



## FINANCE COMMITTEE City Council Committee

Tuesday, February 25, 2025 | 11:00 AM  
2nd Floor Training Room - City Hall  
900 Church Street  
Lynchburg, VA 24504

### AGENDA

- I. **Welcome** *Councilmember Marty Misjuns, Chair*
- II. **General Business**
  - II.1. 2024 State Homeland Security Program (SHSP) from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team
  - II.2. Purchase a Tiller - Ladder Truck for Fire Station 9
  - II.3. 2024 Virginia Department of Fire Programs (VDFFP) - Mini-grant application for the Fire Department to purchase Personal Protective Equipment (PPE)
  - II.4. 2024 Assistance to Firefighters Grant (AFG) for the Fire Department to purchase Personal Protective Equipment (PPE)
  - II.5. 2025 Virginia Office of Emergency Medical Services - Rescue Squad Assistance Fund (RSAF) Grant for the Fire Department to purchase a MedaRamp Bariatric stretcher and a Lifepak 15 monitor/defibrillator monitor
- III. **Quarterly Reports**
  - III.6. Quarterly Reports
  - III.6. **A)** Greater Lynchburg Transit Company (GLTC)
  - III.6. **B)** Lynchburg Regional Airport Fund
  - III.6. **C)** Lynchburg Regional Juvenile Detention Center
  - III.6. **D)** Children's Services Act Fund
  - III.6. **E)** Water Operating Fund
  - III.6. **F)** Sewer Operating Fund
  - III.6. **G)** Stormwater Operating Fund
  - III.6. **H)** General Fund
- IV. **Other Information**
  - IV.7. FY 2025 General Fund Reserve for Contingencies Update
  - IV.8. Monthly Revenue Collections Update
  - IV.9. Review Updated Federal Grant Guidelines
- V. **Roll Call**
- VI. **Next Regular Meeting**
  - VI.10. The next Finance Committee meeting is Tuesday, March 25, 2025 at 11:00 a.m.

## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

Gregory Wormser, Fire Chief

### AGENDA ITEM # II.1

2024 State Homeland Security Program (SHSP) from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team

### RECOMMENDATION

Adopt a resolution to amend the FY 2025 City/Federal/State Aid Fund budget and appropriate \$75,000 with resources of \$75,000 from the 2024 State Homeland Security Program (SHSP) grant from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team.

### SUMMARY

Adopt a resolution to amend the FY 2025 City/Federal/State Aid Fund budget and appropriate \$75,000 with resources of \$75,000 from the 2024 State Homeland Security Program (SHSP) from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team.

The funds will be used for the purchase of equipment to effectively respond to and mitigate hazards that include water rescues, structural collapse, low/high angle rope rescue, Urban Search & Rescue (USAR) incidents and confined space rescues.

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

### PRIOR ACTION(S)

August 13, 2024 and February 25, 2025: Finance Committee

### FISCAL IMPACT

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

### CONTACT(S)

Gregory Wormser, Fire Chief  
Annette Pettyjohn, Administrative Manager

### ATTACHMENT(S)

1. Resolution - FY 2024 State Homeland Security Program grant \$75,000

**REVIEWED BY**



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Gregory Wormser, Fire Chief

Date: February 18, 2025



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Mercedes Braun, Assistant to the City Manager

Date: February 24, 2025



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Wynter Benda, City Manager

Date: February 24, 2025

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Alicia Finney, Clerk of Council

Date:

RESOLUTION:

BE IT RESOLVED that the FY 2025 City/Federal/State Aid Fund budget is amended and \$75,000 is appropriated with resources from the 2024 State Homeland Security Program (SHSP) grant from U.S. Department of Homeland Security (DHS) to fund equipment for the Fire Department Technical Rescue Team.

Introduced:

Adopted:

Certified:

\_\_\_\_\_  
Clerk of Council

## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # II.2

Purchase a Tiller - Ladder Truck for Fire Station 9

### RECOMMENDATION

Adopt a resolution to amend the FY 2025 Fleet Fund budget and appropriate \$2,400,000 with resources of \$2,400,000 from the Fleet Fund Unassigned Fund Balance to purchase a Tiller - Ladder Truck for Fire Station 9.

### SUMMARY

In January 2024 City Council appropriated \$2.4m to the Fleet Fund budget to purchase a Tiller - Ladder Truck for Fire Station 9. A contract was signed to purchase the Tiller - Ladder Truck due to a build time of approximately 51 months. However, a purchase order was not completed to hold the funds and therefore the funds fell to the Fleet Fund Unassigned Fund Balance at the end of the fiscal year. Fleet staff has been notified by the company that a pre-pay option is available which may result in savings to allow the ladder truck to be purchased within budget. Staff recommends making the pre-payment.

### PRIOR ACTION(S)

### FISCAL IMPACT

### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

1. Resolution - Fleet Fund - Tiller Ladder Truck

### REVIEWED BY

Donna Witt, Chief Financial Officer	Date:
Gregory Patrick, Deputy City Manager	Date:
Alicia Finney, Clerk of Council	Date:



RESOLUTION:

BE IT RESOLVED that the FY 2025 Fleet Fund budget is amended and \$2,400,000 is appropriated with resources of \$2,400,000 from the Fleet Fund Unassigned Fund Balance to purchase a Tiller – Ladder Truck for Fire Station 9.

Introduced:

Adopted:

Certified:

\_\_\_\_\_  
Clerk of Council

## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

Gregory Wormser, Fire Chief

### AGENDA ITEM # II.3

2024 Virginia Department of Fire Programs (VDFP) - Mini-grant application for the Fire Department to purchase Personal Protective Equipment (PPE)

### RECOMMENDATION

Approve the submittal of a grant application to the Virginia Department of Fire Programs (VDFP) for \$30,000 for the purchase of Personal Protective Equipment (PPE), specifically turnout gear for firefighters.

### SUMMARY

The VDFP has recently made grant funding available to fire departments across the Commonwealth for the purchase of equipment. The Fire Department is in need of replacement turnout-gear and will ask for the maximum amount allowed (\$30,000). The grant program is to enhance fire department's capabilities by lessening their economic burden. Individual Mini-Grant award amounts shall be decided by the Virginia Fire Services Board based upon need.

A local match will be identified by the grantor and is expected to be less than 50 percent.

### PRIOR ACTION(S)

None

### FISCAL IMPACT

A local match will be identified by the grantor and is expected to be less than 50 percent. In addition, future funds may be needed for periodic maintenance of the equipment purchased.

### CONTACT(S)

Gregory Wormser, Fire Chief  
Annette Pettyjohn, Administrative Manager

### ATTACHMENT(S)

None

### REVIEWED BY



Date: February 18, 2025

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Gregory Wormser, Fire Chief

## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

Gregory Wormser, Fire Chief

### AGENDA ITEM # II.4

2024 Assistance to Firefighters Grant (AFG) for the Fire Department to purchase Personal Protective Equipment (PPE)

### RECOMMENDATION

Approve the submittal of a grant application in the amount of \$263,700 to the Federal Emergency Management Agency (FEMA) Assistance to Firefighters Grant (AFG) Program for the purchase of PPE, specifically turnout gear.

### SUMMARY

The Fire Department seeks authorization to complete the grant application process for turnout gear. This grant, administered by FEMA, provides funding for programs and equipment that focuses on enhancing the safety of the public and firefighters with respect to fire, fire related hazards, and healthy initiatives.

The funds will be used to purchase turnout gear for firefighters and requires up to a 10% local match. With the total cost of the grant at \$263,700, the grant software program auto-calculated the local match to be \$23,972.73. The match will be funded from the FY 2025 or FY 2026 General Fund Fire Department budget depending on the time of award.

### PRIOR ACTION(S)

None

### FISCAL IMPACT

Local matching funds of \$23,973 will be needed from either the FY 2025 or FY 2026 General Fund Fire Department budget depending on the award date. Future funds may be needed for periodic maintenance to the equipment.

### CONTACT(S)

Gregory Wormser, Fire Chief  
Annette Pettyjohn, Administrative Manager

### ATTACHMENT(S)

None

REVIEWED BY



Gregory Wormser, Fire Chief

Date: February 18, 2025

## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

Gregory Wormser, Fire Chief

### AGENDA ITEM # II.5

2025 Virginia Office of Emergency Medical Services - Rescue Squad Assistance Fund (RSAF) Grant for the Fire Department to purchase a MedaRamp Bariatric stretcher and a Lifepak 15 monitor/defibrillator monitor

### RECOMMENDATION

Approve the submission of a grant application in the amount of \$73,247 to the Virginia Office of Emergency Medical Services (EMS) - Rescue Squad Assistance Fund (RSAF) Grant for the purchase a MedaRamp Bariatric stretcher and a Lifepak 15 monitor/defibrillator monitor.

### SUMMARY

The Fire Department seeks authorization to complete the grant application process for stretchers for a medic unit. This grant, administered by the Virginia Office of Emergency Medical Services (EMS), awards grant funding to EMS agencies for the purpose of obtaining and maintaining emergency vehicles and equipment; providing EMS management, leadership, and advanced life support training, and achieving other goals that support the enhancement of community EMS services.

The Fire Department will apply for RSAF grant funds for one (1) MedaRamp 2400 PI Bariatric stretcher, including necessary mounting hardware and installation, and one (1) Lifepak 15 monitor/defibrillator monitor. Due to current equipment reaching its end-of-life, the department wants to ensure medic units are equipped to provide needed services to our community.

The grant requires a local match. The Fire Department plans to apply for an 80/20 match; however, if awarded, may only receive a 50/50 match award. With a total cost of \$73,247, the maximum required local match is \$36,623.50. Grants will be awarded in July 2025; therefore, if awarded, the match will be funded from the FY 2026 General Fund Fire Department budget.

### PRIOR ACTION(S)

None

### FISCAL IMPACT

\$36,623.50 in matching funds will be funded from the FY 2026 General Fund Fire Department budget. Future funds will be needed for periodic maintenance of the equipment.

### CONTACT(S)

Gregory Wormser, Fire Chief  
Annette Pettyjohn, Administrative Manager

**ATTACHMENT(S)**

None

**REVIEWED BY**



Date: February 18, 2025

Gregory Wormser, Fire Chief

**AGENDA ITEM SUMMARY**

**MEETING DATE**

**PRESENTED BY**

February 25, 2025

**AGENDA ITEM # III.6**

Quarterly Reports

**RECOMMENDATION**

Review highlights of the attached quarterly financial reports for the quarter ending December 31, 2024.

**FUND**

- A) Greater Lynchburg Transit Company (GLTC)
- B) Regional Airport Fund
- C) Lynchburg Regional Juvenile Detention Center
- D) Children’s Services Act Fund (CSA)
- E) Water Operating Fund
- F) Sewer Operating Fund
- G) Stormwater Operating Fund
- H) General Fund

**Presenter:**

- Joshua Moore, GLTC General Manager
- Cedric Simon, Acting Airport Director
- Preston Sellers, Director of Human Services
- Preston Sellers, Director of Human Services
- Tim Mitchell, Director of Water Resources
- Tim Mitchell, Director of Water Resources
- Tim Mitchell, Director of Water Resources
- Donna Witt, Chief Financial Officer

**SUMMARY**

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

**PRIOR ACTION(S)**

**FISCAL IMPACT**

As Noted

**CONTACT(S)**

Donna Witt, Chief Financial Officer

**ATTACHMENT(S)**

None

**REVIEWED BY**





# GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Finance Committee  
Lynchburg City Council

February 12<sup>th</sup>, 2025

Re: GLTC Quarterly Financial Report – 2<sup>nd</sup> Quarter 2025

## REVENUE

GLTC has continued to experience higher than anticipated revenues in Fixed Route fares with a 9% positive variance over the anticipated totals for the quarter. Paratransit fare revenues are up 83% this quarter as well. Non-operating revenues are down 88% this quarter, which reflects lower insurance claims and advertising revenue is up 4%. City, County, State, and Federal operating assistance revenues have been disbursed to GLTC on time. There is a decrease of 8% in State funds as GLTC still has had lower reimbursable expenses than budgeted for this quarter on our microtransit grant.

## EXPENSES

### Fixed Route

Fixed Route expenses are 2% under budget for the quarter. Overtime for this quarter is running at 46% below budget with the addition of new operators. Other Salaries and Wages show an increase of 14% as this accounts for overtime for non-CBA staff. Fringe benefits are 4% over for the quarter due to the higher costs for employee health insurance.

### Demand Response (PTS)

Demand Response expenses are 3% below budgeted numbers this quarter. Salaries and wages for the remaining staff in this department are up 14% for the quarter, which reflects staff involvement with the microtransit launch and staffing of that service. Fringe benefits are also up 4% this quarter due to the increase in employee health insurance.

### Maintenance

Maintenance expenses are 15% below budget for the quarter, of which wages and salaries are 7% below and Inspection and Servicer Overtime is 30% below budget. Benefits are down 5% for the quarter due to several positions being part-time. Fuel and lubricants are currently at 37% under budget for the quarter.

Tires are currently 58% below budget. Currently tire prices have stabilized and we are not seeing the fluctuations that we experienced last year, but we are continuing to watch pricing for tires and fuels.





# GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Other materials and supplies are currently 21% above budget for this quarter as GLTC experienced higher costs in maintaining older vehicles before they were replaced by our newest vehicles in mid-December 2024.

## Administration

Administration is currently 10% below budget. Fringe benefits as with other departments are running 18% over budget due to the increase in employee health insurance that occurred on September 1<sup>st</sup>, 2024. Wages are higher than budgeted as we have had several employees out for long periods in our customer service department and have covered some of the open time with additional hours by other staff.

Casualty and Liability insurance is under budget for this quarter due to a rebate from our vehicle insurance pool for our lower-than-average accident rate. Utilities are also under budget by 17% this quarter although that is expected to change with rate increases for both AEP and water, sewer, and stormwater, and higher usage this winter for heating.

## SUMMARY

For the quarter revenues were under budget by 2% (\$46,873), and expenses were under budget by 8% (\$184,990), leaving GLTC with a slight surplus of \$138,117 for the quarter and \$104,444 for the year.

Price volatility in parts, fuels, and health insurance remain GLTC's largest concerns in the new fiscal year, along with potential disruptions in Federal funding and increased pressure on the State's formula funding.

Staff is continuing to meet the Board of Director's Fiscal Sustainability KPIs and will be iterating the next set of fiscal goals during the Board of Directors Retreat in February 2025.

