FINANCE COMMITTEE
City Council Committee

Tuesday, May 23, 2023 | 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.** Healthy Kids Bucks Program

III. Quarterly Reports

- **III.2.** Quarterly Reports
  - **A)** Greater Lynchburg Transit Company (GLTC)
  - **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.3.** FY 2023 General Fund Reserve for Contingencies
- **IV.4.** Monthly Revenue Collections Update

V. Roll Call

VI. Next Regular Meeting

- **VI.5.** The next Finance Committee meeting is Tuesday, June 27, 2023 at 3:00 p.m.

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
May 23, 2023	Darrius Slaughter

AGENDA ITEM # II.1

Healthy Kids Bucks Program

RECOMMENDATION

Adopt a resolution to amend the FY 2023 General Fund budget and appropriate $9,000 to the Parks and Recreation Fees budget with resources from funds dispersed by the Friends of the Lynchburg Community Market on behalf of Molina Healthcare Charitable Foundation to provide vouchers incentivizing the purchase of fruits and vegetables at the Lynchburg Community Market for participating low-income minors in nutritional education programs at the Community Market; the Daniels Hill, Diamond Hill and Yoder Neighborhood Centers; and the Lynchburg Public Library.

SUMMARY

The funds will be used to provide low-income children with weekly $10 Healthy Youth Buck vouchers for purchasing fresh fruits and vegetables at the Lynchburg Community Market. This will be an extension of our youth-nutrition-education programs delivered as part of the Virginia Cooperative Extension's (VCE) Family Nutrition Program.

Voucher recipients will include all youth participating in the six-part Literacy, Eating, and Physical Activity (LEAP) preschool program at the Yoder and Daniels Hill neighborhood centers, participants in the Summer Foods Summer Moves youth programs at Diamond Hill and Yoder neighborhood centers, and participants in the six-part Just Say Yes at the Farmers Market youth program at the Lynchburg Community Market. Depending on the number of participants, the program may also include the youth participating in the summer feeding program at the Lyncburg Public Library, as part of the Summer Foods Summer Moves program. We plan to provide six (6) weekly vouchers to 150 children during our programming.

PRIOR ACTION(S)

May 23, 2023: Finance Committee

FISCAL IMPACT

None.

CONTACT(S)

Darrius Slaughter
John Ramsey, Support Services Manager

ATTACHMENT(S)

1. Resolution - Parks and Recreation - Healthy Kids Grant

REVIEWED BY

______________________________	Date:
John Hughes, Assistant City Manager	
______________________________	Date:
Greg Patrick, Deputy City Manager	
______________________________	Date:
Alicia Finney, Clerk of Council	

RESOLUTION:

BE IT RESOLVED that the FY 2023 General Fund budget is amended and $9,000 is appropriated to the Parks and Recreation Fees budget with resources from funds dispersed by the Friends of the Lynchburg Community Market on behalf of Molina Healthcare Charitable Foundation to provide vouchers incentivizing the purchase of fruits and vegetables at the Lynchburg Community Market for participating low-income minors in nutritional education programs at the Community Market; the Daniels Hill, Diamond Hill and Yoder Neighborhood Centers; and the Lynchburg Public Library.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
May 23, 2023	

AGENDA ITEM # III.2

Quarterly Reports

RECOMMENDATION

Review highlights of the attached quarterly financial reports for the quarter ending March 31, 2023:

FUND	**Presenter:**
A) Greater Lynchburg Transit Company (GLTC)	Allen Robey, Transportation Manager
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)

None

FISCAL IMPACT

None

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

None

REVIEWED BY

Finance Committee
Lynchburg City Council

May 8th, 2023

Re: GLTC Quarterly Financial Report – 3rd Quarter 2023

REVENUE

GLTC has experienced higher than anticipated revenues in Fixed Route fares with a 21% positive variance with Paratransit fare revenues are up 45% this quarter. Fares have increased commensurate with ridership as GLTC is projected to finish the year with ridership reaching 75% of pre-Covid numbers (excluding Liberty University service). Non-operating revenues are down 89% ($1,453) this quarter, and advertising revenue is down 44% ($6,052) for this quarter in the current economic conditions. City, County, State, and Federal operating assistance revenues have been disbursed to GLTC on time.

There is a decrease of 1% in State and 9% in Federal funds due to the GLTC utilizing the remaining ARPA funds at its disposal before allocating the standard State and Federal 5307 Operating funds as these funds cannot be comingled. GLTC then began drawing on 5307 funds in mid-March. GLTC also was reimbursed $99,371 in February 2023 for the 2nd Quarter expenses for the TRIP grant and has submitted reimbursements for the 3rd Quarter expenses which do not show as revenue in this quarter's report.

EXPENSES

Fixed Route
Total Fixed Route expenses are 3% under budget for the quarter. Overtime for this quarter decreased significantly to 23% below budget with the addition of new operators. Other Salaries and Wages show an increase as this the changes in employee pay which occurred in September of 2022. Fringes and Supervisor overtime are down for the quarter 1% and 50% respectively.

Demand Response (PTS)
Total Demand Response expenses are 14% below budgeted numbers this quarter as usage has been increasing. Operator labor and fringe benefits are down 15% and 20% respectively as we have had more part-time staff apply for vacant positions. Overtime is under budget by 5% due to this operational vacancy. Salaries and wages for the remaining staff in this department are down 3% for the quarter.

Maintenance
Maintenance wages and salaries are at 4% below budgeted. Inspection and Servicer Overtime is 68% below budget as the workload on staff has eased as job openings have been filled. Benefits for both

groups are down 13% for the quarter due to multiple positions being part-time, or employees not taking benefits through us. Fuel and lubricant costs have eased and are 12% under budget for the quarter, but still 3% over for the year. Diesel prices spiked in October and early November but have now eased from their high points, but volatility in pricing remains a concern.

Tires were 106% under for the quarter and are 44% under for the year. GLTC ordered tires from multiple manufacturers at much higher costs during the shortages earlier in the year and as these orders have been filled, or canceled, actual expenses were reduced from their previously recorded pricing as shortages eased. Other materials and supplies are currently 18% below budget for this quarter as GLTC has experienced decreases in the pricing of parts and scarcity, but shipping costs have remained high.

GLTC began several maintenance projects this quarter that had been postponed earlier in the year, but overall Maintenance was down 17% this quarter due to savings in fringe benefits and materials.

Administration

Administration is currently 11% below budget. Services were 3% under budget, with IT being 28% over budget with increased fees for certain services adding the additional costs. Approximately ⅔ of the IT budget is for Operations and Maintenance support functions, both of which had increased costs from vendors passed through this year. Microsoft also increased the fees for hosted services, which had an impact on the budget for this year as well.

Due to safe driving habits and reduced accident experience rates, Casualty and Liability insurance is 7% under budget for this quarter. Utilities are over budget by 31% this quarter coinciding with the rate increases for both AEP and Columbia Gas. Miscellaneous expenditures are lower this quarter as several of the programs were not started until the 3rd quarter of FY 2023.

SUMMARY

For the quarter, total expenses were under budget by 8% ($183,210). For the year, GLTC currently is under budget by 8% ($542,048). This does not include the 5307 funds which were budgeted and allocated but have not been drawn down or the 3rd Quarter TRIP grant which was paid in May 2023.

Currently the largest uncertainty for GLTC funding is the pending June 1st debt ceiling restriction. As GLTC is currently utilizing 5307 funds, those would be unavailable in the advent of the cessation of payments by the Federal Government. GLTC staff are monitoring the status of negotiations and will be acting as necessary to ensure that GLTC has funding as needed.

Respectfully,

Joshua A. Moore
General Manager

CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.

QUARTERLY INCOME STATEMENT
AS OF MARCH 31, 2023

	QTR TO DATE FY2023 QTD ACTUAL	FY2023 QTD BUDGET	% VAR	FY2023 YTD ACTUAL	FY2023 YTD BUDGET	% of Budget
REVENUE						
FRT Passenger Revenue	$ 113,585	$ 94,248	21%	$ 341,933	$ 282,744	121%
DRT Passenger Revenue	12,702	8,766	45%	30,121	26,298	115%
Contracts (CVCC Access)	11,814	11,814	0%	35,442	35,442	100%
Non-Operating Revenue	172	1,625	-89%	7,057	4,875	145%
Advertising Revenue	7,698	13,750	-44%	25,419	41,250	62%
City Operating Assistance	316,613	316,614	0%	949,839	949,841	100%
County Operating Assistance	19,450	19,450	0%	58,350	58,350	100%
State Operating Assistance	605,918	610,032	-1%	1,610,822	1,830,096	88%
Federal Operating Assistance	1,128,972	1,244,701	-9%	3,386,916	3,734,104	91%
TOTAL REVENUE	**$ 2,216,923**	**$ 2,321,000**	**-4%**	**$ 6,445,898**	**$ 6,962,999**	**93%**
EXPENSES						
FIXED ROUTE						
Operator Labor	$ 426,382	$ 416,257	2%	$ 1,269,355	$ 1,248,772	102%
Operator-Overtime	40,670	53,074	-23%	119,187	159,223	75%
Other Salaries & Wages	128,731	96,338	34%	386,091	289,015	134%
Supervisors-Overtime	2,486	4,956	-50%	8,205	14,868	55%
Fringe Benefits	274,994	278,486	-1%	796,858	835,457	95%
TOTAL FIXED ROUTE	**$ 873,263**	**$ 849,112**	**3%**	**$ 2,579,697**	**$ 2,547,335**	**101%**
DEMAND RESPONSE						
Operator Labor	$ 75,903	$ 88,852	-15%	$ 216,657	$ 266,555	81%
Operator-Overtime-PTS	2,516	2,655	-5%	8,179	7,966	103%
Other Salaries & Wages	26,738	27,560	-3%	63,969	82,680	77%
Fringe Benefits	48,178	60,246	-20%	129,084	180,738	71%
TOTAL DEMAND RESPONSE	**$ 153,336**	**$ 179,313**	**-14%**	**$ 417,889**	**$ 537,938**	**78%**
MAINTENANCE						
Other Salaries & Wages	$ 190,123	$ 197,050	-4%	$ 572,881	$ 591,150	97%
Inspection&Maint,Srvc-Overtime	4,474	13,775	-68%	12,811	41,325	31%
Fringe Benefits	89,483	102,729	-13%	261,781	308,187	85%
Fuel & Lubricants	195,734	222,568	-12%	689,652	667,703	103%
Tires & Tubes	(2,081)	33,625	-106%	44,447	100,875	44%
Other Materials & Supplies	94,170	115,422	-18%	268,588	346,267	78%
TOTAL MAINTENANCE	**$ 571,902**	**$ 685,169**	**-17%**	**$ 1,850,160**	**$ 2,055,506**	**90%**
ADMINISTRATION						
Other Salaries & Wages	$ 127,136	$ 175,278	-27%	$ 379,613	$ 525,833	72%
Fringe Benefits	58,443	68,449	-15%	169,672	205,346	83%
Services	134,565	138,293	-3%	439,918	414,878	106%
Utilities	61,623	47,219	31%	156,222	141,656	110%
Casualty & Liability Expenses	66,926	71,821	-7%	175,523	215,462	81%
Information Technology	52,807	41,382	28%	169,078	124,147	136%
Other Materials & Supplies	15,269	16,519	-8%	33,064	49,557	67%
Miscellaneous	22,521	48,448	-54%	50,116	145,344	34%
TOTAL ADMINISTRATION	**$ 539,290**	**$ 607,407**	**-11%**	**$ 1,573,207**	**$ 1,822,220**	**86%**
TOTAL EXPENSES	**$ 2,137,790**	**$ 2,321,000**	**-8%**	**$ 6,420,953**	**$ 6,963,000**	**92%**
NET INCOME/(LOSS)	**$ 79,133**	**$ -**	**100%**	**$ 24,946**	**$ -**	**100%**

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

May 12, 2023

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 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 FY2023 third quarter ending March 31, 2023. Operating revenues are continuing their slow but steady increase to pre-COVID levels even as American Airlines continues to contend with equipment challenges/staffing shortages. With the aid of our federal COVID-19 CARES/CRRSA/ARPA grants, the Airport is projecting a FY2023 surplus of $443,024 which is $212,689 more than our Adopted Budget.

REVENUE HIGHLIGHTS

- Terminal Revenue: Revenue is projected to be $208,000 more than budget due to projected increases in both rental car and parking lot concessions revenue.
- General Aviation Revenue: Revenue to projected to be $30,000 more than budget due to increases in aircraft fuel sales and aircraft parking fees.
- Federal CARES/CRRSA/ARPA Grants Revenue: Revenue is projected to be $1,168,572 less than budget due to projecting less CARES/CRRSA/ARPA eligible expenses than authorized.
- Interest & Other Revenue: Revenue is projected to be $121,000 more than budget due mainly to sharply increased interest earnings on invested retained earnings.

