FINANCE COMMITTEE AGENDA

Tuesday, October 25, 2022
11:30 a.m. – Council Chamber

GENERAL BUSINESS

11:30 a.m.

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

   Contact: Donna Witt, Chief Financial Officer 455-3968

11:35 a.m.

2. Report on the General Fund Reserve for Contingencies.

   Contact: Donna Witt, Chief Financial Officer 455-3968

11:40 a.m.

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

   Contact: Chief Ryan Zuidema 455-6045

11:45 a.m.

4. Consider a request to adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $59,676 with resources of $29,838 from the Bulletproof Vest Partnership 2022 Grant Program and $29,838 transferred from the FY 2023 General Fund Police Department ($26,863) and Sheriff's Office ($2,975) budgets to purchase 69 replacement ballistic vests for law enforcement officers.

   Contact: Chief Ryan Zuidema 455-6045

11:50 a.m.

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

   Contact: Chief Ryan Zuidema 455-6045

11:55 a.m.

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

   Contact: Chief Ryan Zuidema 455-6045

12:00 p.m.

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

Fund	Preparer
GLTC	Joshua Moore, General Manager, GLTC
Regional Airport Fund	Andrew LaGala, Airport Director
Lynchburg Regional Juvenile Detention Center	Preston Sellers, Director of Human Services
Children's Services Act Fund (CSA)	Preston Sellers, Director of Human Services
Water Operating Fund	Tim Mitchell, Director of Water Resources
Sewer Operating Fund	Tim Mitchell, Director of Water Resources
Stormwater Operating Fund	Tim Mitchell, Director of Water Resources
General Fund	Donna Witt, Chief Financial Officer

12:40 p.m.

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

Contact: Donna Witt, Chief Financial Officer 455-3968

12:45 p.m.

9. November 22, 2022 Finance Committee Meeting Date.

Contact: Donna Witt, Chief Financial Officer 455-3968

12:50 p.m.

10. Roll Call

Agenda Item #: 1

FINANCE COMMITTEE NOTES -- DRAFT
Tuesday, September 27, 2022

GENERAL BUSINESS

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

ATTENDEES
Committee Members: *Council Member Jeff S. Helgeson, Chair; Council Member Randy Nelson; Council Member Beau Wright; Mayor MaryJane Dolan, Ex-Officio.*
Others: *Wynter C. Benda, City Manager; John H. Hughes, IV, Assistant City Manager; Rhonda Allbeck, Assistant Director of Financial Services; Starlette Early, Budget Analyst*

1. Approval of the Draft Finance Committee Meeting Notes from July 26, 2022.

   The Finance Committee Meeting Notes from July 26, 2022 were approved as submitted.

2. Report on the General Fund Reserve for Contingencies.

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

3. Approve the submittal of a grant application to the Virginia Office of Emergency Medical Services Emergency Medical Services Grant Program through the Rescue Squad Assistance Fund (RSAF) for $54,162 with resources of $27,081 from the RSAF grant and $27,081 from the FY 2023 General Fund Fire Department budget to purchase one (1) Lifepak 15 monitor/defibrillator and one (1) Lucas 3 chest compression system for the Fire Department.

   Fire Chief Greg Wormser presented information about the grant, including the 50/50 local match. The application was approved.

4. Elimination of Business License Tax for Businesses with Gross Receipts Less than $50,000.

   Commissioner of the Revenue Mitch Nuckles presented this item, stating there are currently 510 businesses with gross receipts in the range of $10,001 - $50,000. There is no business license requirement for businesses with gross receipts less than $10,000, and this code would eliminate the business license requirement for these additional 510 businesses. He reported the total gross receipts of these businesses in 2022 are $15,384,958, with 2022 Business License Tax totaling $15,417, and Business Personal Property (BPP) totaling $19,833, for a total revenue of $35,250 due from these businesses. He confirmed eliminating the Business License Tax for this group would result in reduced revenues of approximately $35,250 annually.

   There was discussion regarding historical changes to the business license that eliminated the requirement of obtaining a business license for those business with gross receipts less than

$10,000 (approximately 500 businesses) and the staff time related to administering business licenses for businesses with gross receipts less than $50,000. Mr. Nuckles reported about 15 – 20% of the population moves each year, and this makes sending renewal notices and communicating with business owners a challenging process. The application of the business license is also the initial process that flags the creation of a business equipment account.

Council Member Helgeson indicated the revenue loss seemed nominal compared to the time savings for the staff and the benefit to those business owners. Council Member Nelson asked if this code change was recommended by the Commissioner, and Mr. Nuckles reported he supported the change. There was discussion regarding voluntary compliance with the Business License requirement, the registration requirement that is still applicable for short-term rental operators, and the remittance of lodging tax associated with this short-term registration through Community Development. Mr. Nuckles also indicated all businesses must still receive approval through Community Development to operate a specific type of business in a desired location.

Council Member Wright questioned whether the City would be able to reconcile the accuracy of lodging tax remitted by a short-term rental without the Business License requirement. Mr. Nuckles reported beginning October 1, Airbnb is scheduled to begin collecting and remitting transient occupancy tax to the locality. Airbnb has notified their hosts to no longer collect the lodging tax, as they would begin collecting and remitting on their behalf. The legislation passed by the General Assembly requires the facilitator (Airbnb, VRBO, etc.) to provide room sales information to the locality. Council Member Wright inquired about the cost to increase the exemption up to $100,000 gross receipts, and Mr. Nuckles reported it would be approximately $68,000, or 0.55% of the total revenue generated by this group.

Finance Committee members indicated they are open to further discussion in the work session. Council Member Nelson indicated he would be in favor of at least the $50,000 exemption due to simply keeping up with inflation.

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

Rhonda Allbeck reported revenues were trending up, as they have in the prior months.

6. Estimated FY 2022 Unassigned General Fund Balance.

Based on the estimated ending Fund Balance of approximately $43 million above the adopted Fund Balance, Chairman Helgeson proposed to return $5 million in revenues the City will receive due to Council voting to not equalize the real property tax rate during the 2023 budget deliberations. In response to Council Member Wright's concerns regarding this proposal, City Manager Benda made comments regarding possible impacts of taking this action outside of the fiscal year budget process, the definition of surplus as defined in relation to State Code authority for returning surplus revenues to citizens, information forthcoming regarding property assessments from the City Assessor, and his overall level of comfort to make decisions of this nature outside of the Fiscal Year 2024 budget. Council Member Wright expressed his recommendation to take opportunity to think strategically about how these funds might best work within the City's financial plans and for Council to *spend some time fact gathering before making any decisions that would have long-term impacts. Council Member Nelson reflected on the past budget process and how the City decided to provide a credit back to citizens for some of the additional revenues received above those anticipated. He expressed concerns regarding the City's loss in revenues as a result of significant market fluctuations in property values during the 2005 – 2008 timeframe. He recalled by lowering real property tax rates in response to market conditions, the City was not able to pay their employees to maintain essential service levels. He doesn't want to repeat this scenario and agreed with Council Member Wright he would like to understand all the factors surrounding the market conditions, consider potential long-term impacts, utilize expert opinions, and also consider how investment of these funds might save additional money for citizens.*

Chairman Helgeson responded that his proposal is only taking a portion of the $16 million additional revenues and giving it back to where it came from by Council's vote to raise taxes. He expressed the citizens should take priority now and it should be an easy first step by Council to give back the additional unnecessary $5 million in real property revenues. There was additional conversation by Council Member Nelson regarding the possibility of eliminating the Meals Tax to benefit those people who do not have kitchens, work several jobs and do not have the choice to cook at home, and for other reasons they are forced to eat out. He believes there is time to weigh in on all the issues and consider all the priorities. City Manager Benda commented Meals Tax is a tax considered to be paid by many people living outside of the City.

7. Roll Call.
   Council Member Nelson reported there is foliage that needs to be cut back around the bottom of the MLK sign located south on Fifth Street.

Meeting adjourned at 12:21 p.m.

AGENDA ITEM #: 2

FY 2023 GENERAL FUND RESERVE FOR CONTINGENCIES

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

LYNCHBURG CITY COUNCIL
Agenda Item Summary

MEETING DATE: **October 25, 2022**		AGENDA ITEM #: **3**
REGULAR: **X** ACTION: **X**	WORK SESSION: INFORMATION:	CLOSED SESSION (Confidential):
ITEM TITLE: 2022 Edward Byrne Memorial Justice Assistance Grant (JAG)		

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

SUMMARY: The Police Department applies annually for the Justice Assistance Grant through the Office of Justice Programs. For the 2022 Edward Byrne Memorial Justice Assistance Grant, the City was awarded $42,448. The Lynchburg Police Department will use this funding to purchase eight protective helmets ($5,354) for drone team members and 23 tactical headsets for crisis negotiators and drone team members ($25,010) to ensure safe and effective communication during critical incidents. The Lynchburg Police Department will also purchase a ballistic blanket ($2,559) with a blanket stand and carry bag ($977). The Lynchburg Sheriff's Office will use funds to purchase an ID data card system ($4,235) to increase the security of employee identification. The Office of the Commonwealth's Attorney will use the funds to purchase two desktop computers and two double-sided printers ($4,313) for use by the newly hired investigator and body worn camera assistant. The total equipment cost of $42,448 is fully reimbursable by the grant. No local matching funds are required.

PRIOR ACTION(S): October 25, 2022: Finance Committee

FISCAL IMPACT: None, no local match is required.

CONTACT(S): Chief Ryan Zuidema, 455-6045
Amy Lowe, Administrative Manager, 455-6128

ATTACHMENT(S):
- Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2023 City/Federal/State Aid Fund budget is amended and $42,448 is appropriated with resources from the 2022 Edward Byrne Memorial Justice Assistance Grant to purchase law enforcement equipment for the Lynchburg Police Department and technology equipment for the Lynchburg Sheriff's Office and the Office of the Commonwealth's Attorney.

Introduced: Adopted:

Certified: ____________________________
Clerk of Council

LYNCHBURG CITY COUNCIL
Agenda Item Summary

MEETING DATE: **October 25, 2022** AGENDA ITEM #: **4**

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

ITEM TITLE: 2022 Police Bulletproof Vest Partnership Grant Program

RECOMMENDATION: Adopt a resolution to amend the FY 2023 City/Federal/State Aid Fund budget and appropriate $59,676 with resources of $29,838 from the Bulletproof Vest Partnership 2022 Grant Program and $29,838 transferred from the FY 2023 General Fund Police Department ($26,863) and Sheriff's Office ($2,975) budgets to purchase 69 replacement ballistic vests for law enforcement officers.

SUMMARY: The Police Department applies annually for the Bulletproof Vest Partnership through the Office of Justice Programs. For the 2022 Police Bulletproof Vest Partnership, the City was awarded funding that covers the cost of replacement ballistic vests for both the Lynchburg Police Department and the Lynchburg Sheriff's Office. The vests provide protection to officers in the line of duty and the life of the vest is five years from the manufacturing date. The total replacement cost for 69 vests is $59,676. The grant requires a 50% local match; these funds are available in the FY 2023 General Fund Police ($26,863) and Sheriff's Office ($2,975) operating budgets.

PRIOR ACTION(S): October 25, 2022: Finance Committee

FISCAL IMPACT: The required local match of $29,838 is budgeted in the FY 2023 General Fund Police and Sheriff's Office operating budgets; no additional funds are required.

CONTACT(S): Chief Ryan Zuidema, 455-6045
Amy Lowe, Administrative Manager, 455-6128

ATTACHMENT(S):
- Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2023 City/Federal/State Aid Fund budget is amended and $59,676 is appropriated with resources of $29,838 from the Bulletproof Vest Partnership 2022 Grant Program and $29,838 transferred from the FY 2023 General Fund Police Department ($26,863) and Sheriff’s Office ($2,975) budgets to purchase 69 replacement bulletproof vests for law enforcement officers.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

LYNCHBURG CITY COUNCIL
Agenda Item Summary

MEETING DATE: **October 25, 2022** AGENDA ITEM #: **5**

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

ITEM TITLE: 2022 DMV Highway Safety Grant, Selective Enforcement – Alcohol

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

SUMMARY: The Department of Motor Vehicles (DMV) Highway Safety Program has awarded the City $33,440 for selective DUI activities, alcohol testing equipment, and annual DMV grant-related training. The grant excludes reimbursement of Medicare and Social Security benefit costs associated with the allotted overtime; however, funding of $2,368 is available for transfer from the FY 2023 General Fund Police Department budget to cover this expense. The grant agreement includes an in-kind match of $14,352 in police equipment and services from the department's fuel and vehicle maintenance services budget.

PRIOR ACTION(S): October 25, 2022: Finance Committee

FISCAL IMPACT: $2,368 from the FY 2023 General Fund Police Department budget will be provided for Medicare and Social Security benefit costs.

CONTACT(S): Ryan M. Zuidema, Police Chief, 455-6171
Amy Lowe, Police Administrative Manager, 455-6128

ATTACHMENT(S):
- Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2023 City/Federal/State Aid Fund budget is amended and $50,160 is appropriated with resources of $33,440 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of $14,352, and $2,368 from the FY 2023 General Fund Police Department budget to facilitate selective enforcement activities, equipment, and training.

Introduced: Adopted:

Certified: ______________________________

Clerk of Council

LYNCHBURG CITY COUNCIL
Agenda Item Summary

MEETING DATE: **October 25, 2022** AGENDA ITEM #: **6**

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

ITEM TITLE: 2022 DMV Highway Safety Grant, Selective Enforcement - Speed

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

SUMMARY: The Department of Motor Vehicles Highway Safety Program has awarded the City $30,750 for speed enforcement activities. The grant excludes reimbursement of Medicare and Social Security benefit costs associated with the allotted overtime; however, funding of $2,353 is available for transfer from the FY 2023 Police Department General Fund budget to cover this expense. The grant agreement includes an in-kind match of $13,022 in police equipment and services from the department's fuel and vehicle maintenance services budget.