Respectfully,

Joshua A. Moore  
General Manager

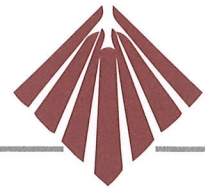


**CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.**  
**QUARTERLY INCOME STATEMENT**  
**AS OF DECEMBER 31, 2024**

	QTR TO DATE			%	FY2025 YTD ACTUAL	FY2025 YTD BUDGET	% of Budget
	FY2025 QTD ACTUAL	FY2025 QTD BUDGET	VAR				
<b>REVENUE</b>							
FRT Passenger Revenue	\$ 119,544	\$ 109,625	9%	\$ 250,185	\$ 219,250	114%	
DRT Passenger Revenue	16,512	9,030	83%	30,020	18,060	166%	
Contracts (CVCC Access)	12,759	12,759	0%	25,518	25,518	100%	
Other Contract Revenue	2,096	-	100%	2,096	-	0%	
Non-Operating Revenue	2,020	16,250	-88%	16,912	32,500	52%	
Advertising Revenue	18,190	17,500	4%	45,399	35,000	130%	
City Operating Assistance	469,827	469,827	0%	939,654	939,654	100%	
County Operating Assistance	21,239	21,240	0%	42,479	42,479	100%	
State Operating Assistance	617,217	672,576	-8%	1,030,294	1,345,153	77%	
Federal Operating Assistance	1,075,752	1,073,221	0%	2,136,321	2,146,443	100%	
<b>TOTAL REVENUE</b>	<b>\$ 2,355,155</b>	<b>\$ 2,402,028</b>	<b>-2%</b>	<b>\$ 4,518,878</b>	<b>\$ 4,804,056</b>	<b>94%</b>	
<b>EXPENSES</b>							
<b>FIXED ROUTE</b>							
Operator Labor	\$ 451,838	\$ 453,466	0%	\$ 907,975	\$ 906,931	100%	
Operator-Overtime	31,596	58,951	-46%	68,315	117,901	58%	
Other Salaries & Wages	131,796	116,078	14%	259,886	232,157	112%	
Supervisors-Overtime	2,827	5,750	-51%	6,062	11,500	53%	
Fringe Benefits	323,576	311,622	4%	607,972	623,244	98%	
Information Technology	10,300	25,000	-59%	20,600	50,000	41%	
<b>TOTAL FIXED ROUTE</b>	<b>\$ 951,932</b>	<b>\$ 970,866</b>	<b>-2%</b>	<b>\$ 1,870,810</b>	<b>\$ 1,941,732</b>	<b>96%</b>	
<b>DEMAND RESPONSE</b>							
Operator Labor	\$ 93,163	\$ 97,490	-4%	\$ 184,175	\$ 194,981	94%	
Operator-Overtime-PTS	2,808	2,925	-4%	5,433	5,850	93%	
Other Salaries & Wages	31,652	27,668	14%	62,969	55,337	114%	
Fringe Benefits	66,683	64,310	4%	123,615	128,621	96%	
Information Technology	-	8,238	-100%	-	16,475	0%	
<b>TOTAL DEMAND RESPONSE</b>	<b>\$ 194,307</b>	<b>\$ 200,631</b>	<b>-3%</b>	<b>\$ 376,192</b>	<b>\$ 401,262</b>	<b>94%</b>	
<b>MAINTENANCE</b>							
Other Salaries & Wages	\$ 201,238	\$ 217,547	-7%	\$ 400,825	\$ 435,093	92%	
Inspection&Maint,Srvc-Overtim	9,572	13,701	-30%	18,906	27,401	69%	
Fringe Benefits	110,232	116,109	-5%	205,423	232,217	88%	
Fuel & Lubricants	140,840	225,050	-37%	318,466	450,101	71%	
Tires & Tubes	10,607	25,000	-58%	22,391	50,000	45%	
Information Technology	2,478	2,250	10%	4,931	4,500	110%	
Other Materials & Supplies	111,853	92,500	21%	216,970	189,500	114%	
<b>TOTAL MAINTENANCE</b>	<b>\$ 586,821</b>	<b>\$ 692,156</b>	<b>-15%</b>	<b>\$ 1,182,981</b>	<b>\$ 1,384,311</b>	<b>85%</b>	
<b>ADMINISTRATION</b>							
Other Salaries & Wages	\$ 137,827	\$ 121,776	13%	\$ 273,049	\$ 243,552	112%	
Fringe Benefits	72,023	61,144	18%	133,635	122,287	109%	
Services	136,655	142,071	-4%	274,077	284,142	96%	
Utilities	52,387	63,059	-17%	104,510	126,118	83%	
Casualty & Liability Expenses	45,479	67,046	-32%	112,698	134,093	84%	
Information Technology	13,849	14,525	-5%	28,087	29,050	97%	
Bad Debt Expense	100	-	100%	1,338	-	0%	
Other Materials & Supplies	18,763	32,919	-43%	32,704	65,838	50%	
Miscellaneous	6,896	35,836	-81%	24,353	71,672	34%	
<b>TOTAL ADMINISTRATION</b>	<b>\$ 483,978</b>	<b>\$ 538,375</b>	<b>-10%</b>	<b>\$ 984,451</b>	<b>\$ 1,076,751</b>	<b>91%</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 2,217,038</b>	<b>\$ 2,402,028</b>	<b>-8%</b>	<b>\$ 4,414,433</b>	<b>\$ 4,804,056</b>	<b>92%</b>	
<b>NET INCOME/(LOSS)</b>	<b>\$ 138,117</b>	<b>\$ -</b>	<b>100%</b>	<b>\$ 104,444</b>	<b>\$ -</b>	<b>100%</b>	

# Lynchburg Regional Airport

A City of Lynchburg Enterprise Fund



350 Terminal Drive • Suite 100  
Lynchburg, Virginia 24502  
P 434-455-6090 • F 434-239-9027  
[www.lyncburgva.gov/airport](http://www.lyncburgva.gov/airport)

February 13, 2025

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: December 31, 2024 – Quarterly Financial Summary - Lynchburg Regional Airport

## REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity through the FY2025 second quarter ending December 31, 2024. Operating revenues continue to achieve slow but steady increases as American Airlines gradually adds passenger capacity despite their issues with equipment challenges and staffing shortages. The Airport is currently projecting a FY2025 surplus of \$124,647.

## REVENUE HIGHLIGHTS

- Airfield: Revenue is projected to be \$35,000 more than budget due to a recent increase in commercial aircraft landing fees.
- Terminal: Revenue is projected to be \$203,000 more than budget due mainly to anticipated increases in Auto Lot Parking and Rental Car Concession revenues.
- State Airport Aid: Revenue is projected to be \$25,000 more than budget due to receiving an additional grant from the State for Air Service Development efforts.
- Federal Security Aid: Revenue is projected to be \$95,000 less than budget due to a phase-out of federal reimbursements for Airport law enforcement officers.
- Interest & Other: Revenue is projected to be \$80,000 more than budget due mostly to increased interest earnings on invested retained earnings.

EXPENSE HIGHLIGHTS

- Terminal: Expenses are projected to be \$50,000 more than budget for increases in Contractual Custodial Services (\$35,000) and Utilities (\$15,000).
- Administration: Expenses are projected to be \$50,000 more than budget due to receiving an additional 50% reimbursement grant from the State for Air Service Development efforts.
- Public Safety: Expenses are projected to be \$30,000 more than budget for increases in Law Enforcement Personnel (\$15,000) and Contractual Firefighting Services (\$15,000) due to extended hours for airline flight schedules.

SUMMARY

Operating revenues for the year are projected to increase as a result of increased airline passenger traffic while expenses except those previously mentioned are projected to be consistent with the budget. Bottom line: the Airport is currently projecting an operating surplus for FY2025 of \$124,647.

Respectfully submitted,



Cedric Simon, A.A.E.  
Airport Director

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

LYNCHBURG REGIONAL AIRPORT  
 OPERATING FUND FINANCIAL SUMMARY  
 December 31, 2024

	FY 2024 Amended Budget	FY 2024 Actual (thru 12/31/23)	FY 2024 % of Budget	*	FY 2025 Amended Budget	FY 2025 Actual (thru 12/31/24)	FY 2025 % of Budget	*	FY 2025 Amended Budget	FY 2025 Projected Total	FY 2025 \$ Variance Projected vs. Amended Budget
<b>BEGINNING NET ASSETS</b>	\$ 249,875	\$ 40,245,824 (1)		*	\$ 250,000	\$ 40,762,677 (1)		*	\$ 250,000	\$ 40,762,677 (1)	
Less: Invested in Capital Assets, net of related debt		\$ (37,940,664)		*		\$ (38,071,618)		*		\$ (38,071,618)	
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	\$ 249,875	\$ 2,305,158		*	\$ 250,000	\$ 2,691,057		*	\$ 250,000	\$ 2,691,057	\$ -
<b>USE OF ENCUMBRANCES CARRIEDFORWARD TRANSFER OF RESERVES TO CAPITAL FUND</b>	\$ 141,142			*	\$ 172,173			*	\$ 172,173		
<b>REVENUES</b>				*				*			
Airfield	100,000	57,948	58%	*	100,000	76,350	76%	*	100,000	135,000	35,000
Terminal	1,620,843	916,421	57%	*	1,620,843	1,067,996	66%	*	1,620,843	1,823,843	203,000
General Aviation	872,000	466,033	53%	*	955,000	519,020	54%	*	955,000	970,000	15,000
Other Leased Property	414,050	208,496	50%	*	425,050	207,954	49%	*	425,050	425,050	0
State Airport Aid	175,000	0	0%	*	210,000	0	0%	*	210,000	235,000	25,000
Federal Security Aid	87,000	29,480	34%	*	95,000	0	0%	*	95,000	0	(95,000)
Federal CARES/CRRSA/ARPA Grants	1,515,947	1,515,947	100%	*	0	0	100%	*	0	0	0
Interest & Other	246,000	135,648	55%	*	131,000	145,231	111%	*	131,000	211,000	80,000
<b>TOTAL REVENUES</b>	\$ 5,030,840	\$ 3,329,974		*	\$ 3,536,893	\$ 2,016,552		*	\$ 3,536,893	\$ 3,799,893	\$ 263,000
<b>EXPENSES</b>				*				*			
Airfield Operations	328,498	219,613	67%	*	390,061	164,267	42%	*	390,061	390,061	0
Terminal Operations	647,639	228,503	35%	*	754,832	337,014	45%	*	754,832	804,832	(50,000)
General Aviation	162,266	62,344	38%	*	162,202	50,194	31%	*	162,202	162,202	0
Administration	1,056,332	607,454	58%	*	1,081,300	593,206	55%	*	1,081,300	1,131,300	(50,000)
Public Safety (Fire & LEO)	499,082	264,398	53%	*	500,577	278,563	56%	*	500,577	530,577	(30,000)
Snow Removal	24,030	8,755	36%	*	24,030	10,928	45%	*	24,030	24,030	0
Debt Service	179,033	7,933	4%	*	174,649	6,650	4%	*	174,649	174,649	0
Small Projects & Equip. (CARES/CRRSA/ARPA Supported)	1,002,457	546,005	54%	*	353,898	274,032	77%	*	353,898	353,898	0
Transfers to Other Airport Funds	1,000,000	0	0%	*	0	0	#DIV/0!	*	0	0	0
Other Airport Expenses	62,188	21,216	34%	*	58,697	24,191	41%	*	58,697	58,697	0
Year-end GASB68 & GASB75 Retiree Accrual Adjustments	45,000	0		*	45,000	0		*	45,000	45,000	0
<b>TOTAL EXPENSES</b>	\$ 5,006,525	\$ 1,966,222		*	\$ 3,545,246	\$ 1,739,043		*	\$ 3,545,246	\$ 3,675,246	\$ (130,000)
<b>ENDING UNRESTRICTED NET ASSETS</b>	\$ 415,332	\$ 3,668,910		*	\$ 413,820	\$ 2,968,565		*	\$ 413,820	\$ 2,815,704 (2)	

**FOOTNOTES:**

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

Total Net Assets per ACFR 6/30/24	\$ 56,901,190
Less: Net Assets in Capital & PFC Funds	\$ (16,138,513)
Total Beginning Net Assets	\$ 40,762,677

FY2025 Projected Totals	
Total Revenues	\$ 3,799,893
Total Expenses	\$ 3,675,246
<b>FY2025 Surplus</b>	<b>\$ 124,647</b>

2) FY 2024 Ending Unrestricted Net Assets is comprised of the following:

Des. for Maintenance (Rental Car Facility)	\$ 244,145	(\$130,358.86 beginning + 113,786.08 year end adjustment to reserve)
Reserve for Encumbrances at Year-end	\$ 172,173	(encumbrances carried forward to FY2025)
GASB68 Pension-related Accrual	\$ (763,927)	(net liability as of the end of FY2024)
GASB75 Other OPEB Obligations	\$ (563,961)	(net liability as of the end of FY2024)
GASB87 Net Lease Receivables	\$ 2,293	(net lease receivables as of 6/30/24)
Undesignated Retained Earnings	\$ 3,724,981	(includes FY2025 projected surplus)
	<b>\$ 2,815,704</b>	

THE CITY OF LYNCHBURG  
**LYNCHBURG REGIONAL JUVENILE  
DETENTION CENTER**

1400 Florida Avenue  
Lynchburg, VA 24501

February 25, 2025

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

RE: December 31, 2024, 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 December 31, 2024. The financial spreadsheet provides comparative year-to-date data for the same period of FY 2024.

REVENUES

*Charges for Services*

This revenue represents the amount the localities pay the detention center to hold their juveniles while awaiting adjudication or disposition from the court. Revenues received in this category for the second quarter of FY 2025 are \$1,063,194 or 39.2% 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 second quarter of FY 2025 are \$613,222 or 55.4% of the budget.

*United States Department of Agriculture [USDA]*

This revenue category consists of reimbursements for meals served to juveniles at the Detention Center. Year-to-date revenues from USDA for FY 2025 are \$24,931 or 49.9% of the budget.

*Miscellaneous and State Ward Per Diem*

THE CITY OF LYNCHBURG  
**LYNCHBURG REGIONAL JUVENILE  
DETENTION CENTER**

1400 Florida Avenue  
Lynchburg, VA 24501



Revenue in this category for the second quarter of FY 2025 is \$4,650.

EXPENDITURES

Overall expenditures for the second quarter of FY 2025 were \$1,618,182 or 41.5% of the budget.

*Juvenile Population*

The average number of juveniles being served per day through the second quarter of FY 2025 is 19 as compared to 21 in FY 2024. The percentage of Lynchburg City's juveniles through the second quarter is 61% of the total juvenile population.

SUMMARY

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

The total revenue through the second quarter is \$1,705,997 and the total expenditures are \$1,618,182.

