

## Budget Review Session

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Emporia's City Council held a budget review session on Tuesday, November 16, 2010, at 6:30 p.m. in the Council Chambers of the Municipal Building, located at 201 South Main Street, Emporia, Virginia. Mayor Samuel W. Adams, III presided over the session.

The following City Council members were present:

Councilman John R. White  
Councilman F. Woodrow Harris  
Councilwoman Carolyn S. Carey  
Councilwoman Doris T. White  
Councilman Ned V. Lankford  
Councilwoman L. Dale Temple

Others present: Samuel W. Adams, III, Mayor  
Sheila Cutrell, Director of Finance  
Steve B. Hall, Assistant City Manager  
Brian S. Thrower, City Manger  
Tessie S. Wilkins, City Clerk

Absent: Councilman James C. Saunders  
C. Butler Barrett, City Attorney

### 1. Budget Review Session

Mrs. Sheila Cutrell provided City Council members with a slide presentation and hard copies of the City of Emporia's financial status through October 31, 2010. Her report included, but was not limited to the following information:

#### General Fund Revenues

- Revenue collections were at twenty-seven point fifty-five percent (27.55%) of the budgeted amount
- Utility Taxes ~ collected approximately \$2,756.00 above last year around the same time period  
*~1 month lag reflected due to transfers from Utility Fund to General Fund*
- Sales & Use Tax (collectively) ~ \$490,766.00 collected
- Meals Taxes (collectively) ~ thirty-eight point eighty-seven percent (38.87%) collected  
*~1 month lag time reflected*
- Lodging Taxes (collectively) ~ thirty-six point sixty-five percent (36.65%)
- Communication Sales & Use Tax ~ \$97,958.00 collected
- Business License Tax ~ \$-51  
*~Due by March 1<sup>st</sup>*
- Building Permits ~ \$12,557.00 collected
- Drug Forfeitures ~ \$25,677 collected

- Court Fines ~ \$379,229.00 collected
- Interest Earned ~ \$8,024.00 collected  
     ~ *Interest will be received on several CDs in February*
- Blue Cross/Blue Shield Retirees ~ \$6,137.00 collected
- County ~ \$18,436.00 collected
- Tax Collection Fees ~ \$12,551.00
- Vendors ~ \$3,523.00  
     ~ *Reflects rebate received from Bank of America*
- Fire Projection ~ \$17,600.00
- Waste Collection ~ \$166,907.00
- Gifts & Donations ~ \$1000.00
- Recycled Materials ~ \$6,905.00
- Expenditure Refunds ~ \$00.00  
     ~ *Refund for FY 10 is expected to received in November*
- E911 Wireless Board ~ \$6,573.00 collected
- Expenditure decreased by \$171,882.00
- Expenditures exceed revenues by \$766,213 as compared to expenditures exceeding revenues by \$736,872 in 2009
- City Council expenditures ~ \$53,439.00
- Finance expenditures ~ \$58,370.00
- Fire expenditures ~ \$45,889.00
- Health & Social Services expenditures ~ \$156,318.00
- Schools expenditures ~ \$1,720,346.00  
     ~ *Includes 5 months of payments to the County for school expenses*
- Contribution expenditures ~ 257,800.00

Mrs. Cutrell reported that, based on the figures at this time it is too early to gauge revenue picture for the remainder of the fiscal year. She also reported that the concerns at this point are:

- Decreases in local & state recordation tax, building permits, interest and HB 599 collections
- Continued declines in state and local revenues
- Continued state budget cuts
- Continued deterioration of infrastructure

#### Utility fund Revenues

- Revenue collections ~ thirty-four point eleven percent (34.11%) of the budgeted amount  
     ~ *This increase in revenue is attributable to the revenue from wastewater received from the Brunswick landfill and receipt of the VDH grant funds*
- Water Sales ~ \$397,545.00
- Water Taps ~ \$1,449.00
- Sewer Taps ~ \$-2,000.00
- Penalties ~ \$29,348.00
- Interest Earned ~ \$1,560.00
- Expenditures were at twenty-six point forty-five percent (26.45%) or \$764,318

*~\$751,110 in 2009*

- Revenues exceed expenditures by \$221,308  
*~In 2009, revenues exceeded expenditures by \$165,088*
- Wastewater Treatment ~ \$182,833

Mrs. Cutrell reported that the Utility Fund is doing well at this point and the key points for the Utility Fund Expenditures are:

- General concern regarding continued deterioration of infrastructure
- One major equipment breakdown has been experienced to date. The expense is not reflected in this report

City Council members extended their appreciation to Mrs. Cutrell for her presentation.

With no further matters to be presented before City Council members, the session adjourned at 7:23 p.m.

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Samuel W. Adams, III, Mayor

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Tessie S. Wilkins, City Clerk