EXPENSE HIGHLIGHTS

- Small Projects & Equipment: Expense is projected to be $1,132,659 less than budget due to projecting less state/CARES/CRRSA/ARPA eligible expenses than authorized.

- All other expenses are expected to be at or near their budgeted amounts with small increases recently approved in our third quarter budget adjustments.

SUMMARY

Operating revenues (other than COVID-19 grant related) for the year are projected to be an estimated $359,000 more than budget while expenses (other than COVID-19 grant related) are projected to be consistent with the amended budget. Despite reduced seat capacity, airport revenues are expected to continue their slow but steady recovery to pre-COVID 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 producing capital projects later this fiscal year. Bottom line: Without CARES funding, the Airport is projecting an operating surplus for FY2023 of $443,024.

Respectfully submitted,

Andrew LaGala

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
March 31, 2023

	FY 2022 Amended Budget	FY 2022 Actual (thru 3/31/22)	FY 2022 % of Budget	FY 2023 Amended Budget	FY 2023 Actual (thru 3/31/23	FY 2023 % of Budget	FY 2023 Amended Budget	FY 2023 Projected Total	FY 2023 $ Variance Projected vs. Amended Budget
BEGINNING NET ASSETS	$ 250,000	$ 34,950,037		$ 250,000	$ 34,198,656 **(1)**		$ 250,000	$ 34,198,656 **(1)**	
Less: Invested in Capital Assets, net of related debt		(34,982,320)			(33,156,798)			$ (33,156,798)	
BEGINNING UNRESTRICTED NET ASSETS	$ 250,000	$ (32,284)		$ 250,000	$ 1,041,856		$ 250,000	$ 1,041,856	$ -
USE OF ENCUMBRANCES CARRIEDFORWARD	$ 490,663			$ 215,397			$ 215,397		
TRANSFER OF RESERVES TO CAPITAL FUND									
REVENUES									
Airfield	95,000	69,419	73%	100,000	74,626	75%	100,000	100,000	0
Terminal	1,284,583	990,451	77%	1,253,383	1,130,340	90%	1,253,383	1,461,383	208,000
General Aviation	594,000	495,940	83%	689,650	595,832	86%	689,650	719,650	30,000
Other Leased Property	402,050	318,406	79%	408,050	331,862	81%	408,050	408,050	0
State Airport Aid	535,000	493,190	92%	135,000	25,575	19%	135,000	335,000	200,000
Federal Security Aid	87,000	43,910	50%	87,000	36,690	42%	87,000	87,000	0
Federal CARES/CRRSA/ARPA Grants	4,429,578	1,681,981	38%	3,568,572	2,251,061	63%	3,568,572	2,400,000	(1,168,572)
Interest & Other	55,000	46,186	84%	55,000	143,871	262%	55,000	176,000	121,000
TOTAL REVENUES	$ 7,482,211	$ 4,139,483		$ 6,296,655	$ 4,589,857		$ 6,296,655	**$ 5,687,083**	$ (609,572)
EXPENSES									
Airfield Operations	304,719	185,989	61%	311,025	244,774	79%	311,025	321,025	(10,000)
Terminal Operations	664,597	470,270	71%	628,875	413,027	66%	628,875	663,875	(35,000)
General Aviation	145,815	71,762	49%	148,119	99,108	67%	148,119	163,119	(15,000)
Administration	935,744	701,586	75%	971,418	786,870	81%	971,418	991,418	(20,000)
Safety (ARFF & LEO)	439,510	349,915	80%	454,889	370,856	82%	454,889	469,889	(15,000)
Snow Removal	24,030	34,407	143%	24,030	14,247	59%	24,030	24,030	0
Debt Service	103,312	17,816	17%	112,363	21,207	19%	112,363	103,515	8,848
Small Projects & Equip. (CARES/CRRSA/ARPA Supported)	4,089,809	843,073	21%	2,532,659	877,449	35%	2,532,659	1,400,000	1,132,659
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	43,532	29,614	68%	62,188	28,801	46%	62,188	62,188	0
Year-end GASB68 & GASB75 Retiree Accrual Adjustments	15,000	0		45,000	0		45,000	45,000	0
TOTAL EXPENSES	$ 7,766,068	$ 2,704,432		$ 6,290,565	$ 2,856,338		$ 6,290,565	**$ 5,244,059**	$ 1,046,507
ENDING UNRESTRICTED NET ASSETS	$ 456,806	$ 1,402,766		$ 471,487	$ 2,775,375		$ 471,487	$ 1,484,880 **(2)**	

FOOTNOTES:

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

Total Net Assets per CAFR 6/30/22	$ 50,599,946
Less: Net Assets in Capital & PFC Funds	$ (16,401,290)
Total Beginning Net Assets	$ 34,198,656

FY2023 Projected Totals	
Total Revenues	**$ 5,687,083**
Total Expenses	**$ 5,244,059**
FY2023 Surplus	**$ 443,024**

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

Des. for Maintenance (Rental Car Facility)	$ 88,132	($88,131.96 beginning + or - year end adjustment to/ from reserve)
Reserve for Encumbrances at Year-end		(encumbrances carried forward to FY2024)
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	$ 3,198,848	
	$ 1,484,880	

May 23, 2023

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: March 31, 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 March 31, 2023, for FY 2023. The financial spreadsheet provides comparative year-to-date data for the same period of FY 2022.

REVENUES

Charges for Services

Revenue in this category for the third quarter of FY 2023 is $1,017,707 or 63.7% 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 third quarter of FY 2023 are $798,507 or 78.5% 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 2023 are $29,362 or 73.4% of the budget.

EXPENDITURES

Overall expenditures for the third quarter of FY 2023 were $1,971,569 or 56.1% of the budget.

Juvenile Population

The average number of juveniles being served per day through the third quarter of FY 2023 is 12 as compared to 18 in FY 2022. The percentage of Lynchburg City's juveniles through the third quarter is 52% of the total juvenile population.

SUMMARY

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

The total revenue through the third quarter is $1,849,526 and the total expenditures are $1,971,569.

Respectfully submitted,

Preston Sellers
Director, Department of Human Services

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

Lynchburg Regional Juvenile Detention Center
Special Revenue Fund
Financial Summary
Third Quarter: As of March 31, 2023

	FY 2022 Amended Budget	FY 2022 Actual 3rd QTR YTD	FY 2022 % of Budget	FY 2023 Amended Budget	FY 2023 Actual 3rd QTR YTD	FY 2023 % of Budget	FY 2023 Amended Budget	FY 2023 Actual 3rd QTR YTD	FY 2023 Actual to Amended
Beginning Funds at July 1		201,324			321,805 *			321,805	
Revenues:									
Charges for Services	1,175,420	856,723	72.9%	1,596,689	1,017,707	63.7%	1,596,689	1,017,707	578,982
Intergovernmental- Department of Juvenile Justice Block Grant	1,017,086	762,816	75.0%	1,017,086	798,507	78.5%	1,017,086	798,507	218,579
Intergovernmental- USDA	48,000	29,787	62.1%	40,000	29,362	73.4%	40,000	29,362	10,638
Community Placement Program (CPP)	892,600	837,200	93.8%	850,000	0	0.0%	850,000	0	850,000
Miscellaneous and State Ward Per Diem	0	2,400	0.0%	1,400	3,950	282.1%	1,400	3,950	(2,550)
Budget Designations	99,489	0	0.0%	0	0	0.0%	0	0	0
Total Revenues	3,232,595	2,488,926	77.0%	3,505,175	1,849,526	52.8%	3,505,175	1,849,526	1,655,649
Expenditures:									
Salaries	1,606,101	1,190,279	74.1%	1,835,184	1,044,205	56.9%	1,835,184	1,044,205	790,979
Employee Benefits	742,529	473,824	63.8%	834,407	426,173	51.1%	834,407	426,173	408,234
Contractual Services	45,098	54,483	120.8%	55,831	31,785	56.9%	55,831	31,785	24,046
Fleet Services	16,958	8,099	47.8%	14,868	6,512	43.8%	14,868	6,512	8,356
Supplies and Materials	216,902	132,648	61.2%	201,900	93,124	46.1%	201,900	93,124	108,776
Utilities	80,750	51,051	63.2%	80,750	56,679	70.2%	80,750	56,679	24,071
Training and Conferences	42,550	2,253	5.3%	23,739	1,486	6.3%	23,739	1,486	22,253
Telephone Services	4,993	5,318	106.5%	6,540	5,123	78.3%	6,540	5,123	1,417
Cable/Satellite TV Service	1,460	1,101	75.4%	1,825	1,261	69.1%	1,825	1,261	564
Postage and Mailing	850	83	9.8%	850	108	12.7%	850	108	742
Indirect Costs	274,936	206,202	75.0%	272,270	204,203	75.0%	272,270	204,203	68,067
Self Insurance	20,230	15,173	75.0%	24,310	24,310	100.0%	24,310	24,310	0
Dues and Memberships	500	490	98.0%	500	1,015	203.0%	500	1,015	(515)
Misc. Other Charges	49,464	6,372	0.0%	26,367	484	1.8%	26,367	484	25,883
Rentals and Leases	4,473	2,410	53.9%	4,309	2,162	50.2%	4,309	2,162	2,147
Specific Use Equipment	0	0	0.0%	0	13,770	100.0%	0	13,770	(13,770)
Health and Dental Benefits for Retirees	63,168	42,624	67.5%	63,168	45,792	72.5%	63,168	45,792	17,376
Unemployment Compensation	1,000	80	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	5,160	4,722	91.5%	13,020	4,728	36.3%	13,020	4,728	8,292
Serial Bond Principal	6,650	6,650	100.0%	7,000	7,000	100.0%	7,000	7,000	0
Serial Bond Interest	3,465	1,816	52.4%	3,124	1,649	52.8%	3,124	1,649	1,475
Bud Alc Salary Plan Adj	37,045	0	0.0%	0	0	0.0%	0	0	0
TrTo Int Ser Fleet Fund	0	0	0.0%	35,410	0	0.0%	35,410	0	0
Total Expenditures	3,234,282	2,205,678	68.2%	3,516,372	1,971,569	56.1%	3,516,372	1,971,569	1,509,393
TOTAL FUND BALANCE		**484,572**			**199,762**			**199,762**	

**** The July 1 beginning funds for FY 2023 include $230,665 that is related to the Community Placement Program.***

May 23, 2023

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending March 31, 2023.

The attached CSA Fund Financial Summary outlines the financial activity through March 31, 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%.

  Administrative funds to assist in administering the grant, ($35,322) for FY 2023 are provided by the State of Virginia.

  The State of Virginia reimbursements for the Children's Services grant expenditures incurred through the third quarter of 2023 are $3,580,325 or 65.1% of the budget.

- CSA Contribution – General Fund and Schools

  These revenue sources are comprised of the required local match for all State funds received for the Children Services Act. Through the third quarter of FY 2023, local matching funds for programs in the amount of $147,406 or 75.0% of the budget from the Schools and $1,529,657 or 75.0% of the budget from the General Fund have been received.

- Miscellaneous Revenue/Budget Designations

  Miscellaneous Special Welfare revenues in the amount of $18,508 or 38.0% of the budget were collected through the third quarter of FY 2023. These revenues are mainly comprised of recoupments from children's social security payments for expenditures incurred on their behalf, and registered billings for CSA parental co-payments.

EXPENSES

- Administrative expenses

CSA Administrative funds are used for salaries, supplies, and materials. Budgeted funds for FY 2023 are $71,917. Actual YTD administrative expenditures through the third quarter of FY 2023 are $49,308 or 68.6% of the budget.

- Sum-Sufficient– Foster Care

Foster care expenses include funds for residential facilities, day care, maintenance payments to foster parents, enhanced maintenance payments to foster parents and foster care prevention services. Year-to-date foster care expenditures through the third quarter of FY 2023 totaled $2,682,988 or 82.5% of the total budget.

- Sum-Sufficient– Special Education

Special Education expenses include services for Special Education students from the Lynchburg City Schools. Expenditures through the third quarter of FY 2023 total $2,159,043 or 58.6% of the total budget. Expenditures for this budget line will increase or decrease due to enrollments at private day placements such as Rivermont School, Bridges and New Vistas School, in addition to students attending for longer periods of time.