**Lynchburg Regional Juvenile Detention Center  
Special Revenue Fund  
Financial Summary  
Second Quarter: As of December 31, 2024**

	<b>FY 2024 Amended Budget</b>	<b>FY 2024 Actual 2nd QTR YTD</b>	<b>FY 2024 % of Budget</b>	<b>FY 2025 Amended Budget</b>	<b>FY 2025 Actual 2nd QTR YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2025 Amended Budget</b>	<b>FY 2025 Actual 2nd QTR YTD</b>	<b>FY 2025 Actual to Amended</b>
<b>Beginning Funds at July 1</b>		222,460			276,097				
<b>Revenues:</b>									
Charges for Services	2,427,301	1,108,191	45.7%	2,715,523	1,063,194	39.2%	2,715,523	1,063,194	1,652,329
Intergovernmental- Department of Juvenile Justice Block Grant	1,044,329	553,514	53.0%	1,107,028	613,222	55.4%	1,107,028	613,222	493,806
Intergovernmental- USDA	40,000	28,716	71.8%	50,000	24,931	49.9%	50,000	24,931	25,069
Miscellaneous and State Ward Per Diem	1,400	6,050	0.0%	6,000	4,650	77.5%	6,000	4,650	1,350
<b>Total Revenues</b>	3,513,030	1,696,471	48.3%	3,878,551	1,705,997	44.0%	3,878,551	1,705,997	2,172,554
<b>Expenditures:</b>									
Salaries	1,969,885	880,342	44.7%	2,163,725	935,848	43.3%	2,163,725	935,848	1,227,877
Employee Benefits	762,402	321,038	42.1%	845,835	293,197	34.7%	845,835	293,197	552,638
Contractual Services	64,063	27,849	43.5%	109,555	24,476	22.3%	109,555	24,476	85,079
Fleet Services	8,280	6,943	83.9%	13,598	8,665	63.7%	13,598	8,665	4,933
Supplies and Materials	169,658	106,063	62.5%	159,742	112,036	70.1%	159,742	112,036	47,706
Utilities	67,687	34,773	51.4%	67,687	35,529	52.5%	67,687	35,529	32,158
Training and Conferences	6,050	349	5.8%	6,050	1,604	26.5%	6,050	1,604	4,446
Telephone Services	7,000	3,378	48.3%	7,000	3,530	50.4%	7,000	3,530	3,470
Cable/Satellite TV Service	1,200	492	0.0%	1,200	629	52.4%	1,200	629	571
Postage and Mailing	850	66	7.8%	850	0	0.0%	850	0	850
Indirect Costs	281,188	140,594	50.0%	250,922	125,461	50.0%	250,922	125,461	125,461
Self Insurance	32,185	32,185	100.0%	32,739	32,739	100.0%	32,739	32,739	0
Dues and Memberships	1,000	0	0.0%	1,000	100	10.0%	1,000	100	900
Misc. Other Charges	6,000	334	0.0%	6,000	4,914	81.9%	6,000	4,914	1,086
Rentals and Leases	768	486	63.3%	6,052	631	10.4%	6,052	631	5,421
Site Improvements	25,440	0	0.0%	0	0	0.0%	0	0	0
Specific Use Equipment	14,586	14,586	100.0%	0	0	0.0%	0	0	0
Health and Dental Benefits for Retirees	63,168	31,584	50.0%	63,168	26,320	41.7%	63,168	26,320	36,848
Unemployment Compensation	1,000	0	0.0%	1,000	0	0.0%	1,000	0	1,000
Workers Comp Indemnity Pymt	10,000	0	0.0%	55,000	0	0.0%	55,000	0	55,000
Professional Services	5,435	4,778	87.9%	12,942	3,683	28.5%	12,942	3,683	9,259
Serial Bond Principal	7,175	7,175	100.0%	7,525	7,525	100.0%	7,525	7,525	0
Serial Bond Interest	2,770	1,474	53.2%	2,402	1,295	53.9%	2,402	1,295	1,107
Jud Alc Salary Plan Adj	0	0	0.0%	81,000	0	0.0%	81,000	0	0
<b>Total Expenditures</b>	3,507,790	1,614,489	46.0%	3,894,992	1,618,182	41.5%	3,894,992	1,618,182	2,195,810
<b>TOTAL FUND BALANCE</b>		<b>304,442</b>			<b>363,912</b>				

# THE CITY OF LYNCHBURG HUMAN SERVICES

99 Ninth Street | Lynchburg, VA 24504  
P.O. Box 6798 | Lynchburg, VA 24505



February 25, 2025

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending December 31, 2024.

The attached CSA Fund Financial Summary outlines the financial activity through December 31, 2024. Under the State guidelines, CSA prior year obligations are paid through September 30th of each year. However, the annual budget is prepared on a fiscal year basis (July-June). Because of the State guidelines, expenditures for this fund are unique due to the overlap of grants each fiscal year.

## REVENUES

- Public Assistance – Welfare and Administration

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

- State of Virginia reimbursements for the Children's Services grant through the 2nd quarter of FY25 are \$3,767,616 or 78.9% of the adopted FY25 budget.

- CSA Contribution – General Fund and Schools

- Required local match for all State funds received through the 2nd quarter of FY25; \$98,270 or 50.00% from the City of Lynchburg Schools and \$1,048,043 or 50.00% from the City of Lynchburg General Fund have been received.

# THE CITY OF LYNCHBURG HUMAN SERVICES

99 Ninth Street | Lynchburg, VA 24504  
P.O. Box 6798 | Lynchburg, VA 24505



Finance Committee  
February 25, 2025  
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- Miscellaneous Revenue/Budget Designations
  - Miscellaneous Revenue comprised of CSA parental co-payments, child support and recoupments from social security payments. Revenue received through the 2nd quarter of FY25 were \$65,958 or 135.70% of the adopted FY25 budget.

## EXPENSES

- Administrative expenses
  - CSA administrative expenses comprised of salaries and supplies. Expenditures through the 2nd quarter of FY25 were \$34,998 or 45.8% of the adopted FY25 budget.
- Sum-Sufficient– Foster Care
  - Foster care expenses comprise residential facilities, day care, maintenance and enhanced payments to foster parents and foster care prevention services. Expenditures through the 2nd quarter of FY25 were \$2,192,083 or 64.30% of the adopted FY25 budget.
- Sum-Sufficient– Special Education
  - Special education expenditures comprised of Special Education to students for the City of Lynchburg Schools. Expenditures can increase and decrease due to enrollments in private day placement schools. Expenditures through the 2nd quarter of FY25 were \$2,108,319 or 79.40% of the adopted FY25 budget.
- Non-Sum Sufficient Services (Non-Mandated)
  - Non-Sum Sufficient expenditures comprised of counseling, mentoring, crisis intervention, and foster care prevention services. Expenditures through the 2nd quarter of FY 2025 were \$1,105 or 0.30% of the adopted FY25 budget. Non-Sum Sufficient services are provided almost exclusively to youth involved in the court system. The Court Services are accessing alternate funding for court-involved youth to decrease expenditures in this category.



Finance Committee  
February 25, 2025  
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- Community Base (Sum/Non-Sum Sufficient) Services
  - Community services may include assessment, crisis stabilization, therapy, or intervention services provided in the child’s home. Community Based Services through the 2nd quarter of FY 2025 total \$533,526, or 89.20% of the adopted FY25 budget.

SUMMARY

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

Respectfully submitted,

Preston Sellers  
Director of Human Services

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

**Children's Services Act  
Special Revenue Fund  
Financial Summary  
December 31, 2024**

	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025
	Amended Budget	Actual 2 QTR YTD	% of Budget	Amended Budget	Actual 2 QTR YTD	% of Budget
<b>Beginning Fund Balance</b>		84,739		0	210,195	
<b>Revenues:</b>						
Public Assistance - Welfare and Administration	4,738,816	2,394,665	50.5%	4,772,659	3,767,617	78.9%
Transfer from Lynchburg City Schools	196,541	98,270	50.0%	196,541	98,270	50.0%
Transfer from General Fund	2,336,588	1,294,794	55.4%	2,096,086	1,048,043	50.0%
Miscellaneous/Special Welfare	48,650	11,265	23.2%	48,600	65,958	135.7%
Budget Designations	0	0		0	0	0.0%
<b>Total Revenues</b>	7,320,595	3,798,994	51.9%	7,113,886	4,979,888	70.0%
<b>Expenses:</b>						
Administrative Expenses	78,323	35,212	45.0%	76,349	34,998	45.8%
Sum-Sufficient - Foster Care	3,351,750	1,544,198	46.1%	3,407,915	2,192,083	64.3%
Sum-Sufficient - Special Education	2,908,865	1,566,627	53.9%	2,655,865	2,108,319	79.4%
Non-Sum Sufficient Services	375,907	8,215	2.2%	375,907	1,105	0.3%
Sum-Sufficient and Non-Sum Sufficient Services	605,750	283,130	46.7%	597,850	533,526	89.2%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0	
<b>Total Expenditures</b>	7,320,595	3,437,382	47.0%	7,113,886	4,870,031	68.5%
<b>ENDING FUND BALANCE</b>	0	446,351		0	320,052	

February 25, 2025

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: December 31, 2024 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through December 31, 2024. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2025 Adopted Budget and the Department's year-end projections are described below.

## **REVENUES**

Following the completion of the second quarter, overall revenues for FY 2025 are projected to be \$136,900 (.7%) less than budget. Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category is projected to be \$227,500 (1.4%) less than budget. This is primarily due to less than expected water consumption from domestic, commercial, and institutional customers.

- **Water Contracts:**

Revenue in this category reflects billing activity to the counties of Amherst, Bedford, and Campbell, and to the industries of CertainTeed and Frito-Lay. Revenue is projected to be \$62,000 (2.6%) less than budget. This is primarily due to CertainTeed's, Frito-Lay's and Bedford County's decreased water purchases.

- **Interest and Other:**

Interest and Other is projected to be \$152,600 (48.7%) more than budget. This is mostly due to higher than anticipated interest revenues on investments.

## **EXPENSES**

Overall expenses for FY 2025 are projected to be \$221,200 (1.1%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$167,800 (1.2%) over budget. This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. (Water Treatment - \$96,200 over budget, Meter Operations - \$22,850 savings, Water Line Maintenance – \$75,500 over budget, Administration - \$18,950 over budget). This variance is broken down as follows:

➤ Personnel Services and Benefits	(\$103,000)
➤ Supplies and Materials	(47,900)
➤ Contractual Services	(15,300)
➤ All Other	(1,600)
<b>Total</b>	<u><b>(\$167,800)</b></u>

Increased costs in Personnel Services and Benefits is mostly related to overtime costs in Water Treatment Plant to cover unfilled positions. Supplies and Materials increase is primarily due to an increase in parts costs and parts used for repairs of the water distribution system. Contractual Services budget overrun is due to higher than expected repair cost for field equipment.

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

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

- **Capital Outlay:**

Purchases in this category are projected to be \$49,000 (19.4%) under budget. This is mostly associated with better vehicle utilization within Department of Water Resources which resulted in not ordering a budgeted new vehicle.

- **Transfers to Capital:**

Transfers to Capital are projected to be at budget.

- **Debt Service:**

Expenditures in debt service are projected to be \$340,000 (7.5%) under budget due to lesser use of line of credit proceeds and lower than budgeted interest rate. Several large projects had beginning construction dates deferred. Some of those projects required resolution to easement issues and railroad permitting. One project required replacement of the engineering firm and another project that had an extended lead time for water tank equipment replacement thus delaying a water tank painting project.

**SUMMARY**

The second quarter report reflects a stable FY 2025 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage ratio and fund balance ratio, are projected to be within or above policy targets. The debt coverage ratio for the fiscal year is projected to be 1.25, which is above Council's financial policy minimum target of 1.20. The projected fund balance ratio for the fiscal year is 32% compared to the target range of 25% - 40%.

Respectfully submitted,

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

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

**WATER OPERATING FUND**  
**FINANCIAL SUMMARY**  
**Quarter Ending December 31, 2024**

	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Actual Q2 YTD</b>	<b>FY 2024 % of Budget</b>	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q2 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Projection</b>	<b>FY 2025 \$ Variance Adopted Budget vs. Projected</b>
<b>REVENUES:</b>									
Charges for Services	\$14,860,284	\$7,074,625	48%	\$16,614,950	\$7,577,391	46%	\$16,614,950	\$16,387,450	(\$227,500)
Water Contracts	2,428,678	1,074,351	44%	2,412,242	945,277	39%	2,412,242	2,350,242	(62,000)
Interest and Other	362,500	306,230	84%	313,500	237,261	76%	313,500	466,100	152,600
	<b>\$17,651,462</b>	<b>\$8,455,206</b>		<b>\$19,340,692</b>	<b>\$8,759,928</b>		<b>\$19,340,692</b>	<b>\$19,203,792</b>	<b>(\$136,900)</b>
<b>EXPENSES</b>									
Departmental O&M	\$12,536,401	\$6,465,761	52%	\$13,673,532	\$6,337,976	46%	\$13,673,532	\$13,841,332	(\$167,800)
Non-Departmental O&M	306,714	100,670	33%	357,275	96,326	27%	357,275	357,275	-
Capital Outlay/Purchases	146,000	30,886	21%	252,415	22,881	9%	252,415	203,415	49,000
Transfers to Capital	2,400,000	1,200,000	50%	600,000	300,000	50%	600,000	600,000	-
Debt Service	4,037,167	1,897,177	47%	4,520,518	1,788,845	40%	4,520,518	4,180,518	340,000
	<b>\$19,426,282</b>	<b>\$9,694,494</b>		<b>\$19,403,740</b>	<b>\$8,546,029</b>		<b>\$19,403,740</b>	<b>\$19,182,540</b>	<b>\$221,200</b>
<b>Adjustment for Expenses from Capital Projects:</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	

**KEY RATIOS:**

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	32%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.25 (a)

Note (a) Calculation of debt coverage includes estimated \$205,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

February 25, 2025

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: December 31, 2024 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through December 31, 2024. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2025 Adopted Budget and the Department's year-end projections are described below.

## **REVENUES**

Following the completion of the first quarter, overall revenues for FY 2025 are projected to be \$440,500 (1.4%) greater than budget. Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category is projected to be \$257,000 (1.0%) less than budget. Noncontract sewer sales are projected to decrease \$534,800. This is associated with less water consumption from domestic, commercial and institutional customers. This revenue decrease is offset by higher than anticipated septic hauler charges, connection charges, availability fees and account charges combined for \$277,800.

- **Sewer Contracts:**

Revenue in this category reflects billing activity in the counties of Amherst, Bedford, and Campbell and the industries of CertainTeed and Frito-Lay. Revenue is projected to be \$298,000 (6.1%) above budget. This increase is mostly attributable to increased sewer sales and surcharges to CertainTeed and Frito-Lay for \$350,000. This is partially offset by counties FY 2024 settlement of monthly provisional billings and allocated share of Water Resources Recovery Facility operating cost netting to \$37,000 due back to the counties.

- **Interest and Other:**

Revenue in this category is projected to be \$399,500 (69.7%) greater than budget. This is primarily due to higher than anticipated interest revenues on investments.

**EXPENSES**

Overall expenses for FY 2025 are projected to be \$736,500 (2.3%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$327,600 (1.7%) less than budget. This category includes the Water Resources Recovery Facility (WRRF) and Sewer Line Maintenance. The WRRF is projected to be \$329,300 under budget and Sewer Line Maintenance is projected to be \$1,700 over budget. These variances are broken down as follows:

➤ Personnel Services and Benefits	\$ (40,000)
➤ Chemicals	125,000
➤ Landfill Fees	200,000
➤ Supplies and Materials	15,000
➤ Contractual Services	19,400
➤ All Other	8,200
<b>Total</b>	<b>\$327,600</b>

Increase in Personnel Services and Benefits are associated with overtime costs to cover unfilled positions. Chemical budgets were based on previous years trend of significant chemical increases. Chemical pricing has stabilized. Landfill Fees budget was derived by estimating tipping fees charged by the Region 2000 Landfill when our drivers haul sludge to that location. Due to driver vacancies, more sludge loads are being distributed to contract haulers and our land application vender. This increase in Contractual Services costs is offset by savings in Sewer Line Maintenance and Repair Services, Legal Services, Grounds Maintenance Services and Engineering Services for nutrient modeling work that will be split with this fiscal year and FY 2026 fiscal year.

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

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

- **Capital Outlay:**

Purchases in Capital Outlay are projected to be \$173,900 (21.0%) under budget. This is due to deferring retro fitting a camera truck because replacement camera truck will not arrive until FY 2026 fiscal year. Other savings include deferring laboratory and field equipment replacements one year.

**Transfers to Capital:**

Transfers to Capital are projected to be at budget.

- **Debt Service:**

Expenditures in debt service are projected to be \$235,000 (2.4%) less than budget. This is mostly attributable to lesser use of line of credit proceeds and lesser than budgeted interest rate. Lesser use of line of credit proceeds are the result of delays in easement acquisition process, lack of bidders on some projects and bids rejected on two large projects due to greatly exceeding the budgeted amounts for the projects.

