Programs	10,000	-	10,000	10,000	-	100.0%	10,000
05050.2056 - Commission on City Vending Machine Sales	-	-	-	1,452	(1,452)	0.0%	718
05050.2059 - Court Restitution, None	-	-	-	309	(309)	0.0%	708
05050.2060 - Community Market Retail Sales, None	-	-	-	-	-	0.0%	-
05050.2065 - FOIA Requests, None	-	-	-	46	(46)	0.0%	-
05050.2066 - P&R Special Events- GF Support Revenue, None	10,000	-	10,000	-	10,000	0.0%	-
05050.2070 - Rehab-Renovation Program Fees, None	-	-	-	10,625	(10,625)	0.0%	-
05050.2090 - Miscellaneous Revenue	50,000	-	50,000	4,951	45,049	9.9%	6,662
150 Miscellaneous Revenue Total	**497,344**	**-**	**497,344**	**46,162**	**451,182**	**9.3%**	**42,389**
300 State Non-Categorical Aid							
06100.0300 - Rolling Stock Taxes	88,000	-	88,000	95,630	(7,630)	108.7%	88,731
06100.0400 - Mobile Home Titling Taxes	1,000	-	1,000	5,979	(4,979)	597.9%	1,467
06100.0600 - Deeds Of Conveyance	175,000	-	175,000	24,862	150,138	14.2%	21,756
06100.0900 - Auto Rental Tax-DMV	375,000	-	375,000	153,015	221,985	40.8%	137,811
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	2,500	-	2,500	1,648	852	65.9%	2,113
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	277,179	5,266,405	5.0%	277,179
300 State Non-Categorical Aid Total	**6,185,084**	**-**	**6,185,084**	**558,314**	**5,626,770**	**9.0%**	**529,057**
310 State Shared Exp (Cat.)							
06510.0200 - Commissioner of Revenue	211,517	-	211,517	37,529	173,988	17.7%	30,699
06510.0300 - Treasurer	125,536	-	125,536	22,042	103,494	17.6%	19,114
06510.1000 - Registrar/Electoral Board	106,350	-	106,350	-	106,350	0.0%	-
06515.0100 - Clerk of Cir Crt-Fringes	714,612	-	714,612	116,064	598,548	16.2%	100,365
06515.0200 - Sheriff	1,250,032	-	1,250,032	216,940	1,033,092	17.4%	193,312
06515.0400 - Commonwealth Attorney	1,173,058	-	1,173,058	94,235	1,078,823	8.0%	161,817
310 State Shared Exp (Cat.) Total	**3,581,105**	**-**	**3,581,105**	**486,810**	**3,094,295**	**13.6%**	**505,307**
320 State Categorical Aid							
06820.0200 - Juvenile Correct-Block Gt	-	-	-	-	-	0.0%	61,929
06820.0201 - Wireless E911	400,000	-	400,000	69,851	330,149	17.5%	82,530
06820.0203 - HB 599 Law Enforc.Asst	3,250,000	-	3,250,000	-	3,250,000	0.0%	895,904
06825.0100 - Street And Highway Maint.	9,542,434	-	9,542,434	2,385,609	7,156,826	25.0%	2,385,609
06830.0413 - SS State Adm Sub 0901	1,994,278	-	1,994,278	434,493	1,559,785	21.8%	367,800
06830.0414 - SS State Prog Sub 0902	4,909,131	-	4,909,131	377,870	4,531,261	7.7%	371,051
06835.0102 - SNAP Program Reimb	30,000	-	30,000	9,639	20,361	32.1%	5,014
06835.0300 - Finan Asst-Public Library	204,716	-	204,716	51,179	153,537	25.0%	51,112
320 State Categorical Aid Total	**20,330,559**	**-**	**20,330,559**	**3,328,641**	**17,001,918**	**16.4%**	**4,220,949**
330 State Aid in Suspense							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	685,271	(685,271)	0.0%	-
330 State Aid in Suspense Total	**-**	**-**	**-**	**685,271**	**(685,271)**	**0.0%**	**-**
500 Fed Direct Non-Categorical Aid							
07530.0010 - American Rescue Plan Act (ARPA) Funding, None	-	-	-	-	-	0.0%	5,659,226
500 Fed Direct Non-Categorical Aid Total	**-**	**-**	**-**	**-**	**-**	**0.0%**	**5,659,226**
520 Fed Cat Aid- Pass Thru							
07830.0420 - Fed Pass Thru:Cost AIIDMG	573,000	-	573,000	-	573,000	0.0%	-
07830.0421 - SS Fed Adm Sub 0901	6,354,883	-	6,354,883	979,744	5,375,139	15.4%	822,168
07830.0422 - SS Fed Prog Sub 0902	3,870,010	-	3,870,010	335,821	3,534,189	8.7%	350,429
07830.0430 - USDA Funding - Group Home, None	18,000	-	18,000	7,349	10,651	40.8%	7,614
07875.0003 - Human Service Lease	62,874	-	62,874	-	62,874	0.0%	10,479
07875.0021 - FINI Double-Dollars	30,000	-	30,000	12,530	17,470	41.8%	10,514
520 Fed Cat Aid- Pass Thru Total	**10,908,767**	**-**	**10,908,767**	**1,335,445**	**9,573,322**	**12.2%**	**1,201,204**
700 Proceed From Indebtedness							
08550.0000 - Proceeds - Line of Credit	-	153,950	153,950	153,950	-	100.0%	-
700 Proceed From Indebtedness Total	**-**	**153,950**	**153,950**	**153,950**	**-**	**100.0%**	**-**
710 Operating Transfers In							
09301.0003 - TrfFrmCtyCp-Capital Proj	-	-	-	-	-	0.0%	-
710 Operating Transfers In Total	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**
Grand Total	**214,743,262**	**153,950**	**214,897,212**	**21,332,875**	**193,564,337**	**9.9%**	**29,165,142**