- Non-Sum Sufficient Services (Non-Mandated)

Non-Sum Sufficient expenditures are for services such as counseling, mentoring, crisis intervention, and foster care prevention services. Non-Sum Sufficient expenditures through the third quarter of FY 2023 total $15,120, or 4.0% of the total budget. Non-Sum Sufficient services are provided almost exclusively to youth involved in the court system. Decreases compared to budget for this category are attributed to the Court Services Unit accessing alternate funding for court-involved youth.

- Community Base (Sum/Non-Sum Sufficient) Services

This category includes services to children while they are living at home, in the home of an extended family, in a regular foster family home, or in an independent living arrangement. Community services may include assessment, crisis stabilization, therapy, or intervention services provided in the child's home. Community Based Services through the third quarter of FY 2023 total $383,575, or 53.1% of the total budget.

SUMMARY

While the number of children currently in foster care fluctuates during the year, more children are now classified as "Sum-Sufficient" mandated and can access CSA funds due to the severity of their needs. Other factors can be an increased number of children receiving more intensive services for longer periods of time, increased vendor rates, parental agreements, and an increase in special educational services impact this budget.

Respectfully submitted,

Preston Sellers
Director of Human Services

c:

Wynter Benda, City Manager
Gregory Patrick, Deputy City Manager
John Hughes, 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
March 31, 2023

	FY 2022 Amended Budget	FY 2022 Actual 3rd QTR YTD	FY 2022 % of Budget	FY 2023 Amended Budget	FY 2023 Actual 3rd QTR YTD		FY 2023 % of Budget
Beginning Fund Balance		281,810		0	362,856		
Revenues:							
Public Assistance - Welfare and Administration	5,319,609	3,174,769	59.7%	5,503,828	3,580,325	*	65.1%
Transfer from Lynchburg City Schools	196,541	147,406	75.0%	196,541	147,406		75.0%
Transfer from General Fund	2,037,813	1,528,467	75.0%	2,039,543	1,529,657		75.0%
Miscellaneous/Special Welfare	48,600	26,917	55.4%	48,700	18,508		38.0%
Budget Designations	255,817			319,950	0		0.0%
Total Revenues	7,858,380	4,877,559	62.1%	8,108,562	5,275,896		65.1%
Expenses:							
Administrative Expenses	70,060	44,439	63.4%	71,917	49,308		68.6%
Sum-Sufficient - Foster Care	3,381,750	2,306,647	68.2%	3,252,280	2,682,988		82.5%
Sum-Sufficient - Special Education	3,238,790	1,806,364	55.8%	3,686,708	2,159,043		58.6%
Non-Sum Sufficient Services	375,907	33,923	9.0%	375,907	15,120		4.0%
Sum-Sufficient and Non-Sum Sufficient Services	791,873	413,089	52.2%	721,750	383,575		53.1%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0		
Total Expenditures	7,858,380	4,604,462	58.6%	8,108,562	5,290,034		65.2%
ENDING FUND BALANCE	0	554,907		0	348,718		

*Reimbursement for February and March'23 received on April 28, 2023

May 23, 2023

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2023 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2023. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2023 Adopted Budget and the Department's year-end projections are described below.

REVENUES

Following the completion of the third quarter, overall revenues for FY 2023 are projected to be $517,100 (3.2%) more than budget. Explanations of this variance follow:

- **Charges for Services:**

  Revenue in this category is projected to be $76,500 (.6%) more than budget. This is primarily due to water connections, availability charges and hydrant rentals being $102,500 more than projected, partially offset by lower than expected water cost plus services of $26,000.

- **Water Contracts:**

  Revenue in this category reflects billing activity to the counties of Amherst, Bedford, and Campbell, and to the industries of WestRock and Frito-Lay. Revenue is projected to be $102,600 (4.7%) more than budget. This is primarily due to WestRock and Frito-Lay water purchases being $104,000 more than projected.

- **Interest and Other:**

  Interest and Other is projected to be $338,000 more than budget mostly due to higher than anticipated interest rates on investments.

EXPENSES

Overall expenses for FY 2023 are projected to be $259,400 (1.5%) over budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance expenses are projected to be $184,400 (1.6%) over budget. This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. (Water Treatment - $126,400 over budget, Meter Operations - $10,000 over budget, Water Line Maintenance - $49,000 over budget, Administration - $1,000 savings). This variance is broken down as follows:

➢ Personnel Services and Benefits		$ (41,900)
➢ Contractual Services		136,500
➢ Property Damages		(150,000)
➢ Chemicals		(81,500)
➢ Utilities		(20,000)
➢ All Other		(27,500)
	Total	**$(184,400)**

  Personnel Services and Benefits were over budget due to unbudgeted wage adjustments meant to bring several City job classifications closer to fair market value and decrease wage compression within each job classification. Contractual Services savings were primarily the result of projected savings of the following: 1) $60,500 in architectural and engineering services 2) $30,000 in water plant equipment maintenance and services 3) $35,000 water system maintenance and repair services. Property Damages is associated with the Commerce Street water main break estimated to have $150,000 in property damages. Chemicals is over budget primarily due to higher than expected contract pricing that became effective January 1, 2023. Utilities is over budget due to increased electricity rates starting October 19, 2022.

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

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

- **Capital Outlay:**

  Capital Outlay expenses are projected to be at budget.

- **Transfers to Capital:**

  Transfers to Capital are projected to be at budget.

- **Debt Service:**

  Expenditures in debt service are projected to be $75,000 (2.2%) above budget. Although interest payments on the line of credit were reduced by the February issuance of 2023 general obligation bonds that included proceeds to cover capital expenditures from February to June, 2023; actual interest expense paid was higher than budgeted. This is due to actual monthly interest rates used to calculate interest charges on the line of credit being higher than budgeted interest rates.

SUMMARY

The third quarter report reflects a stable FY 2023 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage and fund balance are projected to be above or within policy targets. The projected debt coverage ratio for the fiscal year is 1.29, which is above Council's financial policy minimum target of 1.20. The projected fund balance ratio for the fiscal year is 40% compared to the target range of 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

WATER OPERATING FUND

FINANCIAL SUMMARY

Quarter Ending March 31, 2023

	FY 2022 Adopted Budget	FY 2022 Actual Q3 YTD	FY 2022 % of Budget	FY 2023 Adopted Budget	FY 2023 Actual Q3 YTD	FY 2023 % of Budget	FY 2023 Adopted Budget	FY 2023 Projection	FY 2023 $ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	$13,102,086	$9,665,090	74%	$13,979,043	$10,053,928	72%	$13,979,043	$14,055,543	$76,500
Water Contracts	2,108,956	1,730,329	82%	2,192,970	1,651,191	75%	2,192,970	2,295,570	102,600
Interest and Other	45,500	14,774	32%	25,500	302,789	1187%	25,500	363,500	338,000
	$15,256,542	**$11,410,193**		**$16,197,513**	**$12,007,908**		**$16,197,513**	**$16,714,613**	**$517,100**
EXPENSES									
Departmental O&M	$10,857,787	$7,075,530	65%	$11,897,363	$8,398,205	71%	$11,897,363	$12,081,763	($184,400)
Non-Departmental O&M	265,564	378,147	142%	249,636	131,492	53%	249,636	249,636	-
Capital Outlay/Purchases	107,000	5,685	5%	47,000	16,485	35%	47,000	47,000	-
Transfers to Capital	1,800,000	1,350,000	75%	2,000,000	1,500,000	75%	2,000,000	2,000,000	-
Debt Service	3,506,937	2,666,421	76%	3,404,650	2,774,637	81%	3,404,650	3,479,650	(75,000)
	$16,537,288	**$11,475,784**		**$17,598,649**	**$12,820,819**		**$17,598,649**	**$17,858,049**	**($259,400)**
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:	40%	
Financial Policy targeted debt coverage ratio minimum:	1.20	
Ending debt coverage ratio:	1.29	(a)

Note (a) Calculation of debt coverage includes $105,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

May 23, 2023

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2023 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2023. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2023 Adopted Budget and the Department's year-end projections are described below.

REVENUES

Following the completion of the third quarter, overall revenues for FY 2023 are projected to be $1,148,000 (4.2%) greater than budget. Explanations of this variance follow:

- **Charges for Services:**

  Revenue in this category is projected to be $171,000 (0.7%) over budget mostly due to the following: Connection and Availability Charge increases of $228,000, partially offset by Inside City Sewer Sales decrease of $10,000 and Industrial Surcharges decrease of $60,000.

- **Sewer Contracts:**

  Revenue in this category reflects billing activity in the counties of Amherst, Bedford, and Campbell and the industries of WestRock and Frito-Lay. Revenue is projected to be $225,900 (5.1%) over budget. Projected sewer sales and industrial surcharges from WestRock and Frito-Lay are $350,000 higher than budget. This was partially offset by lesser than expected county sales for sewer treatment services and capital reimbursements of $124,100. Decreases in county sales for sewer treatment is primarily associated with a closing of one large industrial business in Bedford County. Less than anticipated county capital reimbursements are correlated with deferred completion of Water Resources Recovery Facility projects and deferred delivery of several large equipment purchases that were impacted by supply chain issues.

- **Interest and Other:**

  Revenue is this category is projected to be $751,100 greater than budget primarily due to higher than anticipated interest rates on investments.

EXPENSES

Overall expenses for FY 2023 are projected to be $1,191,700 (4.3%) greater than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance expenses are projected to be $1,145,200 (7.8%) more than budget. This category includes the Water Resources Recovery Facility (WRRF) and Sewer Line Maintenance. The WRRF is projected to be $1,123,800 over budget and Sewer Line Maintenance is projected to be $21,400 over budget. These variances are broken down as follows:

➢ Personnel Services and Benefits	$ (216,000)
➢ Chemicals	(108,000)
➢ Utilities	(305,900)
➢ Supplies and Materials	(224,000)
➢ Contractual Services	51,400
➢ Rentals and Leases	(234,000)
➢ Refuse Disposal	(115,000)
➢ All Other	6,300
Total	**($ 1,145,200)**

  Personnel Services and Benefits were over budget due to unbudgeted wage adjustments meant to bring several City job classifications closer to fair market value and decrease wage compression within each job classification. The increased cost in Chemicals is associated with new contract pricing that became effective January 1, 2023. Cost increases for primary chemicals used range from 10% to 119%. The increased cost in Utilities is mostly due to an unexpected large increase in electricity rates. American Electric Power's fuel factor rate increased 51% starting October 19, 2022. The increase in Supplies and Materials is mostly related to an increase in WRRF replacement equipment parts. Contractual Services savings consist primarily of the following: 1) The James River Interceptor sonar evaluation was deferred until fall of 2023 for $100,000. 2) Delays in obtaining easements that require clearing of land to Fall, 2023 for $100,000. 3) Completion of digester study scheduled to finished in FY 2023 will be completed in FY 2024 deferring $80,000 to next fiscal year. These savings were partially offset by: 1) Increased WRRF Building and Grounds Maintenance costs of $70,000 mostly associated with aging buildings and fencing with increased costs of labor and materials. 2) Higher than expected WRRF Plant and Equipment Repair Services of $100,000. Rentals and Leases are over budget primarily due to the following: 1) Outsourcing WRRF sludge trailer logistics related to driver vacancies for $109,000. 2) Rental of HVAC units, air compressors and generators at the WRRF for $125,000 to cover for duration of electrical feeder network repairs.

- **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 $11,500 (1.6%) under budget.

- **Transfers to Capital:**

  Transfers to Capital are projected to be at budget.

- **Debt Service:**

  Expenditures in debt service are projected to be $58,000 (0.7%) above budget. Although interest payments on the line of credit were reduced by the February issuance of 2023 general obligation bonds that included proceeds to cover capital expenditures from February to June, 2023; actual interest expense paid was higher than budgeted. This is due to actual monthly interest rates used to calculate interest charges on the line of credit being higher than budgeted interest rates.