**SUMMARY**

This second quarter report reflects a stable FY 2025 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage ratio and fund balance ratio, are projected to be within or above policy targets. The projected debt coverage ratio for the fiscal year is 1.38 compared to a target range of 1.20 to 1.50. The projected fund balance ratio for the fiscal year is 43% 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 December 31, 2024**

	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Actual Q2 YTD</b>	<b>FY 2024 % of Budget</b>	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q2 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Projection</b>	<b>FY 2025 \$ Variance Adopted Budget vs. Projected</b>
<b>REVENUES:</b>									
Charges for Services	\$25,011,633	\$11,376,193	45%	\$26,031,328	\$11,612,333	45%	\$26,031,328	\$25,774,328	(\$257,000)
Sewer Contracts	4,834,550	1,996,102	41%	4,896,420	2,450,853	50%	4,896,420	5,194,420	298,000
Interest and Other	537,000	711,080	132%	573,000	636,393	111%	573,000	972,500	399,500
	<b>\$30,383,183</b>	<b>14,083,375</b>		<b>\$31,500,748</b>	<b>\$14,699,579</b>		<b>\$31,500,748</b>	<b>\$31,941,248</b>	<b>\$440,500</b>
<b>EXPENSES:</b>									
Departmental O&M	\$17,999,795	\$8,265,673	46%	\$19,086,202	\$8,816,808	46%	\$19,086,202	\$18,758,602	\$327,600
Non-Departmental O&M	334,202	103,652	31%	334,631	85,048	25%	334,631	334,631	-
Capital Outlay/Purchases	745,000	96,596		829,500	74,382	9%	829,500	655,600	173,900
Transfers to Capital	3,600,000	1,800,000	50%	1,800,000	900,000	50%	1,800,000	1,800,000	-
Debt service	9,348,718	4,774,757	51%	9,691,558	1,814,037	19%	9,691,558	9,456,558	235,000
	<b>\$32,027,715</b>	<b>\$15,040,678</b>		<b>\$31,741,891</b>	<b>\$11,690,274</b>		<b>\$31,741,891</b>	<b>\$31,005,391</b>	<b>\$736,500</b>
<b>Adjustment for Expenses from Capital Projects</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	

**KEY RATIOS:**

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	43%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.38 (a)

Note (a) Calculation of debt coverage includes estimated \$200,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

February 25, 2025

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: December 31, 2024 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through December 31, 2024. This quarterly report provides comparative financial information for the same period of the prior fiscal year. Projected variances between the FY 2025 Budget and the Department's year-end projections are described below.

### **REVENUES**

Following the completion of the second quarter, the overall revenues for FY 2025 are projected to exceed budget by \$74,000 (1.6%). Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category reflects billing activity for all known impervious areas, Virginia Stormwater Management Program (VSMP) permits and delinquent charges on past due accounts. Charges for services are projected to be over budget by \$15,000 (0.4%). This is mostly associated with slightly higher than anticipated billable impervious areas.

- **Interest and Other:**

Interest and Other is projected to exceed budget by \$59,000 (113.5%). This is primarily due to higher than expected interest revenue on investments.

- **Transfers from Other Funds:**

Transfers from General Fund are projected to be at budget.

### **EXPENSES**

Overall expenses for FY 2025 are projected to be \$179,100 (3.7%) below budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance is projected to be \$6,000 (.2%) under budget. This variance is broken down as follows:

➤ Personnel Services and Benefits	(\$38,000)
➤ Contractual Services	18,900
➤ Public Works and Community Development	15,000
➤ Supplies and Materials	11,400
➤ All Other	(1,300)
<b>Total</b>	<b>\$6,000</b>

Personnel Services and Benefits is expected to be greater than budget due to higher than expected utility line technicians time working on stormwater maintenance and repairs as opposed to water or sewer line repairs. Savings in Contractual Services is related to Engineering Costs related to municipal separate storm sewer system (MS4) permit. Savings in Public Works and Community Development costs is due to lesser than expected stormwater maintenance and repair contracted by Public Works and charged to Stormwater Fund.

**Non-Departmental Operation and Maintenance:**

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

- **Capital Outlay:**

Capital Outlay is projected to be \$3,900 (9.8%) over budget. This is due to one new vehicle cost was more than expected.

- **Transfers to Capital:**

Transfers to Capital are projected to be at budget.

- **Debt Service:**

Debt Service expenditures are projected to be 177,000 (27.4%) less than budget. This is mostly attributable to lesser use of line of credit proceeds and lesser than budgeted interest rate. Lesser use of line of credit proceeds are the result of the delay of College Park Stormwater Rehabilitation Project and several other projects needing easement issues to be resolved.

**SUMMARY**

The second quarter report reflects a stable FY 2025 financial position for this fund. Under the Council adopted financial policies, two important financial ratios, debt coverage ratio and fund balance ratio, are projected to be above policy targets. The projected debt coverage ratio for the fiscal year is 1.84, which is above Council’s financial policy minimum target of 1.20. The projected fund balance ratio for the fiscal year is 32% 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 December 31, 2024**

	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Actual Q2 YTD</b>	<b>FY 2024 % of Budget</b>	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q2 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Projection</b>	<b>FY 2025 \$ Variance Adopted Budget vs. Projected</b>
<b>REVENUES:</b>									
Charges for Services	\$3,841,830	\$1,640,360	43%	\$4,233,415	\$1,856,665	44%	\$4,233,415	\$4,248,415	\$15,000
Interest and Other	62,000	61,104	99%	52,000	73,122	141%	52,000	111,000	59,000
Transfers from Other Funds	275,000	137,500	50%	275,000	137,500	50%	275,000	275,000	-
	<b>\$4,178,830</b>	<b>1,838,964</b>		<b>\$4,560,415</b>	<b>\$2,067,287</b>		<b>\$4,560,415</b>	<b>\$4,634,415</b>	<b>\$74,000</b>
<b>EXPENSES:</b>									
Departmental O&M	\$3,511,231	\$1,750,410	50%	\$3,816,977	\$1,895,683	50%	\$3,816,977	\$3,810,977	\$6,000
Non-Departmental O&M	28,776	12,740	44%	34,040	9,820	29%	34,040	34,040	-
Capital Outlay/Purchases	-	-		40,000	-	0%	40,000	43,900	(3,900)
Transfers to Capital	500,000	250,000	50%	250,000	125,000	50%	250,000	250,000	-
Debt Service	517,718	193,029	37%	645,326	264,471	41%	645,326	468,326	177,000
	<b>\$4,557,725</b>	<b>\$2,206,179</b>		<b>\$4,786,343</b>	<b>\$2,294,974</b>		<b>\$4,786,343</b>	<b>\$4,607,243</b>	<b>\$179,100</b>
<b>Adjustment for Expenses from Capital Projects</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	

**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 32%

Financial Policy targeted debt coverage ratio minimum: 1.20  
 Ending debt coverage ratio: 1.84 (a)

Note (a) Calculation of debt coverage includes \$70,000 of estimated capitalizable costs for internal labor charges applicable to time spent on capital project activities.

February 25, 2025

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: December 31, 2024 Quarterly Report - General Fund

Please find attached the Financial Summary for the City's General Fund (Fund) for the period ending December 31, 2024.

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

### NON-DEDICATED REVENUES

- Real Estate Taxes:

Real Estate taxes are due in four quarterly installments on November 15, January 15, March 15, and May 15. As of the date of this report, only the first installment for FY 2025 has been billed, and revenue (less tax relief) of \$34,036,334 has been collected. The amount collected includes payments made for the entire year. Economic Development tax incentive payments totaling \$161,183 have been paid during the fiscal year.

- Personal Property Taxes:

Personal Property tax revenue collected through the second quarter of FY 2025 is \$12,837,329, which is 52.4% of the fiscal year budget. This amount is \$1,077,209 more than the amount collected through the second quarter of FY 2024. Personal property taxes are payable in two equal installments on June 5 and December 5. Additional billings for personal property acquisitions are due March 5 and September 5. Economic Development tax incentive payments totaling \$27,830 have been paid during the fiscal year.

In 1998, the Virginia General Assembly enacted the Personal Property Tax Relief Act (PPTRA) to reimburse citizens for a portion of the local personal property tax. In the 2004 Virginia General Assembly, the State capped the amount reimbursed to localities at \$950 million for tax years 2006 and after. This action resulted in Lynchburg's share being set at \$5,543,584. During the second quarter of FY 2025 the State reimbursed the City 75% as scheduled, bringing the year to date total to \$4,434,867. Future payments will be received in February 2025 (15%), and May 2025 (5%).

- Consumer Utility Tax - Electric:

Consumer Utility Tax – Electric revenue of \$1,463,620 has been received through collections for 5 months, which is 41.8% of the fiscal year budget.

- Communication Sales and Use Taxes:

Communication Sales and Use tax revenue of \$745,425 has been received, which is 37.3% of the fiscal year budget.

- Local Sales Tax:

Sales tax revenue of \$7,440,500 has been received through collections for 4 months, which is 33.8% of the fiscal year budget. Economic Development tax incentives totaling \$128,170 have been paid.

- Business License

Business License revenue collected through the second quarter of FY 2025 is \$330,044. Since this tax is due May 1, the collection percentage is currently only a small part of the annual budget. The majority of the tax will be collected from March to May. Economic Development tax incentive payments totaling \$37,617 have been paid during the fiscal year.

- Meals Tax

Meals tax revenue of \$8,424,040 has been received through collections for 5 months, which is 39.2% of the fiscal year budget. Economic Development tax incentives totaling \$340,585 have been paid.

- Lodging Tax

Lodging tax revenue of \$1,701,467 has been received through collections for 5 months, which is 39.6% of the fiscal year budget. Economic Development tax incentives totaling \$423,554 have been paid.

- Permit, Fees, and Licenses:

Permit, Fees, and Licenses revenue of \$660,241 has been received, which is 53.6% of the fiscal year budget.

- Fines and Forfeitures:

Fines and Forfeitures revenue of \$98,075 has been received, which is 33.5% of the fiscal year budget. The timing of receiving court fines and parking fines varies greatly throughout the year, and staff will continue to keep a close watch on this revenue to see if an adjustment in projected revenue is necessary.

- Interest on Investments:

Investment income of \$2,847,087 has been received, which is 71.1% of the fiscal year budget.

- Charges for Services

Charges for Services revenue of \$6,072,084 has been received, which is 49.4% of the fiscal year budget.

### DEDICATED REVENUES

Intergovernmental Revenues (consisting of Constitutional Officers, Health and Human Services, and State & Federal subsidies) of \$21,278,034 have been received, which is 48.6% of the fiscal year budget. The timing of submitting and receiving reimbursements for constitutional offices impacts these revenues.

### EXPENDITURES

- Operating Expenditures:

Expenditures of \$98,240,696 have been spent through the second quarter of FY 2025, which is 48.8% of the fiscal year budget.

- Debt Service

Debt Service expenditures are following the FY 2025 debt schedule.

## SUMMARY

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

Respectfully submitted,

A handwritten signature in black ink that reads "D - s. Witt". The signature is written in a cursive style.

Donna S. Witt  
Chief Financial Officer

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

Fiscal Year	Fiscal Calendar 2025
Fiscal Quarter of Year	(Multiple Items)
Fiscal Month of Year	(Multiple Items)
Fund	1001 General Fund
Account Type	Revenue
Process Status	Posted

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.24	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 12.31.23
<b>100 Taxes</b>							
02110.0100 - Current Real Property Tax	68,813,667	-	68,813,667	36,093,342	32,720,325	52.5%	30,159,185
02110.0105 - Tax Relief For Elderly	(630,000)	-	(630,000)	(606,927)	(23,073)	96.3%	(608,225)
02110.0110 - Tax Relief-Rehabilitation Real Property	(1,405,549)	-	(1,405,549)	(1,450,081)	44,532	103.2%	(1,364,908)
02110.0200 - Delinquent Real Property Tax	1,000,000	-	1,000,000	766,162	233,838	76.6%	537,257
02110.0900 - Real Estate Tax- Economic Development Incentive	(172,936)	-	(172,936)	(161,183)	(11,753)	93.2%	(172,427)
02120.0100 - Current PSC Tax	2,320,000	-	2,320,000	2,831,541	(511,541)	122.0%	2,252,410
02130.0101 - Current Personal Property Tax PCI	24,500,000	-	24,500,000	12,837,329	11,662,671	52.4%	11,760,120
02130.0201 - Delinquent Personal Property Tax PCI	2,150,000	-	2,150,000	223,018	1,926,982	10.4%	274,646
02130.0205 - Recovery-C/O Personal Property Tax	-	-	-	-	-	0.0%	81
02130.0900 - Personal Property Tax- Economic Development Incentiv	(21,347)	-	(21,347)	(27,830)	6,483	130.4%	(31,109)
02170.0100 - Penalty-PSC Tax	-	-	-	9,370	(9,370)	0.0%	11,816
02170.0105 - Penalty-Delinquent Tax	850,000	-	850,000	397,089	452,911	46.7%	352,207
02170.0205 - Interest-Delinquent Tax	350,000	-	350,000	196,136	153,864	56.0%	146,633
02510.0000 - Local Sales And Use Tax	22,000,000	-	22,000,000	7,440,500	14,559,500	33.8%	7,145,247
02510.0900 - Local Sales & Use Tax- Economic Development Incentiv	(119,437)	-	(119,437)	(128,170)	8,733	107.3%	(123,279)
02515.0100 - Consumer Utility Tax-Electric	3,500,000	-	3,500,000	1,463,620	2,036,380	41.8%	1,435,115
02515.0105 - Consumer Utility Tax-Gas	600,000	-	600,000	154,585	445,415	25.8%	156,796
02515.0120 - Right of Way Fees	225,000	-	225,000	149,680	75,320	66.5%	84,128
02515.0900 - Pen & Int - Consumer Utility Tax, None	-	-	-	0	(0)	0.0%	1
02517.0000 - Communication Sales & Use Tax	2,000,000	-	2,000,000	745,425	1,254,575	37.3%	741,346
02520.0000 - Business License Tax	10,900,000	-	10,900,000	330,044	10,569,956	3.0%	307,283
02520.0010 - Consumption Tax-Electric	300,000	-	300,000	119,410	180,590	39.8%	97,525
02520.0015 - Consumption Tax-Gas	30,000	-	30,000	5,219	24,781	17.4%	6,023
02520.0030 - Pen & Int-Business License	100,000	-	100,000	88,297	11,703	88.3%	62,505
02520.0900 - Business License Tax- Economic Development Incentive	(34,449)	-	(34,449)	(37,617)	3,168	109.2%	(33,394)
02530.0001 - Motor Vehicle Licenses PCI	-	-	-	-	-	0.0%	154,620
02530.0201 - Delinquent Motor Vehicle License	35,000	-	35,000	17,612	17,388	50.3%	22,165
02535.0000 - Bank Stock Tax	900,000	-	900,000	-	900,000	0.0%	(266)
02540.0100 - Recordation Tax-City	750,000	-	750,000	323,307	426,693	43.1%	210,513
02540.0200 - Probate Tax	25,000	-	25,000	6,888	18,112	27.6%	16,638
02545.0000 - Tobacco Tax	750,000	-	750,000	307,122	442,878	40.9%	339,520
02550.0000 - Amusement Tax	950,000	-	950,000	407,129	542,871	42.9%	363,888
02550.0005 - Pen & Int - Amusement Tax	-	-	-	1,132	(1,132)	0.0%	1,561
02555.0000 - Lodging Tax	4,300,000	-	4,300,000	1,701,467	2,598,533	39.6%	1,704,785
02555.0005 - Pen & Int - Lodging Tax	-	-	-	253	(253)	0.0%	1,410
02555.0900 - Lodging Tax- Economic Development Incentive	(394,223)	-	(394,223)	(423,554)	29,331	107.4%	(390,065)
02560.0000 - Meals Tax	21,500,000	-	21,500,000	8,424,040	13,075,960	39.2%	8,394,314
02560.0005 - Pen & Int - Meals Tax	60,000	-	60,000	41,113	18,887	68.5%	46,948
02560.0900 - Meals Tax- Economic Development Incentive	(349,834)	-	(349,834)	(340,585)	(9,249)	97.4%	(385,472)
<b>100 Taxes Total</b>	<b>165,780,892</b>	<b>-</b>	<b>165,780,892</b>	<b>71,904,886</b>	<b>93,876,006</b>	<b>43.4%</b>	<b>63,677,538</b>
<b>110 Permits, Fees, &amp; Licenses</b>							
03005.0000 - Animal Licenses	4,000	-	4,000	1,664	2,336	41.6%	1,362
03010.0200 - Permit Parking Fees	200,000	-	200,000	107,509	92,491	53.8%	120,046
03010.0205 - Permit Parking Fees- Lease Agreement, None	4,500	-	4,500	2,320	2,180	51.6%	2,000
03010.0400 - Land Disturbing Fees	24,000	-	24,000	14,471	9,529	60.3%	13,278
03010.0600 - Transfer Fees	2,000	-	2,000	1,178	822	58.9%	1,143
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	275	725	27.5%	-
03010.0702 - Zoning Certification Letter	3,500	-	3,500	1,000	2,500	28.6%	3,200
03010.0705 - Legal Notice Advertising	10,000	-	10,000	6,161	3,839	61.6%	4,625
03010.0710 - Site Plan Reviews	15,000	-	15,000	5,852	9,148	39.0%	7,191
03010.0715 - Conditional Use Permits	3,600	-	3,600	2,049	1,551	56.9%	2,843
03010.0720 - Re-zoning Fees	8,000	-	8,000	9,442	(1,442)	118.0%	1,967
03010.0800 - Subdivision Plat Review	12,500	-	12,500	3,825	8,675	30.6%	4,245
03010.0900 - Building Insp Permit Fee	650,000	-	650,000	342,762	307,238	52.7%	330,090
03010.0901 - Elevator Inspect Admin Fee	20,000	-	20,000	8,477	11,523	42.4%	8,530
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	252	(252)	0.0%	112
03010.0920 - Sign Inspect Permit Fee	5,000	-	5,000	1,975	3,025	39.5%	1,750
03010.0925 - Demolition Fees	4,000	-	4,000	4,950	(950)	123.8%	1,150
03010.0927 - Building Plan Review	40,000	-	40,000	27,231	12,769	68.1%	23,164
03010.0928 - Vacant Building Registration Fee	35,000	-	35,000	29,200	5,800	83.4%	31,184
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	1,783	(1,783)	0.0%	4,100
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	1,275	(1,275)	0.0%	975
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	7,650	(7,650)	0.0%	5,550
03010.0932 - Working Without a Building Permit	-	-	-	200	(200)	0.0%	300
03010.0933 - Short Term Rental Fee, None	12,000	-	12,000	11,100	900	92.5%	8,850
03010.0934 - Vacant Property Registration- Civil Penalties, None	35,000	-	35,000	11,288	23,712	32.3%	10,648
03010.0935 - Short Term Rental Program- Civil Penalty, None	5,000	-	5,000	1,000	4,000	20.0%	1,000
03010.0936 - Non-Compliance Penalty, None	-	-	-	-	-	0.0%	1,000
03010.0937 - Derelict- Civil Penalties, None	10,000	-	10,000	-	10,000	0.0%	-
03010.1000 - False Alarm Service Assessment	80,000	-	80,000	9,581	70,419	12.0%	12,862
03010.1005 - False Alarm Permit Fee, None	30,000	-	30,000	27,797	2,203	92.7%	53,166
03010.2005 - Taxicab Application Fees	3,000	-	3,000	550	2,450	18.3%	750
03010.2010 - Precious Metal Permits	1,600	-	1,600	200	1,400	12.5%	-
03010.2011 - Rental Reinspect/FollowUp	-	-	-	450	(450)	0.0%	1,450