Fiscal Year	Fiscal Calendar 2024
Fiscal Quarter of Year	(Multiple Items)
Fund	1001 General Fund
Account Type	Expenses
Process Status	Posted

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.23	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 9.30.22
2022 Communications/Public Engagement							
0021 Communications/Public Engagement	971,746	354,496	1,326,242	303,964	776,796	41.4%	155,953
0022 Customer Service Center	-	-	-	-	-	0.0%	45,423
0029 Local Government Channel	-	-	-	-	-	0.0%	38,591
2022 Communications/Public Engagement Total	**971,746**	**354,496**	**1,326,242**	**303,964**	**776,796**	**41.4%**	**239,967**
2023 Council / Manager							
0010 City Council and Clerk	267,801	15,620	283,421	43,871	239,550	15.5%	-
0028 City Manager Offices	1,267,638	104,243	1,371,881	234,859	1,107,691	19.3%	287,664
2023 Council / Manager Total	**1,535,439**	**119,863**	**1,655,302**	**278,730**	**1,347,241**	**18.6%**	**287,664**
2030 City Attorney							
0050 City Attorney	1,088,555	60,672	1,149,227	197,049	951,701	17.2%	192,629
0051 Risk Management	1,328,236	-	1,328,236	1,328,236	-	100.0%	1,318,278
2030 City Attorney Total	**2,416,791**	**60,672**	**2,477,463**	**1,525,285**	**951,701**	**61.6%**	**1,510,907**
2035 State Treasurer							
0060 State Treasurer	194,612	2,851	197,463	42,706	154,757	21.6%	40,712
2035 State Treasurer Total	**194,612**	**2,851**	**197,463**	**42,706**	**154,757**	**21.6%**	**40,712**
2040 Commissioner Of Revenue							
0070 Com Rev-State/Loc Budget	940,480	35,881	976,361	187,173	777,486	20.4%	173,118
2040 Commissioner Of Revenue Total	**940,480**	**35,881**	**976,361**	**187,173**	**777,486**	**20.4%**	**173,118**
2045 City Assessor							
0080 City Assessor	754,777	26,282	781,059	189,638	589,526	24.5%	133,512
2045 City Assessor Total	**754,777**	**26,282**	**781,059**	**189,638**	**589,526**	**24.5%**	**133,512**
2050 Finance							
0090 Office of Management & Budget	933,887	73,321	1,007,208	202,775	740,840	26.4%	165,346
0093 Billings And Collections	1,825,332	214,900	2,040,232	281,376	1,441,572	29.3%	342,823
0094 Procurement	535,010	23,475	558,485	113,478	442,094	20.8%	101,471
0095 Accounting	1,122,070	205,896	1,327,966	212,024	889,192	33.0%	207,634
2050 Finance Total	**4,416,299**	**517,592**	**4,933,891**	**809,653**	**3,513,698**	**28.8%**	**817,272**
2055 Human Resources							
0110 Human Resources	1,172,393	47,696	1,220,089	203,539	1,010,475	17.2%	220,208
0111 Occupational Health Svs	216,440	-	216,440	90,057	126,383	41.6%	360