SUMMARY

This third quarter report reflects a stable FY 2023 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage and fund balance are projected to be within policy targets. The projected debt coverage ratio for the fiscal year is 1.43 compared to a target range of 1.20 to 1.50. The projected fund balance ratio for the fiscal year is 39% 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 March 31, 2023

	FY 2022 Adopted Budget	FY 2022 Actual Q3 YTD	FY 2022 % of Budget	FY 2023 Adopted Budget	FY 2023 Actual Q3 YTD	FY 2023 % of Budget	FY 2023 Adopted Budget	FY 2023 Projection	FY 2023 $ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	$19,440,774	$14,693,862	76%	$23,046,719	$16,323,932	71%	$23,046,719	$23,217,719	$171,000
Sewer Contracts	4,017,566	3,997,558	100%	4,470,778	3,155,486	71%	4,470,778	4,696,678	225,900
Interest and Other	51,500	33,372	65%	30,870	564,750	1829%	30,870	781,970	751,100
	$23,509,840	**$18,724,792**		**$27,548,367**	**$20,044,168**		**$27,548,367**	**$28,696,367**	**$1,148,000**
EXPENSES:									
Departmental O&M	$12,624,579	$9,335,503	74%	$14,716,969	$10,932,353	74%	$14,716,969	$15,862,169	($1,145,200)
Non-Departmental O&M	272,852	139,706	51%	264,907	141,054	53%	264,907	264,907	-
Capital Outlay/Purchases	795,000	283,044	36%	715,000	487,659	68%	715,000	703,500	11,500
Transfers to Capital	2,000,000	1,500,000	75%	3,300,000	2,476,750	75%	3,300,000	3,300,000	-
Debt service	8,905,557	5,708,526	64%	8,820,175	5,384,840	61%	8,820,175	8,878,175	(58,000)
	$24,597,988	**$16,966,779**		**$27,817,051**	**$19,422,656**		**$27,817,051**	**$29,008,751**	**($1,191,700)**
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:	39%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.43 (a)

Note (a) Calculation of debt coverage includes $150,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

May 23, 2023

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2023 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2023. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2023 Budget and the Department's year-end projections are described below.

REVENUES

Following the completion of the third quarter, the overall revenues for FY 2023 are projected to exceed budget by $124,500 (3.2%). 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 exceed budget by $18,500 (0.5%). This is mostly associated with new impervious areas from construction within the City.

- **Interest and Other:**

  Interest and Other is projected to exceed budget by $106,000. This is primarily due to combination of higher than expected interest rates on investments and a National Oceanic Atmospheric Administration (NOAA) grant that was originally set to expire in fiscal year 2021 was extended to August 31, 2022. The extension was given because of the impacts of COVID-19. These grant proceeds did not require a local match and were used for reimbursement of expenses directly associated with elementary student environmental education and engagement. These grant eligible expenses are discussed in the Non-Departmental Operation and Maintenance category.

- **Transfers from Other Funds:**

  Transfers from General Fund are projected to be at budget.

EXPENSES

Overall expenses for FY 2023 are projected to be $47,700 (1.2%) under budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance is projected to be $63,300 (1.8%) below budget. This variance is broken down as follows:

➢ Personnel Services and Benefits		$29,000
➢ Supplies and Materials		88,750
➢ Contractual Services		49,700
➢ Internal Service Charges – Fleet		17,000
➢ Public Works and Community Development		(138,000)
➢ All Other		$16,850
	Total	**$63,300**

  Personnel Services and Benefits savings is attributable to past and current unfilled positions. Due to vacant field crew positions, Supplies and Materials savings was the result of less materials used in stormwater repairs. Contractual Services savings were primarily the result of less architectural and engineering services used and deferral of maintenance and repairs to next fiscal year. Internal Service Charges savings are attributable to less than expected vehicle repairs. Public Works reimbursable leaf collection costs were greater than budget due to unbudgeted wage adjustments to bring several City job classifications closer to fair market value and decrease wage compression within each job classification along with a higher number of hours charged compared to previous years. These unbudgeted wage adjustments are being absorbed within the fund to meet overall budgeted expenditures for FY 2023.

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

  Non-Departmental Operation and Maintenance expenses are projected to exceed budget by $25,100 (95.8%). This is related to unanticipated extension of the NOAA Grant for reimbursable elementary student educational and engagement expenses. Other details of the NOAA Grant are discussed in the revenue category of Interest and Other.

- **Capital Outlay:**

  Capital Outlay is projected to be at $8,800 over budget due to a paver cleaning machine that was budgeted and ordered in the previous fiscal year but did not arrive until September, 2022.

- **Transfers to Capital:**

  Transfers to Capital are projected to be at budget.

- **Debt Service:**

Debt Service expenditures are projected to be $18,300 (9.7%) under budget due to a restructure of annual loan payments to Virginia Resource Authority (VRA) decreasing by $6,300 a year. This is related to unused loan proceeds for a recently completed Stormwater Project. $12,000 of interest savings is projected due to a combination of lower interest that was paid on the recently closed line of credit for funding scheduled projects to be started and completed in FY 2022 which were completed in FY 2023.

SUMMARY

The third quarter report reflects a stable FY 2023 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage and fund balance are projected to be above policy targets. The projected debt coverage ratio for the fiscal year is 2.26, 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 March 31, 2023

	FY 2022 Adopted Budget	FY 2022 Actual Q3 YTD	FY 2022 % of Budget	FY 2023 Adopted Budget	FY 2023 Actual Q3 YTD	FY 2023 % of Budget	FY 2023 Adopted Budget	FY 2023 Projection	FY 2023 $ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	$3,366,400	$2,397,174	71%	$3,554,750	$2,437,707	69%	$3,554,750	$3,573,250	$18,500
Interest and Other	6,000	18,031	301%	8,000	91,205	1140%	8,000	114,000	106,000
Transfers from Other Funds	275,000	206,250	75%	275,000	206,250	75%	275,000	275,000	-
	$3,647,400	**2,621,455**		**$3,837,750**	**$2,735,161**		**$3,837,750**	**$3,962,250**	**$124,500**
EXPENSES:									
Departmental O&M	$3,361,256	$2,314,373	69%	$3,623,518	$2,500,701	69%	$3,623,518	$3,560,218	$63,300
Non-Departmental O&M	31,176	18,303	59%	26,210	37,707	144%	26,210	51,310	(25,100)
Capital Outlay/Purchases	10,000	-	0%	0	8,750	0%	0	8,800	(8,800)
Transfers to Capital	450,000	337,500	75%	270,000	202,500	75%	270,000	270,000	-
Debt Service	185,655	135,893	73%	187,854	100,988	54%	187,854	169,554	18,300
	$4,038,087	**$2,806,069**		**$4,107,582**	**$2,850,646**		**$4,107,582**	**$4,059,882**	**$47,700**
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:	2.26 (a)

Note (a) Calculation of debt coverage includes $32,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

May 23, 2023

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2023 Quarterly Report - General Fund

Attached the Financial Summary for the City's General Fund (Fund) for the period ending March 31, 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.

NON-DEDICATED REVENUES

- **Real Estate Tax**

  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, there have been three installments for FY 2023 billed, and revenue (less tax relief) of $53,898,476 has been collected. The amount collected includes payments made for the entire year. Economic Development tax incentive payments totaling $35,821 have been paid during the fiscal year.

- **Personal Property Tax**

  Revenue collected through the third quarter of FY 2023 is $11,527,375, which is 55.9% of the fiscal year budget. This amount is $561,808 more than the amount collected through the third quarter of FY 2022. 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. Economic Development tax incentive payments totaling $31,184 have been paid during the fiscal year.

  In 1998, the Virginia General Assembly enacted the Personal Property Tax Relief Act (PPTRA) to reimburse citizens for a portion of the local personal property tax. In the 2004 Virginia General Assembly, the State capped the amount reimbursed to localities at $950 million for tax years 2006 and after. This action resulted in Lynchburg's share being set at $5,543,584. During the third quarter of FY 2023 the State reimbursed the City 75% as scheduled, bringing the year to date total to $5,266,405. The final payment of $277,179 is due in May 2023 (5%).

- **Consumer Utility Tax - Electric**

  Revenue of $2,488,733 has been received through collections for 8 months, which is 71.1% of the fiscal year budget. Staff is monitoring this revenue and providing the Finance Committee with monthly updates.

- **Communication Sales and Use Tax**

  Revenue of $1,378,233 has been received, which is 65.6% of the fiscal year budget.

- **Local Sales Tax**

  Revenue of $12,790,349 has been received through collections for 7 months, which is 64.0% of the fiscal year budget. Economic Development tax incentives totaling $117,975 have been paid.

- **Business License Tax**

  Revenue collected through the third quarter of FY 2023 is $2,400,078. Since this tax is due May 1, the collection percentage, 26.6% is currently only a small part of the fiscal year budget. Economic Development tax incentive payments totaling $33,404 have been paid during the fiscal year.

- **Meals Tax**

  Revenue of $12,856,522 has been received through collections for 8 months, which is 72.6% of the fiscal year budget. Economic Development tax incentives totaling $345,420 have been paid.

- **Lodging Tax**

  Revenue of $2,338,153 has been received through collections for 8 months, which is 77.9% of the fiscal year budget. Economic Development tax incentives totaling $398,618 have been paid.

- **Amusement Tax**

  Revenue of $557,363 has been received through collections for 8 months, which is 77.4% of the fiscal year budget.

- **Permit, Fees, and Licenses**

  Revenue of $881,956 has been received, which is 75.5% of the fiscal year budget.

- **Fines and Forfeitures**

  Revenue of $143,736 has been received, which is 57.5% of the fiscal year budget. 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 earned as of the end of the third quarter of FY 2023 is $2,853,409. This amount greatly exceeds budget due to the conservative budgeting based on the recent low interest rates.

- **Charges for Services**

  Revenue of $9,906,800 has been received, which is 81.3% of the fiscal year budget.

DEDICATED REVENUES

Intergovernmental Revenues (consisting of Constitutional Officers, Health and Human Services, and State & Federal subsidies) of $29,433,018 have been received, which is 73.3% of the fiscal year budget. The timing of submitting and receiving reimbursements for constitutional offices impacts these revenues. This total does not include American Rescue Plan Act (ARPA) funding.

EXPENDITURES

- **Operating Expenditures**

  Expenditures of $169,290,909 have been spent through the third quarter of FY 2023, which is 71.8% of the fiscal year budget.

- **Debt Service**

  Debt Service expenditures are following the FY 2023 debt schedule.

SUMMARY

This report represents nine 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
Greg Patrick, Deputy City Manager
Rhonda Allbeck, Assistant Director of Financial Services