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.24	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 12.31.23
03010.2012 - Rental Intial Inspection	-	-	-	1,750	(1,750)	0.0%	1,050
03010.2013 - Annual/Periodic Inspect Fee	12,000	-	12,000	2,100	9,900	17.5%	900
03010.2014 - Rental Intial Inspect-No Show	-	-	-	450	(450)	0.0%	850
03010.2015 - Rental Inspect- Pre Court	-	-	-	50	(50)	0.0%	350
03010.2016 - Rental Inspect-Annual No Show	-	-	-	150	(150)	0.0%	400
03010.2020 - Mobile Vendor License Fee	900	-	900	2,400	(1,500)	266.7%	40
03010.2028 - Dumpster Permit Fee , None	-	-	-	900	(900)	0.0%	800
03010.2029 - Dumpster Permit Fee- 30 Day Extension, None	-	-	-	-	-	0.0%	250
03010.2030 - Small Cell Facility (SCF)- Permit Fee, None	-	-	-	-	-	0.0%	50
03010.2050 - Misc Permit Fee & License	-	-	-	8,974	(8,974)	0.0%	5,022
<b>110 Permits, Fees, &amp; Licenses Total</b>	<b>1,231,600</b>	<b>-</b>	<b>1,231,600</b>	<b>660,241</b>	<b>571,359</b>	<b>53.6%</b>	<b>668,241</b>
<b>120 Fines &amp; Forfeitures</b>							
03510.0100 - Court Fines And Forfeitures, None	180,000	-	180,000	54,807	125,193	30.4%	81,093
03510.0105 - Criminal Court Fees	2,500	-	2,500	922	1,578	36.9%	889
03510.0200 - Parking Fines	110,000	-	110,000	42,345	67,655	38.5%	51,975
<b>120 Fines &amp; Forfeitures Total</b>	<b>292,500</b>	<b>-</b>	<b>292,500</b>	<b>98,075</b>	<b>194,425</b>	<b>33.5%</b>	<b>133,957</b>
<b>130 Use of Money &amp; Property</b>							
04010.0100 - Interest on Investment	2,014,000	-	2,014,000	1,205,033	808,967	59.8%	1,393,895
04010.0101 - Interest-City Capital	1,543,000	-	1,543,000	1,004,278	538,722	65.1%	1,035,004
04010.0123 - Interest-Health Ins Resrv	-	-	-	94,798	(94,798)	0.0%	35,085
04010.0124 - Interest-OPEB	-	-	-	42,779	(42,779)	0.0%	13,160
04010.0132 - Interest Income - Nonjudicial Excess Funds, None	-	-	-	(379)	379	0.0%	1,718
04010.0156 - Interst-MktValueGain/Loss	-	-	-	302,858	(302,858)	0.0%	975,732
04020.0105 - Gen Govt Property Rental	135,000	-	135,000	78,415	56,585	58.1%	67,352
04020.0115 - Public Safety Prop Rent	33,000	-	33,000	-	33,000	0.0%	-
04020.0125 - Human Services Prop Rent	98,000	-	98,000	50,000	48,000	51.0%	50,000
04020.0135 - Downtown Parking Deck Lease, None	15,000	-	15,000	7,500	7,500	50.0%	2,500
04020.0200 - Jones Memorial Library Lease, None	15,070	-	15,070	7,535	7,535	50.0%	7,535
04020.0201 - Prop Rental-Stadium	20,000	-	20,000	9,845	10,155	49.2%	13,135
04020.0202 - Prop Rental-Market/Park.	130,000	-	130,000	42,008	87,992	32.3%	54,767
04020.0205 - Market Rent- Pen & Int	1,600	-	1,600	857	743	53.6%	1,132
04020.0207 - Rental of Museum Facilities, None	500	-	500	1,560	(1,060)	312.0%	150
<b>130 Use of Money &amp; Property Total</b>	<b>4,005,170</b>	<b>-</b>	<b>4,005,170</b>	<b>2,847,087</b>	<b>1,158,083</b>	<b>71.1%</b>	<b>3,651,166</b>
<b>140 Charges for Services</b>							
04510.0900 - Collection & Tax Lien Fees	50,000	-	50,000	35,275	14,725	70.5%	32,517
04510.0901 - DMV Admin Fee	325,000	-	325,000	151,856	173,144	46.7%	179,083
04510.0915 - Processng Fee - Payroll deduction	4,000	-	4,000	2,965	1,035	74.1%	2,945
04510.0916 - Indirect Cost&Svc DetHome	250,922	-	250,922	125,461	125,461	50.0%	140,594
04510.0918 - Indirect Cost&Srv Water	1,219,026	-	1,219,026	609,513	609,513	50.0%	602,770
04510.0919 - Indirect Cost&Srv Sewer	278,691	-	278,691	154,636	124,055	55.5%	139,456
04510.0920 - Indirect Cost&Srv WWTP	691,029	-	691,029	330,224	360,805	47.8%	297,807
04510.0921 - Indirect Cost&Srv Airprt	203,165	-	203,165	101,583	101,583	50.0%	90,569
04510.0922 - Indirect Cost&Svc Strmtr	408,896	-	408,896	204,448	204,448	50.0%	171,928
04515.0101 - Document Reprod Costs	7,000	-	7,000	3,619	3,381	51.7%	4,813
04515.0200 - Court Room Sheriff Fee, None	101,000	-	101,000	46,446	54,554	46.0%	53,007
04515.0300 - Fees For Court Officers	7,244	-	7,244	7,244	(0)	100.0%	7,244
04515.0301 - Legal Service Charges	42,500	-	42,500	42,500	-	100.0%	-
04515.0303 - Probation Supervisor Fee	8,000	-	8,000	7,420	580	92.7%	5,339
04515.0304 - Jail Fee, None	1,500	-	1,500	1,778	(278)	118.5%	1,214
04515.0305 - E-Summons Fee, None	22,500	-	22,500	11,218	11,282	49.9%	11,891
04515.0400 - Commonwealth Atty.Fees	5,000	-	5,000	3,090	1,910	61.8%	2,483
04515.0401 - CA Coll Fees- Gen Dist Ct	55,000	-	55,000	24,901	30,099	45.3%	25,143
04515.0402 - CA Coll Fees- J&D Court	4,000	-	4,000	2,275	1,725	56.9%	1,656
04515.0403 - CA Coll Fees- Circuit Crt	55,000	-	55,000	28,140	26,860	51.2%	19,357
04515.0404 - CA Coll Fees- FOIA Requests, None	770	-	770	71	699	9.2%	-
04520.0300 - Fire Prevention Fees	3,500	-	3,500	3,196	304	91.3%	1,450
04520.0301 - Ambulance Service Fees	3,859,710	-	3,859,710	1,600,206	2,259,504	41.5%	1,364,163
04520.0304 - Delinq Ambulance>120 Days	275,000	-	275,000	66,828	208,172	24.3%	83,904
04520.0305 - LFD Off Duty, None	134,563	-	134,563	81,681	52,882	60.7%	75,705
04520.0306 - LFD Off Duty - Penalty and Interest, None	-	-	-	412	(412)	0.0%	261
04520.0901 - PIER Contract Payments	23,000	-	23,000	20,791	2,209	90.4%	23,000
04520.0903 - Police-Schools Resource Officer (SRO) Prog	140,000	-	140,000	114,191	25,809	81.6%	109,383
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	25,000	25,000	50.0%	25,000
04520.0905 - Police Report Sales	2,200	-	2,200	775	1,425	35.2%	1,020
04520.0906 - Range Use Fee	13,800	-	13,800	13,600	200	98.6%	13,600
04520.0908 - DUI Fees, None	-	-	-	377	(377)	0.0%	949
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	549,997	550,003	50.0%	535,513
04525.0106 - Downtown Parking Fees	40,000	-	40,000	13,265	26,735	33.2%	17,516
04525.0107 - PW Admin Stormwater Charges	202,889	-	202,889	130,437	72,452	64.3%	130,595
04525.0108 - PW Eng Stormwater Charges	22,103	-	22,103	9,822	12,281	44.4%	12,007
04525.0109 - PW-Leaf Collection Stormwater Charges, None	216,129	-	216,129	136,503	79,626	63.2%	152,823
04525.0110 - PW BMP's Stormwater Charges, None	30,000	-	30,000	-	30,000	0.0%	-
04525.0218 - Trash Bag Srv-Waste Zero	65,000	-	65,000	35,548	29,452	54.7%	44,943
04525.0219 - Landlord Set Out Program , None	6,000	-	6,000	3,335	2,666	55.6%	3,163
04525.0220 - Refuse Disposal Fee, None	419,000	-	419,000	253,291	165,709	60.5%	412,718
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	-	-	0.0%	2,511
04525.0300 - Bldg Maint Charge-Other	10,142	-	10,142	5,071	5,071	50.0%	5,071
04530.0409 - Human Services Court Order Fees	-	-	-	-	-	0.0%	116
04530.0410 - Lynchburg Youth Group Home Charges	700,000	-	700,000	399,225	300,775	57.0%	336,175
04535.0100 - Swimming Pool Fees	30,000	-	30,000	24,160	5,840	80.5%	23,303
04535.0150 - Recreation Program Fees	519,900	-	519,900	283,442	236,458	54.5%	270,476
04535.0151 - Recreation Program- Scholarship Fees , None	7,000	-	7,000	2,355	4,645	33.6%	2,794