PRIOR ACTION(S): October 25, 2022: Finance Committee

FISCAL IMPACT: $2,353 from the FY 2023 General Fund Police Department budget will be provided for Medicare and Social Security benefit costs.

CONTACT(S): Ryan M. Zuidema, Police Chief, 455-6171
Amy Lowe, Police Administrative Manager, 455-6128

ATTACHMENT(S):
- Resolution

REVIEWED BY:

RESOLUTION:

BE IT RESOLVED that the FY 2023 City/Federal/State Aid Fund budget is amended and $46,125 is appropriated with resources of $30,750 from the Department of Motor Vehicles Highway Safety Grant, an in-kind service and equipment match of $13,022, and $2,353 from the FY 2023 General Fund Police Department budget to facilitate speed enforcement activities.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Finance Committee
Lynchburg City Council

October 10th, 2022

Re: GLTC Quarterly Financial Report – 4th Quarter 2022

REVENUE

GLTC has experienced slightly higher than anticipated revenues on Fixed Route fares with a 7% positive variance over the anticipated totals for the year. Paratransit fare revenues are down 18% this quarter, which is balanced with lower paratransit expenses this quarter as well. Non-operating revenues are up 208% this quarter with advertising revenue up 98% for this quarter due to several large advertising contracts being exercised with full-bus wraps. City, County, State, and Federal operating assistance revenues have been disbursed to GLTC on-time. There were additional funds disbursed by the state, bringing their quarterly total to 106% over expected revenues, which was offset by a 109% decrease in Federal Operating Assistance so that the Federal operating could be carried into FY23.

EXPENSES

Fixed Route

Fixed Route expenses are 6% under budget for the quarter. Overtime for this quarter had decreased significantly at 30% below budget with the addition of new operators. Salaries for our supervisory staff has increased over budget with the addition of another supervisor position.

Demand Response (PTS)

Demand Response expenses are 30% below budgeted numbers this quarter primarily due to positional vacancies creating savings in operator labor and fringe benefits of 24% and 40% respectively. Overtime is underbudget by 12% due to lower paratransit trips during this period. Salaries and wages for the remaining staff in this department are down 31% for the quarter as well due to staff turnover.

Maintenance

Maintenance wages and salaries are at 1% above budgeted as we are now fully staffed although one of the positions is through a temp service which has a higher cost than a direct employee. Inspection and Servicer Overtime is 56% below budget as workload on staff eased as job openings have been filled. Benefits for both groups are down 21% for the quarter due to several positions being part-time, or employees not taking benefits through us. Fuel and lubricants have continued to experience inflationary growth and are currently at 129% over budget with much of the increase derived from cost increases in diesel fuel. Tires stabilized at 5% higher than originally budgeted this quarter as some tire shortages eased. Tires shortages in the sizes utilized by GLTC for its buses are still common. Other materials and supplies ended up 50% above budgeted for this quarter as GLTC acquired long-lead time parts as they were available instead of utilizing just-in-time purchasing as it has done in the past. Overall Maintenance was up 34% this quarter mainly due to parts, tires, and fuel prices.

Administration

Administration is currently 13% above the budget. Primarily this is services and purchases which were delayed during the first part of the year due to the spike in fuel prices and were completed before the end of the quarter. Services were 28% over budget, with miscellaneous items being 317% over budget. Most of these were projects which were completed due to the additional funds allocated by the state, and which advanced several small capital programs including computer replacements, shop equipment replacements, and repairs and equipment upgrades to both the Transit Center and the Operations and Maintenance Facility. Due to safe driving habits and reduced accident experience rates, Casualty and Liability insurance is 4% under budget for this quarter. IT expenses are over budget at 35% with increases line items with the 3rd Quarter Budget Adjustment to allow for completion of several projects in these areas.

Miscellaneous expenditures are higher this quarter than budgeted, but these also comprised of the remaining travel and fees for staff training which was covered *in toto* by a Rural Training and Assistance Program (RTAP) grant.

SUMMARY

For the quarter, total expenses were up by 8%. For the close of Fiscal Year 2022, GLTC ended with a surplus of $404,975 or 5% over budget. Of notable exception was the inclusion of ~$238,000 in reduced GASB 75 (OPEB) funds which it was determined were not needed to be reserved any longer by our actuarial team. Without this inclusion, GLTC would have finished the year at ~1% under budget. This charge is a single time reduction which will not be present in future years. All categories of spending were below budget for the year with the exception of Maintenance with the majority of the overage being a 154% increase in fuels and 128% increase in tires. These are items of concern for the next fiscal year as the continued high prices for tires, certain parts, and the volatility in the fuel market show no signs of ending in the near term.

Respectfully,

Joshua A. Moore
General Manager
GLTC

CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.

QUARTERLY INCOME STATEMENT
AS OF JUNE 30, 2022

	QTR TO DATE FY2022 QTD ACTUAL	FY2022 QTD BUDGET	% VAR	FY2022 YTD ACTUAL	FY2022 YTD BUDGET	% of Budget
REVENUE						
FRT Passenger Revenue	$ 102,750	$ 94,248	9%	$ 404,210	$ 376,992	107%
DRT Passenger Revenue	7,166	8,766	-18%	32,099	35,064	92%
Contracts (CVCC Access)	8,445	8,445	0%	33,780	33,780	100%
Non-Operating Revenue	5,005	1,625	208%	29,339	6,500	451%
Advertising Revenue	27,167	13,750	98%	126,580	55,000	230%
City Operating Assistance	692,507	316,614	119%	1,642,346	1,266,454	130%
County Operating Assistance	19,450	19,450	0%	77,800	77,800	100%
State Operating Assistance	1,158,798	562,722	106%	2,855,125	2,250,889	127%
Federal Operating Assistance	(91,237)	988,314	-109%	2,873,705	3,953,256	73%
TOTAL REVENUE	**$ 1,930,051**	**$ 2,013,934**	**-4%**	**$ 8,074,984**	**$ 8,055,735**	**100%**
EXPENSES						
FIXED ROUTE						
Operator Labor	$ 382,426	$ 396,435	-4%	$ 1,357,215	$ 1,585,742	86%
Operator-Overtime	36,123	51,352	-30%	201,804	205,409	98%
Other Salaries & Wages	119,402	92,410	29%	397,344	369,640	107%
Supervisors-Overtime	2,314	4,754	-51%	19,763	19,015	104%
Fringe Benefits	215,963	259,969	-17%	897,969	1,039,876	86%
TOTAL FIXED ROUTE	**$ 756,229**	**$ 804,920**	**-6%**	**$ 2,874,096**	**$ 3,219,682**	**89%**
DEMAND RESPONSE						
Operator Labor	$ 61,131	$ 80,830	-24%	$ 230,014	$ 323,320	71%
Operator-Overtime-PTS	2,110	2,401	-12%	12,588	9,603	131%
Other Salaries & Wages	18,354	26,432	-31%	82,565	105,728	78%
Fringe Benefits	32,067	53,620	-40%	147,759	214,480	69%
TOTAL DEMAND RESPONSE	**$ 113,662**	**$ 163,283**	**-30%**	**$ 472,926**	**$ 653,131**	**72%**
MAINTENANCE						
Other Salaries & Wages	$ 189,007	$ 187,667	1%	$ 694,440	$ 750,667	93%
Inspection&Maint,Srvc-Overtime	5,212	11,776	-56%	50,353	47,105	107%
Fringe Benefits	76,928	97,519	-21%	338,440	390,075	87%
Fuel & Lubricants	280,126	122,237	129%	752,367	488,946	154%
Tires & Tubes	19,902	18,875	5%	97,001	75,500	128%
Other Materials & Supplies	166,433	110,922	50%	448,407	443,689	101%
TOTAL MAINTENANCE	**$ 737,608**	**$ 548,996**	**34%**	**$ 2,381,009**	**$ 2,195,982**	**108%**
ADMINISTRATION						
Other Salaries & Wages	$ 116,033	$ 127,037	-9%	$ 440,876	$ 508,150	87%
Fringe Benefits	46,044	62,116	-26%	200,338	248,462	81%
Services	149,198	116,854	28%	521,805	467,415	112%
Utilities	45,877	46,145	-1%	194,084	184,578	105%
Casualty & Liability Expenses	69,146	71,821	-4%	243,427	287,282	85%
Information Technology	55,932	41,382	35%	172,532	165,529	104%
Other Materials & Supplies	17,909	16,519	8%	49,449	66,076	75%
Miscellaneous	61,934	14,862	317%	119,467	59,448	201%
TOTAL ADMINISTRATION	**$ 562,072**	**$ 496,735**	**13%**	**$ 1,941,978**	**$ 1,986,940**	**98%**
TOTAL EXPENSES	**$ 2,169,572**	**$ 2,013,934**	**8%**	**$ 7,670,009**	**$ 8,055,736**	**95%**
NET INCOME/(LOSS)	**$ (239,521)**	**$ -**	**100%**	**$ 404,975**	**$ -**	**100%**

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

October 11, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

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

REGIONAL AIRPORT FUND

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

OPERATING REVENUE VARIANCES

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

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

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

OPERATING EXPENSE VARIANCES

- Administration: Expense was $43,498 more than budget due mainly to having additional miscellaneous Contractual Services throughout the year.
- Public Safety (ARFF & LEO): Expense was $70,907 more than budget due mainly to more security systems repairs and replacements than anticipated.

NON-OPERATING & OTHER INFORMATION

- Federal CARES/CRRSA Grants: Total Revenue was $2,458,159.
- Small Projects & Equipment: Expense was $593,722 more than budget due to having CARES & CRRSA grants for eligible additional expenses.
- Transfers to Other Airport Funds: Transferred $1,000,000 to the Airport Capital Fund for future pay-as-you go capital project(s).
- Portion of ending budget surplus attributed to Federal CARES/CRRSA Grants: $864,437.

SUMMARY

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

Respectfully submitted,

Andrew LaGala

Andrew LaGala, A.A.E.
Airport Director

Cc: Wynter Benda, City Manager

LYNCHBURG REGIONAL AIRPORT
OPERATING FUND FINANCIAL SUMMARY
June 30, 2022

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

FOOTNOTES:

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

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

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

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

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

October 25, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: June 30, 2022, 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 June 30, 2022, for FY 2022. The financial spreadsheet provides comparative year-to-date data for the same period of FY 2021.

REVENUES

Charges for Services

Revenue in this category for the fourth quarter of FY 2022 is $1,227,165 or 104.4% 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 fourth quarter of FY 2022 are $1,081,182 or 106.3% of the budget.

Community Placement Program

This revenue category represents allocations from the Virginia Department of Juvenile Justice (DJJ) for operational expenses of the Community Placement Program (CPP). The CPP is a partnership between DJJ and local detention facilities to provide secure, highly structured, disciplined residential services for juvenile offenders committed to the Department of Juvenile Justice. The CPP focuses on skill development and competency in the areas of education, job readiness, life and social skills to ensure a seamless transition back into the community. The goal is to place residents in the CPP closest to their home community to increase community connections and family visitation.

Revenues received from the DJJ through the fourth quarter of FY 2022 are $846,443 or 94.8% of the budget.

As of July 1, 2022, the Community Placement Program will no longer be a part of the Detention Center. The DJJ's direct care population has been steadily decreasing which resulted in funded beds being underutilized. Therefore, DJJ reduced the bed capacity which resulted in DJJ not renewing the MOA with some detention facilities.

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 2022 are $41,974 or 87.4% of the budget.

EXPENDITURES

Overall expenditures for the fourth quarter of FY 2022 were $3,080,582 or 95.2% of the budget. The costs are allocated between the Community Placement Program and the contracting localities.

Juvenile Population

The average number of juveniles being served per day through the fourth quarter of FY 2022 is 18.12 as compared to 18.06 in FY 2021. The percentage of Lynchburg City's juveniles through the fourth quarter is 45% 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 fourth quarter is $3,201,064 and the total expenditures are $3,080,582.