2055 Human Resources Total	**1,388,833**	**47,696**	**1,436,529**	**293,596**	**1,136,857**	**20.9%**	**220,568**
2057 Information Technology							
0115 Application Services	1,519,595	50,005	1,569,600	291,049	1,278,551	18.5%	301,350
0116 Network Services	2,024,341	71,856	2,096,197	489,534	1,606,663	23.4%	445,311
0117 I T Administration	741,705	27,546	769,251	112,191	640,254	16.8%	97,946
0125 GIS	395,654	15,012	410,666	71,054	306,612	25.3%	102,764
2057 Information Technology Total	**4,681,295**	**164,419**	**4,845,714**	**963,827**	**3,832,080**	**20.9%**	**947,370**
2065 Registrar							
0150 Registrar	311,531	7,574	319,105	81,512	235,090	26.3%	63,484
0151 Electoral Board	136,127	-	136,127	4,231	131,896	3.1%	76,427
2065 Registrar Total	**447,658**	**7,574**	**455,232**	**85,743**	**366,985**	**19.4%**	**139,911**
2090 Education							
0200 Lcl Sch Oper Contribution	39,360,355	-	39,360,355	8,250,000	31,110,355	21.0%	10,500,000
2090 Education Total	**39,360,355**	**-**	**39,360,355**	**8,250,000**	**31,110,355**	**21.0%**	**10,500,000**
2105 Circuit Court-Judge							
0300 Circuit Court-Judge	175,161	4,453	179,614	38,113	141,227	21.4%	34,973
2105 Circuit Court-Judge Total	**175,161**	**4,453**	**179,614**	**38,113**	**141,227**	**21.4%**	**34,973**
2110 General District Court							
0310 General District Court	61,273	1,451	62,724	10,671	51,287	18.2%	5,607
2110 General District Court Total	**61,273**	**1,451**	**62,724**	**10,671**	**51,287**	**18.2%**	**5,607**
2115 Juvenile & Dr Dist Court							
0320 Juvenile & Dr Dist Court	28,400	4,403	32,803	7,456	19,813	39.6%	2,894
2115 Juvenile & Dr Dist Court Total	**28,400**	**4,403**	**32,803**	**7,456**	**19,813**	**39.6%**	**2,894**
2120 24th Court Service Unit							
0330 24th Court Service Unit	1,960	20	1,980	26	1,934	2.3%	428
2120 24th Court Service Unit Total	**1,960**	**20**	**1,980**	**26**	**1,934**	**2.3%**	**428**
2125 Commonwealth's Attorney							
0340 Commonwealth Attorney	2,056,844	373	2,057,217	437,087	1,610,921	21.7%	392,763
0343 Com Aty Fines & Fees Coll	69,327	24	69,351	14,737	53,275	23.2%	15,086
2125 Commonwealth's Attorney Total	**2,126,171**	**397**	**2,126,568**	**451,824**	**1,664,196**	**21.7%**	**407,849**
2130 Magistrate's Office							
0350 Magistrate's Office	8,166	35	8,201	216	7,960	2.9%	275
2130 Magistrate's Office Total	**8,166**	**35**	**8,201**	**216**	**7,960**	**2.9%**	**275**
2135 Circuit Court-Clerk							