Fiscal Year	Fiscal Calendar 2023
Fiscal Quarter of Year	(Multiple Items)
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 3.31.23	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 3.31.22
100 Taxes							
02110.0100 - Current Real Property Tax	67,547,945	-	67,547,945	56,066,663	11,481,282	83.0%	54,888,397
02110.0105 - Tax Relief For Elderly	(610,000)	-	(610,000)	(589,242)	(20,758)	96.6%	(549,884)
02110.0110 - Tax Relief-Rehabilitation Real Property	(1,452,715)	-	(1,452,715)	(1,578,945)	126,230	108.7%	(1,395,879)
02110.0200 - Delinquent Real Property Tax	700,000	-	700,000	726,623	(26,623)	103.8%	531,502
02110.0900 - Real Estate Tax- Economic Development Incentive	(35,821)	-	(35,821)	(35,821)	0	100.0%	(33,460)
02120.0100 - Current PSC Tax	2,652,682	-	2,652,682	2,776,265	(123,583)	104.7%	2,652,828
02130.0101 - Current Personal Property Tax PCI	20,612,500	-	20,612,500	11,527,375	9,085,125	55.9%	10,965,567
02130.0201 - Delinquent Personal Property Tax PCI	1,300,000	-	1,300,000	1,250,237	49,763	96.2%	1,067,202
02130.0205 - Recovery-C/O Personal Property Tax	-	-	-	-	-	0.0%	2,943
02130.0900 - Personal Property Tax- Economic Development Incentive	(20,917)	-	(20,917)	(31,184)	10,267	149.1%	(19,917)
02170.0100 - Penalty-PSC Tax	-	-	-	6,855	(6,855)	0.0%	3,747
02170.0105 - Penalty-Delinquent Tax	700,000	-	700,000	632,095	67,905	90.3%	518,608
02170.0200 - Interest-PSC Tax	-	-	-	170	(170)	0.0%	342
02170.0205 - Interest-Delinquent Tax	300,000	-	300,000	270,224	29,776	90.1%	217,549
02510.0000 - Local Sales And Use Tax	20,000,000	-	20,000,000	12,790,349	7,209,651	64.0%	12,049,210
02510.0900 - Local Sales & Use Tax- Economic Development Incentive	(87,592)	-	(87,592)	(117,975)	30,383	134.7%	(61,957)
02515.0100 - Consumer Utility Tax-Electric	3,500,000	-	3,500,000	2,488,733	1,011,267	71.1%	2,562,892
02515.0105 - Consumer Utility Tax-Gas	647,354	-	647,354	417,722	229,632	64.5%	420,222
02515.0120 - Right of Way Fees	225,000	-	225,000	197,786	27,214	87.9%	282,320
02515.0900 - Pen & Int - Consumer Utility Tax, None	-	-	-	2	(2)	0.0%	2
02517.0000 - Communication Sales & Use Tax	2,100,000	-	2,100,000	1,378,233	721,767	65.6%	1,430,991
02520.0000 - Business License Tax	9,016,000	-	9,016,000	2,400,078	6,615,922	26.6%	2,459,645
02520.0010 - Consumption Tax-Electric	320,779	-	320,779	208,128	112,651	64.9%	215,341
02520.0015 - Consumption Tax-Gas	30,819	-	30,819	21,862	8,957	70.9%	20,319
02520.0030 - Pen & Int-Business License	96,072	-	96,072	87,152	8,920	90.7%	31,154
02520.0900 - Business License Tax- Economic Development Incentive	(26,726)	-	(26,726)	(33,404)	6,678	125.0%	(19,054)
02530.0001 - Motor Vehicle Licenses PCI	1,550,000	-	1,550,000	175,882	1,374,118	11.3%	185,080
02530.0201 - Delinquent Motor Vehicle License	190,000	-	190,000	111,769	78,231	58.8%	107,723
02535.0000 - Bank Stock Tax	750,000	-	750,000	2,568	747,432	0.3%	25,766
02540.0100 - Recordation Tax-City	675,000	-	675,000	555,655	119,345	82.3%	643,260
02540.0200 - Probate Tax	21,027	-	21,027	18,068	2,959	85.9%	14,407
02545.0000 - Tobacco Tax	800,000	-	800,000	509,843	290,157	63.7%	565,261
02550.0000 - Amusement Tax	720,000	-	720,000	557,363	162,637	77.4%	467,562
02550.0005 - Pen & Int - Amusement Tax	-	-	-	5,437	(5,437)	0.0%	423
02555.0000 - Lodging Tax	3,000,000	-	3,000,000	2,338,153	661,847	77.9%	1,994,264
02555.0005 - Pen & Int - Lodging Tax	-	-	-	1,889	(1,889)	0.0%	7,178
02555.0900 - Lodging Tax- Economic Development Incentive	(314,148)	-	(314,148)	(398,618)	84,470	126.9%	(240,469)
02560.0000 - Meals Tax	17,700,000	-	17,700,000	12,856,522	4,843,478	72.6%	11,667,817
02560.0005 - Pen & Int - Meals Tax	49,793	-	49,793	61,682	(11,889)	123.9%	65,794
02560.0900 - Meals Tax- Economic Development Incentive	(260,765)	-	(260,765)	(345,420)	84,655	132.5%	(169,995)
100 Taxes Total	**152,396,287**	**-**	**152,396,287**	**107,310,774**	**45,085,513**	**70.4%**	**103,574,703**
110 Permits, Fees, & Licenses							
03005.0000 - Animal Licenses	7,000	-	7,000	4,519	2,481	64.6%	6,799
03010.0200 - Permit Parking Fees	200,000	-	200,000	166,378	33,622	83.2%	123,876
03010.0205 - Permit Parking Fees- Lease Agreement, None	90,000	-	90,000	42,994	47,006	47.8%	56,581
03010.0400 - Land Disturbing Fees	20,000	-	20,000	14,105	5,896	70.5%	20,454
03010.0600 - Transfer Fees	2,000	-	2,000	1,754	246	87.7%	2,022
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	475	525	47.5%	475
03010.0702 - Zoning Certification Letter	3,500	-	3,500	2,100	1,400	60.0%	4,000
03010.0705 - Legal Notice Advertising	10,000	-	10,000	6,982	3,018	69.8%	5,645
03010.0710 - Site Plan Reviews	15,000	-	15,000	15,388	(388)	102.6%	11,175
03010.0715 - Conditional Use Permits	4,000	-	4,000	2,865	1,135	71.6%	1,621
03010.0720 - Re-zoning Fees	8,700	-	8,700	12,940	(4,240)	148.7%	3,776
03010.0800 - Subdivision Plat Review	10,000	-	10,000	10,153	(153)	101.5%	5,880
03010.0900 - Building Insp Permit Fee	500,000	-	500,000	372,047	127,953	74.4%	491,349
03010.0901 - Elevator Inspect Admin Fee	21,000	-	21,000	17,146	3,854	81.6%	16,549
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	268	(268)	0.0%	326
03010.0920 - Sign Inspect Permit Fee	6,000	-	6,000	4,000	2,000	66.7%	3,650
03010.0925 - Demolition Fees	5,000	-	5,000	6,395	(1,395)	127.9%	2,121
03010.0927 - Building Plan Review	44,000	-	44,000	30,028	13,972	68.2%	43,790
03010.0928 - Vacant Building Registration Fee	30,000	-	30,000	31,784	(1,784)	105.9%	19,358
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	3,252	(3,252)	0.0%	1,352
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	1,875	(1,875)	0.0%	3,150
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	8,100	(8,100)	0.0%	8,550
03010.0932 - Working Without a Building Permit	-	-	-	-	-	0.0%	800
03010.0933 - Short Term Rental Fee, None	5,000	-	5,000	10,650	(5,650)	213.0%	18,883
03010.0934 - Vacant Property Registration- Civil Penalties, None	20,000	-	20,000	37,076	(17,076)	185.4%	9,727
03010.0935 - Short Term Rental Program- Civil Penalty, None	-	-	-	5,455	(5,455)	0.0%	-
03010.0936 - Non-Compliance Penalty, None	-	-	-	3,000	(3,000)	0.0%	-
03010.1000 - False Alarm Service Assessment	110,000	-	110,000	35,133	74,867	31.9%	28,078
03010.1100 - Concealed Weapon Permit	30,000	-	30,000	20,815	9,186	69.4%	20,416
03010.2005 - Taxicab Application Fees	3,000	-	3,000	1,550	1,450	51.7%	1,400
03010.2010 - Precious Metal Premits	1,600	-	1,600	400	1,200	25.0%	200
03010.2011 - Rental Reinspect/FollowUp	-	-	-	950	(950)	0.0%	150
03010.2012 - Rental Intial Inspection	-	-	-	1,050	(1,050)	0.0%	850
03010.2013 - Annual/Periodic Inspect Fee	22,000	-	22,000	1,150	20,850	5.2%	1,400
03010.2014 - Rental Intial Inspect-No Show	-	-	-	1,650	(1,650)	0.0%	-
03010.2015 - Rental Inspect- Pre Court	-	-	-	250	(250)	0.0%	-
03010.2016 - Rental Inspect-Annual No Show	-	-	-	100	(100)	0.0%	-
03010.2020 - Mobile Vendor License Fee	-	-	-	1,260	(1,260)	0.0%	-
03010.2027 - Right of Way Permit Fees, None	-	-	-	-	-	0.0%	-
03010.2028 - Dumpster Permit Fee , None	-	-	-	100	(100)	0.0%	280
03010.2029 - Dumpster Permit Fee- 30 Day Extension, None	-	-	-	-	-	0.0%	200
03010.2035 - Road, Water, Sewer (RWS) Site Plan Review- Minor , None	-	-	-	-	-	0.0%	150
03010.2050 - Misc Permit Fee & License	-	-	-	5,821	(5,821)	0.0%	6,597
110 Permits, Fees, & Licenses Total	**1,168,800**	**-**	**1,168,800**	**881,956**	**286,844**	**75.5%**	**921,630**

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 3.31.23	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 3.31.22
120 Fines & Forfeitures							
03510.0100 - Court Fines And Forfeitures, None	187,500	-	187,500	59,618	127,882	31.8%	112,121
03510.0105 - Criminal Court Fees	2,500	-	2,500	1,615	885	64.6%	1,571
03510.0200 - Parking Fines	60,000	-	60,000	82,504	(22,504)	137.5%	40,997
120 Fines & Forfeitures Total	**250,000**	**-**	**250,000**	**143,736**	**106,264**	**57.5%**	**154,688**
130 Use of Money & Property							
04010.0100 - Interest on Investment	-	-	-	1,057,161	(1,057,161)	0.0%	170,575
04010.0101 - Interest-City Capital	-	-	-	333,701	(333,701)	0.0%	65,753
04010.0123 - Interest-Health Ins Resrv	-	-	-	56,887	(56,887)	0.0%	1,401
04010.0124 - Interest-OPEB	-	-	-	19,651	(19,651)	0.0%	3,621
04010.0131 - Interest Income- ARPA Funds Invested at LGIP, None	-	-	-	682,820	(682,820)	0.0%	-
04010.0156 - Interst-MktValueGain/Loss	-	-	-	371,163	(371,163)	0.0%	(739,153)
04010.0157 - Interest-SNAP Income	-	-	-	7,997	(7,997)	0.0%	6,681
04010.0200 - Lease Interest Income, None	-	-	-	(8,562)	8,562	0.0%	-
04020.0105 - Gen Govt Property Rental	75,000	-	75,000	101,555	(26,555)	135.4%	65,396
04020.0115 - Public Safety Prop Rent	36,250	-	36,250	36,250	-	100.0%	37,316
04020.0125 - Human Services Prop Rent	100,000	-	100,000	75,000	25,000	75.0%	75,000
04020.0135 - Downtown Parking Deck Lease, None	41,400	-	41,400	6,900	34,500	16.7%	62,100
04020.0200 - Culture & Rec. Prop Rent	15,070	-	15,070	11,303	3,768	75.0%	11,303
04020.0201 - Prop Rental-Stadium	16,000	-	16,000	19,469	(3,469)	121.7%	16,210
04020.0202 - Prop Rental-Market/Park.	100,000	-	100,000	80,850	19,150	80.8%	88,088
04020.0205 - Market Rent- Pen & Int	1,500	-	1,500	1,264	236	84.3%	950
04020.0207 - Rental of Museum Facilities, None	500	-	500	-	500	0.0%	-
130 Use of Money & Property Total	**385,720**	**-**	**385,720**	**2,853,409**	**(2,467,689)**	**739.8%**	**(134,759)**
140 Charges for Services							
04510.0900 - Collection & Tax Lien Fees	35,000	-	35,000	58,317	(23,317)	166.6%	28,147
04510.0901 - DMV Admin Fee	278,000	-	278,000	238,299	39,701	85.7%	221,302
04510.0915 - Processng Fee - Payroll deduction	4,500	-	4,500	3,670	830	81.6%	2,890
04510.0916 - Indirect Cost&Svc DetHome	272,270	-	272,270	204,203	68,068	75.0%	206,202
04510.0918 - Indirect Cost&Srvc Water	1,130,803	-	1,130,803	848,102	282,701	75.0%	777,820
04510.0919 - Indirect Cost&Srvc Sewer	278,673	-	278,673	209,005	69,668	75.0%	202,566
04510.0920 - Indirect Cost&Srvc WWTP	595,108	-	595,108	446,331	148,777	75.0%	439,168
04510.0921 - Indirect Cost&Srvc Airprt	184,104	-	184,104	138,078	46,026	75.0%	135,808
04510.0922 - Indirect Cost&Svc Strmwtr	304,138	-	304,138	228,104	76,034	75.0%	241,185
04515.0101 - Document Reprod Costs	7,000	-	7,000	5,240	1,760	74.9%	5,664
04515.0200 - Court Room Sheriff Fee, None	63,000	-	63,000	51,974	11,026	82.5%	43,232
04515.0300 - Fees For Court Officers	7,000	-	7,000	7,244	(244)	103.5%	7,244
04515.0301 - Legal Service Charges	40,000	-	40,000	-	40,000	0.0%	40,000
04515.0303 - Probation Supervisor Fee	10,000	-	10,000	10,285	(285)	102.9%	5,657
04515.0304 - Jail Fee, None	2,000	-	2,000	1,562	438	78.1%	1,495
04515.0305 - E-Summons Fee, None	12,000	-	12,000	12,066	(66)	100.5%	10,033
04515.0400 - Commonwealth Atty.Fees	5,000	-	5,000	3,823	1,177	76.5%	4,388
04515.0401 - CA Coll Fees- Gen Dist Ct	55,000	-	55,000	20,248	34,752	36.8%	23,552
04515.0402 - CA Coll Fees- J&D Court	10,050	-	10,050	2,960	7,090	29.5%	3,731
04515.0403 - CA Coll Fees- Circuit Crt	62,600	-	62,600	36,393	26,207	58.1%	34,113
04515.0404 - CA Coll Fees- FOIA Requests, None	2,000	-	2,000	-	2,000	0.0%	2,124
04520.0300 - Fire Prevention Fees	2,000	-	2,000	3,000	(1,000)	150.0%	2,150
04520.0301 - Ambulance Service Fees	3,000,000	-	3,000,000	2,444,843	555,157	81.5%	2,147,788
04520.0304 - Delinq Ambulance>120 Days	175,000	-	175,000	188,345	(13,345)	107.6%	169,841
04520.0305 - LFD Off Duty, None	-	-	-	80,227	(80,227)	0.0%	-
04520.0306 - LFD Off Duty - Penalty and Interest, None	-	-	-	5,854	(5,854)	0.0%	-
04520.0307 - Lynchburg Fire Dept Charges, None	-	-	-	1,038	(1,038)	0.0%	-
04520.0308 - Lynchburg Fire Dept Charges- Pen and Int, None	-	-	-	25	(25)	0.0%	-
04520.0901 - PIER Contract Payments	26,500	-	26,500	26,500	-	100.0%	26,500
04520.0903 - Police-Schools Resource Officer (SRO) Prog	140,000	-	140,000	134,499	5,501	96.1%	133,264
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	37,500	12,500	75.0%	37,500
04520.0905 - Police Report Sales	2,200	-	2,200	2,098	102	95.4%	1,820
04520.0906 - Range Use Fee	13,800	-	13,800	13,600	200	98.6%	14,400
04520.0908 - DUI Fees, None	-	-	-	3,417	(3,417)	0.0%	3,039
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	631,650	468,350	57.4%	629,524
04525.0106 - Downtown Parking Fees	30,000	-	30,000	26,718	3,282	89.1%	18,794
04525.0107 - PW Admin Stormwater Charges	119,527	-	119,527	176,927	(57,400)	148.0%	114,863
04525.0108 - PW Eng Stormwater Charges	11,957	-	11,957	16,912	(4,955)	141.4%	5,966
04525.0109 - PW Streets Stormwater Charges	150,090	-	150,090	206,325	(56,235)	137.5%	143,034
04525.0206 - Residential Disposal-Decals	-	-	-	-	-	0.0%	-
04525.0218 - Trash Bag Srvc-Waste Zero	65,000	-	65,000	72,028	(7,028)	110.8%	123,320
04525.0219 - Landlord Set Out Program , None	3,000	-	3,000	10,426	(7,426)	347.5%	7,146
04525.0220 - Refuse Disposal Fee, None	2,340,000	-	2,340,000	1,798,025	541,975	76.8%	1,805,366
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	16,334	(16,334)	0.0%	16,128
04525.0300 - Bldg Maint Charge-Other	-	-	-	7,607	(7,607)	0.0%	14,692
04530.0409 - Human Services Court Order Fees	-	-	-	2,440	(2,440)	0.0%	271
04530.0410 - Lynchburg Youth Group Home Charges	450,000	-	450,000	547,850	(97,850)	121.7%	319,325
04530.0413 - Local Reimb- Other Localities, None	-	-	-	-	-	0.0%	401
04535.0100 - Swimming Pool Fees	30,000	-	30,000	16,066	13,934	53.6%	21,790
04535.0150 - Recreation Program Fees	450,000	-	450,000	401,157	48,843	89.1%	377,852
04535.0151 - Recreation Program- Scholarship Fees , None	5,300	-	5,300	324	4,976	6.1%	3,872
04535.0200 - Point of Honor Admission Fees	2,500	-	2,500	-	2,500	0.0%	-
04535.0300 - Library Fines & Fees	15,000	-	15,000	22,006	(7,006)	146.7%	19,714
04535.0301 - Law Library Fees	30,000	-	30,000	21,651	8,349	72.2%	16,140
04535.0303 - Lost/Damaged Library Prop	2,500	-	2,500	3,848	(1,348)	153.9%	2,333
04535.0304 - Delinq Library Fines & Fees	2,000	-	2,000	10	1,990	0.5%	870
04535.0305 - Delinq Library Lost/Damaged	5,000	-	5,000	2,655	2,345	53.1%	1,986
04535.0306 - Delinq Library Pen & Int	2,000	-	2,000	1,543	457	77.2%	1,389
04540.0103 - Charges For Demolition	-	-	-	-	-	0.0%	250
04540.0105 - Comm Develop Stormwater Charges	582,931	-	582,931	437,198	145,733	75.0%	435,376
04599.0002 - Secure Vacant Stru Reimb	-	-	-	540	(540)	0.0%	90
04599.0004 - Neighborhood Services, None	21,000	-	21,000	18,825	2,175	89.6%	18,301
04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None	-	-	-	887	(887)	0.0%	319
140 Charges for Services Total	**12,185,551**	**-**	**12,185,551**	**9,906,800**	**2,278,751**	**81.3%**	**9,071,737**
150 Miscellaneous Revenue							
05030.0105 - Suspense Revenue/Exp Ref	-	-	-	-	-	0.0%	370
05050.0105 - Pmt In Lieu Tax-WestCntbr	53,799	-	53,799	54,438	(639)	101.2%	54,438
05050.0110 - Pymt In Lieu of Tax-LRHA	25,000	-	25,000	-	25,000	0.0%	22,641
05050.0228 - Recreation Program- Donations, None	-	-	-	978	(978)	0.0%	4,800