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
Fourth Quarter: As of June 30, 2022

	FY 2021 Amended Budget	FY 2021 Actual 4th QTR YTD	FY 2021 % of Budget	FY 2022 Amended Budget	FY 2022 Actual 4th QTR YTD	FY 2022 % of Budget	FY 2022 Amended Budget	FY 2022 Actual 4th QTR YTD	FY 2022 Actual to Amended
Beginning Funds at July 1		122,328			201,324			201,324	
Revenues:									
Charges for Services	1,105,125	1,191,638	107.8%	1,175,420	1,227,165	104.4%	1,175,420	1,227,165	(51,745)
Intergovernmental- Department of Juvenile Justice Block Grant	1,000,336	1,039,786	103.9%	1,017,086	1,081,182	106.3%	1,017,086	1,081,182	(64,096)
Intergovernmental- USDA	48,000	34,212	71.3%	48,000	41,974	87.4%	48,000	41,974	6,026
Community Placement Program (CPP)	917,600	846,283	92.2%	892,600	846,443	94.8%	892,600	846,443	46,157
Miscellaneous and State Ward Per Diem	0	1,400	0.0%	0	4,300	0.0%	0	4,300	(4,300)
Refunding Bond Proceeds	72,625	72,625	100.0%	0	0	0.0%	0	0	0
Refunding Bond Proc Prem	15,965	15,965	100.0%	0	0	0.0%	0	0	0
TrfFrmGF-Detention	67,254	67,254	100.0%	0	0	0.0%	0	0	0
Budget Designations	0	0	0.0%	99,489	0	0.0%	99,489	0	(99,489)
Total Revenues	3,226,905	3,269,163	101.3%	3,232,595	3,201,064	99.0%	3,232,595	3,201,064	(167,447)
Expenditures:									
Salaries	1,661,092	1,633,060	98.3%	1,606,101	1,678,154	104.5%	1,606,101	1,678,154	(72,053)
Employee Benefits	751,891	666,386	88.6%	742,529	654,876	88.2%	742,529	654,876	87,653
Contractual Services	39,323	48,849	124.2%	45,098	76,918	170.6%	45,098	76,918	(31,820)
Fleet Services	16,958	13,727	80.9%	16,958	10,195	60.1%	16,958	10,195	6,763
Supplies and Materials	180,877	148,465	82.1%	216,902	180,363	83.2%	216,902	180,363	36,539
Utilities	80,750	68,431	84.7%	80,750	74,251	92.0%	80,750	74,251	6,499
Training and Conferences	4,550	2,250	49.5%	42,550	17,159	40.3%	42,550	17,159	25,391
Telephone Services	4,994	3,537	70.8%	4,993	7,870	157.6%	4,993	7,870	(2,877)
Cable/Satellite TV Service	0	1,348	0.0%	1,460	1,608	110.1%	1,460	1,608	(148)
Postage and Mailing	850	255	30.0%	850	(56)	-6.6%	850	(56)	906
Indirect Costs	285,626	285,626	100.0%	274,936	274,936	100.0%	274,936	274,936	0
Self Insurance	19,402	19,403	100.0%	20,230	20,230	100.0%	20,230	20,230	0
Dues and Memberships	500	759	151.8%	500	490	98.0%	500	490	10
Misc. Other Charges	0	315	0.0%	49,464	8,161	16.5%	49,464	8,161	41,303
Rentals and Leases	345	2,220	643.5%	4,473	3,240	72.4%	4,473	3,240	1,233
Health and Dental Benefits for Retirees	65,856	56,832	86.3%	63,168	56,832	90.0%	63,168	56,832	6,336
Unemployment Compensation	0	4,164	0.0%	1,000	80	8.0%	1,000	80	920
Workers Comp Indemnity Pymt	5,000	0	0.0%	10,000	0	0.0%	10,000	0	10,000
Professional Services	5,010	5,010	100.0%	5,160	5,160	100.0%	5,160	5,160	0
Specific Use Equipment	0	8,600	0.0%	0	0	0.0%	0	0	0
Refunded Bond Principal Retirement	87,500	87,500	100.0%	0	0	0.0%	0	0	0
Refunded Bond Loss on Retirement	926	926	100.0%	0	0	0.0%	0	0	0
Serial Bond Principal	8,575	7,875	91.8%	6,650	6,650	100.0%	6,650	6,650	0
Serial Bond Interest	2,232	2,138	95.8%	3,465	3,465	100.0%	3,465	3,465	0
Fiscal Services	163	163	100.0%	0	0	0.0%	0	0	0
Bud Alc Salary Plan Adj	0	0	0.0%	37,045	0	0.0%	37,045	0	37,045
Total Expenditures	3,222,420	3,067,839	95.2%	3,234,282	3,080,582	95.2%	3,234,282	3,080,582	116,655
TOTAL FUND BALANCE		**323,652**			**321,806**			**321,806**	

****The FY 2022 fund balance includes $230,665 that is related to the Community Placement Program****

October 25, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending June 30, 2022.

The attached CSA Fund Financial Summary outlines the financial activity for through June 30, 2022. 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 (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 2022 are provided by the State of Virginia.

The State of Virginia reimbursements for the Children's Services grant expenditures incurred through the fourth quarter of 2022 are $5,081,091 or 95.5% 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 fourth quarter of FY 2022, local matching funds for programs in the amount of $2,037,896 or 100.0% of the budget from the General Fund and $196,541 or 100.0% of the budget from the Schools have been received.

- Miscellaneous Revenue/Budget Designations

Miscellaneous Special Welfare revenues in the amount of $32,517 or 66.9% of the budget were collected through the fourth quarter of FY 2022. 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 2022 are $70,060. Actual YTD administrative expenditures through the fourth quarter of FY 2022 are $61,941 or 88.4% 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 fourth quarter of FY 2022 totaled $3,627,790 or 107.3% of the total budget. Expenditures in this category can rise due to an increase in the number of children placed in foster care, and less children being eligible for federal funding.

- Sum-Sufficient– Special Education

Special Education expenses include services for Special Education students from the Lynchburg City Schools. Expenditures through the fourth quarter of FY 2022 total $2,857,592, or 88.2% 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 fourth quarter of FY 2022 total $46,360, or 12.3% 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 fourth quarter of FY 2022 total $673,316, or 85.0% 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
June 30, 2022

	FY 2021 Amended Budget	FY 2021 Actual 4 QTR YTD	FY 2021 % of Budget	FY 2022 Amended Budget	FY 2022 Actual 4 QTR YTD	FY 2022 % of Budget
Beginning Fund Balance		207,913		0	281,810	
Revenues:						
Public Assistance - Welfare and Administration	5,156,279	5,321,870	103.2%	5,319,609	5,081,091	95.5%
Transfer from Lynchburg City Schools	196,541	196,541	100.0%	196,541	196,541	100.0%
Transfer from General Fund	2,112,602	2,112,856	100.0%	2,037,813	2,037,896	100.0%
Miscellaneous/Special Welfare	48,600	72,603	149.4%	48,600	32,517	66.9%
Budget Designations	201,830			255,817	0	0.0%
Total Revenues	7,715,852	7,703,870	99.8%	7,858,380	7,348,045	93.5%
Expenses:						
Administrative Expenses	71,421	59,769	83.7%	70,060	61,941	88.4%
Sum-Sufficient - Foster Care	3,861,614	3,801,325	98.4%	3,381,750	3,627,790	107.3%
Sum-Sufficient - Special Education	2,842,968	2,839,748	99.9%	3,238,790	2,857,592	88.2%
Non-Sum Sufficient Services	375,907	202,469	53.9%	375,907	46,360	12.3%
Sum-Sufficient and Non-Sum Sufficient Services	563,942	726,662	128.9%	791,873	673,316	85.0%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0	
Total Expenditures	7,715,852	7,629,973	98.9%	7,858,380	7,266,999	92.5%
ENDING FUND BALANCE	0	281,810		0	362,856	

October 25, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2022 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2022. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2022 Adopted Budget and the Department's year-end actuals are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2022 were $895,997 (5.9%) more than budget. Explanations of this variance follow:

- **Charges for Services:**

  Revenue in this category was $559,367 (4.3%) above budget. This was primarily attributable to higher than expected water consumption from commercial and industrial accounts.

- **Water Contracts:**

  This revenue reflects billing activity to the counties of Amherst, Bedford, and Campbell, and to the industries of WestRock and Frito-Lay. Revenue in this category was $351,933 (16.7%) above budget. This was mostly due to additional water purchases of $210,226 from the Bedford Regional Water Authority above the contract minimum purchase which was needed to meet their system demands. WestRock and Frito-Lay water purchases were $146,081 more than estimated.

- **Interest and Other:**

  Interest and Other was $15,303 (33.6%) below budget due to $42,082 of lower than expected interest earnings on investments. This was partially offset mostly by $26,779 of miscellaneous revenues that were not budgeted.

EXPENSES

Overall expenses for FY 2022 were $1,263,671 (7.6%) below budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance expenses were $1,085,174 (10%) less than budget. This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. (Water Treatment - $317,644 savings, Meter Operations - $84,793 savings, Water Line Maintenance - $586,595 savings, Administration - $96,142 savings). This variance is broken down as follows:

➢ Personnel Services and Benefits		$ 724,035
➢ Supplies and Materials		189,209
➢ Contractual Services		171,731
➢ Chemicals		25,344
➢ Utilities		(34,366)
➢ All Other		9,221
	Total	**$1,085,174**

  Personnel Services and Benefits savings was attributable to unfilled positions and lower than expected health and dental insurance claims. Supplies and Materials was under budget primarily due to vacant positions resulting in a decrease in water line maintenance activities. Contractual Services was under budget due primarily from the following: 1) Emergency water system repairs were not as much as previous years. 2) Water Treatment Plant equipment repairs were less than expected. 3) Fewer than planned cellular meter installations, resulting in less cellular data transmission costs. James River used in the fiscal year was less than 2%. This would normally result in large savings in chemical cost and utility costs. However, chemicals contract renewals incurred substantial price increases. Utilities were above budget as a result of a one-time natural gas bill for a malfunctioning gas meter covering the period of December 2019 through September 2021.

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

  Non-Departmental Operation and Maintenance expenses were $9,095 (3.4%) above budget primarily due to higher than anticipated worker compensation claims.

- **Capital Outlay:**

  Purchases in this category are reported to be $107,000 (100%) under budget. All purchase activity in this category met the criteria for capitalization under generally accepted accounting principles rather than reported as an expense. Actual purchase activity was $63,603.

- **Transfers to Capital:**

  Transfers to Capital were $19,007 greater than budget. This is associated with an engineering services journal entry to record engineering services received on behalf of the Sewer Capital Fund.

- **Debt Service:**

  Expenditures in debt service were $99,598 (2.8%) below budget due to actual interest rates being lower than budgeted interest rates used to calculate interest payments for proceeds from the current line of credit and deferral of several capital projects.

SUMMARY

The fourth quarter report reflects a stable FY 2022 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage and fund balance exceeded policy targets. The debt coverage ratio for the fiscal year was 1.69, which is above Council's financial policy minimum target of 1.20. The fund balance ratio for the end of the fiscal year was 56% compared to 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 June 30, 2022

	FY 2021 Adopted Budget	FY 2021 Actual Q4 YTD	FY 2021 % of Budget	FY 2022 Adopted Budget	FY 2022 Actual Q4 YTD	FY 2022 % of Budget	FY 2022 $ Variance Adopted Budget vs. Actual
REVENUES:							
Charges for Services	$13,274,755	$13,066,252	98%	$13,102,086	$13,661,453	104%	$559,367
Water Contracts	2,122,368	2,655,316	125%	2,108,956	2,460,889	117%	351,933
Interest and Other	168,600	191,523	114%	45,500	30,197	66%	(15,303)
	$15,565,723	**15,913,091**		**$15,256,542**	**$16,152,539**		**$895,997**
EXPENSES							
Departmental O&M	$10,896,528	$9,483,883	87%	$10,857,787	$9,772,613	90%	$1,085,174
Non-Departmental O&M	268,940	589,423	219%	265,564	274,659	103%	(9,095)
Capital Outlay/Purchases	76,000	-	0%	107,000	-	0%	107,000
Transfers to Capital	3,500,000	3,500,000	100%	1,800,000	1,819,007	101%	(19,007)
Debt Service	3,526,688	3,436,665	97%	3,506,937	3,407,338	97%	99,599
	$18,268,156	**17,009,971**		**$16,537,288**	**$15,273,617**		**$1,263,671**
Adjustment for Expenses from Capital Projects:		**$0**			**($458,752)**		

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%	
Unrestricted cash as a % of operating expenses & debt service:	56%	
Financial Policy targeted debt coverage ratio minimum:	1.20	
Ending debt coverage ratio:	1.69	(a)

Note (a) Calculation of debt coverage includes $95,639 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

October 25, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2022 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2022. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2022 Adopted Budget and the Department's year actuals are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2022 were $3,390,396 (14.4%) more than budget. Explanations of this variance follow:

- **Charges for Services:**

  Revenue in this category was $1,629,113 (8.4%) over budget mostly due to the following: 1) Inside City Sewer Sales increased $1,262,720 that was mostly attributable to commercial and industrial customers. 2) Higher than anticipated Septic Hauler Charges of $275,806. 3) Combined Availability Fees and Sewer Connection Charges were $156,090 over budget which was primarily due to one new townhome complex. These increases in revenue were partially offset by $90,205 less than expected revenues in Industrial Surcharges, Industrial Monitoring, and Sewer Cost Plus charges.

- **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 from this source was $1,677,312 (41.8%) over budget. Higher than expected water consumption and industrial surcharges from WestRock and Frito-Lay increased revenues by $1,007,987 and $143,459 respectively. An additional $501,909 was received from Bedford County for the sale of sewer additional interceptor capacity in the Ivy Creek area. This was associated with a plan to abandon a sewer pump station and reroute sewer flow to another entry point.

- **Interest and Other:**
  Revenue is this category was $83,971 (163.1%) greater than budget primarily due to the following: 1) Stormwater Fund's use of the Water Resources Recovery Facility Grit Station was $48,500 more than expected. 2) Equipment sales to Stormwater Fund for $24,000.

EXPENSES

Overall expenses for FY 2022 were $404,682 (1.6%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance expenses were $414,566 (3.3%) more than budget. This category includes the Water Resources Recovery Facility (WRRF) and Sewer Line Maintenance. WRRF was $607,723 over budget. Sewer Line Maintenance was $193,157 under budget. These variances are broken down as follows:

➢ Personnel Services and Benefits	$ 309,106
➢ Chemicals	(335,277)
➢ Contractual Services	(199,767)
➢ Rentals and Leases	(87,035)
➢ Sludge Disposal	(79,135)
➢ Supplies and Materials	(67,682)
➢ Utilities	31,157
➢ All Other	13,067
Total	**($ 414,566)**

  Personnel Services and Benefits savings were related to unfilled positions and lower than expected health and dental insurance claims. The increased cost in Chemicals was associated to new contract pricing that became effective January 1, 2022. Contractual Services increase was primarily related to $167,359 for temporary personnel used to cover vacant operator and grounds crew positions at Water Resources Recovery Facility (WRRF). The overage in Rentals and Leases was mostly a result of driver vacancies. These vacancies were covered by renting over the road equipment with drivers to move sludge trailers on WRRF campus. Sludge Disposal was more than expected due to increased sludge disposals at Region 2000 Landfill. Supplies and Materials increase was primarily related to equipment parts used in WRRF operations.