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.23	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 9.30.22
0360 Circuit Court-Clerk	1,156,500	-	1,156,500	234,918	921,582	20.3%	214,284
2135 Circuit Court-Clerk Total	**1,156,500**	**-**	**1,156,500**	**234,918**	**921,582**	**20.3%**	**214,284**
2200 City Sheriff							
0400 City Sheriff And Jail	2,870,450	-	2,870,450	606,302	2,264,148	21.1%	563,629
2200 City Sheriff Total	**2,870,450**	**-**	**2,870,450**	**606,302**	**2,264,148**	**21.1%**	**563,629**
2240 Police							
0420 Police Operations	25,186,708	1,145,514	26,332,222	4,706,242	21,258,247	19.3%	5,085,152
0421 Animal Warden	401,013	13,129	414,142	76,662	337,480	18.5%	81,270
0429 Range Operations	13,800	260	14,060	1,391	11,340	19.3%	1,078
0430 Police Off Duty Employmnt	1,030,440	2,169	1,032,609	197,491	835,118	19.1%	172,195
2240 Police Total	**26,631,961**	**1,161,072**	**27,793,033**	**4,981,785**	**22,442,186**	**19.3%**	**5,339,696**
2245 Emergency Services							
0422 Emergency Communications	3,778,330	508,443	4,286,773	812,416	3,364,585	21.5%	766,036
2245 Emergency Services Total	**3,778,330**	**508,443**	**4,286,773**	**812,416**	**3,364,585**	**21.5%**	**766,036**
2270 Fire							
0444 Fire Operations And Ems	23,025,065	1,437,933	24,462,998	4,797,263	19,022,040	22.2%	4,569,594
0446 TRT- PIER Program	76,500	-	76,500	12,988	63,323	17.2%	14,911
0447 Fire Training Division	-	-	-	64,513	(64,513)	0.0%	-
2270 Fire Total	**23,101,565**	**1,437,933**	**24,539,498**	**4,874,764**	**19,020,850**	**22.5%**	**4,584,506**
2400 Public Works							
0600 Public Works Administrat.	1,214,903	45,345	1,260,248	214,852	966,019	23.3%	241,470
0605 Engineering	4,793,742	197,370	4,991,112	1,005,743	3,905,686	21.7%	925,296
0632 Street Maintenance,II	4,355,086	973,723	5,328,809	663,294	3,677,851	31.0%	831,685
0635 Snow Removal	462,852	109,548	572,400	10,209	452,643	20.9%	85,258
0640 Refuse Collection	5,185,417	1,082,190	6,267,607	1,103,935	4,461,525	28.8%	1,276,622
0645 Parks/Grounds Maintenance	4,865,657	832,753	5,698,410	1,112,772	3,823,994	32.9%	1,011,651
0649 Baseball Stadium Maint	140,032	5,991	146,023	46,685	70,115	52.0%	38,164
0650 Building Maintenance	4,482,931	222,965	4,705,896	978,113	3,468,746	26.3%	884,878
0660 Human Services Maint.	45,174	4,761	49,935	11,232	13,706	72.6%	12,257
2400 Public Works Total	**25,545,794**	**3,474,646**	**29,020,440**	**5,146,835**	**20,840,285**	**28.2%**	**5,307,280**
2555 Health							
0800 Health Operations	700,000	-	700,000	175,000	-	100.0%	196,250
2555 Health Total	**700,000**	**-**	**700,000**	**175,000**	**-**	**100.0%**	**196,250**
2561 Juvenile Services							
0905 Juvenile Detention Home	863,000	-	863,000	374,390	488,610	43.4%	86,828