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.24	Remaining Budget w/o Encumbrances	Percentage of	
						Budget	Actual Amount 12.31.23
04535.0300 - Library Fines & Fees	15,000	-	15,000	16,429	(1,429)	109.5%	13,840
04535.0301 - Law Library Fees	30,000	-	30,000	16,931	13,069	56.4%	14,675
04535.0303 - Lost/Damaged Library Prop	3,000	-	3,000	1,445	1,555	48.2%	1,593
04535.0304 - Delinq Library Fines & Fees	-	-	-	132	(132)	0.0%	-
04535.0305 - Delinq Library Lost/Damaged	500	-	500	3,668	(3,168)	733.6%	125
04535.0306 - Delinq Library Pen & Int	200	-	200	1,316	(1,116)	657.9%	85
04540.0103 - Charges For Demolition	-	-	-	-	-	0.0%	4,905
04540.0105 - Comm Develop Stormwater Charges	612,478	-	612,478	306,239	306,239	50.0%	292,180
04540.0108 - Neighborhood Services - Derelict Residential DERR, Noi	-	-	-	7,694	(7,694)	0.0%	500
04540.0110 - Derelict Demolition DEMO, None	-	-	-	33,545	(33,545)	0.0%	-
04599.0002 - Secure Vacant Stru Reimb	-	-	-	2,525	(2,525)	0.0%	1,583
04599.0004 - Neighborhood Services, None	25,000	-	25,000	11,338	13,662	45.4%	22,714
04599.0009 - Penalty and Interest- Neighborhood Services Receivabl	-	-	-	2,654	(2,654)	0.0%	2,389
<b>140 Charges for Services Total</b>	<b>12,296,357</b>	<b>-</b>	<b>12,296,357</b>	<b>6,072,084</b>	<b>6,224,273</b>	<b>49.4%</b>	<b>5,792,562</b>
<b>150 Miscellaneous Revenue</b>							
05030.0105 - Suspense Revenue/Exp Ref	-	-	-	-	-	0.0%	-
05050.0105 - Pmt In Lieu Tax-WestCntbr	54,438	-	54,438	-	54,438	0.0%	-
05050.0110 - Pymt In Lieu of Tax-LRHA	25,000	-	25,000	-	25,000	0.0%	-
05050.0228 - Recreation Program - Donations, None	-	-	-	22,550	(22,550)	0.0%	9,950
05050.0230 - Friends of Lynchburg Library	19,458	-	19,458	3,174	16,284	16.3%	6,348
05050.0232 - Digg's Trust Rec-Pt Honor	36,770	-	36,770	18,385	18,385	50.0%	-
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	3,241	(3,241)	0.0%	3,105
05050.0415 - Proceeds frm PropRoom.com	-	-	-	305	(305)	0.0%	495
05050.2001 - Cash Overage And Shortage	-	-	-	(1,158)	1,158	0.0%	(1,197)
05050.2011 - Reimb.POH Carriage House	28,924	-	28,924	14,462	14,462	50.0%	35,108
05050.2013 - Photo Reprod And Royalty	100	-	100	-	100	0.0%	-
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	313	(313)	0.0%	-
05050.2025 - Credit Card Rebate	100,000	-	100,000	-	100,000	0.0%	-
05050.2028 - WardsCrossingWestSvcFee	143,277	-	143,277	-	143,277	0.0%	-
05050.2034 - P&R Spec Event Sponsorship, None	10,000	-	10,000	2,066	7,934	20.7%	3,950
05050.2049 - Residential Trash Violation, None	12,000	-	12,000	22,332	(10,332)	186.1%	10,919
05050.2055 - Hillcats - Donation Youth Athletic Programs	10,000	-	10,000	10,000	-	100.0%	10,000
05050.2056 - Commission on City Vending Machine Sales	-	-	-	2,344	(2,344)	0.0%	2,620
05050.2059 - Court Restitution, None	-	-	-	154	(154)	0.0%	531
05050.2065 - FOIA Requests, None	-	-	-	158	(158)	0.0%	46
05050.2066 - P&R Special Events- GF Support Revenue, None	10,000	-	10,000	-	10,000	0.0%	-
05050.2070 - Rehab-Renovation Program Fees, None	-	-	-	2,625	(2,625)	0.0%	12,875
05050.2090 - Miscellaneous Revenue	100,000	-	100,000	27,964	72,036	28.0%	63,992
<b>150 Miscellaneous Revenue Total</b>	<b>549,967</b>	<b>-</b>	<b>549,967</b>	<b>128,916</b>	<b>421,051</b>	<b>23.4%</b>	<b>158,743</b>
<b>300 State Non-Categorical Aid</b>							
06100.0300 - Rolling Stock Taxes	90,000	-	90,000	104,445	(14,445)	116.1%	95,630
06100.0400 - Mobile Home Titling Taxes	1,000	-	1,000	567	433	56.7%	10,787
06100.0600 - Deeds Of Conveyance	200,000	-	200,000	90,770	109,230	45.4%	73,017
06100.0900 - Auto Rental Tax-DMV	450,000	-	450,000	271,577	178,423	60.4%	289,446
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	2,500	-	2,500	2,812	(312)	112.5%	3,210
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	4,434,867	1,108,717	80.0%	4,434,867
<b>300 State Non-Categorical Aid Total</b>	<b>6,287,084</b>	<b>-</b>	<b>6,287,084</b>	<b>4,905,039</b>	<b>1,382,045</b>	<b>78.0%</b>	<b>4,906,957</b>
<b>310 State Shared Exp (Cat.)</b>							
06510.0200 - Commissioner of Revenue	223,620	4,835	228,455	112,256	116,199	49.1%	92,268
06510.0300 - Treasurer	134,974	3,718	138,692	56,483	82,209	40.7%	53,691
06510.1000 - Registrar/Electoral Board	100,918	2,202	103,120	-	103,120	0.0%	-
06515.0100 - Clerk of Cir Crt-Fringes	798,052	7,277	805,329	299,533	505,796	37.2%	283,879
06515.0200 - Sheriff	1,315,098	72,103	1,387,201	569,734	817,467	41.1%	535,758
06515.0400 - Commonwealth Attorney	1,365,094	101,344	1,466,438	597,822	868,616	40.8%	493,966
<b>310 State Shared Exp (Cat.) Total</b>	<b>3,937,756</b>	<b>191,479</b>	<b>4,129,235</b>	<b>1,635,828</b>	<b>2,493,407</b>	<b>39.6%</b>	<b>1,459,563</b>
<b>320 State Categorical Aid</b>							
06820.0201 - Wireless E911	380,000	-	380,000	181,866	198,134	47.9%	176,162
06820.0203 - HB 599 Law Enforc.Asst	3,250,000	-	3,250,000	1,952,062	1,297,938	60.1%	1,884,596
06825.0100 - Street And Highway Maint.	9,743,419	-	9,743,419	4,871,710	4,871,710	50.0%	4,771,217
06830.0412 - Health Department	-	-	-	3,008	(3,008)	0.0%	-
06830.0413 - SS State Adm Sub 0901	2,776,715	24,000	2,800,715	1,215,301	1,585,414	43.4%	1,122,035
06830.0414 - SS State Prog Sub 0902	5,020,451	-	5,020,451	1,726,892	3,293,559	34.4%	1,566,738
06835.0102 - SNAP Program Reimb	37,000	-	37,000	21,008	15,992	56.8%	18,671
06835.0300 - Finan Asst-Public Library	234,494	17,610	252,104	128,983	123,122	51.2%	114,196
<b>320 State Categorical Aid Total</b>	<b>21,442,079</b>	<b>41,610</b>	<b>21,483,689</b>	<b>10,100,830</b>	<b>11,382,859</b>	<b>47.0%</b>	<b>9,653,615</b>
<b>330 State Aid in Suspense</b>							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	237,970	(237,970)	0.0%	1,319,718
<b>330 State Aid in Suspense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>237,970</b>	<b>(237,970)</b>	<b>0.0%</b>	<b>1,319,718</b>
<b>520 Fed Cat Aid- Pass Thru</b>							
07830.0420 - Fed Pass Thru:Cost AIIDMG	573,000	-	573,000	-	573,000	0.0%	-
07830.0421 - SS Fed Adm Sub 0901	7,180,807	24,000	7,204,807	2,786,594	4,418,213	38.7%	2,560,928
07830.0422 - SS Fed Prog Sub 0902	3,965,652	55,052	4,020,704	1,535,655	2,485,049	38.2%	1,482,854
07830.0430 - USDA Funding - Group Home, None	25,000	-	25,000	19,676	5,324	78.7%	14,283
07875.0003 - Human Services Depreciation Reimbursement, None	-	-	-	31,167	(31,167)	0.0%	5,240
07875.0021 - FINI Double-Dollars	30,000	-	30,000	25,276	4,724	84.3%	20,140
<b>520 Fed Cat Aid- Pass Thru Total</b>	<b>11,774,459</b>	<b>79,052</b>	<b>11,853,511</b>	<b>4,398,367</b>	<b>7,455,144</b>	<b>37.1%</b>	<b>4,083,444</b>
<b>700 Proceed From Indebtedness</b>							
08550.0000 - Proceeds - Line of Credit	-	-	-	-	-	0.0%	153,950
<b>700 Proceed From Indebtedness Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>153,950</b>
<b>710 Operating Transfers In</b>							
09301.0003 - TrfFrmCtyCp-Capital Proj	1,600,000	-	1,600,000	1,600,000	-	100.0%	-
<b>710 Operating Transfers In Total</b>	<b>1,600,000</b>	<b>-</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.24	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 12.31.23
<b>Grand Total</b>	229,197,864	312,141	229,510,005	104,589,323	124,920,682	45.6%	95,659,453

Fiscal Year	Fiscal Calendar 2025
Fiscal Quarter of Year	(Multiple Items)
Fund	1001 General Fund
Account Type	Expenses
Process Status	Posted

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.24	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 12.31.23
<b>2022 Communications/Public Engagement</b>							
0021 Communications/Public Engagement	1,035,981	279,819	1,315,800	571,598	622,332	52.7%	576,078
0022 Customer Service Center	-	-	-	-	-	0.0%	-
0029 Local Government Channel	-	-	-	-	-	0.0%	-
<b>2022 Communications/Public Engagement Total</b>	<b>1,035,981</b>	<b>279,819</b>	<b>1,315,800</b>	<b>571,598</b>	<b>622,332</b>	<b>52.7%</b>	<b>576,078</b>
<b>2023 Council / Manager</b>							
0010 City Council and Clerk	282,034	22,278	304,312	123,336	180,976	40.5%	107,090
0028 City Manager Offices	1,399,925	186,213	1,586,138	702,736	814,796	48.6%	583,845
<b>2023 Council / Manager Total</b>	<b>1,681,959</b>	<b>208,491</b>	<b>1,890,450</b>	<b>826,072</b>	<b>995,772</b>	<b>47.3%</b>	<b>690,935</b>
<b>2030 City Attorney</b>							
0050 City Attorney	1,224,330	46,278	1,270,608	568,929	701,679	44.8%	486,302
0051 Risk Management	1,428,460	-	1,428,460	1,428,460	-	100.0%	1,328,236
<b>2030 City Attorney Total</b>	<b>2,652,790</b>	<b>46,278</b>	<b>2,699,068</b>	<b>1,997,389</b>	<b>701,679</b>	<b>74.0%</b>	<b>1,814,538</b>
<b>2035 State Treasurer</b>							
0060 State Treasurer	205,681	8,897	214,578	99,198	115,380	46.2%	95,417
<b>2035 State Treasurer Total</b>	<b>205,681</b>	<b>8,897</b>	<b>214,578</b>	<b>99,198</b>	<b>115,380</b>	<b>46.2%</b>	<b>95,417</b>
<b>2040 Commissioner Of Revenue</b>							
0070 Com Rev-State/Loc Budget	991,883	31,434	1,023,317	422,476	591,351	42.2%	425,302
<b>2040 Commissioner Of Revenue Total</b>	<b>991,883</b>	<b>31,434</b>	<b>1,023,317</b>	<b>422,476</b>	<b>591,351</b>	<b>42.2%</b>	<b>425,302</b>
<b>2045 City Assessor</b>							
0080 City Assessor	798,725	124,092	922,817	431,115	488,058	47.1%	370,775
<b>2045 City Assessor Total</b>	<b>798,725</b>	<b>124,092</b>	<b>922,817</b>	<b>431,115</b>	<b>488,058</b>	<b>47.1%</b>	<b>370,775</b>
<b>2050 Finance</b>							
0090 Office of Management & Budget	1,039,545	155,763	1,195,308	560,642	626,726	47.6%	512,863
0093 Billings And Collections	2,027,625	117,156	2,144,781	971,715	983,641	54.1%	807,508
0094 Procurement	567,858	27,904	595,762	243,472	339,498	43.0%	259,872
0095 Accounting	1,185,539	185,622	1,371,161	704,234	419,699	69.4%	555,248
<b>2050 Finance Total</b>	<b>4,820,567</b>	<b>486,444</b>	<b>5,307,011</b>	<b>2,480,063</b>	<b>2,369,565</b>	<b>55.4%</b>	<b>2,135,491</b>
<b>2055 Human Resources</b>							
0110 Human Resources	1,196,672	87,220	1,283,892	513,657	718,990	44.0%	508,532
0111 Occupational Health Svcs	216,440	-	216,440	100,275	116,165	46.3%	119,099
<b>2055 Human Resources Total</b>	<b>1,413,112</b>	<b>87,220</b>	<b>1,500,332</b>	<b>613,932</b>	<b>835,155</b>	<b>44.3%</b>	<b>627,631</b>
<b>2057 Information Technology</b>							
0115 Application Services	1,516,344	65,373	1,581,717	670,382	908,215	42.6%	599,843
0116 Network Services	2,228,463	67,216	2,295,679	1,099,535	1,196,144	47.9%	965,830
0117 I T Administration	783,802	24,153	807,955	373,324	422,506	47.7%	303,254
0125 GIS	410,118	13,666	423,784	214,029	209,755	50.5%	210,512
<b>2057 Information Technology Total</b>	<b>4,938,727</b>	<b>170,408</b>	<b>5,109,135</b>	<b>2,357,270</b>	<b>2,736,621</b>	<b>46.4%</b>	<b>2,079,438</b>
<b>2065 Registrar</b>							
0150 Registrar	301,884	9,983	311,867	194,545	113,129	63.7%	207,513
0151 Electoral Board	145,774	144,653	290,427	267,798	22,629	92.2%	85,747
<b>2065 Registrar Total</b>	<b>447,658</b>	<b>154,636</b>	<b>602,294</b>	<b>462,343</b>	<b>135,758</b>	<b>77.5%</b>	<b>293,261</b>
<b>2090 Education</b>							
0200 Lcl Sch Oper Contribution	40,360,355	-	40,360,355	13,739,645	26,620,710	34.0%	19,250,000
<b>2090 Education Total</b>	<b>40,360,355</b>	<b>-</b>	<b>40,360,355</b>	<b>13,739,645</b>	<b>26,620,710</b>	<b>34.0%</b>	<b>19,250,000</b>
<b>2105 Circuit Court-Judge</b>							
0300 Circuit Court-Judge	186,731	3,726	190,457	75,266	108,624	43.0%	86,959
<b>2105 Circuit Court-Judge Total</b>	<b>186,731</b>	<b>3,726</b>	<b>190,457</b>	<b>75,266</b>	<b>108,624</b>	<b>43.0%</b>	<b>86,959</b>
<b>2110 General District Court</b>							
0310 General District Court	61,373	1,297	62,670	27,593	32,130	48.7%	20,974
<b>2110 General District Court Total</b>	<b>61,373</b>	<b>1,297</b>	<b>62,670</b>	<b>27,593</b>	<b>32,130</b>	<b>48.7%</b>	<b>20,974</b>
<b>2115 Juvenile &amp; Dr Dist Court</b>							
0320 Juvenile & Dr Dist Court	28,400	2,205	30,605	9,362	16,980	44.5%	14,235
<b>2115 Juvenile &amp; Dr Dist Court Total</b>	<b>28,400</b>	<b>2,205</b>	<b>30,605</b>	<b>9,362</b>	<b>16,980</b>	<b>44.5%</b>	<b>14,235</b>
<b>2120 24th Court Service Unit</b>							
0330 24th Court Service Unit	1,500	-	1,500	645	855	43.0%	52
<b>2120 24th Court Service Unit Total</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>645</b>	<b>855</b>	<b>43.0%</b>	<b>52</b>
<b>2125 Commonwealth's Attorney</b>							
0340 Commonwealth Attorney	2,275,655	118,531	2,394,186	1,129,031	1,263,530	47.2%	974,278
0343 Com Aty Fines & Fees Coll	73,484	2,727	76,211	36,353	39,042	48.8%	34,169
<b>2125 Commonwealth's Attorney Total</b>	<b>2,349,139</b>	<b>121,258</b>	<b>2,470,397</b>	<b>1,165,384</b>	<b>1,302,572</b>	<b>47.3%</b>	<b>1,008,447</b>
<b>2130 Magistrate's Office</b>							
0350 Magistrate's Office	8,166	63	8,229	333	7,858	4.5%	480
<b>2130 Magistrate's Office Total</b>	<b>8,166</b>	<b>63</b>	<b>8,229</b>	<b>333</b>	<b>7,858</b>	<b>4.5%</b>	<b>480</b>
<b>2135 Circuit Court-Clerk</b>							
0360 Circuit Court-Clerk	1,241,472	34,582	1,276,054	601,534	674,520	47.1%	550,867