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

  Non-Departmental Operation and Maintenance expenses were $51,646 (18.9%) over budget primarily due to greater than anticipated worker compensation claims and bad debt expenses charged to Allowance for Doubtful Accounts.

- **Capital Outlay:**

  Purchases in this category are reported to be $795,000 (100%) under budget. All purchase activity in this category met the criteria for capitalization under generally accepted accounting principles rather than reported as an expense. Actual purchase activity was $475,483. Budgeted delivery for four sludge trailers has been deferred to next fiscal year due to supply chain issues.

- **Transfers to Capital:**

  Transfers to Capital were $3,550 (.1%) greater than budget. This is associated with an engineering services journal entry to record engineering services received on behalf of the Sewer Capital Fund.

- **Debt Service:**

  Expenditures in debt service were $79,444 (0.9%) below budget due to lower interest rates than budgeted interest rates used to calculate interest payments for proceeds from current line of credit and deferral of several capital projects.

SUMMARY

This fourth quarter report reflects a stable FY 2022 year-end financial position for this fund. Under the Council adopted financial policies, the two important financial ratios, debt coverage and fund balance exceeded policy targets. The debt coverage ratio for the fiscal year was 1.51 compared to a target range of 1.20 to 1.50. The fund balance ratio for the end of the fiscal year was 45% 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 June 30, 2022

	FY 2021 Adopted Budget	FY 2021 Actual Q4 YTD	FY 2021 % of Budget	FY 2022 Adopted Budget	FY 2022 Actual Q4 YTD	FY 2022 % of Budget	FY 2022 $ Variance Adopted Budget vs. Actual
REVENUES:							
Charges for Services	$19,519,256	$20,563,180	105%	$19,440,774	$21,069,887	108%	1,629,113
Sewer Contracts	3,683,367	4,725,690	128%	4,017,566	5,694,878	142%	1,677,312
Interest and Other	209,500	137,487	66%	51,500	135,471	263%	83,971
	$23,412,123	**$25,426,357**		**$23,509,840**	**26,900,236**		**$3,390,396**
EXPENSES:							
Departmental O&M	$12,870,111	$12,880,678	100%	$12,624,579	$13,039,145	103%	(414,566)
Non-Departmental O&M	335,716	200,845	60%	272,852	324,498	119%	(51,646)
Capital Outlay/Purchases	450,000	-	0%	795,000	-	0%	795,000
Transfers to Capital	3,200,000	3,200,000	100%	3,500,000	3,503,550	100%	(3,550)
Debt service	8,556,457	8,447,640	99%	8,905,557	8,826,113	99%	79,444
	$25,412,284	**$24,729,163**		**$26,097,988**	**$25,693,306**		**$404,682**
Adjustment for Expenses from Capital Projects		**($53,437)**			**($397,083)**		

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	45%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.51 (a)

Note (a) Calculation of debt coverage includes $147,662 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

October 25, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2022 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2022. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Variances between the FY 2022 Adopted Budget and the Department's year end actuals are described below.

REVENUES

Following the completion of the fourth quarter, the overall revenues for FY 2022 were $148,088 (4.1%) more than budget. 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 exceeded budget by $127,818 (3.8%). This is primarily associated with new impervious areas from construction within the City.

- **Interest and Other:**

  Interest and Other exceeded budget by $20,270 (337.8%). This was primarily due to an extension of National Oceanic Atmospheric Administration (NOAA) Grant that was to expire last fiscal year. The extension was given because of the impacts of COVID-19. These grant proceeds do 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 were at budget.

EXPENSES

Overall expenses for FY 2022 were $296,152 (7.3%) below budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

  Departmental Operation and Maintenance expenses were $237,864 (7.1%) less than budget. This variance is broken down as follows:

➢ Personnel Services and Benefits		$ 73,013
➢ Contractual Services		69,995
➢ Supplies and Materials		59,605
➢ Public Works and Community Development		14,896
➢ Internal Service Charges		7,960
➢ All Other		12,395
	Total	**$ 237,864**

  Personnel Services and Benefits savings were related to unfilled positions and lower than expected health and dental insurance claims. Contractual Services were under budget mostly due to DEQ's delay on final decision on proposed new municipal separate storm sewer system (MS4) permit regulations and less than expected repair services. Supplies and Materials savings were primarily the result of less materials used in stormwater repairs. Public Works reimbursable leaf collection costs were less than budget.

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

  Non-Departmental Operation and Maintenance expenses were $3,273 (10.5%) under budget. This was mostly associated with Allowance for Uncollectible Accounts $12,820 lower than expected. This was partially offset by an unanticipated extension of the NOAA Grant for reimbursable elementary student educational and engagement expenses for $8,923. Other details on this grant are discussed in the revenue category of Interest and Other.

- **Capital Outlay:**

  Purchases in this category are reported to be $10,000 (100%) under budget. There were no purchases this year. The budgeted paver cleaning machine has been deferred to next fiscal year.

- **Transfers to Capital:**

  Transfers to Stormwater Capital Fund were at budget.

- **Debt Service:**
  Expenditures in debt service were $45,015 (24.3%) below budget due to actual interest rates were lower than budgeted interest rates used to calculate interest payments for proceeds from current line of credit and deferral of several capital projects.

SUMMARY

The fourth quarter report reflects a stable FY 2022 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage and fund balance exceeded policy targets. The debt coverage ratio for the fiscal year was 4.17, which exceeded Council's financial policy minimum target of 1.20. The fund balance ratio for the end of the fiscal year was 38% 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 June 30, 2022

	FY 2021 Adopted Budget	FY 2021 Actual Q4 YTD	FY 2021 % of Budget	FY 2022 Adopted Budget	FY 2022 Actual Q4 YTD	FY 2022 % of Budget	FY 2022 $ Variance Adopted Budget vs. Actual
REVENUES:							
Charges for Services	$3,155,200	$3,196,139	101%	$3,366,400	$3,494,218	104%	$127,818
Interest and Other	28,900	16,645	58%	6,000	26,270	438%	20,270
Transfers from Other Funds	275,000	275,000	100%	275,000	275,000	100%	-
	$3,459,100	**3,487,784**		**$3,647,400**	**$3,795,488**		**$148,088**
EXPENSES:							
Departmental O&M	$3,286,245	$2,889,058	88%	$3,361,256	$3,123,392	93%	$237,864
Non-Departmental O&M	19,760	8,162	41%	31,176	27,903	90%	3,273
Capital Outlay/Purchases	40,000	-	0%	10,000	-	0%	10,000
Transfers to Capital	500,000	500,000	100%	450,000	450,000	100%	-
Debt Service	158,428	131,573	83%	185,655	140,640	76%	45,015
	$4,004,433	**$3,528,793**		**$4,038,087**	**$3,741,935**		**$296,152**
Adjustment for Expenses from Capital Projects		**($27,691)**			**($88,728)**		

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	38%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	4.17 (a)

Note (a) Calculation of debt coverage includes $31,299 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

October 25, 2022

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2022 Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the period ending June 30, 2022. This quarterly report provides comparative information for the same period of the prior fiscal year and represents FY 2022 financial postings. This report is preliminary pending completion of the annual audit.

- UNASSIGNED FUND BALANCE

  The General Fund ended FY 2022 with an Unassigned Fund balance of $66.3 million. The City's Fund Balance Policy for General Fund requires budgeting an Unassigned Fund Balance equal to a minimum of 10% of General Fund revenues with a goal of 15%. The City ended with a projected Fund Balance ratio of 31.2% due to the growth in the year over year Unassigned Fund balance.

- RESTRICTED, COMMITTED, AND ASSIGNED FUND BALANCE

  The General Fund ended FY 2022 with Committed and Assigned Fund balances of $11,684,590 and $8,476,546, respectively.

- REVENUES

  Revenues were $16.7 million (8.5%) more than the amended budget. City staff monitors the major revenue categories, revising estimates as needed.

<u>NON-DEDICATED REVENUES</u>

- Real Property Tax:

  Real Estate Tax revenue of $67,142,754 was 0.7% or $469,184 less than the amended budget. Tax relief of $556,769 and $1,395,879 was given for the elderly, and rehabilitation, respectively. Economic incentives of $33,460 were paid during the fiscal year.

- Personal Property Tax:

  Personal Property Tax revenue of $21,728,128 was 10.3% or $2,028,128 more than the amended budget due to the unavailability of vehicles. Economic incentives of $19,917 were 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 FY 2022. This action eliminates the 70% reimbursement. Lynchburg's share is $5,543,584. During FY 2022 the City received the total reimbursement of $5,543,584.

- Consumer Utility Taxes:

  Consumer Utility Tax (Electric and Gas) revenue of $4,305,643 was 3.8% or $158,289 more than the amended budget.

- Communications Sales and Use Tax:

  Communications Sales and Use Tax revenue of $2,424,362 was 30.7% or $569,362 more than the amended budget due to conservative budgeting.

- Local Sales Tax:

  Local Sales Tax revenue of $20,747,211 was 18.6% or $3,247,211 more than the amended budget due to increased online sales tax collections and inflation. Economic incentives of $61,957 were paid during the fiscal year.

- Business License Tax:

  Business License Tax revenue of $9,733,730 was 14.2% or $1,207,730 more than the amended budget, reflecting the resiliency of the local economy during the pandemic. Economic incentives of $19,054 were paid during the fiscal year.

- Meals Tax:

  Meals Tax revenue of $18,006,859 was 22.5% or $3,306,859 more than the amended budget due to the economy opening up and inflation. Economic incentives of $169,995 were paid during the fiscal year.

- Delinquent Taxes, Penalties and Interest:

  Delinquent Taxes, Penalties and Interest revenue of $4,323,766 was 28.2% or $951,131 more than the amended budget.

- Other Local Taxes:

  Other Local Tax revenue of $3,493,723 was 43.1% or $1,051,672 more than the amended budget, primarily due to the increase in Right of Way, Recordation, and Amusement Taxes.

- Motor Vehicle License Tax:

  Motor Vehicle License Tax revenue of $1,595,288 was 0.6%, or $9,712 less than the amended budget.

- Bank Stock Tax:

  Bank Stock Tax revenue $955,810 was 27.4% or $205,810 more than the amended budget. This tax is based on the percentage of deposits within the City of Lynchburg compared to the whole state of Virginia.

- Lodging Tax:

  Lodging Tax revenue of $3,096,832 was 19.1% or $496,832 more than the amended budget. Economic incentives of $240,469 were paid during the fiscal year.

- Permits, Fees, and Licenses:

  Permits, Fees, and Licenses revenue of $1,266,228 was 6.5% or $77,278 more than the amended budget. The majority of revenue in this category comes from permits and fees associated with new construction and/or renovations.

- Fines and Forfeitures:

  Fines and forfeitures revenue of $263,529 was 10.7% or $31,471 less than the amended budget, primarily due to Parking Fines.

- Interest on Investments:

  Interest on Investments revenue of $226,444 was 52.8 % or $252,897 less than the amended budget, due to interest rates still being much lower than expected.

- Charges for Services

  Charges for Services revenue of $12,618,849 was 10.4% or $1,193,114 more than the amended budget.

- Miscellaneous Revenue

  Miscellaneous Revenue of $799,924 was 60.6% or $301,867 more than the amended budget.

DEDICATED REVENUES

Intergovernmental Revenue consisting of Constitutional Officers, Health and Human Services, and State/Federal subsidies totaled $39,823,624 and was 0.9% or $337,691 more than FY 2022 budget projections, due to the timing of receipts.

EXPENDITURES

- Operating Expenditures:

  Total operating expenditures for FY 2022 were 95.4% of amended budget, compared to 92.1% for FY 2021. Actual operating expenditures of $168,940,201 were 4.6% or $8,223,060 less than the amended budget, which is attributable to extended vacancies.

- Debt Service

  Debt service expenditures are consistent with the budget. The payment schedule is based on a preset schedule and is not evenly disbursed over twelve months.

- Transfers

  Operating transfers of $11,849,245 for FY 2022 were consistent with the amended budget, and represented transfers of $1,947,912 to other funds, $7,461,837 and $1,947,403 to City and School capital funds, respectively, and $492,093 for Fleet debt service.

SUMMARY

This report represents twelve months of fiscal activity. The revenues and expenditures were adjusted in the 3rd Quarter process accordingly. The financial position of the General Fund remains stable. Staff recognizes that the gap between revenues and expenditures needs constant monitoring, and will continue to advise City Council of major developments through continued quarterly reports.