0906 Juvenile Services	2,166,101	157,999	2,324,100	447,217	1,863,585	19.8%	456,106
0915 Csa Service Providers	-	-	-	-	-	0.0%	509,886
2561 Juvenile Services Total	**3,029,101**	**157,999**	**3,187,100**	**821,607**	**2,352,195**	**26.2%**	**1,052,820**
2562 Social Services							
0901 Social Services Admin.	10,942,307	464,853	11,407,160	2,331,056	9,052,004	20.6%	2,269,016
0902 Public Assistance	8,924,638	-	8,924,638	1,433,638	7,491,000	16.1%	1,477,454
0915 Csa Service Providers	2,083,588	-	2,083,588	520,897	1,562,691	25.0%	-
2562 Social Services Total	**21,950,533**	**464,853**	**22,415,386**	**4,285,591**	**18,105,695**	**19.2%**	**3,746,470**
2563 Recreation Services							
0116 Network Services	22,385	1,890	24,275	5,574	16,811	30.7%	11,120
1002 Parks/Rec/Market	462,779	19,001	481,780	110,655	359,330	25.4%	99,228
1010 Recreation, General Admin	759,432	102,501	861,933	138,686	676,886	21.5%	149,047
1011 Recreation Services	168,840	-	168,840	5,515	163,325	3.3%	35,257
1013 Recreation, Athletic	182,369	7,935	190,304	40,522	149,782	21.3%	39,350
1015 Recreation, Park Services	887,142	65,422	952,564	196,635	725,817	23.8%	190,033
1022 Recreation, Aquatics	148,945	28,996	177,941	77,220	87,954	50.6%	82,471
1023 Recreation, Naturalist	206,337	8,788	215,125	47,553	167,573	22.1%	38,422
1027 Recreation Programs	589,134	-	589,134	141,075	437,029	25.8%	134,658
1028 City-wide Centers	325,719	10,062	335,781	61,916	273,865	18.4%	66,938
1029 Neighborhood Centers	883,547	39,613	923,160	175,364	747,796	19.0%	176,735
2563 Recreation Services Total	**4,636,629**	**284,208**	**4,920,837**	**1,000,714**	**3,806,167**	**22.7%**	**1,023,259**
2610 Libraries							
1100 Public Library	1,864,926	144,642	2,009,568	410,443	1,535,763	23.6%	376,397
1120 Law Library	10,000	-	10,000	2,033	7,967	20.3%	2,946
2610 Libraries Total	**1,874,926**	**144,642**	**2,019,568**	**412,476**	**1,543,729**	**23.6%**	**379,343**
2611 Museum System							
1150 Museum	489,269	37,419	526,688	99,299	423,376	19.6%	79,565
2611 Museum System Total	**489,269**	**37,419**	**526,688**	**99,299**	**423,376**	**19.6%**	**79,565**
2715 Community Development							
1200 Director-Comm Plan/Dev	380,301	17,192	397,493	87,982	303,309	23.7%	75,217
1201 Planning	467,344	210,739	678,083	116,315	385,408	43.2%	106,232
1202 Inspections	1,315,042	107,824	1,422,866	259,668	1,079,980	24.1%	234,309
1205 Zoning	416,823	18,853	435,676	71,241	364,435	16.4%	79,682
2715 Community Development Total	**2,579,510**	**354,608**	**2,934,118**	**535,206**	**2,133,133**	**27.3%**	**495,441**
2720 Office Of Economic Devel							
1300 Economic Development	1,926,556	102,620	2,029,176	648,477	1,307,147	35.6%	464,345