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.24	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 12.31.23
<b>2135 Circuit Court-Clerk Total</b>	<b>1,241,472</b>	<b>34,582</b>	<b>1,276,054</b>	<b>601,534</b>	<b>674,520</b>	<b>47.1%</b>	<b>550,867</b>
<b>2200 City Sheriff</b>							
0400 City Sheriff And Jail	3,043,207	66,589	3,109,796	1,442,628	1,652,168	46.9%	1,336,817
<b>2200 City Sheriff Total</b>	<b>3,043,207</b>	<b>66,589</b>	<b>3,109,796</b>	<b>1,442,628</b>	<b>1,652,168</b>	<b>46.9%</b>	<b>1,336,817</b>
<b>2240 Police</b>							
0420 Police Operations	25,678,172	1,641,615	27,319,787	12,429,879	13,830,749	49.4%	11,287,198
0421 Animal Warden	427,791	8,277	436,068	169,223	264,965	39.2%	172,790
0422 Emergency Communications	3,899,914	868,785	4,768,699	1,682,319	2,984,627	37.4%	-
0429 Range Operations	13,800	7,964	21,764	3,372	17,483	19.7%	2,796
0430 Police Off Duty Employmnt	1,040,551	1,367	1,041,918	496,297	545,621	47.6%	494,096
<b>2240 Police Total</b>	<b>31,060,228</b>	<b>2,528,007</b>	<b>33,588,235</b>	<b>14,781,089</b>	<b>17,643,445</b>	<b>47.5%</b>	<b>11,956,880</b>
<b>2245 Emergency Services</b>							
0422 Emergency Communications	-	-	-	-	-	0.0%	1,692,509
<b>2245 Emergency Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,692,509</b>
<b>2270 Fire</b>							
0444 Fire Operations And Ems	25,117,511	113,242	25,230,753	11,099,916	14,006,571	44.5%	11,225,966
0446 TRT- PIER Program	73,000	-	73,000	33,932	39,068	46.5%	19,616
0447 Fire Training Division	-	-	-	118,392	(127,347)	0.0%	90,900
0449 Emergency Services	-	-	-	25,320	(25,320)	0.0%	-
<b>2270 Fire Total</b>	<b>25,190,511</b>	<b>113,242</b>	<b>25,303,753</b>	<b>11,277,561</b>	<b>13,892,972</b>	<b>45.1%</b>	<b>11,336,481</b>
<b>2400 Public Works</b>							
0600 Public Works Administrat.	1,433,865	82,060	1,515,925	627,093	810,513	46.5%	537,736
0605 Engineering	5,218,591	363,374	5,581,965	2,459,309	2,952,167	47.1%	2,231,276
0632 Street Maintenance,Il	4,494,648	1,987,317	6,481,965	1,776,478	2,900,537	55.3%	1,839,779
0635 Snow Removal	455,102	340,079	795,181	236,028	409,944	48.4%	36,183
0640 Refuse Collection	5,180,250	993,203	6,173,453	2,097,724	2,362,474	61.7%	2,247,230
0645 Parks/Grounds Maintenance	5,100,091	339,368	5,439,459	2,215,903	2,576,032	52.6%	2,570,595
0649 Baseball Stadium Maint	150,495	3,417	153,912	100,363	37,682	75.5%	88,914
0650 Building Maintenance	5,027,591	180,371	5,207,962	2,205,886	2,803,636	46.2%	2,026,190
0660 Human Services Maint.	45,174	14,193	59,367	15,761	23,547	60.3%	27,594
<b>2400 Public Works Total</b>	<b>27,105,807</b>	<b>4,303,381</b>	<b>31,409,188</b>	<b>11,734,546</b>	<b>14,876,531</b>	<b>52.6%</b>	<b>11,605,497</b>
<b>2555 Health</b>							
0800 Health Operations	600,000	-	600,000	450,000	-	100.0%	350,000
<b>2555 Health Total</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>450,000</b>	<b>-</b>	<b>100.0%</b>	<b>350,000</b>
<b>2561 Juvenile Services</b>							
0905 Juvenile Detention Home	950,000	-	950,000	704,550	245,450	74.2%	787,614
0906 Juvenile Services	2,393,250	67,563	2,460,813	1,185,813	1,257,447	48.9%	1,049,335
0915 Csa Service Providers	-	-	-	-	-	0.0%	-
<b>2561 Juvenile Services Total</b>	<b>3,343,250</b>	<b>67,563</b>	<b>3,410,813</b>	<b>1,890,363</b>	<b>1,502,897</b>	<b>55.9%</b>	<b>1,836,949</b>
<b>2562 Social Services</b>							
0901 Social Services Admin.	12,396,581	385,530	12,782,111	5,715,805	7,021,695	45.1%	5,227,049
0902 Public Assistance	9,131,614	75,052	9,206,666	3,854,169	5,352,497	41.9%	3,688,861
0915 Csa Service Providers	2,096,086	-	2,096,086	1,048,043	1,048,043	50.0%	1,815,691
<b>2562 Social Services Total</b>	<b>23,624,281</b>	<b>460,582</b>	<b>24,084,863</b>	<b>10,618,017</b>	<b>13,422,235</b>	<b>44.3%</b>	<b>10,731,601</b>
<b>2563 Recreation Services</b>							
0116 Network Services	22,385	22,400	44,785	14,174	16,209	63.8%	10,751
1002 Parks/Rec/Market	476,928	11,470	488,398	220,340	262,010	46.4%	219,146
1010 Recreation, General Admin	792,430	50,648	843,078	386,823	442,908	47.5%	336,217
1011 Recreation Services	155,535	6,537	162,072	83,132	78,940	51.3%	19,254
1013 Recreation, Athletic	160,977	18,711	179,688	89,895	89,793	50.0%	45,436
1015 Recreation, Park Services	962,393	39,710	1,002,103	420,405	555,203	44.6%	432,521
1022 Recreation, Aquatics	148,945	51,433	200,378	104,636	92,782	53.7%	87,112
1023 Recreation, Naturalist	217,679	6,521	224,200	93,661	130,539	41.8%	98,839
1027 Recreation Programs	591,505	3,124	594,629	297,047	293,378	50.7%	338,500
1028 City-wide Centers	305,243	34,021	339,264	173,326	165,938	51.1%	142,533
1029 Neighborhood Centers	898,292	26,746	925,038	420,470	504,568	45.5%	390,639
<b>2563 Recreation Services Total</b>	<b>4,732,312</b>	<b>271,321</b>	<b>5,003,633</b>	<b>2,303,909</b>	<b>2,632,267</b>	<b>47.4%</b>	<b>2,120,947</b>
<b>2610 Libraries</b>							
1100 Public Library	1,989,689	159,700	2,149,389	967,385	1,165,204	45.8%	902,373
1120 Law Library	11,001	-	11,001	5,461	5,540	49.6%	4,522
<b>2610 Libraries Total</b>	<b>2,000,690</b>	<b>159,700</b>	<b>2,160,390</b>	<b>972,846</b>	<b>1,170,744</b>	<b>45.8%</b>	<b>906,895</b>
<b>2611 Museum System</b>							
1150 Museum	528,377	22,046	550,423	248,847	296,224	46.2%	243,313
<b>2611 Museum System Total</b>	<b>528,377</b>	<b>22,046</b>	<b>550,423</b>	<b>248,847</b>	<b>296,224</b>	<b>46.2%</b>	<b>243,313</b>
<b>2715 Community Development</b>							
1200 Director-Comm Plan/Dev	417,922	13,830	431,752	209,361	218,831	49.3%	162,368
1201 Planning	512,353	130,424	642,777	234,861	314,207	49.6%	249,182
1202 Inspections	1,291,785	63,749	1,355,534	628,812	726,722	46.4%	567,911
1205 Zoning	438,781	14,172	452,953	205,794	247,159	45.4%	174,929
<b>2715 Community Development Total</b>	<b>2,660,841</b>	<b>222,175</b>	<b>2,883,016</b>	<b>1,278,828</b>	<b>1,516,919</b>	<b>47.4%</b>	<b>1,154,390</b>
<b>2720 Office Of Economic Devel</b>							
1300 Economic Development	1,969,645	70,146	2,039,791	1,079,081	948,626	53.5%	1,111,371

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.24	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 12.31.23
<b>2720 Office Of Economic Devel Total</b>	<b>1,969,645</b>	<b>70,146</b>	<b>2,039,791</b>	<b>1,079,081</b>	<b>948,626</b>	<b>53.5%</b>	<b>1,111,371</b>
<b>5000 Nondept Employee Benefits</b>							
1430 Non-allocated Emp Benefit	4,963,318	(470,564)	4,492,754	1,452,438	3,009,200	33.0%	1,403,839
<b>5000 Nondept Employee Benefits Total</b>	<b>4,963,318</b>	<b>(470,564)</b>	<b>4,492,754</b>	<b>1,452,438</b>	<b>3,009,200</b>	<b>33.0%</b>	<b>1,403,839</b>
<b>5050 Non-Departmental</b>							
1506 Water Oper Fund Payments	957,120	-	957,120	478,560	478,560	50.0%	450,762
1508 Stormwater Fee-City Bldgs	110,800	-	110,800	45,786	65,014	41.3%	41,607
1509 Stormwater Fee-School Bld	87,000	-	87,000	35,947	51,053	41.3%	32,666
1512 College Lake Dam Repairs	-	108,995	108,995	520	(520)	100.5%	1,978
1515 Alternative to CARES Funding	-	5,485	5,485	1,847	-	100.0%	2,155
1517 Real Estate Credit	-	-	-	(42)	42	0.0%	(33)
1566 Managed Vacancy Program	(2,000,000)	-	(2,000,000)	-	(2,000,000)	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	5,886	9,114	39.2%	7,355
1568 Retirement Recognition	5,000	-	5,000	-	5,000	0.0%	6,090
1569 Take Your Kids to Work Dy	1,000	-	1,000	81	919	8.1%	-
1570 Emp Appreciation Luncheon	10,000	-	10,000	6,601	3,399	66.0%	2,619
1573 Payment-Fleet Capital Chg	3,075,085	-	3,075,085	1,575,979	1,499,106	51.2%	1,600,083
1574 Health Management Program	15,000	-	15,000	(19,349)	34,349	-129.0%	(13,899)
1575 Employee Committee Funds	8,000	568	8,568	1,952	6,048	29.4%	457
1576 Line of Duty Act	420,000	-	420,000	204,280	3,076	99.3%	202,712
1579 Recruitment	50,000	-	50,000	30,880	10,320	79.4%	14,582
1580 International Festival	-	-	-	-	-	0.0%	(2)
1581 Workplace Safety & Wellness	60,000	-	60,000	33,663	26,337	56.1%	41,916
1637 City Cemetery Master Plan	166,858	-	166,858	110,126	-	100.0%	110,126
<b>5050 Non-Departmental Total</b>	<b>2,980,863</b>	<b>115,048</b>	<b>3,095,911</b>	<b>2,512,718</b>	<b>191,816</b>	<b>93.8%</b>	<b>2,501,172</b>
<b>5060 Support Local/State Organ</b>							
1702 V.P.I. Extension Service	47,525	-	47,525	11,075	-	100.0%	10,468
1705 Lynchburg Humane Society	575,000	-	575,000	575,000	-	100.0%	520,000
1707 Cent Va Alli for Comm Liv	25,000	-	25,000	25,000	-	100.0%	15,000
1708 Horizon Behavioral Health	943,770	-	943,770	471,885	-	100.0%	324,940
1709 Cvcc Board & Related Oper	1,930	-	1,930	1,930	-	100.0%	1,931
1711 Cent Va Planning Dist Com	54,086	-	54,086	54,086	-	100.0%	51,635
1715 Greater Lynch. Transit Co	1,879,308	-	1,879,308	1,409,481	469,827	75.0%	1,543,347
1721 Blue Ridge Regional Jail	6,773,233	-	6,773,233	1,520,152	1,866,464	72.4%	1,758,300
1724 Legal Aid Society	13,160	-	13,160	13,160	-	100.0%	13,160
1739 Contrib- Amazement Square	369	-	369	-	369	0.0%	-
1743 Central Va Reg Radio Brd	716,136	-	716,136	402,097	314,039	56.1%	385,766
1752 Impact Live Servc - 1st Respond	36,000	-	36,000	18,000	-	100.0%	-
<b>5060 Support Local/State Organ Total</b>	<b>11,065,517</b>	<b>-</b>	<b>11,065,517</b>	<b>4,501,866</b>	<b>2,650,699</b>	<b>76.0%</b>	<b>4,624,547</b>
<b>7450 Debt Service</b>							
5990 Principal Bonds/BANS/LOC	11,288,400	-	11,288,400	5,019,977	6,268,423	44.5%	4,832,429
5994 Interest Bonds/BANS/LOC	8,386,165	-	8,386,165	3,685,303	4,700,862	43.9%	3,479,679
5996 Debt Issuance Costs	-	-	-	-	-	0.0%	153,197
5997 Debt - Misc. Charges	4,500	-	4,500	1,317	3,183	29.3%	-
<b>7450 Debt Service Total</b>	<b>19,679,065</b>	<b>-</b>	<b>19,679,065</b>	<b>8,706,597</b>	<b>10,972,468</b>	<b>44.2%</b>	<b>8,465,305</b>
<b>7570 Other Financing Uses</b>							
9710 Operating Transfers Out	3,306,904	3,794,455	7,101,359	5,814,740	1,286,619	81.9%	7,819,667
<b>7570 Other Financing Uses Total</b>	<b>3,306,904</b>	<b>3,794,455</b>	<b>7,101,359</b>	<b>5,814,740</b>	<b>1,286,619</b>	<b>81.9%</b>	<b>7,819,667</b>
<b>Grand Total</b>	<b>231,079,035</b>	<b>13,484,538</b>	<b>244,563,573</b>	<b>106,947,294</b>	<b>126,021,748</b>	<b>48.5%</b>	<b>111,239,062</b>



## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.7

FY 2025 General Fund Reserve for Contingencies Update

### RECOMMENDATION

Receive an update on the FY 2025 General Fund Reserve for Contingencies.

### SUMMARY

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

The FY 2025 Reserve for Contingencies was adopted at \$1,200,000, including \$50,000 for City Manager's Discretionary expenditures. Updates are presented at the Finance Committee meeting.

### PRIOR ACTION(S)

May 28, 2024: City Council, Adoption of the FY 2025 Operating Budget

### FISCAL IMPACT

As noted in Attachment A.

### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

1. General Fund Reserve for Contingencies - Finance Committee - February 2025

### REVIEWED BY

\_\_\_\_\_  
Donna Witt, Chief Financial Officer

Date:

FY 2025 GENERAL FUND RESERVE FOR CONTINGENCIES

	<u>Reserve for Contingencies</u>	<u>City Manager's Discretionary Funding</u>
<b>BEGINNING BALANCE, JULY 1, 2024</b>	\$1,150,000	\$50,000
Carryforward to FY 2025 Reserve for Contingencies - FY 2025 Adopted Budget	0	0
<b>BALANCE</b>	<b><u>\$1,150,000</u></b>	<b><u>\$50,000</u></b>
<b>APPROPRIATIONS (Second Reading)</b>		
Community Development - Demolition of Blighted Properties (2/18/2025)	(\$116,160)	
<b>TOTAL APPROPRIATIONS</b>	<b><u>(\$116,160)</u></b>	<b><u>\$0</u></b>
<b>REMAINING BALANCE</b>	<b><u>\$1,033,840</u></b>	<b><u>\$50,000</u></b>
<b>ITEMS INTRODUCED</b>		
<b>TOTAL INTRODUCED ITEMS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>REMAINING BALANCE</b>	<b><u>\$1,033,840</u></b>	<b><u>\$50,000</u></b>
<b>PENDING ITEMS</b>		
<b>TOTAL PENDING ITEMS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>ENDING BALANCE, JUNE 30, 2025</b>	<b><u>\$1,033,840</u></b>	<b><u>\$50,000</u></b>

## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.8

Monthly Revenue Collections Update

### RECOMMENDATION

Review collections received from five of the City's revenue sources during Fiscal Year 2025. This report reflects revenues collected through December 2024.

### SUMMARY

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

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

### PRIOR ACTION(S)

May 28, 2024: City Council, Adoption of the FY 2025 Operating Budget

### FISCAL IMPACT

As noted on report.


### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

1. Monthly Tax Revenues Comparison FY 2025- February 2025

### REVIEWED BY



\_\_\_\_\_  
Donna Witt, Chief Financial Officer

Date: February 18, 2025

**Comparison of Collections  
Budget to Actual  
Fiscal Year 2025**

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted FY 2025	Actual FY 2025	Actual FY 2025 to Adopted FY 2025	Actual FY 2025 to Actual FY 2024
<b>SALES &amp; USE TAX</b>							
<b><i>ADOPTED FY 2025 BUDGET - \$22,000,000</i></b>							
JULY	\$1,595,392	\$1,752,856	\$1,756,307	\$1,757,960	\$1,858,087	\$100,127	\$101,780
AUGUST	1,567,107	1,734,950	1,735,715	1,737,349	1,925,891	188,542	\$190,176
SEPTEMBER	1,702,723	1,910,727	1,873,719	1,875,483	1,782,891	(92,592)	(\$90,828)
OCTOBER	1,727,124	1,826,541	1,779,505	1,781,180	1,873,631	92,451	\$94,126
NOVEMBER	1,705,132	1,755,273	1,849,100	1,850,840	1,909,776	58,936	\$60,676
DECEMBER	2,128,639	2,339,927	2,244,272	2,246,384	2,339,069	92,685	\$94,797
<b>TOTAL</b>	<b>\$10,426,117</b>	<b>\$11,320,274</b>	<b>\$11,238,618</b>	<b>\$11,249,196</b>	<b>\$11,689,345</b>	<b>\$440,149</b>	<b>\$450,727</b>
<b>CONSUMER UTILITY TAX - ELECTRIC</b>							
<b><i>ADOPTED FY 2025 BUDGET - \$3,500,000</i></b>							
JULY	\$320,905	\$323,534	\$305,391	\$303,585	\$328,167	\$24,582	\$22,776
AUGUST	340,374	326,175	315,489	313,624	326,991	13,367	\$11,502
SEPTEMBER	321,494	316,174	313,758	311,903	302,612	(9,291)	(\$11,146)
OCTOBER	285,740	264,598	259,987	258,450	258,383	(67)	(\$1,604)
NOVEMBER	265,895	248,183	240,492	239,070	247,468	8,398	\$6,976
DECEMBER	331,167	339,268	336,512	334,522	319,405	(15,117)	(\$17,107)
<b>TOTAL</b>	<b>\$1,865,575</b>	<b>\$1,817,932</b>	<b>\$1,771,629</b>	<b>\$1,761,154</b>	<b>\$1,783,026</b>	<b>\$21,872</b>	<b>\$11,397</b>

	Actual Collected FY 2022 <sup>2</sup>	Actual Collected FY 2023 <sup>2</sup>	Actual Collected FY 2024 <sup>2</sup>	Adopted FY 2025	Actual Assessed FY 2025	Actual Assessed FY 2025 to Adopted FY 2025	Actual Collected FY 2025 <sup>2</sup>	Actual Collected FY 2025 to Adopted FY 2025	Actual Collected FY 2025 to Collected FY 2024
<b>MEALS TAX</b>									
<b>ADOPTED FY 2025 BUDGET - \$21,500,000</b>									
JULY <sup>1</sup>	\$1,381,484	\$1,450,812	\$1,445,285	\$1,664,742	\$1,568,899	(\$95,843)	\$1,463,383	(\$201,359)	\$18,098
AUGUST	1,506,141	1,608,171	1,701,730	1,810,513	1,741,484	(69,029)	1,754,060	(56,453)	52,330
SEPTEMBER	1,457,339	1,636,715	1,815,499	1,787,870	1,754,453	(33,417)	1,740,798	(47,072)	(74,701)
OCTOBER	1,537,383	1,677,356	1,759,675	1,857,002	1,807,476	(49,526)	1,731,117	(125,885)	(28,558)
NOVEMBER	1,452,953	1,531,231	1,672,125	1,757,737	1,754,056	(3,681)	1,734,682	(23,055)	62,557
DECEMBER	1,560,912	1,727,245	1,730,918	1,855,934	1,776,624	(79,310)	1,665,808	(190,126)	(65,110)
<b>TOTAL</b>	<b>\$8,896,212</b>	<b>\$9,631,530</b>	<b>\$10,125,232</b>	<b>\$10,733,798</b>	<b>\$10,402,992</b>	<b>(\$330,806)</b>	<b>\$10,089,848</b>	<b>(\$643,950)</b>	<b>(\$35,384)</b>
<b>LODGING TAX</b>									
<b>ADOPTED FY 2025 BUDGET - \$4,300,000</b>									
JULY <sup>1</sup>	\$242,273	\$268,473	\$287,424	\$341,838	\$304,097	(\$37,741)	\$323,561	(\$18,277)	\$36,137
AUGUST	333,446	335,707	367,347	406,757	401,148	(5,609)	400,907	(5,850)	33,560
SEPTEMBER	263,845	301,809	341,274	380,352	333,670	(46,682)	327,595	(52,757)	(13,679)
OCTOBER	317,407	384,448	411,122	452,601	376,556	(76,045)	376,203	(76,398)	(34,919)
NOVEMBER	194,097	241,126	297,618	352,943	267,609	(85,334)	273,200	(79,743)	(24,418)
DECEMBER	193,575	251,366	229,855	244,046	203,646	(40,400)	204,711	(39,335)	(25,144)
<b>TOTAL</b>	<b>\$1,544,643</b>	<b>\$1,782,929</b>	<b>\$1,934,640</b>	<b>\$2,178,537</b>	<b>\$1,886,726</b>	<b>(\$291,811)</b>	<b>\$1,906,177</b>	<b>(\$272,360)</b>	<b>(\$28,463)</b>
<b>AMUSEMENT TAX</b>									
<b>ADOPTED FY 2025 BUDGET -</b>									
JULY <sup>1</sup>	\$59,351	\$46,938	\$88,097	\$96,977	\$84,443	(\$12,534)	\$83,599	(\$13,378)	(\$4,498)
AUGUST	55,160	97,916	62,359	68,804	77,609	8,805	79,458	10,654	17,099
SEPTEMBER	45,639	60,593	62,730	69,355	69,951	596	70,629	1,274	7,899
OCTOBER	55,688	70,383	93,525	87,983	80,926	(7,057)	81,550	(6,433)	(11,975)
NOVEMBER	54,292	64,081	57,177	68,195	92,301	24,106	91,894	23,699	34,717
DECEMBER	91,535	84,585	102,333	109,868	108,375	(1,493)	108,913	(955)	6,580
<b>TOTAL</b>	<b>\$361,665</b>	<b>\$424,496</b>	<b>\$466,221</b>	<b>\$501,182</b>	<b>\$513,605</b>	<b>\$12,423</b>	<b>\$516,043</b>	<b>\$14,861</b>	<b>\$49,822</b>

<sup>1</sup> Due to year end accounting activities, a portion of revenues associated with May and June were posted in June and July.

<sup>2</sup> "Actual Collected" includes all revenue received per month regardless of whether the payment is current or delinquent.



## AGENDA ITEM SUMMARY

### MEETING DATE

February 25, 2025

### PRESENTED BY

### AGENDA ITEM # IV.9

Review Updated Federal Grant Guidelines

### RECOMMENDATION

### SUMMARY

Item and attachment provided by Council Member Misjuns.

### PRIOR ACTION(S)

### FISCAL IMPACT

### CONTACT(S)

### ATTACHMENT(S)

1. Ending Illegal Discrimination And Resto...it-Based Opportunity The White House

### REVIEWED BY



PRESIDENTIAL ACTIONS

# ENDING ILLEGAL DISCRIMINATION AND RESTORING MERIT- BASED OPPORTUNITY

January 21, 2025

By the authority vested in me as President by the Constitution and the laws of the United States of America, it is hereby ordered:

Section 1. Purpose. Longstanding Federal civil-rights laws protect individual Americans from discrimination based on race, color, religion, sex, or national origin. These civil-rights protections serve as a bedrock supporting equality of opportunity for all Americans. As President, I have a solemn duty to ensure that these laws are enforced for the benefit of all Americans.

Yet today, roughly 60 years after the passage of the Civil Rights Act of 1964, critical and influential institutions of American society, including the Federal Government, major corporations, financial institutions, the medical industry, large commercial airlines, law enforcement agencies, and institutions of higher education have adopted and actively use dangerous, demeaning, and immoral race- and sex-based preferences under the guise of so-called “diversity, equity, and inclusion” (DEI) or “diversity, equity, inclusion, and accessibility” (DEIA) that can violate the civil-rights laws of this Nation.

Illegal DEI and DEIA policies not only violate the text and spirit of our longstanding Federal civil-rights laws, they also undermine our national unity, as they deny, discredit, and undermine the traditional American values of hard work, excellence, and individual achievement in favor of an unlawful, corrosive, and pernicious identity-based spoils system. Hardworking Americans who deserve a shot at the American Dream should not be stigmatized, demeaned, or shut out of opportunities because of their race or sex.

These illegal DEI and DEIA policies also threaten the safety of American men, women, and children across the Nation by diminishing the importance of individual merit, aptitude, hard work, and determination when selecting people for jobs and services in key sectors of American society, including all levels of government, and the medical, aviation, and law-enforcement communities. Yet in case after tragic case, the American people have witnessed first-hand the disastrous consequences of illegal, pernicious discrimination that has prioritized how people were born instead of what they were capable of doing.

The Federal Government is charged with enforcing our civil-rights laws. The purpose of this order is to ensure that it does so by ending illegal preferences and discrimination.

Sec. 2. Policy. It is the policy of the United States to protect the civil rights of all Americans and to promote individual initiative, excellence, and hard work. I therefore order all executive departments and agencies (agencies) to terminate all discriminatory and illegal preferences, mandates, policies, programs, activities, guidance, regulations, enforcement actions, consent orders, and requirements. I further order all agencies to enforce our longstanding civil-rights laws and to combat illegal private-sector DEI preferences, mandates, policies, programs, and activities.

Sec. 3. Terminating Illegal Discrimination in the Federal Government. (a) The following executive actions are hereby revoked:

- (i) Executive Order 12898 of February 11, 1994 (Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations);
- (ii) Executive Order 13583 of August 18, 2011 (Establishing a Coordinated Government-wide Initiative to Promote Diversity and Inclusion in the Federal Workforce);
- (iii) Executive Order 13672 of July 21, 2014 (Further Amendments to Executive Order 11478, Equal Employment Opportunity in the Federal Government, and

Executive Order 11246, Equal Employment Opportunity); and

(iv) The Presidential Memorandum of October 5, 2016 (Promoting Diversity and Inclusion in the National Security Workforce).

(b) The Federal contracting process shall be streamlined to enhance speed and efficiency, reduce costs, and require Federal contractors and subcontractors to comply with our civil-rights laws. Accordingly:

(i) Executive Order 11246 of September 24, 1965 (Equal Employment Opportunity), is hereby revoked. For 90 days from the date of this order, Federal contractors may continue to comply with the regulatory scheme in effect on January 20, 2025.

(ii) The Office of Federal Contract Compliance Programs within the Department of Labor shall immediately cease:

(A) Promoting “diversity”;

(B) Holding Federal contractors and subcontractors responsible for taking “affirmative action”; and

(C) Allowing or encouraging Federal contractors and subcontractors to engage in workforce balancing based on race, color, sex, sexual preference, religion, or national origin.

(iii) In accordance with Executive Order 13279 of December 12, 2002 (Equal Protection of the Laws for Faith-Based and Community Organizations), the employment, procurement, and contracting practices of Federal contractors and subcontractors shall not consider race, color, sex, sexual preference, religion, or national origin in ways that violate the Nation’s civil rights laws.

(iv) The head of each agency shall include in every contract or grant award:

(A) A term requiring the contractual counterparty or grant recipient to agree that its compliance in all respects with all applicable Federal anti-discrimination laws is material to the government’s payment decisions for purposes of section 3729(b)(4) of title 31, United States Code; and

(B) A term requiring such counterparty or recipient to certify that it does not operate any programs promoting DEI that violate any applicable Federal anti-discrimination laws.

(c) The Director of the Office of Management and Budget (OMB), with the assistance of the Attorney General as requested, shall:

(i) Review and revise, as appropriate, all Government-wide processes, directives, and guidance;

(ii) Excise references to DEI and DEIA principles, under whatever name they may appear, from Federal acquisition, contracting, grants, and financial assistance procedures to streamline those procedures, improve speed and efficiency, lower costs, and comply with civil-rights laws; and

(iii) Terminate all “diversity,” “equity,” “equitable decision-making,” “equitable deployment of financial and technical assistance,” “advancing equity,” and like

mandates, requirements, programs, or activities, as appropriate.

Sec. 4. Encouraging the Private Sector to End Illegal DEI Discrimination and Preferences. (a) The heads of all agencies, with the assistance of the Attorney General, shall take all appropriate action with respect to the operations of their agencies to advance in the private sector the policy of individual initiative, excellence, and hard work identified in section 2 of this order.

(b) To further inform and advise me so that my Administration may formulate appropriate and effective civil-rights policy, the Attorney General, within 120 days of this order, in consultation with the heads of relevant agencies and in coordination with the Director of OMB, shall submit a report to the Assistant to the President for Domestic Policy containing recommendations for enforcing Federal civil-rights laws and taking other appropriate measures to encourage the private sector to end illegal discrimination and preferences, including DEI. The report shall contain a proposed strategic enforcement plan identifying:

- (i) Key sectors of concern within each agency's jurisdiction;
- (ii) The most egregious and discriminatory DEI practitioners in each sector of concern;
- (iii) A plan of specific steps or measures to deter DEI programs or principles (whether specifically denominated "DEI" or otherwise) that constitute illegal discrimination or preferences. As a part of this plan, each agency shall identify up to nine potential civil compliance investigations of publicly traded corporations, large non-profit corporations or associations, foundations with assets of 500 million dollars or more, State and local bar and medical associations, and institutions of higher education with endowments over 1 billion dollars;
- (iv) Other strategies to encourage the private sector to end illegal DEI discrimination and preferences and comply with all Federal civil-rights laws;
- (v) Litigation that would be potentially appropriate for Federal lawsuits, intervention, or statements of interest; and
- (vi) Potential regulatory action and sub-regulatory guidance.

Sec. 5. Other Actions. Within 120 days of this order, the Attorney General and the Secretary of Education shall jointly issue guidance to all State and local educational agencies that receive Federal funds, as well as all institutions of higher education that receive Federal grants or participate in the Federal student loan assistance program under Title IV of the Higher Education Act, 20 U.S.C. 1070 et seq., regarding the measures and practices required to comply with *Students for Fair Admissions, Inc. v. President and Fellows of Harvard College*, 600 U.S. 181 (2023).

Sec. 6. Severability. If any provision of this order, or the application of any provision

to any person or circumstance, is held to be invalid, the remainder of this order and the application of its provisions to any other persons or circumstances shall not be affected thereby.

Sec. 7. Scope. (a) This order does not apply to lawful Federal or private-sector employment and contracting preferences for veterans of the U.S. armed forces or persons protected by the Randolph-Sheppard Act, 20 U.S.C. 107 et seq.

(b) This order does not prevent State or local governments, Federal contractors, or Federally-funded State and local educational agencies or institutions of higher education from engaging in First Amendment-protected speech.

(c) This order does not prohibit persons teaching at a Federally funded institution of higher education as part of a larger course of academic instruction from advocating for, endorsing, or promoting the unlawful employment or contracting practices prohibited by this order.

Sec. 8. General Provisions. (a) Nothing in this order shall be construed to impair or otherwise affect:

(i) the authority granted by law to an executive department, agency, or the head thereof; or

(ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.

(b) This order shall be implemented consistent with applicable law and subject to the availability of appropriations.

(c) This order is not intended to and does not create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

THE WHITE HOUSE,  
January 21, 2025.

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