Respectfully submitted,

D - s. Witt

Donna S. Witt
Chief Financial Officer

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

Fiscal Year	Fiscal Calendar 2022
Fiscal Quarter of Year	All
Fiscal Month of Year	All
Fund	1001 General Fund
Account Type	Revenue
Process Status	Posted

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/22	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 6/30/21
100 Taxes							
02110.0100 - Current Real Property Tax	65,921,640	-	65,921,640	67,142,754	(1,221,114)	101.9%	62,288,818
02110.0105 - Tax Relief For Elderly	(610,000)	-	(610,000)	(556,769)	(53,231)	91.3%	(491,653)
02110.0110 - Tax Relief-Rehabilitation Real Property	(1,379,466)	-	(1,379,466)	(1,395,879)	16,413	101.2%	(1,247,051)
02110.0200 - Delinquent Real Property Tax	700,000	-	700,000	1,111,823	(411,823)	158.8%	1,091,801
02110.0900 - Real Estate Tax- Economic Development Incentive	(32,200)	-	(32,200)	(33,460)	1,260	103.9%	(44,866)
02120.0100 - Current PSC Tax	2,596,128	-	2,596,128	2,652,828	(56,700)	102.2%	2,738,081
02130.0101 - Current Personal Property Tax PCI	19,109,000	-	19,109,000	21,728,128	(2,619,128)	113.7%	20,249,467
02130.0201 - Delinquent Personal Property Tax PCI	1,300,000	-	1,300,000	1,744,921	(444,921)	134.2%	1,403,696
02130.0205 - Recovery-C/O Personal Property Tax	-	-	-	2,943	(2,943)	0.0%	12
02130.0900 - Personal Property Tax- Economic Development Incentive	(20,039)	-	(20,039)	(19,917)	(122)	99.4%	(34,131)
02170.0100 - Penalty-PSC Tax	-	-	-	3,747	(3,747)	0.0%	8,602
02170.0105 - Penalty-Delinquent Tax	666,958	-	666,958	748,747	(81,789)	112.3%	753,183
02170.0200 - Interest-PSC Tax	-	-	-	342	(342)	0.0%	254
02170.0205 - Interest-Delinquent Tax	369,812	-	369,812	308,918	60,894	83.5%	301,194
02510.0000 - Local Sales And Use Tax	17,500,000	-	17,500,000	20,747,211	(3,247,211)	118.6%	18,618,346
02510.0900 - Local Sales & Use Tax- Economic Development Incentive	(61,913)	-	(61,913)	(61,957)	44	100.1%	(31,991)
02515.0100 - Consumer Utility Tax-Electric	3,500,000	-	3,500,000	3,692,155	(192,155)	105.5%	3,650,828
02515.0105 - Consumer Utility Tax-Gas	647,354	-	647,354	613,488	33,866	94.8%	627,453
02515.0120 - Right of Way Fees	174,426	-	174,426	427,875	(253,449)	245.3%	302,873
02515.0900 - Pen & Int - Consumer Utility Tax, None	-	-	-	3	(3)	0.0%	-
02517.0000 - Communication Sales & Use Tax	1,855,000	-	1,855,000	2,424,362	(569,362)	130.7%	2,497,779
02520.0000 - Business License Tax	8,526,000	-	8,526,000	9,733,730	(1,207,730)	114.2%	8,971,084
02520.0010 - Consumption Tax-Electric	320,779	-	320,779	307,877	12,902	96.0%	305,872
02520.0015 - Consumption Tax-Gas	30,819	-	30,819	26,698	4,121	86.6%	29,541
02520.0030 - Pen & Int-Business License	96,072	-	96,072	115,944	(19,872)	120.7%	109,868
02520.0900 - Business License Tax- Economic Development Incentive	(19,054)	-	(19,054)	(19,054)	-	100.0%	(11,653)
02530.0001 - Motor Vehicle Licenses PCI	1,605,000	-	1,605,000	1,595,288	9,712	99.4%	1,573,242
02530.0201 - Delinquent Motor Vehicle License	190,000	-	190,000	197,647	(7,647)	104.0%	187,735
02535.0000 - Bank Stock Tax	750,000	-	750,000	955,810	(205,810)	127.4%	870,383
02540.0100 - Recordation Tax-City	650,000	-	650,000	1,158,791	(508,791)	178.3%	988,800
02540.0200 - Probate Tax	21,027	-	21,027	19,098	1,929	90.8%	26,847
02545.0000 - Tobacco Tax	825,000	-	825,000	796,786	28,214	96.6%	786,583
02550.0000 - Amusement Tax	420,000	-	420,000	756,599	(336,599)	180.1%	302,249
02550.0005 - Pen & Int - Amusement Tax	-	-	-	481	(481)	0.0%	369
02555.0000 - Lodging Tax	2,600,000	-	2,600,000	3,096,832	(496,832)	119.1%	2,331,743
02555.0005 - Pen & Int - Lodging Tax	-	-	-	12,972	(12,972)	0.0%	7,697
02555.0900 - Lodging Tax- Economic Development Incentive	(240,508)	-	(240,508)	(240,469)	(39)	100.0%	(150,761)
02560.0000 - Meals Tax	14,700,000	-	14,700,000	18,006,859	(3,306,859)	122.5%	15,137,148
02560.0005 - Pen & Int - Meals Tax	49,793	-	49,793	78,221	(28,428)	157.1%	55,585
02560.0900 - Meals Tax- Economic Development Incentive	(169,988)	-	(169,988)	(169,995)	7	100.0%	(24,064)
100 Taxes Total	**142,591,640**	**-**	**142,591,640**	**157,712,379**	**(15,120,739)**	**110.6%**	**144,180,960**
110 Permits, Fees, & Licenses							
03005.0000 - Animal Licenses	8,000	-	8,000	8,554	(554)	106.9%	6,240
03010.0200 - Permit Parking Fees	200,000	-	200,000	172,902	27,098	86.5%	205,995
03010.0205 - Permit Parking Fees- Lease Agreement, None	-	100,000	100,000	76,808	23,192	76.8%	-
03010.0400 - Land Disturbing Fees	20,000	-	20,000	27,688	(7,688)	138.4%	18,342
03010.0600 - Transfer Fees	1,600	-	1,600	2,741	(1,141)	171.3%	2,672
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	875	125	87.5%	1,075
03010.0701 - Letter of Approval-Zoning, None	-	-	-	-	-	0.0%	-
03010.0702 - Zoning Certification Letter	3,000	-	3,000	5,100	(2,100)	170.0%	3,900
03010.0705 - Legal Notice Advertising	12,000	-	12,000	6,709	5,291	55.9%	8,518
03010.0710 - Site Plan Reviews	15,000	-	15,000	16,722	(1,722)	111.5%	14,564
03010.0715 - Conditional Use Permits	4,000	-	4,000	3,231	769	80.8%	1,690
03010.0720 - Re-zoning Fees	8,700	-	8,700	5,726	2,974	65.8%	6,958
03010.0800 - Subdivision Plat Review	10,000	-	10,000	10,365	(365)	103.7%	21,225
03010.0900 - Building Insp Permit Fee	500,600	-	500,600	624,297	(123,697)	124.7%	358,907
03010.0901 - Elevator Inspect Admin Fee	21,000	-	21,000	18,817	2,183	89.6%	19,558
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	735	(735)	0.0%	819
03010.0920 - Sign Inspect Permit Fee	6,000	-	6,000	5,125	875	85.4%	4,625
03010.0925 - Demolition Fees	8,000	-	8,000	3,821	4,179	47.8%	5,750
03010.0927 - Building Plan Review	44,000	-	44,000	55,922	(11,922)	127.1%	29,089
03010.0928 - Vacant Building Registration Fee	35,000	-	35,000	26,080	8,921	74.5%	27,356
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	1,501	(1,501)	0.0%	2,141
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	4,800	(4,800)	0.0%	4,275
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	13,200	(13,200)	0.0%	10,350
03010.0932 - Working Without a Building Permit	-	-	-	1,400	(1,400)	0.0%	300
03010.0933 - Short Term Rental Fee, None	24,450	-	24,450	26,064	(1,614)	106.6%	6,750
03010.0934 - Vacant Property Registration- Civil Penalties, None	-	-	-	11,610	(11,610)	0.0%	19,816
03010.0935 - Short Term Rental Program- Civil Penalty, None	-	-	-	45	(45)	0.0%	-
03010.1000 - False Alarm Service Assessment	110,000	-	110,000	91,809	18,191	83.5%	130,138
03010.1100 - Concealed Weapon Permit	30,000	-	30,000	27,731	2,270	92.4%	54,198
03010.2005 - Taxicab Application Fees	3,000	-	3,000	1,400	1,600	46.7%	1,650
03010.2010 - Precious Metal Premits	1,600	-	1,600	400	1,200	25.0%	400
03010.2011 - Rental Reinspect/FollowUp	-	-	-	300	(300)	0.0%	650
03010.2012 - Rental Intial Inspection	-	-	-	1,550	(1,550)	0.0%	600
03010.2013 - Annual/Periodic Inspect Fee	22,000	-	22,000	1,850	20,150	8.4%	750
03010.2014 - Rental Intial Inspect-No Show	-	-	-	150	(150)	0.0%	650
03010.2015 - Rental Inspect- Pre Court	-	-	-	50	(50)	0.0%	750
03010.2016 - Rental Inspect-Annual No Show	-	-	-	100	(100)	0.0%	50
03010.2020 - Mobile Vendor License Fee	-	-	-	840	(840)	0.0%	-
03010.2027 - Right of Way Permit Fees, None	-	-	-	-	-	0.0%	-
03010.2028 - Dumpster Permit Fee , None	-	-	-	360	(360)	0.0%	500
03010.2029 - Dumpster Permit Fee- 30 Day Extension, None	-	-	-	200	(200)	0.0%	1,200
03010.2034 - Road, Water, Sewer (RWS) Site Plan Review- Major , None	-	-	-	250	(250)	0.0%	-
03010.2035 - Road, Water, Sewer (RWS) Site Plan Review- Minor , None	-	-	-	150	(150)	0.0%	-
03010.2050 - Misc Permit Fee & License	-	-	-	8,252	(8,252)	0.0%	8,121
110 Permits, Fees, & Licenses Total	**1,088,950**	**100,000**	**1,188,950**	**1,266,228**	**(77,278)**	**106.5%**	**980,572**
120 Fines & Forfeitures							
03510.0100 - Court Fines And Forfeitures, None	187,500	-	187,500	182,029	5,471	97.1%	225,440