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 3.31.23	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 3.31.22
05050.0230 - Friends of Lynchburg Library	17,981	-	17,981	6,348	11,633	35.3%	9,522
05050.0232 - Digg's Trust Rec-Pt Honor	37,000	-	37,000	27,750	9,250	75.0%	37,000
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	2,583	(2,583)	0.0%	4,822
05050.0415 - Proceeds frm PropRoom.com	-	-	-	304	(304)	0.0%	421
05050.2001 - Cash Overage And Shortage	-	-	-	(2,402)	2,402	0.0%	(2,102)
05050.2011 - Reimb.POH Carriage House	27,000	-	27,000	24,305	2,695	90.0%	28,914
05050.2013 - Photo Reprod And Royalty	100	-	100	-	100	0.0%	800
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	-	-	0.0%	30
05050.2025 - Credit Card Rebate	95,000	-	95,000	112,910	(17,910)	118.9%	105,565
05050.2028 - WardsCrossingWestSvcFee	143,277	-	143,277	-	143,277	0.0%	143,277
05050.2034 - P&R Spec Event Sponsorship, None	15,000	-	15,000	9,200	5,800	61.3%	9,075
05050.2046 - Visitor Ctr Merchandise	-	-	-	-	-	0.0%	125
05050.2049 - Residential Trash Violation, None	6,000	-	6,000	18,426	(12,426)	307.1%	9,937
05050.2052 - Parking Lease Agreement	-	-	-	-	-	0.0%	-
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	-	-	-	3,146	(3,146)	0.0%	2,981
05050.2059 - Court Restitution, None	-	-	-	7,272	(7,272)	0.0%	3,770
05050.2060 - Community Market Retail Sales, None	500	-	500	-	500	0.0%	291
05050.2065 - FOIA Requests, None	-	-	-	94	(94)	0.0%	200
05050.2066 - P&R Special Events- GF Support Revenue, None	-	-	-	25,000	(25,000)	0.0%	-
05050.2090 - Miscellaneous Revenue	51,000	-	51,000	261,937	(210,937)	513.6%	83,628
150 Miscellaneous Revenue Total	**481,657**	**-**	**481,657**	**562,288**	**(80,631)**	**116.7%**	**530,504**
300 State Non-Categorical Aid							
06100.0300 - Rolling Stock Taxes	88,000	-	88,000	88,731	(731)	100.8%	88,584
06100.0400 - Mobile Home Titling Taxes	1,000	-	1,000	1,557	(557)	155.7%	2,598
06100.0600 - Deeds Of Conveyance	150,000	-	150,000	177,306	(27,306)	118.2%	168,488
06100.0800 - Recordation Taxes-State	-	-	-	-	-	0.0%	-
06100.0900 - Auto Rental Tax-DMV	350,000	-	350,000	399,284	(49,284)	114.1%	350,900
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	-	-	-	3,798	(3,798)	0.0%	1,691
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	5,266,405	277,179	95.0%	5,266,405
06100.8001 - Games of Skill Tax, None	-	-	-	-	-	0.0%	42,624
300 State Non-Categorical Aid Total	**6,132,584**	**-**	**6,132,584**	**5,937,080**	**195,504**	**96.8%**	**5,921,290**
310 State Shared Exp (Cat.)							
06510.0200 - Commissioner of Revenue	201,758	7,761	209,519	129,696	79,823	61.9%	134,051
06510.0300 - Treasurer	120,023	5,513	125,536	82,090	43,446	65.4%	78,637
06510.1000 - Registrar/Electoral Board	99,914	2,053	101,967	-	101,967	0.0%	1,710
06515.0100 - Clerk of Cir Crt-Fringes	646,468	48,144	694,612	444,541	250,071	64.0%	416,101
06515.0200 - Sheriff	1,162,719	87,313	1,250,032	808,004	442,028	64.6%	817,523
06515.0400 - Commonwealth Attorney	1,131,821	32,362	1,164,183	770,461	393,722	66.2%	755,225
310 State Shared Exp (Cat.) Total	**3,362,703**	**183,146**	**3,545,849**	**2,234,792**	**1,311,057**	**63.0%**	**2,203,247**
320 State Categorical Aid							
06820.0200 - Juvenile Correct-Block Gt	247,716	-	247,716	185,787	61,929	75.0%	185,787
06820.0201 - Wireless E911	380,000	-	380,000	298,978	81,022	78.7%	334,159
06820.0203 - HB 599 Law Enforc.Asst	3,250,000	333,617	3,583,617	2,687,712	895,905	75.0%	2,444,808
06825.0100 - Street And Highway Maint.	8,842,661	693,030	9,535,691	7,206,826	2,328,865	75.6%	6,792,082
06830.0412 - Health Department	-	-	-	148,158	(148,158)	0.0%	-
06830.0413 - SS State Adm Sub 0901	1,849,884	1,250	1,851,134	1,675,280	175,854	90.5%	1,738,660
06830.0414 - SS State Prog Sub 0902	4,912,198	-	4,912,198	2,517,509	2,394,689	51.3%	2,562,063
06835.0102 - SNAP Program Reimb	16,000	-	16,000	27,873	(11,873)	174.2%	24,514
06835.0300 - Finan Asst-Public Library	181,175	23,274	204,449	204,449	-	100.0%	135,131
320 State Categorical Aid Total	**19,679,634**	**1,051,171**	**20,730,805**	**14,952,572**	**5,778,233**	**72.1%**	**14,217,205**
330 State Aid in Suspense							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	1,918	(1,918)	0.0%	-
330 State Aid in Suspense Total	**-**	**-**	**-**	**1,918**	**(1,918)**	**0.0%**	**-**
500 Fed Direct Non-Categorical Aid							
07530.0010 - American Rescue Plan Act (ARPA) Funding, None	680,000	32,648,529	33,328,529	20,707,374	12,621,155	62.1%	-
500 Fed Direct Non-Categorical Aid Total	**680,000**	**32,648,529**	**33,328,529**	**20,707,374**	**12,621,155**	**62.1%**	**-**
520 Fed Cat Aid- Pass Thru							
07825.0300 - B&G Chrgs Commerce St Bld	-	-	-	-	-	0.0%	-
07830.0420 - Fed Pass Thru:Cost AIIDMG	573,000	-	573,000	-	573,000	0.0%	-
07830.0421 - SS Fed Adm Sub 0901	5,426,133	1,750	5,427,883	3,788,868	1,639,015	69.8%	3,649,606
07830.0422 - SS Fed Prog Sub 0902	3,672,129	-	3,672,129	2,439,754	1,232,375	66.4%	2,567,740
07830.0428 - Finance-Social Srvc-Fed	-	-	-	1,003	(1,003)	0.0%	-
07830.0430 - USDA Funding - Group Home, None	16,000	-	16,000	20,738	(4,738)	129.6%	12,772
07875.0003 - Human Service Lease	62,000	-	62,000	31,437	30,563	50.7%	55,953
07875.0021 - FINI Double-Dollars	14,000	-	14,000	24,855	(10,855)	177.5%	22,853
07875.0024 - CARES Act Funding for 2020 Presidential Election, None	-	-	-	-	-	0.0%	13,900
520 Fed Cat Aid- Pass Thru Total	**9,763,262**	**1,750**	**9,765,012**	**6,306,656**	**3,458,356**	**64.6%**	**6,322,824**
700 Proceed From Indebtedness							
08510.0001 - Proceeds From Bond Sale	-	3,490,739	3,490,739	3,490,739	-	100.0%	-
08510.0004 - Proceeds From Bonds-Sch, None	-	4,435,000	4,435,000	4,435,000	-	100.0%	-
08510.0009 - Bond Proceeds Premium, None	-	311,528	311,528	311,528	-	100.0%	-
08510.0010 - Bond Proceeds Prem School, None	-	414,651	414,651	414,651	-	100.0%	-
700 Proceed From Indebtedness Total	**-**	**8,651,918**	**8,651,918**	**8,651,918**	**-**	**100.0%**	**-**
710 Operating Transfers In							
09301.0003 - TrfFrmCtyCp-Capital Proj	-	25,000	25,000	25,000	-	100.0%	-
710 Operating Transfers In Total	**-**	**25,000**	**25,000**	**25,000**	**-**	**100.0%**	**-**
Grand Total	**206,486,198**	**42,561,514**	**249,047,712**	**180,476,274**	**68,571,438**	**72.5%**	**142,783,069**