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.23	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 9.30.22
2720 Office Of Economic Devel Total	**1,926,556**	**102,620**	**2,029,176**	**648,477**	**1,307,147**	**35.6%**	**464,345**
5000 Nondept Employee Benefits							
1430 Non-allocated Emp Benefit	4,410,887	-	4,410,887	673,471	3,737,416	15.3%	725,374
5000 Nondept Employee Benefits Total	**4,410,887**	**-**	**4,410,887**	**673,471**	**3,737,416**	**15.3%**	**725,374**
5050 Non-Departmental							
1506 Water Oper Fund Payments	901,524	-	901,524	225,381	676,143	25.0%	291,281
1508 Stormwater Fee-City Bldgs	101,000	-	101,000	16,643	84,357	16.5%	15,491
1509 Stormwater Fee-School Bld	79,000	-	79,000	13,066	65,934	16.5%	12,162
1512 College Lake Dam Repairs	-	108,995	108,995	463	(463)	100.4%	542
1515 Alternative to CARES Funding	-	19,153	19,153	650	-	100.0%	199,703
1517 Real Estate Credit	-	-	-	-	-	0.0%	1,190,579
1566 Managed Vacancy Program	(2,000,000)	-	(2,000,000)	-	(2,000,000)	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	4,375	10,625	29.2%	4,202
1568 Retirement Recognition	5,000	-	5,000	4,950	50	99.0%	881
1569 Take Your Kids to Work Dy	1,000	-	1,000	-	1,000	0.0%	-
1570 Emp Appreciation Luncheon	10,000	-	10,000	-	10,000	0.0%	-
1573 Payment-Fleet Capital Chg	2,509,861	-	2,509,861	792,188	1,717,674	31.6%	716,501
1574 Health Management Program	15,000	-	15,000	-	15,000	0.0%	6,909
1575 Employee Committee Funds	8,000	960	8,960	-	8,000	10.7%	-
1576 Line of Duty Act	400,000	-	400,000	100,554	299,446	25.1%	96,420
1578 Poverty Intiative	-	-	-	-	-	0.0%	1,781
1579 Recruitment	50,000	-	50,000	7,080	42,920	14.2%	6,841
1580 International Festival	7,500	-	7,500	(100)	7,600	-1.3%	320
1581 Workplace Safety & Wellness	60,000	-	60,000	23,267	36,733	38.8%	3,117
1637 City Cemetery Master Plan	166,858	-	166,858	110,126	-	100.0%	110,126
5050 Non-Departmental Total	**2,329,743**	**129,108**	**2,458,851**	**1,298,644**	**975,018**	**60.3%**	**2,656,857**
5060 Support Local/State Organ							
1702 V.P.I. Extension Service	41,748	-	41,748	3	(3)	100.0%	2,005
1705 Lynchburg Humane Society	520,000	-	520,000	520,000	-	100.0%	355,440
1707 Cent Va Alli for Comm Liv	15,000	-	15,000	15,000	-	100.0%	15,000
1708 Horizon Behavioral Health	649,880	-	649,880	162,470	-	100.0%	144,128
1709 Cvcc Board & Related Oper	1,931	-	1,931	1,931	-	100.0%	1,956
1711 Cent Va Planning Dist Com	51,635	-	51,635	51,635	-	100.0%	49,979
1715 Greater Lynch. Transit Co	1,974,463	-	1,974,463	862,232	1,112,232	43.7%	633,226
1721 Blue Ridge Regional Jail	5,011,046	-	5,011,046	505,539	747,223	85.1%	2,256,462
1724 Legal Aid Society	13,160	-	13,160	13,160	-	100.0%	13,160
1739 Contrib- Amazement Square	460	-	460	-	460	0.0%	-
1743 Central Va Reg Radio Brd	717,336	-	717,336	385,766	331,570	53.8%	392,481
1750 Downtown Lynchburg Association	-	-	-	-	-	0.0%	12,500
5060 Support Local/State Organ Total	**8,996,659**	**-**	**8,996,659**	**2,517,735**	**2,191,482**	**75.6%**	**3,876,337**
7450 Debt Service							
5990 Principal Bonds/BANS/LOC	10,999,205	-	10,999,205	3,154,524	7,844,681	28.7%	2,675,865
5994 Interest Bonds/BANS/LOC	7,471,256	-	7,471,256	1,814,536	5,656,720	24.3%	1,195,151
5996 Debt Issuance Costs	-	156,520	156,520	153,197	3,323	97.9%	-
5997 Debt - Misc. Charges	2,200	-	2,200	-	2,200	0.0%	-
7450 Debt Service Total	**18,472,661**	**156,520**	**18,629,181**	**5,122,257**	**13,506,924**	**27.5%**	**3,871,016**
7570 Other Financing Uses							
9710 Operating Transfers Out	15,042,804	399,762	15,442,566	98,462	15,344,104	0.6%	455,162
7570 Other Financing Uses Total	**15,042,804**	**399,762**	**15,442,566**	**98,462**	**15,344,104**	**0.6%**	**455,162**
Grand Total	**229,033,294**	**10,161,917**	**239,195,211**	**47,784,582**	**180,723,920**	**24.4%**	**51,260,697**