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/22	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 6/30/21
03510.0105 - Criminal Court Fees	2,500	-	2,500	2,826	(326)	113.0%	2,886
03510.0200 - Parking Fines	105,000	-	105,000	78,674	26,326	74.9%	90,981
120 Fines & Forfeitures Total	**295,000**	**-**	**295,000**	**263,529**	**31,471**	**89.3%**	**319,307**
130 Use of Money & Property							
04010.0100 - Interest on Investment	52,038	-	52,038	288,676	(236,638)	554.7%	252,421
04010.0101 - Interest-City Capital	13,833	-	13,833	97,789	(83,956)	706.9%	124,934
04010.0123 - Interest-Health Ins Resrv	-	-	-	12,654	(12,654)	0.0%	20,896
04010.0124 - Interest-OPEB	-	-	-	5,339	(5,339)	0.0%	5,353
04010.0131 - Interest Income- ARPA Funds Invested at LGIP, None	-	-	-	45,778	(45,778)	0.0%	-
04010.0156 - Interst-MktValueGain/Loss	-	-	-	(918,454)	918,454	0.0%	(342,269)
04010.0157 - Interest-SNAP Income	-	-	-	15,545	(15,545)	0.0%	43,702
04020.0105 - Gen Govt Property Rental	75,000	-	75,000	96,621	(21,621)	128.8%	137,089
04020.0115 - Public Safety Prop Rent	36,250	-	36,250	37,316	(1,066)	102.9%	36,250
04020.0125 - Human Services Prop Rent	100,000	-	100,000	100,000	0	100.0%	100,000
04020.0126 - 1517 Jackson Street Property Rental to LCS, None	-	-	-	-	-	0.0%	3,720
04020.0135 - Downtown Parking Deck Lease, None	90,000	-	90,000	82,800	7,200	92.0%	75,900
04020.0200 - Culture & Rec. Prop Rent	15,070	-	15,070	15,070	-	100.0%	18,838
04020.0201 - Prop Rental-Stadium	3,500	-	3,500	231,302	(227,802)	6608.6%	214,687
04020.0202 - Prop Rental-Market/Park.	92,000	-	92,000	114,447	(22,447)	124.4%	55,810
04020.0205 - Market Rent- Pen & Int	650	-	650	1,562	(912)	240.4%	756
04020.0207 - Rental of Museum Facilities, None	1,000	-	1,000	-	1,000	0.0%	1,873
130 Use of Money & Property Total	**479,341**	**-**	**479,341**	**226,444**	**252,897**	**47.2%**	**749,958**
140 Charges for Services							
04510.0900 - Collection & Tax Lien Fees	35,000	-	35,000	41,368	(6,368)	118.2%	44,947
04510.0901 - DMV Admin Fee	278,000	-	278,000	333,902	(55,902)	120.1%	291,431
04510.0902 - DMV Select Agency	-	-	-	-	-	0.0%	-
04510.0915 - Processng Fee - Payroll deduction	5,000	-	5,000	4,315	685	86.3%	4,510
04510.0916 - Indirect Cost&Svc DetHome	274,936	-	274,936	274,936	-	100.0%	285,626
04510.0918 - Indirect Cost&Srvc Water	1,037,093	-	1,037,093	1,037,093	-	100.0%	1,088,944
04510.0919 - Indirect Cost&Srvc Sewer	270,088	-	270,088	270,088	-	100.0%	290,677
04510.0920 - Indirect Cost&Srvc WWTP	585,557	-	585,557	585,557	-	100.0%	689,142
04510.0921 - Indirect Cost&Srvc Airprt	181,077	-	181,077	181,077	-	100.0%	171,801
04510.0922 - Indirect Cost&Svc Strmwtr	321,580	-	321,580	321,580	-	100.0%	318,073
04515.0101 - Document Reprod Costs	6,000	-	6,000	7,292	(1,292)	121.5%	5,729
04515.0200 - Court Room Sheriff Fee, None	60,000	-	60,000	62,742	(2,742)	104.6%	70,007
04515.0300 - Fees For Court Officers	7,244	-	7,244	7,244	(0)	100.0%	7,244
04515.0301 - Legal Service Charges	40,000	-	40,000	40,000	-	100.0%	40,000
04515.0303 - Probation Supervisor Fee	13,789	-	13,789	8,228	5,561	59.7%	9,937
04515.0304 - Jail Fee, None	14,624	-	14,624	2,381	12,243	16.3%	1,719
04515.0305 - E-Summons Fee, None	5,300	-	5,300	14,226	(8,926)	268.4%	15,245
04515.0400 - Commonwealth Atty.Fees	7,000	-	7,000	6,276	724	89.7%	5,247
04515.0401 - CA Coll Fees- Gen Dist Ct	55,000	-	55,000	19,109	35,891	34.7%	26,577
04515.0402 - CA Coll Fees- J&D Court	10,050	-	10,050	4,688	5,362	46.6%	5,149
04515.0403 - CA Coll Fees- Circuit Crt	62,600	-	62,600	54,506	8,094	87.1%	41,244
04515.0404 - CA Coll Fees- FOIA Requests, None	-	-	-	2,399	(2,399)	0.0%	-
04520.0300 - Fire Prevention Fees	2,000	-	2,000	3,350	(1,350)	167.5%	2,800
04520.0301 - Ambulance Service Fees	2,640,000	-	2,640,000	3,173,122	(533,122)	120.2%	2,939,547
04520.0304 - Delinq Ambulance>120 Days	175,000	-	175,000	249,459	(74,459)	142.5%	286,147
04520.0305 - LFD Off Duty, None	-	-	-	678	(678)	0.0%	-
04520.0307 - Lynchburg Fire Dept Charges, None	-	-	-	1,109	(1,109)	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	165,188	(25,188)	118.0%	130,354
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	50,000	-	100.0%	50,000
04520.0905 - Police Report Sales	2,200	-	2,200	2,415	(215)	109.8%	1,950
04520.0906 - Range Use Fee	13,800	-	13,800	14,400	(600)	104.3%	13,000
04520.0908 - DUI Fees, None	-	-	-	3,390	(3,390)	0.0%	4,998
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	924,497	175,503	84.0%	748,877
04525.0103 - Curb & Gutter Charges, None	-	-	-	-	-	0.0%	2,525
04525.0106 - Downtown Parking Fees	39,811	-	39,811	34,744	5,067	87.3%	39,797
04525.0107 - PW Admin Stormwater Charges	134,895	-	134,895	125,535	9,360	93.1%	101,843
04525.0108 - PW Eng Stormwater Charges	14,332	-	14,332	11,975	2,357	83.6%	20,936
04525.0109 - PW Streets Stormwater Charges	164,132	-	164,132	160,953	3,179	98.1%	101,323
04525.0206 - Residential Disposal-Decals	-	-	-	-	-	0.0%	935
04525.0218 - Trash Bag Srvc-Waste Zero	50,000	-	50,000	165,408	(115,408)	330.8%	173,204
04525.0219 - Landlord Set Out Program , None	3,000	-	3,000	11,522	(8,522)	384.1%	2,255
04525.0220 - Refuse Disposal Fee, None	1,927,726	-	1,927,726	2,397,288	(469,562)	124.4%	1,589,484
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	21,496	(21,496)	0.0%	6,576
04525.0300 - Bldg Maint Charge-Other	-	-	-	17,228	(17,228)	0.0%	12,678
04530.0409 - Human Services Court Order Fees	-	-	-	576	(576)	0.0%	4,780
04530.0410 - Lynchburg Youth Group Home Charges	600,000	-	600,000	550,525	49,475	91.8%	296,010
04530.0412 - Horizon Contribution for Outstationed Benefit Workers, None	-	-	-	-	-	0.0%	-
04530.0413 - Local Reimb- Other Localities, None	-	-	-	401	(401)	0.0%	-
04535.0100 - Swimming Pool Fees	25,000	-	25,000	32,849	(7,849)	131.4%	7,805
04535.0150 - Recreation Program Fees	379,000	-	379,000	524,502	(145,502)	138.4%	296,258
04535.0151 - Recreation Program- Scholarship Fees , None	-	-	-	6,206	(6,206)	0.0%	1,726
04535.0200 - Point of Honor Admission Fees	5,000	-	5,000	136	4,864	2.7%	-
04535.0300 - Library Fines & Fees	20,000	-	20,000	28,148	(8,148)	140.7%	15,290
04535.0301 - Law Library Fees	30,000	-	30,000	22,147	7,853	73.8%	22,545
04535.0303 - Lost/Damaged Library Prop	2,500	-	2,500	3,424	(924)	137.0%	2,830
04535.0304 - Delinq Library Fines & Fees	1,200	-	1,200	1,514	(314)	126.2%	2,388
04535.0305 - Delinq Library Lost/Damaged	3,200	-	3,200	4,888	(1,688)	152.8%	11,825
04535.0306 - Delinq Library Pen & Int	1,000	-	1,000	3,248	(2,248)	324.8%	6,172
04540.0103 - Charges For Demolition	-	-	-	250	(250)	0.0%	600
04540.0105 - Comm Develop Stormwater Charges	580,501	-	580,501	580,501	-	100.0%	603,501
04599.0002 - Secure Vacant Stru Reimb	-	-	-	120	(120)	0.0%	2,223
04599.0004 - Neighborhood Services, None	25,000	-	25,000	19,700	5,300	78.8%	15,400
04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None	-	-	-	449	(449)	0.0%	215
140 Charges for Services Total	**11,425,735**	**-**	**11,425,735**	**12,618,849**	**(1,193,114)**	**110.4%**	**10,958,544**
150 Miscellaneous Revenue							
05030.0105 - Suspense Revenue/Exp Ref	-	-	-	-	-	0.0%	-
05050.0105 - Pmt In Lieu Tax-WestCntbr	52,900	-	52,900	54,438	(1,538)	102.9%	53,799
05050.0110 - Pymt In Lieu of Tax-LRHA	25,000	-	25,000	22,641	2,359	90.6%	113,384
05050.0228 - Recreation Program- Donations, None	-	-	-	4,800	(4,800)	0.0%	-
05050.0230 - Friends of Lynchburg Library	17,130	-	17,130	16,449	681	96.0%	12,696
05050.0232 - Digg's Trust Rec-Pt Honor	37,000	-	37,000	37,000	-	100.0%	46,250
05050.0290 - Gifts And Misc.	-	-	-	-	-	0.0%	-
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	24,972	(24,972)	0.0%	4,234

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/22	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 6/30/21
05050.0415 - Proceeds frm PropRoom.com	-	-	-	421	(421)	0.0%	383
05050.0500 - Sale-Real Property	-	-	-	-	-	0.0%	9,500
05050.2001 - Cash Overage And Shortage	-	-	-	(14,426)	14,426	0.0%	(2,542)
05050.2011 - Reimb.POH Carriage House	26,000	-	26,000	28,914	(2,914)	111.2%	34,687
05050.2013 - Photo Reprod And Royalty	50	-	50	900	(850)	1800.0%	10
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	0	(0)	0.0%	14
05050.2022 - Trash Cart Sales	-	-	-	-	-	0.0%	-
05050.2025 - Credit Card Rebate	110,000	-	110,000	105,565	4,435	96.0%	90,426
05050.2028 - WardsCrossingWestSvcFee	143,277	-	143,277	143,277	-	100.0%	143,277
05050.2034 - P&R Spec Event Sponsorship, None	15,000	-	15,000	10,425	4,575	69.5%	12,792
05050.2037 - RSA Profit Sharing	-	-	-	70,215	(70,215)	0.0%	70,386
05050.2046 - Visitor Ctr Merchandise	5,000	-	5,000	125	4,875	2.5%	115
05050.2049 - Residential Trash Violation, None	5,000	-	5,000	12,597	(7,597)	251.9%	2,120
05050.2052 - Parking Lease Agreement	100,000	(100,000)	-	-	-	0.0%	94,311
05050.2055 - Hillcats - Donation Youth Athletic Programs	10,000	-	10,000	10,000	-	100.0%	-
05050.2056 - Commission on City Vending Machine Sales	-	-	-	4,078	(4,078)	0.0%	2,929
05050.2059 - Court Restitution, None	-	-	-	5,332	(5,332)	0.0%	7,400
05050.2060 - Community Market Retail Sales, None	500	-	500	306	194	61.1%	1,665
05050.2061 - Main St Alt CARES Funding for Project Accounting, None	-	-	-	-	-	0.0%	-
05050.2065 - FOIA Requests, None	-	-	-	200	(200)	0.0%	-
05050.2066 - P&R Special Events- GF Support Revenue, None	-	-	-	10,000	(10,000)	0.0%	-
05050.2090 - Miscellaneous Revenue	51,200	-	51,200	251,697	(200,497)	491.6%	96,934
150 Miscellaneous Revenue Total	**598,057**	**(100,000)**	**498,057**	**799,924**	**(301,867)**	**160.6%**	**794,771**
300 State Non-Categorical Aid							
06100.0300 - Rolling Stock Taxes	90,000	-	90,000	88,584	1,416	98.4%	88,947
06100.0400 - Mobile Home Titling Taxes	1,000	-	1,000	3,213	(2,213)	321.3%	3,030
06100.0600 - Deeds Of Conveyance	150,000	-	150,000	312,124	(162,124)	208.1%	255,338
06100.0800 - Recordation Taxes-State	150,000	-	150,000	-	150,000	0.0%	-
06100.0900 - Auto Rental Tax-DMV	336,400	-	336,400	452,796	(116,396)	134.6%	415,993
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	-	-	-	2,530	(2,530)	0.0%	255
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	5,543,584	0	100.0%	5,543,584
06100.8001 - Games of Skill Tax, None	-	-	-	42,624	(42,624)	0.0%	228,672
300 State Non-Categorical Aid Total	**6,270,984**	**-**	**6,270,984**	**6,445,454**	**(174,470)**	**102.8%**	**6,535,819**
310 State Shared Exp (Cat.)							
06510.0200 - Commissioner of Revenue	201,758	-	201,758	200,604	1,154	99.4%	190,230
06510.0300 - Treasurer	118,690	-	118,690	118,593	97	99.9%	112,040
06510.1000 - Registrar/Electoral Board	95,450	-	95,450	87,962	7,488	92.2%	49,916
06515.0100 - Clerk of Cir Crt-Fringes	601,460	18,728	620,188	655,062	(34,874)	105.6%	590,788
06515.0200 - Sheriff	1,151,716	48,443	1,200,159	1,198,985	1,174	99.9%	1,100,306
06515.0400 - Commonwealth Attorney	1,131,821	-	1,131,821	1,127,653	4,168	99.6%	1,063,746
310 State Shared Exp (Cat.) Total	**3,300,895**	**67,171**	**3,368,066**	**3,388,858**	**(20,792)**	**100.6%**	**3,107,026**
320 State Categorical Aid							
06820.0200 - Juvenile Correct-Block Gt	247,716	-	247,716	199,798	47,918	80.7%	123,175
06820.0201 - Wireless E911	380,000	-	380,000	503,425	(123,425)	132.5%	415,443
06820.0203 - HB 599 Law Enforc.Asst	3,150,000	-	3,150,000	3,259,744	(109,744)	103.5%	3,259,429
06825.0100 - Street And Highway Maint.	8,842,661	-	8,842,661	9,056,110	(213,449)	102.4%	8,757,028
06830.0412 - Health Department	-	-	-	118,284	(118,284)	0.0%	46,324
06830.0413 - SS State Adm Sub 0901	1,927,460	-	1,927,460	2,181,561	(254,101)	113.2%	1,853,693
06830.0414 - SS State Prog Sub 0902	4,899,698	172,280	5,071,978	4,259,567	812,411	84.0%	4,307,635
06835.0102 - SNAP Program Reimb	15,000	-	15,000	32,899	(17,899)	219.3%	25,899
06835.0300 - Finan Asst-Public Library	180,305	-	180,305	180,175	130	99.9%	181,109
320 State Categorical Aid Total	**19,642,840**	**172,280**	**19,815,120**	**19,791,562**	**23,558**	**99.9%**	**18,969,736**
330 State Aid in Suspense							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	-	-	0.0%	-
330 State Aid in Suspense Total	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**
520 Fed Cat Aid- Pass Thru							
07825.0300 - B&G Chrgs Commerce St Bld	-	-	-	-	-	0.0%	53,908
07830.0420 - Fed Pass Thru:Cost AIIDMG	573,000	-	573,000	601,521	(28,521)	105.0%	581,949
07830.0421 - SS Fed Adm Sub 0901	5,404,691	-	5,404,691	5,144,695	259,996	95.2%	4,789,022
07830.0422 - SS Fed Prog Sub 0902	3,656,050	220,931	3,876,981	4,303,146	(426,165)	111.0%	4,302,008
07830.0430 - USDA Funding - Group Home, None	18,000	-	18,000	18,298	(298)	101.7%	12,245
07875.0003 - Human Service Lease	147,091	-	147,091	76,911	70,180	52.3%	147,091
07875.0021 - FINI Double-Dollars	12,000	-	12,000	29,278	(17,278)	244.0%	16,844
07875.0024 - CARES Act Funding for 2020 Presidential Election, None	-	-	-	13,900	(13,900)	0.0%	76,430
07875.0030 - ARPA Funds from Virginia Office of Atty General for Police Dept, None	-	-	-	9,999	(9,999)	0.0%	-
520 Fed Cat Aid- Pass Thru Total	**9,810,832**	**220,931**	**10,031,763**	**10,197,749**	**(165,986)**	**101.7%**	**9,979,497**
700 Proceed From Indebtedness							
08510.0005 - Refunding Bond Proceeds	-	-	-	-	-	0.0%	5,235,544
08510.0006 - Refunding Bond Proc Prem	-	-	-	-	-	0.0%	1,150,587
08510.0007 - Refundng Bnd Proceeds Sch	-	-	-	-	-	0.0%	3,888,572
08510.0008 - Refndng Bds Proc Prem Sch	-	-	-	-	-	0.0%	851,518
700 Proceed From Indebtedness Total	**-**	**-**	**-**	**-**	**-**	**0.0%**	**11,126,220**
710 Operating Transfers In							
09301.0003 - TrfFrmCtyCp-Capital Proj	-	65,000	65,000	65,000	-	100.0%	175,000
710 Operating Transfers In Total	**-**	**65,000**	**65,000**	**65,000**	**-**	**100.0%**	**175,000**
Grand Total	**195,504,274**	**525,382**	**196,029,656**	**212,775,977**	**(16,746,321)**	**108.5%**	**207,877,409**