Fiscal Year	Fiscal Calendar 2023
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 3.31.23	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 3.31.22
2022 Communications/Public Engagement							
0021 Communications/Public Engagement	556,309	154,414	710,723	404,703	226,019	68.2%	391,460
0022 Customer Service Center	202,790	16,280	219,070	144,193	74,877	65.8%	127,063
0029 Local Government Channel	387,228	11,014	398,242	122,152	276,090	30.7%	125,955
2022 Communications/Public Engagement Total	**1,146,327**	**181,708**	**1,328,035**	**671,048**	**576,985**	**56.6%**	**644,477**
2023 Council / Manager							
0028 Council / Manager	1,280,840	162,531	1,443,371	968,387	454,951	68.5%	794,631
0033 Parking Division	-	-	-	-	-	0.0%	-
2023 Council / Manager Total	**1,280,840**	**162,531**	**1,443,371**	**968,387**	**454,951**	**68.5%**	**794,631**
2030 City Attorney							
0050 City Attorney	954,903	45,137	1,000,040	657,777	341,786	65.8%	559,550
0051 Risk Management	1,318,278	-	1,318,278	1,318,278	-	100.0%	758,581
2030 City Attorney Total	**2,273,181**	**45,137**	**2,318,318**	**1,976,055**	**341,786**	**85.3%**	**1,318,131**
2035 State Treasurer							
0060 State Treasurer	186,917	7,413	194,330	136,292	58,038	70.1%	125,710
2035 State Treasurer Total	**186,917**	**7,413**	**194,330**	**136,292**	**58,038**	**70.1%**	**125,710**
2040 Commissioner Of Revenue							
0070 Com Rev-State/Loc Budget	891,124	57,000	948,124	595,882	327,818	65.4%	573,654
2040 Commissioner Of Revenue Total	**891,124**	**57,000**	**948,124**	**595,882**	**327,818**	**65.4%**	**573,654**
2045 City Assessor							
0080 City Assessor	799,837	(9,947)	789,890	469,964	318,678	59.7%	544,225
2045 City Assessor Total	**799,837**	**(9,947)**	**789,890**	**469,964**	**318,678**	**59.7%**	**544,225**
2050 Finance							
0090 Office of Management & Budget	756,215	82,523	838,738	600,817	231,974	72.3%	536,284
0093 Billings And Collections	1,759,721	186,904	1,946,625	1,105,172	728,526	62.6%	1,061,572
0094 Procurement	505,047	29,493	534,540	366,099	167,227	68.7%	286,604
0095 Accounting	1,139,167	131,199	1,270,366	777,056	383,460	69.8%	777,991
2050 Finance Total	**4,160,150**	**430,119**	**4,590,269**	**2,849,144**	**1,511,186**	**67.1%**	**2,662,450**
2055 Human Resources							
0110 Human Resources	1,020,159	55,179	1,075,338	716,992	357,795	66.7%	576,627
0111 Occupational Health Svs	216,440	-	216,440	74,676	141,764	34.5%	126,041
2055 Human Resources Total	**1,236,599**	**55,179**	**1,291,778**	**791,668**	**499,559**	**61.3%**	**702,668**
2057 Information Technology							
0115 Application Services	1,382,358	91,934	1,474,292	907,046	567,246	61.5%	860,735
0116 Network Services	1,769,996	87,219	1,857,215	1,327,279	529,936	71.5%	1,184,599
0117 I T Administration	471,325	24,846	496,171	349,989	139,282	71.9%	226,859
0125 GIS	377,765	14,481	392,246	288,033	104,213	73.4%	267,709
2057 Information Technology Total	**4,001,444**	**218,480**	**4,219,924**	**2,872,347**	**1,340,677**	**68.2%**	**2,539,903**
2065 Registrar							
0150 Registrar	322,279	15,889	338,168	220,525	115,816	65.8%	202,688
0151 Electoral Board	204,118	1,133	205,251	189,018	16,233	92.1%	79,891
2065 Registrar Total	**526,397**	**17,022**	**543,419**	**409,543**	**132,049**	**75.7%**	**282,579**
2090 Education							
0200 Lcl Sch Oper Contribution	40,794,923	-	40,794,923	30,025,000	10,769,923	73.6%	25,850,001
2090 Education Total	**40,794,923**	**-**	**40,794,923**	**30,025,000**	**10,769,923**	**73.6%**	**25,850,001**
2105 Circuit Court-Judge							
0300 Circuit Court-Judge	165,735	7,240	172,975	104,494	66,284	61.7%	108,826
2105 Circuit Court-Judge Total	**165,735**	**7,240**	**172,975**	**104,494**	**66,284**	**61.7%**	**108,826**
2110 General District Court							
0310 General District Court	60,873	2,611	63,484	20,723	40,572	36.1%	29,568
2110 General District Court Total	**60,873**	**2,611**	**63,484**	**20,723**	**40,572**	**36.1%**	**29,568**
2115 Juvenile & Dr Dist Court							
0320 Juvenile & Dr Dist Court	28,454	374	28,828	20,519	2,606	91.0%	17,614
2115 Juvenile & Dr Dist Court Total	**28,454**	**374**	**28,828**	**20,519**	**2,606**	**91.0%**	**17,614**
2120 24th Court Service Unit							
0330 24th Court Service Unit	1,425	20	1,445	507	918	36.5%	436
2120 24th Court Service Unit Total	**1,425**	**20**	**1,445**	**507**	**918**	**36.5%**	**436**
2125 Commonwealth's Attorney							
0340 Commonwealth Attorney	1,816,215	68,305	1,884,520	1,286,338	587,014	68.9%	1,221,294
0343 Com Aty Fines & Fees Coll	66,555	2,658	69,213	51,206	17,501	74.7%	46,722
2125 Commonwealth's Attorney Total	**1,882,770**	**70,963**	**1,953,733**	**1,337,544**	**604,515**	**69.1%**	**1,268,016**
2130 Magistrate's Office							
0350 Magistrate's Office	6,954	47	7,001	967	5,976	14.6%	1,756
2130 Magistrate's Office Total	**6,954**	**47**	**7,001**	**967**	**5,976**	**14.6%**	**1,756**
2135 Circuit Court-Clerk							
0360 Circuit Court-Clerk	1,030,995	53,940	1,084,935	777,794	307,141	71.7%	693,555

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 3.31.23	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 3.31.22
2135 Circuit Court-Clerk Total	**1,030,995**	**53,940**	**1,084,935**	**777,794**	**307,141**	**71.7%**	**693,555**
2200 City Sheriff							
0400 City Sheriff And Jail	2,490,159	135,983	2,626,142	1,803,804	822,338	68.7%	1,775,622
2200 City Sheriff Total	**2,490,159**	**135,983**	**2,626,142**	**1,803,804**	**822,338**	**68.7%**	**1,775,622**
2240 Police							
0420 Police Operations	22,339,496	728,997	23,068,493	15,715,237	7,104,393	69.2%	12,834,746
0421 Animal Warden	359,276	7,325	366,601	260,009	106,592	70.9%	234,920
0429 Range Operations	13,800	9,441	23,241	14,603	7,988	65.6%	8,514
0430 Police Off Duty Employmnt	1,028,181	1,260	1,029,441	709,226	320,215	68.9%	642,307
2240 Police Total	**23,740,753**	**747,023**	**24,487,776**	**16,699,074**	**7,539,188**	**69.2%**	**13,720,487**
2245 Emergency Services							
0422 Emergency Communications	3,510,969	142,952	3,653,921	2,304,794	1,295,320	64.5%	2,035,924
2245 Emergency Services Total	**3,510,969**	**142,952**	**3,653,921**	**2,304,794**	**1,295,320**	**64.5%**	**2,035,924**
2270 Fire							
0444 Fire Operations And Ems	20,824,622	509,905	21,334,527	15,469,983	5,794,736	72.8%	12,684,361
0446 TRT- PIER Program	76,500	8,900	85,400	47,618	28,882	66.2%	52,939
2270 Fire Total	**20,901,122**	**518,805**	**21,419,927**	**15,517,601**	**5,823,618**	**72.8%**	**12,737,300**
2400 Public Works							
0600 Public Works Administrat.	1,107,319	70,513	1,177,832	825,489	314,917	73.3%	757,123
0605 Engineering	4,392,418	471,856	4,864,274	3,203,080	1,344,056	72.4%	2,609,594
0632 Street Maintenance,II	4,042,584	1,539,469	5,582,053	2,469,584	2,236,672	59.9%	1,810,985
0635 Snow Removal	343,233	37,082	380,315	249,345	(85,660)	122.5%	556,616
0640 Refuse Collection	4,086,729	1,304,020	5,390,749	3,905,953	478,948	91.1%	2,899,976
0645 Parks/Grounds Maintenance	4,207,350	928,309	5,135,659	3,267,113	1,074,144	79.1%	2,536,196
0649 Baseball Stadium Maint	102,823	7,828	110,651	99,703	(8,630)	107.8%	90,004
0650 Building Maintenance	4,080,521	282,824	4,363,345	3,064,050	1,084,996	75.1%	2,493,902
0660 Human Services Maint.	59,250	4,889	64,139	38,032	11,558	82.0%	28,813
2400 Public Works Total	**22,422,227**	**4,646,790**	**27,069,017**	**17,122,350**	**6,451,000**	**76.2%**	**13,783,207**
2555 Health							
0800 Health Operations	785,000	-	785,000	602,613	182,387	76.8%	539,185
2555 Health Total	**785,000**	**-**	**785,000**	**602,613**	**182,387**	**76.8%**	**539,185**
2561 Juvenile Services							
0905 Juvenile Detention Home	863,000	-	863,000	576,041	286,959	66.7%	463,903
0906 Juvenile Services	1,833,220	347,861	2,181,081	1,568,049	601,333	72.4%	1,261,613
0915 Csa Service Providers	2,039,543	-	2,039,543	1,529,657	509,886	75.0%	1,528,285
2561 Juvenile Services Total	**4,735,763**	**347,861**	**5,083,624**	**3,673,747**	**1,398,177**	**72.5%**	**3,253,800**
2562 Social Services							
0901 Social Services Admin.	10,147,424	554,919	10,702,343	7,530,624	3,132,910	70.7%	6,691,370
0902 Public Assistance	8,749,646	-	8,749,646	5,736,276	3,013,370	65.6%	5,909,923
2562 Social Services Total	**18,897,070**	**554,919**	**19,451,989**	**13,266,900**	**6,146,281**	**68.4%**	**12,601,293**
2563 Recreation Services							
0116 Network Services	22,385	-	22,385	16,639	5,697	74.5%	14,023
1002 Parks/Rec/Market	427,313	21,793	449,106	327,712	116,607	74.0%	284,411
1010 Recreation, General Admin	709,819	60,533	770,352	555,947	210,105	72.7%	479,669
1011 Recreation Services	154,744	11,654	166,398	115,526	50,872	69.4%	106,400
1013 Recreation, Athletic	161,952	13,875	175,827	137,454	38,373	78.2%	115,357
1015 Recreation, Park Services	785,148	65,371	850,519	603,294	234,793	72.4%	556,798
1022 Recreation, Aquatics	141,070	16,234	157,304	90,459	66,845	57.5%	64,847
1023 Recreation, Naturalist	197,189	4,716	201,905	132,682	69,223	65.7%	153,653
1027 Recreation Programs	523,491	-	523,491	431,903	80,465	84.6%	354,386
1028 City-wide Centers	293,486	10,107	303,593	186,696	116,897	61.5%	202,132
1029 Neighborhood Centers	843,901	37,110	881,011	557,474	323,513	63.3%	524,611
2563 Recreation Services Total	**4,260,498**	**241,393**	**4,501,891**	**3,155,787**	**1,313,388**	**70.8%**	**2,856,287**
2610 Libraries							
1100 Public Library	2,201,582	(358,654)	1,842,928	1,207,319	628,863	65.9%	1,040,700
1120 Law Library	10,000	-	10,000	8,057	1,943	80.6%	6,465
2610 Libraries Total	**2,211,582**	**(358,654)**	**1,852,928**	**1,215,376**	**630,806**	**66.0%**	**1,047,164**
2611 Museum System							
1150 Museum	536,579	25,281	561,860	267,635	293,132	47.8%	323,305
2611 Museum System Total	**536,579**	**25,281**	**561,860**	**267,635**	**293,132**	**47.8%**	**323,305**
2715 Community Development							
1200 Director-Comm Plan/Dev	328,882	38,299	367,181	258,728	106,279	71.1%	226,945
1201 Planning	664,762	69,105	733,867	321,186	412,681	43.8%	250,961
1202 Inspections	1,131,731	66,313	1,198,044	783,492	414,552	65.4%	648,029
1205 Zoning	397,663	14,565	412,228	294,176	117,979	71.4%	246,544
2715 Community Development Total	**2,523,038**	**188,282**	**2,711,320**	**1,657,582**	**1,051,491**	**61.2%**	**1,372,479**
2720 Office Of Economic Devel							
1300 Economic Development	1,816,498	128,189	1,944,687	1,453,122	436,737	77.5%	1,231,308
2720 Office Of Economic Devel Total	**1,816,498**	**128,189**	**1,944,687**	**1,453,122**	**436,737**	**77.5%**	**1,231,308**
5000 Nondept Employee Benefits							
1430 Non-allocated Emp Benefit	4,838,021	-	4,838,021	2,895,230	1,942,791	59.8%	2,678,494
5000 Nondept Employee Benefits Total	**4,838,021**	**-**	**4,838,021**	**2,895,230**	**1,942,791**	**59.8%**	**2,678,494**

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 3.31.23	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 3.31.22
5050 Non-Departmental							
1506 Water Oper Fund Payments	873,843	-	873,843	655,382	218,461	75.0%	665,915
1508 Stormwater Fee-City Bldgs	97,200	-	97,200	61,965	35,235	63.7%	66,707
1509 Stormwater Fee-School Bld	73,400	-	73,400	48,649	24,751	66.3%	52,499
1512 College Lake Dam Repairs	-	108,995	108,995	1,672	(1,672)	101.5%	2,859
1513 Stormwater Detention Pond Repair	-	-	-	-	-	0.0%	-
1515 Alternative to CARES Funding	-	337,353	337,353	307,636	(975)	100.3%	885,034
1516 COVID Vaccinations	-	-	-	-	-	0.0%	-
1517 Real Estate Credit	1,300,000	-	1,300,000	1,234,414	65,586	95.0%	-
1566 Managed Vacancy Program	(1,102,096)	-	(1,102,096)	-	(1,102,096)	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	11,928	3,072	79.5%	9,671
1568 Retirement Recognition	5,000	-	5,000	910	4,090	18.2%	4,170
1569 Take Your Kids to Work Dy	1,000	-	1,000	-	1,000	0.0%	-
1570 Emp Appreciation Luncheon	3,000	7,000	10,000	1,327	8,673	13.3%	1,701
1573 Payment-Fleet Capital Chg	3,135,484	-	3,135,484	2,181,346	954,138	69.6%	2,180,194
1574 Health Management Program	15,000	2,005	17,005	(10,982)	27,987	-64.6%	(6,871)
1575 Employee Committee Funds	8,000	-	8,000	1,074	6,926	13.4%	4,406
1576 Line of Duty Act	312,000	-	312,000	281,178	30,822	90.1%	230,762
1578 Poverty Intiative	-	45,369	45,369	2,932	42,437	6.5%	10,550
1579 Recruitment	50,000	1,900	51,900	31,746	20,154	61.2%	39,727
1580 International Festival	7,500	6,176	13,676	1,718	11,958	12.6%	842
1581 Workplace Safety & Wellness	60,000	-	60,000	27,944	32,056	46.6%	28,558
1637 City Cemetery Master Plan	166,858	-	166,858	166,858	-	100.0%	166,858
5050 Non-Departmental Total	**5,021,189**	**508,797**	**5,529,986**	**5,007,699**	**382,601**	**93.1%**	**4,343,583**
5060 Support Local/State Organ							
1702 V.P.I. Extension Service	41,748	-	41,748	22,010	(14)	100.0%	18,947
1705 Lynchburg Humane Society	355,440	-	355,440	355,440	-	100.0%	405,440
1707 Cent Va Alli for Comm Liv	15,000	-	15,000	15,000	-	100.0%	15,000
1708 Horizon Behavioral Health	576,512	-	576,512	432,384	-	100.0%	430,884
1709 Cvcc Board & Related Oper	1,956	-	1,956	1,956	-	100.0%	1,955
1711 Cent Va Planning Dist Com	49,979	-	49,979	49,979	-	100.0%	47,258
1715 Greater Lynch. Transit Co	1,266,454	-	1,266,454	949,839	316,615	75.0%	949,839
1721 Blue Ridge Regional Jail	4,870,548	-	4,870,548	3,636,026	16,885	99.7%	4,870,697
1724 Legal Aid Society	13,160	-	13,160	13,160	-	100.0%	13,160
1739 Contrib- Amazement Square	369	-	369	-	369	0.0%	-
1743 Central Va Reg Radio Brd	724,171	-	724,171	701,611	22,560	96.9%	400,125
1748 Elizabeth's Early Learn Center	-	-	-	-	-	0.0%	-
1750 Downtown Lynchburg Association	50,000	-	50,000	37,500	-	100.0%	-
5060 Support Local/State Organ Total	**7,965,337**	**-**	**7,965,337**	**6,214,906**	**356,414**	**95.5%**	**7,153,305**
7450 Debt Service							
5990 Principal Bonds/BANS/LOC	10,931,540	8,422,757	19,354,297	14,360,160	4,994,137	74.2%	6,201,842
5994 Interest Bonds/BANS/LOC	6,277,548	-	6,277,548	4,275,245	2,002,303	68.1%	4,455,126
5996 Debt Issuance Costs	-	283,221	283,221	229,789	53,432	81.1%	-
5997 Debt - Misc. Charges	3,550	-	3,550	1,688	1,862	47.5%	1,250
7450 Debt Service Total	**17,212,638**	**8,705,978**	**25,918,616**	**18,866,882**	**7,051,734**	**72.8%**	**10,658,218**
7570 Other Financing Uses							
9710 Operating Transfers Out	13,261,286	34,561,741	47,823,027	32,404,811	15,418,216	67.8%	8,192,934
7570 Other Financing Uses Total	**13,261,286**	**34,561,741**	**47,823,027**	**32,404,811**	**15,418,216**	**67.8%**	**8,192,934**
Grand Total	**217,604,674**	**52,395,179**	**269,999,853**	**188,157,790**	**75,895,282**	**71.9%**	**138,462,095**

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
May 23, 2023	Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.3

FY 2023 General Fund Reserve for Contingencies

RECOMMENDATION

Receive an update on the FY 2023 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 2023 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)

April 26, 2022: City Council, Adoption of the FY 2023 Operating and Capital Budgets
March 14, 2023: City Council Meeting

FISCAL IMPACT

As noted in Attachment A.

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. General Fund Reserve for Contingencies FY 2023 - Finance Committee Meeting May 2023

REVIEWED BY

______________________________ Date:
Donna Witt, Chief Financial Officer

ATTACHMENT A

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)		
Fire Department - Department of Homeland Security and FEMA Grant - Local Match	($83,064)	
Fire Department - Rescue Squad Assistance Fund (RSAF) Emergency Medical Services Grant - Local Match	($27,082)	
TOTAL APPROPRIATIONS	**($110,146)**	**$0**
REMAINING BALANCE	**$1,039,854**	**$50,000**
ITEMS INTRODUCED		
TOTAL INTRODUCED ITEMS	**$0**	**$0**
REMAINING BALANCE	**$1,039,854**	**$50,000**
PENDING ITEMS		
TOTAL PENDING ITEMS	**$0**	**$0**
ENDING BALANCE, JUNE 30, 2023	**$1,039,854**	**$50,000**

THE CITY OF LYNCHBURG

Finance Committee
Agenda Item IV.4.
Information Only

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
May 23, 2023	Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.4

Monthly Revenue Collections Update

RECOMMENDATION

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

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)

None

FISCAL IMPACT

As noted on report.

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. Monthly Tax Revenues Comparison FY 2023- Finance Committee Report May 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	1,826,541	161,747	99,417
NOVEMBER	1,413,245	1,516,545	1,705,132	1,643,596	1,755,273	111,677	50,141
DECEMBER	1,706,366	1,908,243	2,128,639	2,051,819	2,339,927	288,108	211,288
JANUARY	1,277,127	1,321,858	1,623,094	1,564,518	1,470,075	(94,443)	(153,019)
FEBRUARY	1,233,105	1,283,097	1,496,509	1,442,502	1,697,755	255,253	201,246
MARCH	1,295,372	1,808,603	1,942,133	1,872,044	1,887,157	15,113	(54,976)
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**	**$16,375,262**	**($3,624,738)**	**($4,373,539)**

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	264,598	(6,271)	(21,142)
NOVEMBER	269,899	248,561	265,895	252,057	248,183	(3,874)	(17,712)
DECEMBER	329,023	309,832	331,167	313,932	339,268	25,336	8,101
JANUARY	335,735	362,641	336,155	318,660	359,207	40,547	23,052
FEBRUARY	308,797	354,521	361,163	342,367	311,595	(30,772)	(49,568)
MARCH	299,490	317,734	296,578	281,143	287,499	6,356	(9,079)
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**	**$2,776,231**	**($723,769)**	**($915,924)**

	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	1,650,857	204,021	1,636,715	189,879	179,376
OCTOBER	1,327,690	1,283,797	1,537,383	1,540,363	1,738,510	198,147	1,677,356	136,993	139,973
NOVEMBER	1,270,798	1,109,005	1,452,953	1,429,830	1,580,640	150,810	1,531,231	101,401	78,278
DECEMBER	1,303,873	1,124,410	1,560,912	1,504,916	1,680,479	175,563	1,727,245	222,329	166,333
JANUARY	1,229,966	1,044,041	1,277,126	1,255,364	1,592,131	336,767	1,550,911	295,547	273,785
FEBRUARY	1,097,969	1,242,188	1,494,478	1,448,035	1,642,649	194,614	1,674,081	226,046	179,603
MARCH	935,569	1,527,017	1,608,939	1,593,780	1,796,158	202,378	1,765,436	171,656	156,497
APRIL	802,509	1,386,990	1,603,883	1,606,915	0	(1,606,915)	0	(1,606,915)	(1,603,883)
MAY [1]	883,043	1,527,359	1,664,649	1,587,822	0	(1,587,822)	0	(1,587,822)	(1,664,649)
JUNE [1]	1,013,966	1,339,741	1,461,572	1,442,222	0	(1,442,222)	0	(1,442,222)	(1,461,572)
TOTAL	**$13,708,338**	**$15,064,679**	**$18,006,859**	**$17,700,000**	**$14,779,805**	**($2,920,195)**	**$14,621,958**	**($3,078,042)**	**($3,384,901)**
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	300,271	42,055	301,809	43,593	37,964
OCTOBER	295,030	226,390	317,407	325,356	386,807	61,451	384,448	59,092	67,041
NOVEMBER	221,028	160,421	194,097	217,095	266,770	49,675	241,126	24,031	47,029
DECEMBER	144,469	112,888	193,575	175,204	216,620	41,416	251,366	76,162	57,791
JANUARY	203,671	108,941	173,332	179,315	265,391	86,076	265,409	86,094	92,077
FEBRUARY	174,980	199,008	276,290	241,772	288,924	47,152	289,815	48,043	13,525
MARCH	170,886	190,764	233,321	232,455	318,100	85,645	316,835	84,380	83,514
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**	**$2,646,695**	**($353,305)**	**$2,654,988**	**($345,012)**	**($441,844)**
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	71,724	18,312	70,382	16,970	14,694
NOVEMBER	78,870	17,830	54,292	50,813	63,558	12,745	64,081	13,268	9,789
DECEMBER	87,576	15,570	91,535	86,936	86,379	(557)	84,585	(2,351)	(6,950)
JANUARY	76,124	19,575	46,525	44,043	59,199	15,156	65,873	21,830	19,348
FEBRUARY	61,618	27,526	59,372	56,178	68,170	11,992	66,994	10,816	7,622
MARCH	32,690	32,509	74,242	71,501	81,416	9,915	81,059	9,558	6,817
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**	**$643,848**	**($76,152)**	**$638,421**	**($81,579)**	**($118,178)**

[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.