THE CITY OF LYNCHBURG

Finance Committee
Agenda Item IV.4.
Information Only

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
January 23, 2024	Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.4

FY 2024 General Fund Reserve for Contingencies

RECOMMENDATION

Receive an update on the FY 2024 General Fund Reserve for Contingencies.

SUMMARY

The General Fund Reserve for Contingencies is a reserve in the General Fund Operating Budget designed to provide a source of funding for items not included in the current fiscal year budget. Requests for use of this reserve is recommended by the Finance Committee, with final approval by City Council.

The FY 2024 Reserve for Contingencies was adopted at $1,200,000, including $50,000 for City Manager's Discretionary expenditures. Updates are presented at the monthly Finance Committee meeting.

PRIOR ACTION(S)

May 23, 2023: City Council, Adoption of the FY 2024 Operating and Capital Budgets

FISCAL IMPACT

As noted in Attachment A.

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. General Fund Reserve for Contingencies - Finance Committee - January 2024

REVIEWED BY

D. S. Witt

Donna Witt, Chief Financial Officer

Date: January 17, 2024

ATTACHMENT A

FY 2024 GENERAL FUND RESERVE FOR CONTINGENCIES

	Reserve for Contingencies	City Manager's Discretionary Funding
BEGINNING BALANCE, JULY 1, 2023	$1,150,000	$50,000
Carryforward to FY 2024 Reserve for Contingencies - FY 2024 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		
General Registrar - City Council Appropriated Up to $100,000 for Staffing and Other Expenses (9/12/2023)	($100,000)	
TOTAL PENDING ITEMS	**($100,000)**	**$0**
ENDING BALANCE, JUNE 30, 2024	**$1,050,000**	**$50,000**

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
January 23, 2024	Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.5

Monthly Revenue Collections Update

RECOMMENDATION

Review collections received from five of the City's revenue sources during Fiscal Year 2024. This report reflects revenues collected through November 2023.

SUMMARY

A comparison of collections received by month is provided for the following revenues:

1. Sales and Use Tax
2. Consumer Utility Tax - Electric
3. Meals Tax
4. Lodging Tax
5. Amusement Tax

PRIOR ACTION(S)

May 23, 2023: City Council, Adoption of the FY 2024 Operating and Capital Budgets

FISCAL IMPACT

As noted on report.

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. Monthly Tax Revenues Comparison FY 2024- Finance Committee - January 2024

REVIEWED BY

D. S. Witt

Donna Witt, Chief Financial Officer

Date: January 17, 2024

Comparison of Collections
Budget to Actual
Fiscal Year 2024

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted FY 2024	Actual FY 2024	Actual FY 2024 to Adopted FY 2024	Actual FY 2024 to Actual FY 2023
SALES & USE TAX							
ADOPTED FY 2024 BUDGET - $23,100,000							
JULY	$1,503,837	$1,595,392	$1,752,856	$1,537,816	$1,756,307	$218,491	$3,451
AUGUST	1,396,989	1,567,107	1,734,950	1,510,552	1,735,715	225,163	$765
SEPTEMBER	1,531,422	1,702,723	1,910,727	1,641,274	1,873,719	232,445	($37,008)
OCTOBER	1,498,945	1,727,124	1,826,541	1,664,794	1,779,505	114,711	($47,036)
NOVEMBER	1,516,545	1,705,132	1,755,273	1,643,596	1,848,176	204,580	$92,903
TOTAL	**$7,447,738**	**$8,297,478**	**$8,980,347**	**$7,998,032**	**$8,993,422**	**$995,390**	**$13,075**
CONSUMER UTILITY TAX - ELECTRIC							
ADOPTED FY 2024 BUDGET - $3,500,000							
JULY	$329,721	$320,905	$323,534	$304,202	$305,391	$1,189	($18,143)
AUGUST	331,969	340,374	326,175	322,660	315,489	(7,171)	($10,686)
SEPTEMBER	313,877	321,494	316,174	304,762	313,758	8,996	($2,416)
OCTOBER	260,312	285,740	264,598	270,869	259,987	(10,882)	($4,611)
NOVEMBER	248,561	265,895	248,183	252,057	240,492	(11,565)	($7,691)
TOTAL	**$1,484,440**	**$1,534,408**	**$1,478,664**	**$1,454,550**	**$1,435,117**	**($19,433)**	**($43,547)**