Fiscal Year	Fiscal Calendar 2022
Fiscal Quarter of Year	All
Fund	1001 General Fund
Account Type	Expenses
Process Status	Posted

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/22	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6/30/21
2022 Communications/Public Engagement							
0021 Public Information	518,284	16,338	534,622	511,468	23,154	95.7%	458,828
0022 Customer Service Center	193,163	6,035	199,198	178,318	20,880	89.5%	142,869
0029 Local Government Channel	178,380	7,292	185,672	177,337	8,335	95.5%	167,227
2022 Communications/Public Engagement Total	**889,827**	**29,665**	**919,492**	**867,122**	**52,369**	**94.3%**	**768,923**
2023 Council / Manager							
0028 Council / Manager	1,218,640	21,051	1,239,691	1,162,046	77,645	93.7%	847,493
0033 Parking Division	534,811	(534,811)	-	-	-	0.0%	443,556
2023 Council / Manager Total	**1,753,451**	**(513,760)**	**1,239,691**	**1,162,046**	**77,645**	**93.7%**	**1,291,048**
2030 City Attorney							
0050 City Attorney	854,164	17,496	871,660	801,246	70,414	91.9%	792,531
0051 Risk Management	758,581	-	758,581	758,581	-	100.0%	672,791
2030 City Attorney Total	**1,612,745**	**17,496**	**1,630,241**	**1,559,827**	**70,414**	**95.7%**	**1,465,322**
2035 State Treasurer							
0060 State Treasurer	178,297	6,290	184,587	174,935	9,652	94.8%	174,546
2035 State Treasurer Total	**178,297**	**6,290**	**184,587**	**174,935**	**9,652**	**94.8%**	**174,546**
2040 Commissioner Of Revenue							
0070 Com Rev-State/Loc Budget	845,143	31,523	876,666	802,285	74,380	91.5%	821,600
2040 Commissioner Of Revenue Total	**845,143**	**31,523**	**876,666**	**802,285**	**74,380**	**91.5%**	**821,600**
2045 City Assessor							
0080 City Assessor	786,429	25,795	812,224	746,185	66,039	91.9%	708,754
2045 City Assessor Total	**786,429**	**25,795**	**812,224**	**746,185**	**66,039**	**91.9%**	**708,754**
2050 Finance							
0090 Office of Management & Budget	693,230	60,031	753,261	743,533	9,728	98.7%	683,204
0093 Billings And Collections	1,425,057	272,882	1,697,939	1,516,499	181,441	89.3%	1,328,213
0094 Procurement	378,892	37,236	416,128	401,885	14,244	96.6%	368,448
0095 Accounting	1,108,590	(6,485)	1,102,105	1,089,235	12,870	98.8%	1,051,566
2050 Finance Total	**3,605,769**	**363,664**	**3,969,433**	**3,751,151**	**218,283**	**94.5%**	**3,431,431**
2055 Human Resources							
0110 Human Resources	906,401	48,783	955,184	877,641	77,543	91.9%	699,836
0111 Occupational Health Svs	216,440	99,413	315,853	165,551	150,302	52.4%	116,933
2055 Human Resources Total	**1,122,841**	**148,196**	**1,271,037**	**1,043,192**	**227,845**	**82.1%**	**816,769**
2057 Information Technology							
0115 Application Services	1,388,875	48,919	1,437,794	1,240,054	197,740	86.2%	1,305,902
0116 Network Services	1,705,457	57,398	1,762,855	1,598,362	164,493	90.7%	1,564,754
0117 I T Administration	467,301	10,508	477,809	349,899	127,911	73.2%	464,768
0125 GIS	353,851	22,775	376,626	366,559	10,067	97.3%	337,170
2057 Information Technology Total	**3,915,484**	**139,600**	**4,055,084**	**3,554,873**	**500,211**	**87.7%**	**3,672,594**
2065 Registrar							
0150 Registrar	226,795	65,787	292,582	283,486	9,096	96.9%	249,201
0151 Electoral Board	129,118	4,200	133,318	100,670	32,648	75.5%	239,664
2065 Registrar Total	**355,913**	**69,987**	**425,900**	**384,155**	**41,745**	**90.2%**	**488,865**
2090 Education							
0200 Lcl Sch Oper Contribution	39,828,498	400,001	40,228,499	40,228,499	-	100.0%	40,002,658
2090 Education Total	**39,828,498**	**400,001**	**40,228,499**	**40,228,499**	**-**	**100.0%**	**40,002,658**
2105 Circuit Court-Judge							
0300 Circuit Court-Judge	161,579	4,863	166,442	149,033	17,409	89.5%	146,539
2105 Circuit Court-Judge Total	**161,579**	**4,863**	**166,442**	**149,033**	**17,409**	**89.5%**	**146,539**
2110 General District Court							
0310 General District Court	65,473	1,529	67,002	35,294	31,707	52.7%	30,693
2110 General District Court Total	**65,473**	**1,529**	**67,002**	**35,294**	**31,707**	**52.7%**	**30,693**
2115 Juvenile & Dr Dist Court							
0320 Juvenile & Dr Dist Court	20,054	-	20,054	21,762	(1,708)	108.5%	19,544
2115 Juvenile & Dr Dist Court Total	**20,054**	**-**	**20,054**	**21,762**	**(1,708)**	**108.5%**	**19,544**
2120 24th Court Service Unit							
0330 24th Court Service Unit	1,425	(20)	1,405	927	478	66.0%	1,057
2120 24th Court Service Unit Total	**1,425**	**(20)**	**1,405**	**927**	**478**	**66.0%**	**1,057**
2125 Commonwealth's Attorney							
0340 Commonwealth Attorney	1,706,182	89,543	1,795,725	1,711,527	84,199	95.3%	1,688,035
0343 Com Aty Fines & Fees Coll	64,295	2,626	66,921	63,796	3,125	95.3%	65,358
2125 Commonwealth's Attorney Total	**1,770,477**	**92,169**	**1,862,646**	**1,775,323**	**87,323**	**95.3%**	**1,753,393**
2130 Magistrate's Office							
0350 Magistrate's Office	4,140	7	4,147	2,296	1,851	55.4%	3,263
2130 Magistrate's Office Total	**4,140**	**7**	**4,147**	**2,296**	**1,851**	**55.4%**	**3,263**
2135 Circuit Court-Clerk							
0360 Circuit Court-Clerk	951,570	74,752	1,026,322	993,063	33,259	96.8%	948,935

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/22	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6/30/21
2135 Circuit Court-Clerk Total	**951,570**	**74,752**	**1,026,322**	**993,063**	**33,259**	**96.8%**	**948,935**
2200 City Sheriff							
0400 City Sheriff And Jail	2,350,312	196,622	2,546,934	2,489,190	57,744	97.7%	2,281,637
2200 City Sheriff Total	**2,350,312**	**196,622**	**2,546,934**	**2,489,190**	**57,744**	**97.7%**	**2,281,637**
2240 Police							
0420 Police Operations	18,521,407	703,307	19,224,714	18,410,100	814,614	95.8%	15,129,420
0421 Animal Warden	336,850	11,492	348,342	330,483	17,859	94.9%	311,653
0429 Range Operations	13,800	4,754	18,554	9,712	8,842	52.3%	8,973
0430 Police Off Duty Employmnt	1,026,182	1,875	1,028,057	910,864	117,193	88.6%	768,264
2240 Police Total	**19,898,239**	**721,428**	**20,619,667**	**19,661,159**	**958,508**	**95.4%**	**16,218,310**
2245 Emergency Services							
0422 Emergency Communications	3,005,817	(188,394)	2,817,423	2,784,234	33,188	98.8%	2,711,562
2245 Emergency Services Total	**3,005,817**	**(188,394)**	**2,817,423**	**2,784,234**	**33,188**	**98.8%**	**2,711,562**
2270 Fire							
0444 Fire Operations And Ems	17,025,627	666,844	17,692,471	17,514,540	177,931	99.0%	13,423,637
0446 TRT- PIER Program	76,500	14,100	90,600	73,933	16,667	81.6%	109,953
2270 Fire Total	**17,102,127**	**680,944**	**17,783,071**	**17,588,473**	**194,598**	**98.9%**	**13,533,590**
2400 Public Works							
0600 Public Works Administrat.	993,228	37,023	1,030,251	1,038,855	(8,604)	100.8%	976,324
0605 Engineering	4,165,373	(10,561)	4,154,812	3,813,781	341,031	91.8%	3,817,472
0632 Street Maintenance,II	3,678,644	513,166	4,191,810	2,870,055	1,321,755	68.5%	2,842,881
0635 Snow Removal	312,240	291,167	603,407	580,746	22,661	96.2%	246,653
0640 Refuse Collection	4,088,107	(842,729)	3,245,378	3,891,685	(646,307)	119.9%	4,075,406
0645 Parks/Grounds Maintenance	3,594,814	(136,645)	3,458,169	3,652,829	(194,660)	105.6%	3,136,572
0649 Baseball Stadium Maint	117,823	(1,533)	116,290	159,727	(43,437)	137.4%	104,860
0650 Building Maintenance	3,877,521	26,124	3,903,645	3,499,734	403,910	89.7%	3,427,197
0660 Human Services Maint.	74,590	(2,506)	72,084	38,537	33,547	53.5%	198,753
2400 Public Works Total	**20,902,340**	**(126,493)**	**20,775,847**	**19,545,950**	**1,229,897**	**94.1%**	**18,826,116**
2555 Health							
0800 Health Operations	785,000	-	785,000	685,870	99,130	87.4%	726,695
2555 Health Total	**785,000**	**-**	**785,000**	**685,870**	**99,130**	**87.4%**	**726,695**
2561 Juvenile Services							
0904 Juvenile Service Admin.	-	-	-	-	-	0.0%	-
0905 Juvenile Detention Home	518,523	237,100	755,623	554,620	201,003	73.4%	836,727
0906 Juvenile Services	1,802,259	68,212	1,870,471	1,780,020	90,451	95.2%	1,661,917
0915 Csa Service Providers	2,037,713	-	2,037,713	2,037,713	-	100.0%	2,112,602
0929 Lynchburg Outreach Prog	-	-	-	-	-	0.0%	-
2561 Juvenile Services Total	**4,358,495**	**305,312**	**4,663,807**	**4,372,353**	**291,454**	**93.8%**	**4,611,246**
2562 Social Services							
0901 Social Services Admin.	9,747,358	343,080	10,090,438	9,285,286	805,151	92.0%	8,860,123
0902 Public Assistance	8,745,172	446,886	9,192,058	8,685,776	506,282	94.5%	8,733,797
2562 Social Services Total	**18,492,530**	**789,966**	**19,282,496**	**17,971,062**	**1,311,434**	**93.2%**	**17,593,921**
2563 Recreation Services							
0116 Network Services	22,385	775	23,160	19,782	3,378	85.4%	10,458
1002 Parks/Rec/Market	418,007	8,132	426,139	382,057	44,081	89.7%	405,155
1010 Recreation, General Admin	672,333	26,138	698,471	679,063	19,408	97.2%	647,570
1011 Recreation Services	147,035	6,364	153,399	149,311	4,088	97.3%	146,735
1013 Recreation, Athletic	157,618	5,075	162,693	158,251	4,442	97.3%	141,657
1015 Recreation, Park Services	738,969	37,767	776,736	775,143	1,593	99.8%	755,562
1022 Recreation, Aquatics	101,114	4,508	105,622	110,169	(4,547)	104.3%	36,930
1023 Recreation, Naturalist	187,597	22,927	210,524	208,602	1,922	99.1%	187,731
1024 Special Events-Cty Sponsr	-	-	-	-	-	0.0%	-
1027 Recreation Programs	506,383	2,929	509,312	513,985	(4,673)	100.9%	359,182
1028 City-wide Centers	279,176	12,233	291,409	275,250	16,159	94.5%	274,099
1029 Neighborhood Centers	817,592	28,980	846,572	746,617	99,955	88.2%	700,737
2563 Recreation Services Total	**4,048,209**	**155,827**	**4,204,036**	**4,018,230**	**185,806**	**95.6%**	**3,665,815**
2610 Libraries							
1100 Public Library	1,591,242	44,117	1,635,359	1,434,822	200,537	87.7%	1,438,452
1120 Law Library	10,000	-	10,000	10,174	(174)	101.7%	10,451
2610 Libraries Total	**1,601,242**	**44,117**	**1,645,359**	**1,444,996**	**200,363**	**87.8%**	**1,448,903**
2611 Museum System							
1150 Museum	504,500	16,758	521,258	442,648	78,610	84.9%	370,085
2611 Museum System Total	**504,500**	**16,758**	**521,258**	**442,648**	**78,610**	**84.9%**	**370,085**
2715 Community Development							
1200 Director-Comm Plan/Dev	311,910	15,122	327,032	317,235	9,797	97.0%	293,288
1201 Planning	350,740	(37,442)	313,298	355,244	(41,946)	113.4%	372,424
1202 Inspections	997,162	59,014	1,056,176	896,920	159,256	84.9%	888,473
1205 Zoning	376,608	12,966	389,574	343,111	46,463	88.1%	385,926
2715 Community Development Total	**2,036,420**	**49,660**	**2,086,080**	**1,912,510**	**173,570**	**91.7%**	**1,940,111**
2720 Office Of Economic Devel							
1300 Economic Development	1,753,312	(5,206)	1,748,106	1,590,666	157,440	91.0%	1,499,337
2720 Office Of Economic Devel Total	**1,753,312**	**(5,206)**	**1,748,106**	**1,590,666**	**157,440**	**91.0%**	**1,499,337**