	Actual Collected FY 2021 [2]	Actual Collected FY 2022 [2]	Actual Collected FY 2023 [2]	Adopted FY 2024	Actual Assessed FY 2024	Actual Assessed FY 2024 to Adopted FY 2024	Actual Collected FY 2024 [2]	Actual Collected FY 2024 to Adopted FY 2024	Actual Collected FY 2024 to Collected FY 2023
MEALS TAX									
ADOPTED FY 2024 BUDGET - $20,265,000									
JULY [1]	$1,090,332	$1,381,484	$1,450,812	$1,527,821	$1,585,769	$57,948	$1,445,285	($82,536)	($5,527)
AUGUST	1,186,360	1,506,141	1,608,171	1,615,040	1,724,625	109,585	1,701,730	86,690	93,559
SEPTEMBER	1,203,439	1,457,339	1,636,715	1,674,556	1,703,056	28,500	1,815,498	140,942	178,783
OCTOBER	1,283,797	1,537,383	1,677,356	1,763,468	1,768,908	5,440	1,759,675	(3,793)	82,319
NOVEMBER	1,109,005	1,452,953	1,531,231	1,603,331	1,674,352	71,021	1,672,277	68,946	141,046
TOTAL	**$5,872,933**	**$7,335,300**	**$7,904,285**	**$8,184,216**	**$8,456,710**	**$272,494**	**$8,394,465**	**$210,249**	**$490,180**
LODGING TAX									
ADOPTED FY 2024 BUDGET - $3,775,000									
JULY [1]	$155,637	$242,273	$268,473	$298,039	$307,142	$9,103	$287,424	($10,615)	$18,951
AUGUST	213,511	333,446	335,707	416,611	365,472	(51,139)	367,347	(49,264)	31,640
SEPTEMBER	257,411	263,845	301,809	324,922	341,748	16,826	341,274	16,352	39,465
OCTOBER	226,390	317,407	384,448	409,407	406,663	(2,744)	411,122	1,715	26,674
NOVEMBER	160,421	194,097	241,126	273,178	317,120	43,942	297,618	24,440	56,492
TOTAL	**$1,013,370**	**$1,351,068**	**$1,531,563**	**$1,722,157**	**$1,738,145**	**$15,988**	**$1,704,785**	**($17,372)**	**$173,222**
AMUSEMENT TAX									
ADOPTED FY 2024 BUDGET - $900,000									
JULY [1]	$13,970	$59,351	$46,938	$95,133	$89,628	($5,505)	$88,097	($7,036)	$41,159
AUGUST	19,248	55,160	97,916	60,078	63,590	3,512	62,359	2,281	(35,557)
SEPTEMBER	19,538	45,639	60,593	66,819	64,099	(2,720)	62,730	(4,089)	2,137
OCTOBER	18,752	55,688	70,383	74,624	81,316	6,692	93,525	18,901	23,142
NOVEMBER	17,830	54,292	64,081	66,127	63,027	(3,100)	57,177	(8,950)	(6,904)
TOTAL	**$89,338**	**$270,130**	**$339,911**	**$362,781**	**$361,660**	**($1,121)**	**$363,888**	**$1,107**	**$23,977**

[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.