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6/30/22	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6/30/21
5000 Nondept Employee Benefits							
1430 Non-allocated Emp Benefit	4,133,501	-	4,133,501	3,431,865	701,636	83.0%	3,647,124
5000 Nondept Employee Benefits Total	**4,133,501**	**-**	**4,133,501**	**3,431,865**	**701,636**	**83.0%**	**3,647,124**
5050 Non-Departmental							
1506 Water Oper Fund Payments	887,886	-	887,886	887,886	-	100.0%	864,215
1508 Stormwater Fee-City Bldgs	95,000	-	95,000	96,426	(1,426)	101.5%	81,134
1509 Stormwater Fee-School Bld	75,100	-	75,100	75,832	(732)	101.0%	64,165
1512 College Lake Dam Repairs	-	10,875	10,875	4,672	6,203	43.0%	2,961
1513 Stormwater Detention Pond Repair	-	400	400	-	400	0.0%	3,460
1515 Alternative to CARES Funding	-	1,122,525	1,122,525	1,122,525	-	100.0%	1,222,927
1516 COVID Vaccinations	-	-	-	-	-	0.0%	-
1529 Landfill Closure Costs	-	-	-	28,819	(28,819)	0.0%	7,518
1566 Managed Vacancy Program	-	-	-	-	-	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	12,354	2,646	82.4%	15,399
1568 Retirement Recognition	5,000	-	5,000	4,987	13	99.7%	-
1569 Take Your Kids to Work Dy	1,000	-	1,000	945	55	94.5%	500
1570 Emp Appreciation Luncheon	3,000	-	3,000	3,000	-	100.0%	3,000
1573 Payment-Fleet Capital Chg	2,905,365	-	2,905,365	2,882,458	22,907	99.2%	2,645,988
1574 Health Management Program	15,000	-	15,000	12,994	2,006	86.6%	11,308
1575 Employee Committee Funds	8,000	-	8,000	7,851	149	98.1%	8,000
1576 Line of Duty Act	271,500	-	271,500	369,297	(97,797)	136.0%	288,639
1578 Poverty Intiative	-	60,177	60,177	14,807	45,370	24.6%	31,309
1579 Recruitment	50,000	19,000	69,000	67,498	1,502	97.8%	44,318
1580 International Festival	500	7,308	7,808	1,632	6,177	20.9%	51
1581 Workplace Safety & Wellness	60,000	-	60,000	48,263	11,737	80.4%	38,672
1637 City Cemetery Master Plan	166,858	-	166,858	166,858	-	100.0%	132,438
5050 Non-Departmental Total	**4,559,209**	**1,220,285**	**5,779,494**	**5,809,102**	**(29,609)**	**100.5%**	**5,466,003**
5060 Support Local/State Organ							
1702 V.P.I. Extension Service	44,075	-	44,075	37,800	6,275	85.8%	35,630
1705 Lynchburg Humane Society	405,440	-	405,440	405,440	0	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	574,512	-	574,512	574,512	-	100.0%	574,512
1709 Cvcc Board & Related Oper	1,955	-	1,955	1,955	-	100.0%	1,967
1711 Cent Va Planning Dist Com	47,258	-	47,258	47,258	(0)	100.0%	46,770
1715 Greater Lynch. Transit Co	1,642,346	-	1,642,346	1,642,346	-	100.0%	(125,319)
1721 Blue Ridge Regional Jail	5,543,931	-	5,543,931	4,503,556	1,040,375	81.2%	4,797,183
1724 Legal Aid Society	13,160	-	13,160	13,160	-	100.0%	12,167
1739 Contrib- Amazement Square	369	-	369	-	369	0.0%	-
1743 Central Va Reg Radio Brd	704,670	-	704,670	698,896	5,774	99.2%	684,740
1748 Elizabeth's Early Learn Center	17,594	-	17,594	-	17,594	0.0%	15,854
5060 Support Local/State Organ Total	**9,010,310**	**-**	**9,010,310**	**7,939,923**	**1,070,387**	**88.1%**	**6,463,945**
7450 Debt Service							
5985 Refunded Debt Payments	-	-	-	-	-	0.0%	11,003,401
5990 Principal Bonds/BANS/LOC	11,131,298	-	11,131,298	11,131,297	1	100.0%	11,250,149
5994 Interest Bonds/BANS/LOC	6,495,424	-	6,495,424	6,417,482	77,942	98.8%	6,655,058
5996 Debt Issuance Costs	-	-	-	-	-	0.0%	118,505
5997 Debt - Misc. Charges	3,875	-	3,875	1,250	2,625	32.3%	3,325
7450 Debt Service Total	**17,630,597**	**-**	**17,630,597**	**17,550,029**	**80,568**	**99.5%**	**29,030,438**
7570 Other Financing Uses							
9710 Operating Transfers Out	8,229,557	3,579,352	11,808,909	11,849,245	(40,336)	100.3%	8,312,290
7570 Other Financing Uses Total	**8,229,557**	**3,579,352**	**11,808,909**	**11,849,245**	**(40,336)**	**100.3%**	**8,312,290**
Grand Total	**198,270,832**	**8,331,935**	**206,602,767**	**198,339,475**	**8,263,292**	**96.0%**	**194,893,062**

FINANCE COMMITTEE
Agenda Item Summary

MEETING DATE: **October 25, 2022**			AGENDA ITEM #: **8**
CONSENT: ACTION:	REGULAR: **X** INFORMATION: **X**	WORK SESSION:	CLOSED SESSION: (Confidential)
ITEM TITLE: Revenue Update			

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

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

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

FISCAL IMPACT: None

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

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

REVIEWED BY:

Comparison of Collections
Budget to Actual
Fiscal Year 2023

	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
SALES & USE TAX							
ADOPTED FY 2023 BUDGET - $20,000,000							
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	0	(1,641,274)	(1,702,723)
OCTOBER	1,418,032	1,498,945	1,727,124	1,664,794	0	(1,664,794)	(1,727,124)
NOVEMBER	1,413,245	1,516,545	1,705,132	1,643,596	0	(1,643,596)	(1,705,132)
DECEMBER	1,706,366	1,908,243	2,128,639	2,051,819	0	(2,051,819)	(2,128,639)
JANUARY	1,277,127	1,321,858	1,623,094	1,564,518	0	(1,564,518)	(1,623,094)
FEBRUARY	1,233,105	1,283,097	1,496,509	1,442,502	0	(1,442,502)	(1,496,509)
MARCH	1,295,372	1,808,603	1,942,133	1,872,044	0	(1,872,044)	(1,942,133)
APRIL	1,266,401	1,666,552	1,828,313	1,762,331	0	(1,762,331)	(1,828,313)
MAY	1,327,343	1,640,802	1,715,663	1,653,746	0	(1,653,746)	(1,715,663)
JUNE	1,485,941	1,541,453	1,716,972	1,655,008	0	(1,655,008)	(1,716,972)
TOTAL	**$16,553,430**	**$18,618,346**	**$20,748,801**	**$20,000,000**	**$3,487,807**	**($16,512,193)**	**($17,260,994)**
CONSUMER UTILITY TAX - ELECTRIC							
ADOPTED FY 2023 BUDGET - $3,500,000							
JULY	$323,666	$329,721	$320,905	$304,203	$26,659	($277,544)	($294,246)
AUGUST	335,376	331,969	340,374	322,659	27,041	(295,618)	(313,333)
SEPTEMBER	322,201	313,877	321,494	304,762	0	(304,762)	(321,494)
OCTOBER	294,402	260,312	285,740	270,869	0	(270,869)	(285,740)
NOVEMBER	269,899	248,561	265,895	252,057	0	(252,057)	(265,895)
DECEMBER	329,023	309,832	331,167	313,932	0	(313,932)	(331,167)
JANUARY	335,735	362,641	336,155	318,660	0	(318,660)	(336,155)
FEBRUARY	308,797	354,521	361,163	342,367	0	(342,367)	(361,163)
MARCH	299,490	317,734	296,578	281,143	0	(281,143)	(296,578)
APRIL	252,299	274,591	270,831	256,736	0	(256,736)	(270,831)
MAY	242,573	263,295	269,733	255,695	0	(255,695)	(269,733)
JUNE	277,880	283,774	292,120	276,917	0	(276,917)	(292,120)
TOTAL	**$3,591,341**	**$3,650,828**	**$3,692,155**	**$3,500,000**	**$53,700**	**($3,446,300)**	**($3,638,455)**

	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		(1,446,836)	0	(1,446,836)	(1,457,339)
OCTOBER	1,327,690	1,283,797	1,537,383	1,540,363		(1,540,363)	0	(1,540,363)	(1,537,383)
NOVEMBER	1,270,798	1,109,005	1,452,953	1,429,830		(1,429,830)	0	(1,429,830)	(1,452,953)
DECEMBER	1,303,873	1,124,410	1,560,912	1,504,916		(1,504,916)	0	(1,504,916)	(1,560,912)
JANUARY	1,229,966	1,044,041	1,277,126	1,255,364		(1,255,364)	0	(1,255,364)	(1,277,126)
FEBRUARY	1,097,969	1,242,188	1,494,478	1,448,035		(1,448,035)	0	(1,448,035)	(1,494,478)
MARCH	935,569	1,527,017	1,608,939	1,593,780		(1,593,780)	0	(1,593,780)	(1,608,939)
APRIL	802,509	1,386,990	1,603,883	1,606,915		(1,606,915)	0	(1,606,915)	(1,603,883)
MAY [1]	883,043	1,527,359	1,664,649	1,587,822		(1,587,822)	0	(1,587,822)	(1,664,649)
JUNE [1]	1,013,966	1,339,741	1,461,572	1,442,222		(1,442,222)	0	(1,442,222)	(1,461,572)
TOTAL	**$13,708,338**	**$15,064,679**	**$18,006,859**	**$17,700,000**	**$3,098,381**	**($14,601,619)**	**$3,058,983**	**($14,641,017)**	**($14,947,876)**
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	0	(258,216)	0	(258,216)	(263,845)
OCTOBER	295,030	226,390	317,407	325,356	0	(325,356)	0	(325,356)	(317,407)
NOVEMBER	221,028	160,421	194,097	217,095	0	(217,095)	0	(217,095)	(194,097)
DECEMBER	144,469	112,888	193,575	175,204	0	(175,204)	0	(175,204)	(193,575)
JANUARY	203,671	108,941	173,332	179,315	0	(179,315)	0	(179,315)	(173,332)
FEBRUARY	174,980	199,008	276,290	241,772	0	(241,772)	0	(241,772)	(276,290)
MARCH	170,886	190,764	233,321	232,455	0	(232,455)	0	(232,455)	(233,321)
APRIL	60,603	222,417	242,337	248,479	0	(248,479)	0	(248,479)	(242,337)
MAY [1]	97,386	260,290	370,919	307,526	0	(307,526)	0	(307,526)	(370,919)
JUNE [1]	125,893	223,035	255,990	246,648	0	(246,648)	0	(246,648)	(255,990)
TOTAL	**$2,346,356**	**$2,330,713**	**$3,096,832**	**$3,000,000**	**$603,812**	**($2,396,188)**	**$604,180**	**($2,395,820)**	**($2,492,652)**
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	0	(43,208)	0	(43,208)	(45,639)
OCTOBER	69,849	18,752	55,688	53,412	0	(53,412)	0	(53,412)	(55,688)
NOVEMBER	78,870	17,830	54,292	50,813	0	(50,813)	0	(50,813)	(54,292)
DECEMBER	87,576	15,570	91,535	86,936	0	(86,936)	0	(86,936)	(91,535)
JANUARY	76,124	19,575	46,525	44,043	0	(44,043)	0	(44,043)	(46,525)
FEBRUARY	61,618	27,526	59,372	56,178	0	(56,178)	0	(56,178)	(59,372)
MARCH	32,690	32,509	74,242	71,501	0	(71,501)	0	(71,501)	(74,242)
APRIL	1,332	38,973	72,760	72,064	0	(72,064)	0	(72,064)	(72,760)
MAY [1]	979	34,658	70,409	65,790	0	(65,790)	0	(65,790)	(70,409)
JUNE [1]	5,772	44,000	71,626	68,695	0	(68,695)	0	(68,695)	(71,626)
TOTAL	**$624,430**	**$302,149**	**$756,599**	**$720,000**	**$149,179**	**($570,821)**	**$144,854**	**($575,146)**	**($611,745)**

[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.

FINANCE COMMITTEE
Agenda Item Summary

MEETING DATE: **October 25, 2022**			AGENDA ITEM #: **9**
CONSENT: ACTION: **X**	REGULAR: **X** INFORMATION:	WORK SESSION:	CLOSED SESSION: (Confidential)
ITEM TITLE: November 22, 2022 Finance Committee Meeting Date			

RECOMMENDATION: Consider cancellation of Finance Committee meeting scheduled for Tuesday, November 22 to coincide with revised meeting dates of City Council.

SUMMARY: At its July 26, 2022 meeting, City Council revised their meeting schedule for the months of September, October, and November. The November 22nd City Council meeting (week of Thanksgiving Holiday) is cancelled. Staff recommends cancellation of the Finance Committee meeting for the same date. The next Finance Committee meeting is scheduled for Tuesday, December 13, 2022.

PRIOR ACTION(S): None

FISCAL IMPACT: None

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

ATTACHMENT(S): None

REVIEWED BY: