



FINANCE COMMITTEE
City Council Committee

Tuesday, May 27, 2025 | 3:00 PM
2nd Floor Training Room- City Hall
900 Church Street
Lynchburg, VA 24504

AGENDA

- I. Welcome** *Councilmember Marty Misjuns, Chair*
- II. General Business**
- III. Quarterly Reports**
 - III.1. Quarterly Reports
 - III.1. **A) Greater Lynchburg Transit Company (GLTC)**
 - III.1. **B) Lynchburg Regional Airport Fund**
 - III.1. **C) Lynchburg Regional Juvenile Detention Center**
 - III.1. **D) Children's Services Act Fund**
 - III.1. **E) Water Operating Fund**
 - III.1. **F) Sewer Operating Fund**
 - III.1. **G) Stormwater Operating Fund**
 - III.1. **H) General Fund**
- IV. Other Information**
 - IV.2. FY 2025 General Fund Reserve for Contingencies Update
 - IV.3. Monthly Revenue Collections Update
 - IV.4. Position Vacancy Report
- V. Roll Call**
- VI. Next Regular Meeting**
 - VI.5. The next Finance Committee meeting is Tuesday, June 24, 2025 at 3 p.m.

AGENDA ITEM SUMMARY

MEETING DATE

PRESENTED BY

May 27, 2025

AGENDA ITEM # III.1

Quarterly Reports

RECOMMENDATION

Review highlights of the attached quarterly financial reports for the quarter ending March 31, 2025.

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, 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

Donna Witt, Chief Financial Officer

Date:



GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Finance Committee
Lynchburg City Council

May 14th, 2025

Re: GLTC Quarterly Financial Report – 3rd Quarter 2025

GLTC staff apologizes to Council for the delay in completing the 3rd Quarter financial reports. Currently GLTC is experiencing an issue with the mapping of accounts for our financial system that is preventing staff from exporting reports correctly. We have been working to correct the problem, but as of the writing of this letter have not received a complete restoration of service.

GLTC staff will forward the completed report to City staff as soon as possible but have included GLTC's February Income Statement to provide a snapshot of revenues and expenses for this report.

REVENUE

GLTC continued to experience higher than anticipated revenues in both Fixed Route and Paratransit for February, although both fares and ridership in February were lower than normal due to the period of extreme weather and the several days of fare-free operation. Non-operating revenues are down 46% this month from the budgeted amount and 50% under for the year, which reflects lower insurance claims. Advertising revenue is up 18% for the month and 17% for the year-to-date. City, County, State, and Federal operating assistance revenues have been disbursed to GLTC on time. There is a decrease of 21% in State funds for February and 22% for the year as GLTC still has had lower reimbursable expenses than budgeted for this year on our microtransit grant, although costs are increasing as maintenance and expenses increase.

EXPENSES

Fixed Route

Fixed Route expenses are 6% under budget for the month. Overtime for this quarter is running at 55% below budget with the addition of new operators. Other Salaries and Wages show an increase of 13% as this accounts for overtime for non-CBA staff. Fringe benefits are 4% over for the month and 0% for the year due to the higher costs for employee health insurance.

Demand Response (PTS)

Demand Response expenses are 6% below budgeted with salaries and wages for the remaining staff in this department are up 6% for the month. Fringe benefits are also up 3% this month due to the increase in employee health insurance.





GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Maintenance

Maintenance expenses are 13% below budget for the quarter, of which wages and salaries are 3% over due to the winter weather and Inspection and Servicer Overtime is 52% below budget. Benefits are up 7%. Fuel and lubricants are currently at 40% under budget for the month and 32% year-to-date.

Tires are currently 13% below budget for the month and 49% below year-to-date. 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.

Other materials and supplies are currently 43% above budget as we are beginning to see price increases and scarcity on heavy vehicle parts and components again.

Administration

Administration is currently 6% below budget year-to-date. Fringe benefits as with other departments are running 15% over budget due to the increase in employee health insurance that occurred on September 1st, 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 year-to-date by 12% due to favorable Workers' Comp and our lower-than-average accident rate. Utilities are over budget by 56% this month, but 5% below year-to-date due to the extremely cold weather in January and February.

SUMMARY

For the month revenues were under budget by 6%, with year-to-date revenues being under budget by 6% (\$367,007), and expenses were under budget by 3% for the month and 7% (\$443,339) for the year, leaving GLTC with a slight deficit of \$21,540 for the month and a slight surplus of \$76,392 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 have put forward several options for reducing both GLTC's costs as well as the costs borne by the City and taxpayers in the upcoming FY26 funding request to the City.

Respectfully,

Joshua A. Moore
General Manager



CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.
INCOME STATEMENT
AS OF FEBRUARY 28, 2025

	MONTH TO DATE			YEAR TO DATE		
	FY2025 FEB ACTUAL	FY2025 FEB BUDGET	% VAR	FY2025 YTD ACTUAL	FY2025 YTD BUDGET	% VAR
REVENUE						
FRT Passenger Revenue	\$ 36,862	\$ 36,542	1%	\$ 321,430	\$ 292,333	10%
DRT Passenger Revenue	4,356	3,010	45%	39,587	24,080	64%
Contracts (CVCC Access)	4,253	4,253	0%	34,024	34,024	0%
Non-Operating Revenue	2,935	5,417	-46%	21,557	43,333	-50%
Advertising Revenue	6,905	5,833	18%	54,805	46,667	17%
City Operating Assistance	156,609	156,609	0%	1,252,872	1,252,872	0%
County Operating Assistance	7,080	7,080	0%	56,639	56,639	0%
State Operating Assistance	176,950	224,192	-21%	1,401,904	1,793,537	-22%
Federal Operating Assistance	358,584	357,740	0%	2,853,489	2,861,923	0%
TOTAL REVENUE	\$ 754,533	\$ 800,676	-6%	\$ 6,038,401	\$ 6,405,408	-6%
EXPENSES						
FIXED ROUTE						
Operator Labor	\$ 143,408	\$ 151,155	-5%	\$ 1,204,614	\$ 1,209,241	0%
Operator-Overtime	8,863	19,650	-55%	83,638	157,201	-47%
Other Salaries & Wages	43,601	38,693	13%	346,446	309,542	12%
Supervisors-Overtime	1,657	1,917	-14%	9,200	15,333	-40%
Fringe Benefits	107,899	103,874	4%	834,019	830,991	0%
Information Technology	3,433	8,333	-59%	27,467	66,667	-59%
TOTAL FIXED ROUTE	\$ 308,862	\$ 323,622	-5%	\$ 2,505,383	\$ 2,588,975	-3%
DEMAND RESPONSE						
Operator Labor	\$ 30,437	\$ 32,497	-6%	\$ 246,531	\$ 259,974	-5%
Operator-Overtime-PTS	365	975	-63%	6,179	7,799	-21%
Other Salaries & Wages	9,761	9,223	6%	83,731	73,782	13%
Fringe Benefits	22,151	21,437	3%	170,691	171,494	0%
Information Technology	-	2,746	-100%	-	21,967	-100%
TOTAL DEMAND RESPONSE	\$ 62,714	\$ 66,877	-6%	\$ 507,133	\$ 535,016	-5%
MAINTENANCE						
Other Salaries & Wages	\$ 74,570	\$ 72,516	3%	\$ 548,162	\$ 580,124	-6%
Inspection&Maint,Srvc-Overtime	2,192	4,567	-52%	23,788	36,535	-35%
Fringe Benefits	41,576	38,703	7%	290,174	309,623	-6%
Fuel & Lubricants	44,964	75,017	-40%	410,158	600,134	-32%
Tires & Tubes	7,264	8,333	-13%	33,679	66,667	-49%
Information Technology	825	750	10%	6,582	6,000	10%
Other Materials & Supplies	44,127	30,833	43%	284,529	246,667	15%
TOTAL MAINTENANCE	\$ 215,518	\$ 230,719	-7%	\$ 1,597,073	\$ 1,845,749	-13%
ADMINISTRATION						
Other Salaries & Wages	\$ 43,014	\$ 40,592	6%	\$ 361,265	\$ 324,736	11%
Fringe Benefits	23,514	20,381	15%	183,285	163,049	12%
Services	43,402	47,357	-8%	364,791	378,855	-4%
Utilities	32,730	21,020	56%	159,550	168,157	-5%
Casualty & Liability Expenses	22,492	22,349	1%	157,707	178,790	-12%
Information Technology	7,687	4,842	59%	40,417	38,733	4%
Other Materials & Supplies	5,084	10,973	-54%	44,334	87,784	-49%
Miscellaneous	11,055	11,945	-7%	39,734	95,563	-58%
TOTAL ADMINISTRATION	\$ 188,978	\$ 179,458	5%	\$ 1,352,421	\$ 1,435,668	-6%
TOTAL EXPENSES	\$ 776,072	\$ 800,676	-3%	\$ 5,962,009	\$ 6,405,408	-7%
NET INCOME/(LOSS)	\$ (21,540)	\$ -	-100%	\$ 76,392	\$ -	-100%



THE CITY OF LYNCHBURG
LYNCHBURG REGIONAL AIRPORT

350 Terminal Drive
Suite 100
Lynchburg, VA 24502

May 13, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2025 – 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 third quarter ending March 31, 2025. Operating revenues continue to achieve steady increases despite American Airlines capacity issues with equipment challenges and staffing shortages. The Airport is currently projecting a FY2025 surplus of \$100,647.

REVENUE HIGHLIGHTS

- Airfield: Revenue is projected to be \$25,000 more than budget due to a recent increase in commercial aircraft landing fees.
- Terminal: Revenue is projected to be \$341,000 more than budget due mainly to increasing Auto Lot Parking and Rental Car Concession revenues.
- State Airport Aid: Revenue is projected to be \$192,000 more than budget due to having more 80% state reimbursable small projects than anticipated.
- 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 \$110,000 more than budget due mostly to greater than expected interest earnings on invested retained earnings.

EXPENSE HIGHLIGHTS

- Terminal: Expenses are projected to be \$73,000 more than budget for increases in Contractual Custodial Services (\$50,000) and Utilities (\$23,000).
- Administration: Expenses are projected to be \$90,000 more than budget due to increased air service development spending (50% state reimbursed).
- Public Safety: Expenses are projected to be \$40,000 more than budget for increases in Law Enforcement Personnel (\$15,000) and Contractual Firefighting Services (\$25,000) due to extended hours for airline flight schedules.
- Small Projects & Equipment: Expenses are expected to be \$288,000 more than budget due to having more 80% state reimbursable small project than expected.

SUMMARY

Operating revenues for the year are projected to increase primarily from increased auto parking, rental car concession, and state airport aid. Expenses overall are projected to increase \$527,000 from budget and were recently addressed in our FY2025 Third Quarter Budget Adjustments request. Bottom line: The Airport is currently projecting an operating surplus for FY2025 of \$100,647.

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
 March 31, 2025

	FY 2024 Amended Budget	FY 2024 Actual (thru 03/31/25)	FY 2024 % of Budget	*	FY 2025 Amended Budget	FY 2025 Actual (thru 03/31/25)	FY 2025 % of Budget	*	FY 2025 Amended Budget	FY 2025 Projected Total	FY 2025 \$ Variance Projected vs. Amended Budget
BEGINNING NET ASSETS	\$ 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)	
BEGINNING UNRESTRICTED NET ASSETS	\$ 249,875	\$ 2,305,158		*	\$ 250,000	\$ 2,691,057		*	\$ 250,000	\$ 2,691,057	\$ -
USE OF ENCUMBRANCES CARRIEDFORWARD	\$ 141,142			*	\$ 172,173			*	\$ 172,173		
TRANSFER OF RESERVES TO CAPITAL FUND				*				*			
REVENUES				*				*			
Airfield	100,000	79,254	79%	*	100,000	95,333	95%	*	100,000	125,000	25,000
Terminal	1,620,843	1,276,660	79%	*	1,620,843	1,529,090	94%	*	1,620,843	1,961,843	341,000
General Aviation	872,000	685,852	79%	*	955,000	767,531	80%	*	955,000	990,000	35,000
Other Leased Property	414,050	336,476	81%	*	425,050	342,531	81%	*	425,050	428,050	3,000
State Airport Aid	175,000	50,000	29%	*	210,000	50,000	24%	*	210,000	402,000	192,000
Federal Security Aid	87,000	44,010	51%	*	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	224,837	91%	*	131,000	213,136	163%	*	131,000	241,000	110,000
TOTAL REVENUES	\$ 5,030,840	\$ 4,213,036		*	\$ 3,536,893	\$ 2,997,621		*	\$ 3,536,893	\$ 4,147,893	\$ 611,000
EXPENSES				*				*			
Airfield Operations	328,498	317,065	97%	*	390,061	275,330	71%	*	390,061	390,061	0
Terminal Operations	647,639	360,608	56%	*	754,832	543,343	72%	*	754,832	827,832	(73,000)
General Aviation	162,266	96,930	60%	*	162,202	106,182	65%	*	162,202	162,202	0
Administration	1,056,332	860,950	82%	*	1,081,300	854,389	79%	*	1,081,300	1,171,300	(90,000)
Public Safety (Fire & LEO)	499,082	374,491	75%	*	500,577	446,385	89%	*	500,577	540,577	(40,000)
Snow Removal	24,030	14,498	60%	*	24,030	16,182	67%	*	24,030	35,030	(11,000)
Debt Service	179,033	38,827	22%	*	174,649	35,874	21%	*	174,649	174,649	0
Small Projects & Equip. (Federal/State Supported)	1,002,457	789,727	79%	*	353,898	454,454	128%	*	353,898	641,898	(288,000)
Transfers to Other Airport Funds	1,000,000	0	0%	*	0	0	#DIV/0!	*	0	0	0
Other Airport Expenses	62,188	25,248	41%	*	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
TOTAL EXPENSES	\$ 5,006,525	\$ 2,878,344		*	\$ 3,545,246	\$ 2,756,329		*	\$ 3,545,246	\$ 4,047,246	\$ (502,000)
ENDING UNRESTRICTED NET ASSETS	\$ 415,332	\$ 3,639,850		*	\$ 413,820	\$ 2,932,349		*	\$ 413,820	\$ 2,791,704 (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	\$ 4,147,893
Total Expenses	\$ 4,047,246
FY2025 Surplus	\$ 100,647

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	\$ 3,700,981	(includes FY2025 projected surplus)
	\$ 2,791,704	

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

1400 Florida Avenue
Lynchburg, VA 24501

May 27, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: March 31, 2025, Quarterly Financial Report – Lynchburg Regional Juvenile Detention Center

Lynchburg Regional Juvenile Detention Center

The attached Lynchburg Regional Juvenile Detention Center [Detention Center] financial report summarizes the financial activities through March 31, 2025. 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 third quarter of FY 2025 are \$1,598,520 or 58.9% 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 for the Detention Center. Revenues received from the DJJ through the third quarter of FY 2025 are \$919,833 or 83.1% 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 \$38,171 or 76.3% of the budget.

State Ward Per Diem

Revenue in this category for the third quarter of FY 2025 is \$5,350.

EXPENDITURES

Overall expenditures for the third quarter of FY 2025 were \$2,389,752, or 61.4% of the budget.

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

1400 Florida Avenue
Lynchburg, VA 24501



Juvenile Population

The average number of juveniles served each day through the third quarter of FY 2025 is 18, compared to 20 in FY 2024. The percentage of Lynchburg City's juveniles through the third quarter is 66% of the total juvenile population.

SUMMARY

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

The total revenue through the third quarter is \$2,561,874, and the total expenditures are \$2,389,752.

Respectfully submitted,

Preston Sellers
Director, Department of Human Services

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

**Lynchburg Regional Juvenile Detention Center
Special Revenue Fund
Financial Summary
Third Quarter: As of March 31, 2025**

	FY 2024 Amended Budget	FY 2024 Actual 3rd QTR YTD	FY 2024 % of Budget	FY 2025 Amended Budget	FY 2025 Actual 3rd QTR YTD	FY 2025 % of Budget	FY 2025 Amended Budget	FY 2025 Actual 3rd QTR YTD	FY 2025 Actual to Amended
Beginning Funds at July 1		222,460			276,097				
Revenues:									
Charges for Services	2,427,301	1,665,873	68.6%	2,715,523	1,598,520	58.9%	2,715,523	1,598,520	1,117,003
Intergovernmental- Department of Juvenile Justice Block Grant	1,044,329	830,271	79.5%	1,107,028	919,833	83.1%	1,107,028	919,833	187,195
Intergovernmental- USDA	40,000	42,827	107.1%	50,000	38,171	76.3%	50,000	38,171	11,829
Miscellaneous and State Ward Per Diem	1,400	15,350	1096.4%	6,000	5,350	89.2%	6,000	5,350	650
Total Revenues	3,513,030	2,554,321	72.7%	3,878,551	2,561,874	66.1%	3,878,551	2,561,874	1,316,677
Expenditures:									
Salaries	1,969,885	1,305,295	66.3%	2,163,725	1,368,141	63.2%	2,163,725	1,368,141	795,584
Employee Benefits	762,402	469,250	61.5%	845,835	448,165	53.0%	845,835	448,165	397,670
Contractual Services	64,063	46,356	72.4%	109,555	57,058	52.1%	109,555	57,058	52,497
Fleet Services	8,280	10,041	121.3%	13,598	13,505	99.3%	13,598	13,505	93
Supplies and Materials	169,658	183,801	108.3%	159,742	166,727	104.4%	159,742	166,727	(6,985)
Utilities	67,687	59,043	87.2%	67,687	59,973	88.6%	67,687	59,973	7,714
Training and Conferences	6,050	899	14.9%	6,050	1,664	27.5%	6,050	1,664	4,386
Telephone Services	7,000	4,907	70.1%	7,000	5,175	73.9%	7,000	5,175	1,825
Cable/Satellite TV Service	1,200	744	62.0%	1,200	912	76.0%	1,200	912	288
Postage and Mailing	850	70	8.2%	850	0	0.0%	850	0	850
Indirect Costs	281,188	210,891	75.0%	250,922	188,192	75.0%	250,922	188,192	62,730
Self Insurance	32,185	32,185	100.0%	32,739	32,739	100.0%	32,739	32,739	0
Dues and Memberships	1,000	908	90.8%	1,000	900	90.0%	1,000	900	100
Misc. Other Charges	6,000	1,926	32.1%	6,000	5,856	97.6%	6,000	5,856	144
Rentals and Leases	768	2,335	304.0%	6,052	1,922	31.8%	6,052	1,922	4,130
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	47,376	75.0%	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
Total Expenditures	3,507,790	2,404,040	68.5%	3,894,992	2,389,752	61.4%	3,894,992	2,389,752	1,424,240
TOTAL FUND BALANCE		372,741			448,219				

THE CITY OF LYNCHBURG HUMAN SERVICES

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



May 27, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending March 31, 2025.

The attached CSA Fund Financial Summary outlines the financial activity through March 31, 2025. 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 65.79%, and for all other services, 72.64%.

- State of Virginia reimbursements for the Children's Services grant through the 3rd quarter of FY25 are \$5,531,001 or 115.9% of the adopted FY25 budget.

- CSA Contribution – General Fund and Schools

- Required local match for all State funds received through the 3rd quarter of FY25; \$147,406 or 75.00% from the City of Lynchburg Schools and \$1,572,065 or 75.00% 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
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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 3rd quarter of FY25 were \$89,791 or 184.80% of the adopted FY25 budget.

EXPENSES

- Administrative expenses
 - CSA administrative expenses comprised of salaries and supplies. Expenditures through the 3rd quarter of FY25 were \$52,172 or 68.3% 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 3rd quarter of FY25 were \$3,480,254 or 102.10% 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 3rd quarter of FY25 were \$4,101,947 or 154.40% 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 3rd quarter of FY 2025 were \$6,185 or 1.60% 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.

THE CITY OF LYNCHBURG
HUMAN SERVICES

99 Ninth Street | Lynchburg, VA 24504
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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 3rd quarter of FY 2025 total \$878,891, or 147.0% 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
Sheila Ellis, Financial Professional III

**Children's Services Act
Special Revenue Fund
Financial Summary
March 31, 2025**

	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025
	Amended Budget	Actual 3 QTR YTD	% of Budget	Amended Budget	Actual 3 QTR YTD	% of Budget
Beginning Fund Balance		84,739		0	210,195	
Revenues:						
Public Assistance - Welfare and Administration	4,738,816	3,606,067	76.1%	4,772,659	5,531,001	115.9%
Transfer from Lynchburg City Schools	196,541	147,406	75.0%	196,541	147,406	75.0%
Transfer from General Fund	2,336,638	1,815,691	77.7%	2,096,086	1,572,065	75.0%
Miscellaneous/Special Welfare	48,600	70,041	144.1%	48,600	89,791	184.8%
Budget Designations		0		0	0	0.0%
Total Revenues	7,320,595	5,639,204	77.0%	7,113,886	7,340,262	103.2%
Expenses:						
Administrative Expenses	78,323	52,000	66.4%	76,349	52,172	68.3%
Sum-Sufficient - Foster Care	3,351,750	2,899,999	86.5%	3,407,915	3,480,254	102.1%
Sum-Sufficient - Special Education	2,908,865	2,680,448	92.1%	2,655,865	4,101,947	154.4%
Non-Sum Sufficient Services (Non-Mandated)	375,907	12,085	3.2%	375,907	6,185	1.6%
Sum- and Non-Sum Sufficient Services (Community Based)	605,750	499,684	82.5%	597,850	878,891	147.0%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0	
Total Expenditures	7,320,595	6,144,215	83.9%	7,113,886	8,519,450	119.8%
ENDING FUND BALANCE	0	(420,272)		0	(968,992)	

May 27, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2025 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2025. 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 third quarter, overall revenues for FY 2025 are projected to be \$167,900 (.9%) less than budget. Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category is projected to be \$266,500 (1.6%) 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 \$54,000 (2.2%) 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 \$134,300 (0.7%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$299,700 (2.2%) over budget. This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. (Water Treatment - \$70,600 over budget, Meter Operations - \$29,200 savings, Water Line Maintenance – \$75,800 over budget, Administration - \$182,500 over budget). This variance is broken down as follows:

➤ Personnel Services and Benefits	\$(70,000)
➤ Supplies and Materials	(20,850)
➤ Contractual Services	(11,400)
➤ Self-Insurance	(200,000)
➤ All Other	2,550
Total	<u>\$(299,700)</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. Self-Insurance is over budget due to unanticipated payment for large claim that was shared equally with the Sewer Fund.

- **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 \$385,000 (8.5%) 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 third 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 1.21, which is above Council's financial policy minimum target of 1.20. The projected fund balance ratio for the fiscal year is 31% compared to the target range of 25% - 40%.

Respectfully submitted,

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

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

**WATER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending March 31, 2025**

	FY 2024 Adopted Budget	FY 2024 Actual Q3 YTD	FY 2024 % of Budget	FY 2025 Adopted Budget	FY 2025 Actual Q3 YTD	FY 2025 % of Budget	FY 2025 Adopted Budget	FY 2025 Projection	FY 2025 \$ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	\$14,860,284	\$10,776,182	73%	\$16,614,950	\$11,469,136	69%	\$16,614,950	\$16,348,450	(\$266,500)
Water Contracts	2,428,678	1,647,499	68%	2,412,242	1,549,430	64%	2,412,242	2,358,242	(54,000)
Interest and Other	362,500	464,616	128%	313,500	367,375	117%	313,500	466,100	152,600
	\$17,651,462	\$12,888,297		\$19,340,692	\$13,385,941		\$19,340,692	\$19,172,792	(\$167,900)
EXPENSES									
Departmental O&M	\$12,536,401	\$9,594,991	77%	\$13,673,532	\$9,506,908	70%	\$13,673,532	\$13,973,232	(\$299,700)
Non-Departmental O&M	306,714	135,288	44%	357,275	101,437	28%	357,275	357,275	-
Capital Outlay/Purchases	146,000	53,360	37%	252,415	63,485	25%	252,415	203,415	49,000
Transfers to Capital	2,400,000	1,815,626	76%	600,000	450,000	75%	600,000	600,000	-
Debt Service	4,037,167	3,047,097	75%	4,520,518	3,352,120	74%	4,520,518	4,135,518	385,000
	\$19,426,282	\$14,646,362		\$19,403,740	\$13,473,951		\$19,403,740	\$19,269,440	\$134,300
Adjustment for Expenses from Capital Projects:		\$0			\$0			(\$22,780)	

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	31%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.21 (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.

May 27, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2025 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2025. 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 third quarter, overall revenues for FY 2025 are projected to be \$1,345,000 (4.3%) greater than budget. Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category is projected to be \$149,500 (0.6%) more than budget. Noncontract sewer sales are projected to decrease \$545,000. 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 of \$500,000 and increased connection charges and availability fees of \$204,700.

- **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 \$691,000 (14.1%) above budget. This increase is mostly attributable to increased sewer surcharges to CertainTeed and Frito-Lay combined for \$650,000. In comparing year to date first nine months of this fiscal year to previous fiscal year, total suspended solids increase from CertainTeed and Frito-Lay were 21% and 44% respectively.

- **Interest and Other:**

Revenue in this category is projected to be \$504,500 (88.1%) 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 \$465,700 (1.47%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$39,200 (0.2%) over budget. This category includes the Water Resources Recovery Facility (WRRF) and Sewer Line Maintenance. The WRRF is projected to be \$245,400 under budget and Sewer Line Maintenance is projected to be \$284,600 over budget. These variances are broken down as follows:

➤ Personnel Services and Benefits	\$ (144,000)
➤ Chemicals	73,000
➤ Landfill Fees	200,000
➤ Supplies and Materials	26,600
➤ Contractual Services	67,600
➤ Self-Insurance	(200,000)
➤ All Other	(62,400)
Total	\$ (39,200)

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. Self-Insurance is over budget due to unanticipated payment for large claim that was shared equally with the Water Fund.

- **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 \$209,900 (25.3%) 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 \$295,000 (3.0%) 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 third 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 1.44 compared to a target range of 1.20 to 1.50. The projected fund balance ratio for the fiscal year is 45% compared to a target range 25% - 40%.

Respectfully submitted,

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

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

**SEWER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending March 31, 2025**

	FY 2024 Adopted Budget	FY 2024 Actual Q3 YTD	FY 2024 % of Budget	FY 2025 Adopted Budget	FY 2025 Actual Q3 YTD	FY 2025 % of Budget	FY 2025 Adopted Budget	FY 2025 Projection	FY 2025 \$ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	\$25,011,633	\$18,107,719	72%	\$26,031,328	\$18,121,406	70%	\$26,031,328	\$26,180,828	\$149,500
Sewer Contracts	4,834,550	3,508,521	73%	4,896,420	3,877,358	79%	4,896,420	5,587,420	691,000
Interest and Other	537,000	1,063,073	198%	573,000	903,719	158%	573,000	1,077,500	504,500
	\$30,383,183	\$22,679,313		\$31,500,748	\$22,902,483		\$31,500,748	\$32,845,748	\$1,345,000
EXPENSES:									
Departmental O&M	\$17,999,795	\$12,239,694	68%	\$19,086,202	\$13,115,675	69%	\$19,086,202	\$19,125,402	(\$39,200)
Non-Departmental O&M	334,202	145,106	43%	334,631	85,048	25%	334,631	334,631	-
Capital Outlay/Purchases	745,000	195,913	26%	829,500	114,986	14%	829,500	619,600	209,900
Transfers to Capital	3,600,000	2,700,000	75%	1,800,000	1,350,000	75%	1,800,000	1,800,000	-
Debt service	9,348,718	6,057,386	65%	9,691,558	6,279,296	65%	9,691,558	9,396,558	295,000
	\$32,027,715	\$21,338,099		\$31,741,891	\$20,945,004		\$31,741,891	\$31,276,191	\$465,700
Adjustment for Expenses from Capital Projects		\$0			\$0			(\$47,613)	

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	45%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.44 (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.

May 27, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2025 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2025. 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 third quarter, the overall revenues for FY 2025 are projected to exceed budget by \$84,000 (1.8%). 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 \$24,000 (0.6%). This is mostly associated with slightly higher than anticipated billable impervious areas.

- **Interest and Other:**

Interest and Other is projected to exceed budget by \$60,000 (115.4%). 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 \$192,500 (4.0%) below budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance is projected to be \$600 (.02%) over budget. This variance is broken down as follows:

➤ Personnel Services and Benefits	(\$38,000)
➤ Contractual Services	6,700
➤ Public Works and Community Development	15,000
➤ Supplies and Materials	16,200
➤ All Other	(500)
Total	(\$600)

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 services contracted by Public Works and charged to Stormwater Fund. Supplies and Material savings are attributable to lesser use of maintenance and repair materials.

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 197,000 (30.5%) 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 third 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 1.92, which is above Council's financial policy minimum target of 1.20. The projected fund balance ratio for the fiscal year is 33% compared to the target range of 15%- 20%.

Respectfully submitted,

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

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

STORMWATER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending March 31, 2025

	FY 2024 Adopted Budget	FY 2024 Actual Q3 YTD	FY 2024 % of Budget	FY 2025 Adopted Budget	FY 2025 Actual Q3 YTD	FY 2025 % of Budget	FY 2025 Adopted Budget	FY 2025 Projection	FY 2025 \$ Variance Adopted Budget vs. Projected
REVENUES:									
Charges for Services	\$3,841,830	\$2,613,805	68%	\$4,233,415	\$2,937,970	69%	\$4,233,415	\$4,257,415	\$24,000
Interest and Other	62,000	91,878	148%	52,000	102,793	198%	52,000	112,000	60,000
Transfers from Other Funds	275,000	206,250	75%	275,000	206,250	75%	275,000	275,000	-
	\$4,178,830	2,911,933		\$4,560,415	\$3,247,013		\$4,560,415	\$4,644,415	\$84,000
EXPENSES:									
Departmental O&M	\$3,511,231	\$2,525,247	72%	\$3,816,977	\$2,733,098	72%	\$3,816,977	\$3,817,577	(\$600)
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	375,000	75%	250,000	187,500	75%	250,000	250,000	-
Debt Service	517,718	350,565	68%	645,326	429,304	67%	645,326	448,326	197,000
	\$4,557,725	\$3,263,552		\$4,786,343	\$3,359,722		\$4,786,343	\$4,593,843	\$192,500
Adjustment for Expenses from Capital Projects		\$0			\$0			(\$2,750)	

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 33%

Financial Policy targeted debt coverage ratio minimum: 1.20
 Ending debt coverage ratio: 1.92 (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.

May 27, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2025 Quarterly Report - General Fund

Attached the Financial Summary for the City's General Fund (Fund) for the period ending March 31, 2025.

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

NON-DEDICATED REVENUES

- **Real Estate Tax**

Real Estate taxes are due in four quarterly installments on November 15, January 15, March 15, and May 15. As of the date of this report, there have been three installments for FY 2025 billed, and revenue (less tax relief) of \$53,373,412 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 Tax**

Revenue collected through the third 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 third 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 third quarter of FY 2025 the State reimbursed the City 75% as scheduled, bringing the year to date total to \$5,266,405. The final payment of \$277,179 is due in May 2025 (5%).

- **Consumer Utility Tax - Electric**

Revenue of \$2,512,410 has been received through collections for 8 months, which is 71.8% of the fiscal year budget.

- **Communication Sales and Use Tax**

Revenue of \$1,298,154 has been received, which is 64.9% of the fiscal year budget.

- **Local Sales Tax**

Revenue of \$13,297,419 has been received through collections for 7 months, which is 60.4% of the fiscal year budget. Economic Development tax incentives totaling \$128,170 have been paid.

- **Business License Tax**

Revenue of \$2,264,914 has been collected. Since this tax is due May 1, the collection percentage, 20.8% is currently only a small part of the fiscal year budget. Economic Development tax incentive payments totaling \$37,617 have been paid during the fiscal year.

- **Meals Tax**

Revenue of \$13,051,976 has been received through collections for 8 months, which is 60.7% of the fiscal year budget. Economic Development tax incentives totaling \$340,585 have been paid.

- **Lodging Tax**

Revenue of \$2,430,765 has been received through collections for 8 months, which is 56.5% of the fiscal year budget. Economic Development tax incentives totaling \$423,554 have been paid.

- **Amusement Tax**

Revenue of \$644,493 has been received through collections for 8 months, which is 67.8% of the fiscal year budget.

- **Permit, Fees, and Licenses**

Revenue of \$956,479 has been received, which is 77.7% of the fiscal year budget.

- **Fines and Forfeitures**

Revenue of \$169,776 has been received, which is 58.0% of the fiscal year budget. The timing of receiving court fines and parking fines varies greatly throughout the year, and staff will continue to keep a close watch on this revenue to see if an adjustment in projected revenue is necessary.

- **Interest on Investments**

Investment income earned as of the end of the third quarter of FY 2025 is \$4,104,232. This amount is ahead of budget due to the conservative budgeting based on the recent low interest rates.

- **Charges for Services**

Revenue of \$9,230,821 has been received, which is 75.1% of the fiscal year budget.

DEDICATED REVENUES

Intergovernmental Revenues (consisting of Constitutional Officers, Health and Human Services, and State & Federal subsidies) of \$31,636,518 have been received, which is 72.3% of the fiscal year budget. The timing of submitting and receiving reimbursements for constitutional offices impacts these revenues.

EXPENDITURES

- **Operating Expenditures**

Expenditures of \$149,568,033 have been spent through the third quarter of FY 2025, which is 70.0% of the fiscal year budget.


- **Debt Service**

Debt Service expenditures are following the FY 2025 debt schedule.

SUMMARY

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

Respectfully submitted,

A handwritten signature in cursive script that reads "D - s. Witt".

Donna S. Witt
Chief Financial Officer

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

Fiscal Year	Fiscal Calendar 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 3.31.25	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 3.31.24
100 Taxes							
02110.0100 - Current Real Property Tax	68,813,667	-	68,813,667	55,433,864	13,379,803	80.6%	54,129,963
02110.0105 - Tax Relief For Elderly	(630,000)	-	(630,000)	(610,372)	(19,628)	96.9%	(618,749)
02110.0110 - Tax Relief-Rehabilitation Real Property	(1,405,549)	-	(1,405,549)	(1,450,081)	44,532	103.2%	(1,367,376)
02110.0200 - Delinquent Real Property Tax	1,000,000	-	1,000,000	877,300	122,701	87.7%	646,576
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	2,889,722	(569,722)	124.6%	2,318,407
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	1,466,177	683,824	68.2%	1,379,199
02130.0205 - Recovery-C/O Personal Property Tax	-	-	-	-	-	0.0%	81
02130.0900 - Personal Property Tax- Economic Development Incentive	(21,347)	-	(21,347)	(27,830)	6,483	130.4%	(31,109)
02170.0100 - Penalty-PSC Tax	-	-	-	15,125	(15,125)	0.0%	5,616
02170.0105 - Penalty-Delinquent Tax	850,000	-	850,000	655,197	194,803	77.1%	613,628
02170.0200 - Interest-PSC Tax	-	-	-	1,048	(1,048)	0.0%	985
02170.0205 - Interest-Delinquent Tax	350,000	-	350,000	288,558	61,442	82.4%	234,087
02510.0000 - Local Sales And Use Tax	22,000,000	-	22,000,000	13,297,419	8,702,581	60.4%	12,864,779
02510.0900 - Local Sales & Use Tax- Economic Development Incentive	(119,437)	-	(119,437)	(128,170)	8,733	107.3%	(123,279)
02515.0100 - Consumer Utility Tax-Electric	3,500,000	-	3,500,000	2,512,410	987,590	71.8%	2,439,895
02515.0105 - Consumer Utility Tax-Gas	600,000	-	600,000	425,392	174,608	70.9%	409,414
02515.0120 - Right of Way Fees	225,000	-	225,000	216,854	8,146	96.4%	146,809
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	1,298,154	701,846	64.9%	1,301,929
02520.0000 - Business License Tax	10,900,000	-	10,900,000	2,264,914	8,635,086	20.8%	2,461,875
02520.0010 - Consumption Tax-Electric	300,000	-	300,000	211,128	88,872	70.4%	203,932
02520.0015 - Consumption Tax-Gas	30,000	-	30,000	21,555	8,445	71.8%	19,417
02520.0030 - Pen & Int-Business License	100,000	-	100,000	97,212	2,788	97.2%	71,183
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	28,504	6,496	81.4%	89,752
02535.0000 - Bank Stock Tax	900,000	-	900,000	-	900,000	0.0%	212,736
02540.0100 - Recordation Tax-City	750,000	-	750,000	531,522	218,478	70.9%	410,653
02540.0200 - Probate Tax	25,000	-	25,000	11,547	13,453	46.2%	21,991
02545.0000 - Tobacco Tax	750,000	-	750,000	472,497	277,503	63.0%	529,816
02550.0000 - Amusement Tax	950,000	-	950,000	644,493	305,507	67.8%	601,731
02550.0005 - Pen & Int - Amusement Tax	-	-	-	1,718	(1,718)	0.0%	1,584
02555.0000 - Lodging Tax	4,300,000	-	4,300,000	2,430,765	1,869,235	56.5%	2,476,038
02555.0005 - Pen & Int - Lodging Tax	-	-	-	761	(761)	0.0%	1,599
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	13,051,976	8,448,024	60.7%	13,289,180
02560.0005 - Pen & Int - Meals Tax	60,000	-	60,000	69,368	(9,368)	115.6%	62,474
02560.0900 - Meals Tax- Economic Development Incentive	(349,834)	-	(349,834)	(340,585)	(9,249)	97.4%	(385,472)
100 Taxes Total	165,780,892	-	165,780,892	108,873,118	56,907,774	65.7%	105,738,199
110 Permits, Fees, & Licenses							
03005.0000 - Animal Licenses	4,000	-	4,000	3,123	877	78.1%	2,408
03010.0200 - Permit Parking Fees	200,000	-	200,000	179,377	20,623	89.7%	177,409
03010.0205 - Permit Parking Fees- Lease Agreement, None	4,500	-	4,500	3,400	1,100	75.6%	3,080
03010.0400 - Land Disturbing Fees	24,000	-	24,000	20,917	3,083	87.2%	21,118
03010.0600 - Transfer Fees	2,000	-	2,000	1,676	324	83.8%	1,725
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	475	525	47.5%	200
03010.0702 - Zoning Certification Letter	3,500	-	3,500	1,300	2,200	37.1%	3,700
03010.0705 - Legal Notice Advertising	10,000	-	10,000	11,730	(1,730)	117.3%	5,854
03010.0710 - Site Plan Reviews	15,000	-	15,000	10,940	4,060	72.9%	11,902
03010.0715 - Conditional Use Permits	3,600	-	3,600	2,470	1,130	68.6%	2,883
03010.0720 - Re-zoning Fees	8,000	-	8,000	10,293	(2,293)	128.7%	4,670
03010.0800 - Subdivision Plat Review	12,500	-	12,500	5,400	7,100	43.2%	5,625
03010.0900 - Building Insp Permit Fee	650,000	-	650,000	465,659	184,341	71.6%	461,335
03010.0901 - Elevator Inspect Admin Fee	20,000	-	20,000	16,410	3,590	82.0%	16,840
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	331	(331)	0.0%	215
03010.0920 - Sign Inspect Permit Fee	5,000	-	5,000	3,525	1,475	70.5%	2,900
03010.0925 - Demolition Fees	4,000	-	4,000	11,144	(7,144)	278.6%	2,300
03010.0927 - Building Plan Review	40,000	-	40,000	36,600	3,400	91.5%	31,090
03010.0928 - Vacant Building Registration Fee	35,000	-	35,000	35,198	(198)	100.6%	36,047
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	2,899	(2,899)	0.0%	5,034
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	1,500	(1,500)	0.0%	1,125
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	12,300	(12,300)	0.0%	8,250
03010.0932 - Working Without a Building Permit	-	-	-	300	(300)	0.0%	600
03010.0933 - Short Term Rental Fee, None	12,000	-	12,000	11,550	450	96.3%	9,750
03010.0934 - Vacant Property Registration- Civil Penalties, None	35,000	-	35,000	27,399	7,601	78.3%	13,030
03010.0935 - Short Term Rental Program- Civil Penalty, None	5,000	-	5,000	1,000	4,000	20.0%	1,500
03010.0936 - Non-Compliance Penalty, None	-	-	-	-	-	0.0%	-
03010.0937 - Derelict- Civil Penalties, None	10,000	-	10,000	-	10,000	0.0%	-
03010.0938 - Zoning Violation Penalty, None	-	-	-	200	(200)	0.0%	-
03010.1000 - False Alarm Service Assessment	80,000	-	80,000	24,371	55,629	30.5%	20,772
03010.1005 - False Alarm Permit Fee, None	30,000	-	30,000	30,328	(328)	101.1%	55,809
03010.2005 - Taxicab Application Fees	3,000	-	3,000	800	2,200	26.7%	900
03010.2010 - Precious Metal Permits	1,600	-	1,600	400	1,200	25.0%	200
03010.2011 - Rental Reinspect/FollowUp	-	-	-	650	(650)	0.0%	2,200
03010.2012 - Rental Intial Inspection	-	-	-	2,350	(2,350)	0.0%	1,300
03010.2013 - Annual/Periodic Inspect Fee	12,000	-	12,000	2,400	9,600	20.0%	1,300
03010.2014 - Rental Intial Inspect-No Show	-	-	-	1,100	(1,100)	0.0%	1,000
03010.2015 - Rental Inspect- Pre Court	-	-	-	50	(50)	0.0%	400
03010.2016 - Rental Inspect-Annual No Show	-	-	-	200	(200)	0.0%	600

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 3.31.25	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 3.31.24
03010.2020 - Mobile Vendor License Fee	900	-	900	2,400	(1,500)	266.7%	940
03010.2028 - Dumpster Permit Fee, None	-	-	-	2,250	(2,250)	0.0%	1,700
03010.2029 - Dumpster Permit Fee- 30 Day Extension, None	-	-	-	-	-	0.0%	500
03010.2030 - Small Cell Facility (SCF)- Permit Fee, None	-	-	-	50	(50)	0.0%	50
03010.2050 - Misc Permit Fee & License	-	-	-	12,016	(12,016)	0.0%	9,474
110 Permits, Fees, & Licenses Total	1,231,600	-	1,231,600	956,479	275,121	77.7%	927,735
120 Fines & Forfeitures							
03510.0100 - Court Fines And Forfeitures, None	180,000	-	180,000	103,031	76,969	57.2%	137,297
03510.0105 - Criminal Court Fees	2,500	-	2,500	1,564	936	62.6%	1,541
03510.0200 - Parking Fines	110,000	-	110,000	65,182	44,818	59.3%	76,910
120 Fines & Forfeitures Total	292,500	-	292,500	169,776	122,724	58.0%	215,748
130 Use of Money & Property							
04010.0100 - Interest on Investment	2,014,000	-	2,014,000	1,855,462	158,538	92.1%	2,023,806
04010.0101 - Interest-City Capital	1,543,000	-	1,543,000	1,693,429	(150,429)	109.7%	1,635,254
04010.0123 - Interest-Health Ins Reserv	-	-	-	113,387	(113,387)	0.0%	56,208
04010.0124 - Interest-OPEB	-	-	-	64,105	(64,105)	0.0%	136,841
04010.0132 - Interest Income - Nonjudicial Excess Funds, None	-	-	-	46	(46)	0.0%	2,720
04010.0156 - Interst-MktValueGain/Loss	-	-	-	10,278	(10,278)	0.0%	1,041,894
04020.0105 - Gen Govt Property Rental	135,000	-	135,000	133,750	1,250	99.1%	114,248
04020.0115 - Public Safety Prop Rent	33,000	-	33,000	37,316	(4,316)	113.1%	37,616
04020.0125 - Human Services Prop Rent	98,000	-	98,000	75,000	23,000	76.5%	75,000
04020.0135 - Downtown Parking Deck Lease, None	15,000	-	15,000	7,500	7,500	50.0%	6,250
04020.0200 - Jones Memorial Library Lease, None	15,070	-	15,070	11,303	3,768	75.0%	11,303
04020.0201 - Prop Rental-Stadium	20,000	-	20,000	19,750	250	98.8%	16,655
04020.0202 - Prop Rental-Market/Park.	130,000	-	130,000	78,698	51,302	60.5%	82,199
04020.0205 - Market Rent- Pen & Int	1,600	-	1,600	2,469	(869)	154.3%	1,240
04020.0207 - Rental of Museum Facilities, None	500	-	500	1,740	(1,240)	348.0%	150
130 Use of Money & Property Total	4,005,170	-	4,005,170	4,104,232	(99,062)	102.5%	5,241,383
140 Charges for Services							
04510.0900 - Collection & Tax Lien Fees	50,000	-	50,000	43,235	6,765	86.5%	43,195
04510.0901 - DMV Admin Fee	325,000	-	325,000	236,002	88,998	72.6%	263,787
04510.0915 - Processng Fee - Payroll deduction	4,000	-	4,000	4,010	(10)	100.3%	4,155
04510.0916 - Indirect Cost&Svc DetHome	250,922	-	250,922	188,192	62,731	75.0%	210,891
04510.0918 - Indirect Cost&Srcv Water	1,219,026	-	1,219,026	914,270	304,757	75.0%	904,155
04510.0919 - Indirect Cost&Srcv Sewer	278,691	-	278,691	231,953	46,738	83.2%	209,183
04510.0920 - Indirect Cost&Srcv WWTP	691,029	-	691,029	495,337	195,692	71.7%	446,711
04510.0921 - Indirect Cost&Srcv Airprt	203,165	-	203,165	152,374	50,791	75.0%	135,853
04510.0922 - Indirect Cost&Srcv Strmwtr	408,896	-	408,896	306,672	102,224	75.0%	257,891
04515.0101 - Document Reprod Costs	7,000	-	7,000	4,995	2,005	71.4%	6,720
04515.0200 - Court Room Sheriff Fee, None	101,000	-	101,000	65,727	35,273	65.1%	75,720
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	9,800	(1,800)	122.5%	7,206
04515.0304 - Jail Fee, None	1,500	-	1,500	2,464	(964)	164.3%	1,978
04515.0305 - E-Summons Fee, None	22,500	-	22,500	15,681	6,819	69.7%	17,088
04515.0400 - Commonwealth Atty.Fees	5,000	-	5,000	4,628	372	92.6%	3,665
04515.0401 - CA Coll Fees- Gen Dist Ct	55,000	-	55,000	39,109	15,891	71.1%	41,376
04515.0402 - CA Coll Fees- J&D Court	4,000	-	4,000	4,048	(48)	101.2%	2,517
04515.0403 - CA Coll Fees- Circuit Crt	55,000	-	55,000	46,798	8,202	85.1%	29,341
04515.0404 - CA Coll Fees- FOIA Requests, None	770	-	770	71	699	9.2%	40
04520.0300 - Fire Prevention Fees	3,500	-	3,500	4,396	(896)	125.6%	3,000
04520.0301 - Ambulance Service Fees	3,859,710	-	3,859,710	2,601,200	1,258,510	67.4%	2,302,605
04520.0304 - Delinq Ambulance>120 Days	275,000	-	275,000	113,863	161,137	41.4%	166,131
04520.0305 - LFD Off Duty, None	134,563	-	134,563	97,542	37,021	72.5%	94,864
04520.0306 - LFD Off Duty - Penalty and Interest, None	-	-	-	576	(576)	0.0%	313
04520.0901 - PIER Contract Payments	23,000	-	23,000	24,291	(1,291)	105.6%	23,000
04520.0903 - Police-Schools Resource Officer (SRO) Prog	140,000	-	140,000	155,878	(15,878)	111.3%	144,323
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	37,500	12,500	75.0%	37,500
04520.0905 - Police Report Sales	2,200	-	2,200	1,255	945	57.0%	1,420
04520.0906 - Range Use Fee	13,800	-	13,800	14,600	(800)	105.8%	13,600
04520.0908 - DUI Fees, None	-	-	-	377	(377)	0.0%	2,206
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	875,381	224,619	79.6%	814,918
04525.0106 - Downtown Parking Fees	40,000	-	40,000	22,921	17,079	57.3%	30,175
04525.0107 - PW Admin Stormwater Charges	202,889	-	202,889	172,689	30,200	85.1%	156,866
04525.0108 - PW Eng Stormwater Charges	22,103	-	22,103	15,720	6,383	71.1%	16,993
04525.0109 - PW-Leaf Collection Stormwater Charges, None	216,129	-	216,129	181,486	34,643	84.0%	186,915
04525.0110 - PW BMP's Stormwater Charges, None	30,000	-	30,000	-	30,000	0.0%	-
04525.0218 - Trash Bag Srvs-Waste Zero	65,000	-	65,000	66,160	(1,160)	101.8%	68,236
04525.0219 - Landlord Set Out Program, None	6,000	-	6,000	4,835	1,166	80.6%	4,347
04525.0220 - Refuse Disposal Fee, None	419,000	-	419,000	386,711	32,289	92.3%	535,761
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	(170)	170	0.0%	2,511
04525.0300 - Bldg Maint Charge-Other	10,142	-	10,142	7,607	2,536	75.0%	7,607
04530.0409 - Human Services Court Order Fees	-	-	-	-	-	0.0%	116
04530.0410 - Lynchburg Youth Group Home Charges	700,000	-	700,000	582,325	117,675	83.2%	557,050
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	419,873	100,027	80.8%	384,107
04535.0151 - Recreation Program- Scholarship Fees, None	7,000	-	7,000	2,729	4,271	39.0%	2,872
04535.0300 - Library Fines & Fees	15,000	-	15,000	25,570	(10,570)	170.5%	23,943
04535.0301 - Law Library Fees	30,000	-	30,000	26,799	3,201	89.3%	22,761
04535.0303 - Lost/Damaged Library Prop	3,000	-	3,000	2,084	916	69.5%	2,331
04535.0304 - Delinq Library Fines & Fees	-	-	-	132	(132)	0.0%	-
04535.0305 - Delinq Library Lost/Damaged	500	-	500	4,535	(4,035)	906.9%	771
04535.0306 - Delinq Library Pen & Int	200	-	200	1,486	(1,286)	743.0%	231
04540.0103 - Charges For Demolition	-	-	-	-	-	0.0%	8,646
04540.0105 - Comm Develop Stormwater Charges	612,478	-	612,478	459,359	153,119	75.0%	438,270
04540.0106 - Neighborhood Services- Clutter Removal Ordinance, None	-	-	-	580	(580)	0.0%	-
04540.0108 - Neighborhood Services - Derelict Residential DERR, None	-	-	-	21,194	(21,194)	0.0%	1,500
04540.0110 - Derelict Demolition DEMO, None	-	-	-	34,113	(34,113)	0.0%	94
04599.0002 - Secure Vacant Stru Reimb	-	-	-	3,175	(3,175)	0.0%	1,858

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04599.0004 - Neighborhood Services, None	25,000	-	25,000	19,098	5,902	76.4%	27,853
04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None	-	-	-	3,684	(3,684)	0.0%	3,357
140 Charges for Services Total	12,296,357	-	12,296,357	9,230,821	3,065,536	75.1%	8,781,067
150 Miscellaneous Revenue							
05030.0105 - Suspense Revenue/Exp Ref	-	-	-	500	(500)	0.0%	1,853
05050.0105 - Pmt In Lieu Tax-WestCntbr	54,438	-	54,438	56,039	(1,601)	102.9%	43,649
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%	9,951
05050.0230 - Friends of Lynchburg Library	19,458	-	19,458	9,522	9,936	48.9%	6,348
05050.0232 - Digg's Trust Rec-Pt Honor	36,770	-	36,770	28,103	8,667	76.4%	43,321
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	6,102	(6,102)	0.0%	6,783
05050.0415 - Proceeds frm PropRoom.com	-	-	-	334	(334)	0.0%	495
05050.2001 - Cash Overage And Shortage	-	-	-	(1,855)	1,855	0.0%	(1,183)
05050.2011 - Reimb.POH Carriage House	28,924	-	28,924	22,028	6,896	76.2%	42,339
05050.2013 - Photo Reprod And Royalty	100	-	100	-	100	0.0%	20
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	314	(314)	0.0%	-
05050.2025 - Credit Card Rebate	100,000	-	100,000	106,498	(6,498)	106.5%	108,021
05050.2028 - WardsCrossingWestSvcFee	143,277	-	143,277	23,264	120,013	16.2%	-
05050.2034 - P&R Spec Event Sponsorship, None	10,000	-	10,000	3,666	6,334	36.7%	6,950
05050.2049 - Residential Trash Violation, None	12,000	-	12,000	30,763	(18,763)	256.4%	15,900
05050.2055 - Hillcats - Donation Youth Athletic Programs	10,000	-	10,000	10,000	-	100.0%	10,000
05050.2056 - Commission on City Vending Machine Sales	-	-	-	3,249	(3,249)	0.0%	3,928
05050.2059 - Court Restitution, None	-	-	-	532	(532)	0.0%	702
05050.2065 - FOIA Requests, None	-	-	-	208	(208)	0.0%	300
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	-	-	-	4,513	(4,513)	0.0%	13,750
05050.2090 - Miscellaneous Revenue	100,000	-	100,000	32,880	67,120	32.9%	82,266
150 Miscellaneous Revenue Total	549,967	-	549,967	359,209	190,758	65.3%	395,392
300 State Non-Categorical Aid							
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	642	358	64.2%	14,154
06100.0600 - Deeds Of Conveyance	200,000	-	200,000	137,353	62,647	68.7%	137,145
06100.0900 - Auto Rental Tax-DMV	450,000	-	450,000	358,598	91,402	79.7%	415,990
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	2,500	-	2,500	41,777	(39,277)	1671.1%	3,472
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	5,266,405	277,179	95.0%	5,266,405
300 State Non-Categorical Aid Total	6,287,084	-	6,287,084	5,909,219	377,865	94.0%	5,932,795
310 State Shared Exp (Cat.)							
06510.0200 - Commissioner of Revenue	223,620	4,835	228,455	222,146	6,309	97.2%	149,748
06510.0300 - Treasurer	134,974	3,718	138,692	91,218	47,474	65.8%	87,415
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	499,343	305,986	62.0%	478,232
06515.0200 - Sheriff	1,315,098	72,103	1,387,201	918,114	469,087	66.2%	760,193
06515.0400 - Commonwealth Attorney	1,365,094	101,344	1,466,438	966,470	499,968	65.9%	835,825
310 State Shared Exp (Cat.) Total	3,937,756	191,479	4,129,235	2,697,290	1,431,945	65.3%	2,311,414
320 State Categorical Aid							
06820.0201 - Wireless E911	380,000	-	380,000	255,549	124,451	67.2%	283,741
06820.0203 - HB 599 Law Enforc.Asst	3,250,000	-	3,250,000	2,928,093	321,907	90.1%	2,826,894
06825.0100 - Street And Highway Maint.	9,743,419	-	9,743,419	7,307,564	2,435,855	75.0%	7,156,826
06830.0412 - Health Department	-	-	-	3,008	(3,008)	0.0%	102,050
06830.0413 - SS State Adm Sub 0901	2,776,715	24,000	2,800,715	1,921,199	879,516	68.6%	1,817,998
06830.0414 - SS State Prog Sub 0902	5,020,451	-	5,020,451	2,909,887	2,110,564	58.0%	2,710,961
06835.0102 - SNAP Program Reimb	37,000	-	37,000	28,689	8,311	77.5%	24,033
06835.0300 - Finan Asst-Public Library	234,494	17,610	252,104	193,474	58,630	76.7%	177,214
320 State Categorical Aid Total	21,442,079	41,610	21,483,689	15,547,464	5,936,225	72.4%	15,099,716
330 State Aid in Suspense							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	356,955	(356,955)	0.0%	-
330 State Aid in Suspense Total	-	-	-	356,955	(356,955)	0.0%	-
520 Fed Cat Aid- Pass Thru							
07830.0420 - Fed Pass Thru:Cost AllDMG	573,000	-	573,000	-	573,000	0.0%	-
07830.0421 - SS Fed Adm Sub 0901	7,180,807	24,000	7,204,807	4,434,509	2,770,298	61.5%	4,079,743
07830.0422 - SS Fed Prog Sub 0902	3,965,652	55,052	4,020,704	2,580,386	1,440,318	64.2%	2,521,264
07830.0430 - USDA Funding - Group Home, None	25,000	-	25,000	26,604	(1,604)	106.4%	22,923
07875.0003 - Human Services Depreciation Reimbursement, None	-	-	-	49,867	(49,867)	0.0%	41,917
07875.0021 - FINI Double-Dollars	30,000	-	30,000	34,224	(4,224)	114.1%	23,198
520 Fed Cat Aid- Pass Thru Total	11,774,459	79,052	11,853,511	7,125,589	4,727,922	60.1%	6,689,044
700 Proceed From Indebtedness							
08550.0000 - Proceeds - Line of Credit	-	-	-	-	-	0.0%	153,950
700 Proceed From Indebtedness Total	-	-	-	-	-	0.0%	153,950
710 Operating Transfers In							
09301.0003 - TrfFrmCtyCp-Capital Proj	1,600,000	-	1,600,000	1,600,000	-	100.0%	-
710 Operating Transfers In Total	1,600,000	-	1,600,000	1,600,000	-	100.0%	-
Grand Total	229,197,864	312,141	229,510,005	156,930,152	72,579,853	68.4%	151,486,442

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 3.31.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 3.31.24
2022 Communications/Public Engagement							
0021 Communications/Public Engagement	1,035,981	438,648	1,474,629	846,053	536,686	63.6%	874,948
0022 Customer Service Center	-	-	-	-	-	0.0%	-
0029 Local Government Channel	-	-	-	-	-	0.0%	-
2022 Communications/Public Engagement Total	1,035,981	438,648	1,474,629	846,053	536,686	63.6%	874,948
2023 Council / Manager							
0010 City Council and Clerk	282,034	22,278	304,312	192,294	112,018	63.2%	162,757
0028 City Manager Offices	1,399,925	186,213	1,586,138	1,019,977	495,506	68.8%	887,055
2023 Council / Manager Total	1,681,959	208,491	1,890,450	1,212,271	607,524	67.9%	1,049,812
2030 City Attorney							
0050 City Attorney	1,224,330	46,278	1,270,608	830,093	440,515	65.3%	729,289
0051 Risk Management	1,428,460	-	1,428,460	1,428,460	-	100.0%	1,328,236
2030 City Attorney Total	2,652,790	46,278	2,699,068	2,258,553	440,515	83.7%	2,057,525
2035 State Treasurer							
0060 State Treasurer	205,681	8,897	214,578	148,782	65,796	69.3%	142,964
2035 State Treasurer Total	205,681	8,897	214,578	148,782	65,796	69.3%	142,964
2040 Commissioner Of Revenue							
0070 Com Rev-State/Loc Budget	991,883	31,434	1,023,317	624,959	374,064	63.4%	656,368
2040 Commissioner Of Revenue Total	991,883	31,434	1,023,317	624,959	374,064	63.4%	656,368
2045 City Assessor							
0080 City Assessor	798,725	124,092	922,817	611,062	310,197	66.4%	524,390
2045 City Assessor Total	798,725	124,092	922,817	611,062	310,197	66.4%	524,390
2050 Finance							
0090 Office of Management & Budget	1,039,545	155,763	1,195,308	828,933	358,435	70.0%	747,522
0093 Billings And Collections	2,027,625	117,156	2,144,781	1,387,405	646,056	69.9%	1,217,815
0094 Procurement	567,858	27,904	595,762	366,615	217,732	63.5%	381,720
0095 Accounting	1,185,539	185,622	1,371,161	937,586	195,227	85.8%	785,790
2050 Finance Total	4,820,567	486,444	5,307,011	3,520,539	1,417,450	73.3%	3,132,847
2055 Human Resources							
0110 Human Resources	1,196,672	87,220	1,283,892	777,092	487,270	62.0%	843,273
0111 Occupational Health Svcs	216,440	-	216,440	178,759	37,681	82.6%	179,005
2055 Human Resources Total	1,413,112	87,220	1,500,332	955,851	524,951	65.0%	1,022,278
2057 Information Technology							
0115 Application Services	1,516,344	65,373	1,581,717	958,458	623,259	60.6%	899,596
0116 Network Services	2,228,463	67,216	2,295,679	1,602,022	693,657	69.8%	1,437,765
0117 I T Administration	783,802	24,153	807,955	571,336	226,366	72.0%	476,073
0125 GIS	410,118	13,666	423,784	302,307	121,477	71.3%	297,375
2057 Information Technology Total	4,938,727	170,408	5,109,135	3,434,122	1,664,759	67.4%	3,110,810
2065 Registrar							
0150 Registrar	301,884	9,983	311,867	262,985	46,042	85.2%	354,578
0151 Electoral Board	145,774	144,653	290,427	277,349	13,078	95.5%	123,802
2065 Registrar Total	447,658	154,636	602,294	540,334	59,120	90.2%	478,380
2090 Education							
0200 Lcl Sch Oper Contribution	40,360,355	-	40,360,355	22,489,645	17,870,710	55.7%	25,265,000
2090 Education Total	40,360,355	-	40,360,355	22,489,645	17,870,710	55.7%	25,265,000
2105 Circuit Court-Judge							
0300 Circuit Court-Judge	186,731	3,726	190,457	109,829	75,485	60.4%	122,333
2105 Circuit Court-Judge Total	186,731	3,726	190,457	109,829	75,485	60.4%	122,333
2110 General District Court							
0310 General District Court	61,373	1,297	62,670	37,929	22,574	64.0%	26,248
2110 General District Court Total	61,373	1,297	62,670	37,929	22,574	64.0%	26,248
2115 Juvenile & Dr Dist Court							
0320 Juvenile & Dr Dist Court	28,400	2,205	30,605	16,271	12,340	59.7%	17,638
2115 Juvenile & Dr Dist Court Total	28,400	2,205	30,605	16,271	12,340	59.7%	17,638
2120 24th Court Service Unit							
0330 24th Court Service Unit	1,500	-	1,500	645	855	43.0%	1,964
2120 24th Court Service Unit Total	1,500	-	1,500	645	855	43.0%	1,964
2125 Commonwealth's Attorney							
0340 Commonwealth Attorney	2,275,655	118,531	2,394,186	1,669,053	722,900	69.8%	1,471,417
0343 Com Aty Fines & Fees Coll	73,484	2,727	76,211	53,809	21,873	71.3%	51,313
2125 Commonwealth's Attorney Total	2,349,139	121,258	2,470,397	1,722,862	744,773	69.9%	1,522,730
2130 Magistrate's Office							
0350 Magistrate's Office	8,166	63	8,229	473	7,665	6.8%	745
2130 Magistrate's Office Total	8,166	63	8,229	473	7,665	6.8%	745
2135 Circuit Court-Clerk							
0360 Circuit Court-Clerk	1,241,472	34,582	1,276,054	881,652	394,402	69.1%	858,298

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 3.31.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 3.31.24
2135 Circuit Court-Clerk Total	1,241,472	34,582	1,276,054	881,652	394,402	69.1%	858,298
2200 City Sheriff							
0400 City Sheriff And Jail	3,043,207	62,914	3,106,121	2,125,235	973,386	68.7%	2,025,127
2200 City Sheriff Total	3,043,207	62,914	3,106,121	2,125,235	973,386	68.7%	2,025,127
2240 Police							
0420 Police Operations	25,678,172	1,598,216	27,276,388	18,253,463	7,980,660	70.7%	17,169,366
0421 Animal Warden	427,791	8,277	436,068	234,444	199,744	54.2%	266,393
0422 Emergency Communications	3,899,914	868,785	4,768,699	2,757,536	1,833,872	61.5%	-
0429 Range Operations	13,800	7,964	21,764	13,544	7,754	64.4%	9,925
0430 Police Off Duty Employmnt	1,040,551	1,367	1,041,918	796,150	245,768	76.4%	744,928
2240 Police Total	31,060,228	2,484,608	33,544,836	22,055,136	10,267,798	69.4%	18,190,612
2245 Emergency Services							
0422 Emergency Communications	-	-	-	-	-	0.0%	2,593,142
2245 Emergency Services Total	-	-	-	-	-	0.0%	2,593,142
2270 Fire							
0444 Fire Operations And Ems	25,117,511	113,242	25,230,753	16,828,856	8,242,707	67.3%	16,875,123
0446 TRT- PIER Program	73,000	-	73,000	59,423	(3,925)	105.4%	35,851
0447 Fire Training Division	-	-	-	184,772	(184,772)	0.0%	133,464
0448 Haz-Mat	-	-	-	1,801	(1,801)	0.0%	-
0449 Emergency Services	-	-	-	25,320	(25,320)	0.0%	-
2270 Fire Total	25,190,511	113,242	25,303,753	17,100,173	8,026,889	68.3%	17,044,439
2400 Public Works							
0600 Public Works Administrat.	1,433,865	82,060	1,515,925	987,018	456,372	69.9%	818,544
0605 Engineering	5,218,591	363,374	5,581,965	3,748,980	1,670,729	70.1%	3,453,573
0632 Street Maintenance,Il	4,494,648	1,987,317	6,481,965	2,487,421	2,155,974	66.7%	2,702,026
0635 Snow Removal	455,102	340,079	795,181	519,395	112,646	85.8%	125,434
0640 Refuse Collection	5,180,250	993,203	6,173,453	3,201,294	1,341,079	78.3%	3,357,243
0645 Parks/Grounds Maintenance	5,100,091	339,368	5,439,459	3,197,501	1,385,257	74.5%	3,596,026
0649 Baseball Stadium Maint	150,495	3,417	153,912	162,035	(15,946)	110.4%	152,694
0650 Building Maintenance	5,027,591	180,371	5,207,962	3,477,173	1,566,826	69.9%	3,109,684
0660 Human Services Maint.	45,174	14,193	59,367	28,379	23,700	60.1%	43,959
2400 Public Works Total	27,105,807	4,303,381	31,409,188	17,809,196	8,696,636	72.3%	17,359,184
2555 Health							
0800 Health Operations	600,000	-	600,000	450,000	-	100.0%	496,242
2555 Health Total	600,000	-	600,000	450,000	-	100.0%	496,242
2561 Juvenile Services							
0905 Juvenile Detention Home	950,000	-	950,000	1,094,940	(144,940)	115.3%	1,119,285
0906 Juvenile Services	2,393,250	67,563	2,460,813	1,759,352	685,234	72.2%	1,625,741
0915 Csa Service Providers	-	-	-	-	-	0.0%	-
2561 Juvenile Services Total	3,343,250	67,563	3,410,813	2,854,292	540,294	84.2%	2,745,026
2562 Social Services							
0901 Social Services Admin.	12,396,581	385,530	12,782,111	8,602,071	4,166,626	67.4%	8,021,394
0902 Public Assistance	9,131,614	75,052	9,206,666	6,189,156	3,017,510	67.2%	5,852,981
0915 Csa Service Providers	2,096,086	-	2,096,086	1,572,065	524,022	75.0%	1,815,691
2562 Social Services Total	23,624,281	460,582	24,084,863	16,363,291	7,708,158	68.0%	15,690,066
2563 Recreation Services							
0116 Network Services	22,385	22,400	44,785	16,363	14,021	68.7%	13,860
1002 Parks/Rec/Market	476,928	11,470	488,398	343,065	134,032	72.6%	329,097
1010 Recreation, General Admin	792,430	20,773	813,203	570,367	239,653	70.5%	530,300
1011 Recreation Services	155,535	6,537	162,072	125,030	37,042	77.1%	51,859
1013 Recreation, Athletic	160,977	18,711	179,688	128,051	51,638	71.3%	51,255
1015 Recreation, Park Services	962,393	39,710	1,002,103	619,988	360,744	64.0%	626,765
1022 Recreation, Aquatics	148,945	51,433	200,378	104,965	64,319	67.9%	87,908
1023 Recreation, Naturalist	217,679	6,521	224,200	145,725	78,475	65.0%	141,176
1027 Recreation Programs	591,505	3,124	594,629	454,002	137,503	76.9%	482,646
1028 City-wide Centers	305,243	34,021	339,264	251,999	87,265	74.3%	215,505
1029 Neighborhood Centers	898,292	26,746	925,038	611,563	313,475	66.1%	559,803
2563 Recreation Services Total	4,732,312	241,446	4,973,758	3,371,118	1,518,167	69.5%	3,090,174
2610 Libraries							
1100 Public Library	1,989,689	137,403	2,127,092	1,457,731	663,970	68.8%	1,355,818
1120 Law Library	11,001	-	11,001	7,317	3,684	66.5%	7,171
2610 Libraries Total	2,000,690	137,403	2,138,093	1,465,048	667,654	68.8%	1,362,989
2611 Museum System							
1150 Museum	528,377	22,046	550,423	365,072	179,956	67.3%	356,824
2611 Museum System Total	528,377	22,046	550,423	365,072	179,956	67.3%	356,824
2715 Community Development							
1200 Director-Comm Plan/Dev	417,922	13,830	431,752	318,146	108,486	74.9%	259,300
1201 Planning	512,353	58,946	571,299	321,068	168,163	70.6%	362,944
1202 Inspections	1,291,785	251,387	1,543,172	985,796	509,776	67.0%	853,030
1205 Zoning	438,781	14,172	452,953	323,214	129,739	71.4%	286,944
2715 Community Development Total	2,660,841	338,335	2,999,176	1,948,224	916,163	69.5%	1,762,218
2720 Office Of Economic Devel							

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 3.31.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 3.31.24
1300 Economic Development	1,969,645	44,616	2,014,261	1,334,862	659,625	67.3%	1,379,460
2720 Office Of Economic Devel Total	1,969,645	44,616	2,014,261	1,334,862	659,625	67.3%	1,379,460
5000 Nondept Employee Benefits							
1430 Non-allocated Emp Benefit	4,963,318	(551,691)	4,411,627	1,790,365	2,605,923	40.9%	2,264,934
5000 Nondept Employee Benefits Total	4,963,318	(551,691)	4,411,627	1,790,365	2,605,923	40.9%	2,264,934
5050 Non-Departmental							
1506 Water Oper Fund Payments	957,120	-	957,120	717,840	239,280	75.0%	676,143
1508 Stormwater Fee-City Bldgs	110,800	-	110,800	73,258	37,542	66.1%	66,571
1509 Stormwater Fee-School Bld	87,000	-	87,000	57,515	29,485	66.1%	52,265
1512 College Lake Dam Repairs	-	108,995	108,995	520	54,880	49.6%	9,058
1515 Alternative to CARES Funding	-	5,485	5,485	1,847	-	100.0%	12,073
1517 Real Estate Credit	-	-	-	(42)	42	0.0%	(34)
1566 Managed Vacancy Program	(2,000,000)	-	(2,000,000)	-	(2,000,000)	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	9,296	5,704	62.0%	8,590
1568 Retirement Recognition	5,000	-	5,000	1,465	3,535	29.3%	6,607
1569 Take Your Kids to Work Dy	1,000	-	1,000	81	919	8.1%	43
1570 Emp Appreciation Luncheon	10,000	-	10,000	6,751	3,249	67.5%	2,900
1573 Payment-Fleet Capital Chg	3,075,085	-	3,075,085	2,402,031	673,054	78.1%	2,380,188
1574 Health Management Program	15,000	-	15,000	(18,554)	33,554	-123.7%	(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	335,514	(27,572)	106.6%	268,870
1579 Recruitment	50,000	-	50,000	39,885	4,615	90.8%	19,572
1580 International Festival	-	-	-	-	-	0.0%	499
1581 Workplace Safety & Wellness	60,000	-	60,000	57,121	2,879	95.2%	66,205
1637 City Cemetery Master Plan	166,858	(166,858)	-	-	-	0.0%	166,858
5050 Non-Departmental Total	2,980,863	(51,810)	2,929,053	3,686,480	(932,786)	131.8%	3,722,967
5060 Support Local/State Organ							
1702 Virginia Cooperative Extension	47,525	-	47,525	22,488	-	100.0%	20,889
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	707,828	-	100.0%	487,410
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%	1,974,463
1721 Blue Ridge Regional Jail	6,773,233	-	6,773,233	5,090,531	(10,607)	100.2%	3,768,782
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	716,135	1	100.0%	697,365
1752 Impact Live Servc - 1st Respond	36,000	-	36,000	27,000	-	100.0%	-
1753 Southern Memorial Assoc (OCC)	-	166,858	166,858	166,858	-	100.0%	-
5060 Support Local/State Organ Total	11,065,517	166,858	11,232,375	8,809,497	459,590	95.9%	7,550,635
7450 Debt Service							
5990 Principal Bonds/BANS/LOC	11,288,400	-	11,288,400	6,502,357	4,786,043	57.6%	6,279,905
5994 Interest Bonds/BANS/LOC	8,386,165	-	8,386,165	5,567,549	2,818,616	66.4%	5,422,934
5996 Debt Issuance Costs	-	-	-	-	-	0.0%	155,588
5997 Debt - Misc. Charges	4,500	-	4,500	2,017	2,483	44.8%	700
7450 Debt Service Total	19,679,065	-	19,679,065	12,071,924	7,607,141	61.3%	11,859,127
7570 Other Financing Uses							
9710 Operating Transfers Out	3,306,904	5,995,157	9,302,061	8,628,211	673,850	92.8%	21,777,241
7570 Other Financing Uses Total	3,306,904	5,995,157	9,302,061	8,628,211	673,850	92.8%	21,777,241
Grand Total	231,079,035	15,754,326	246,833,361	161,639,956	75,698,310	69.3%	172,135,685

AGENDA ITEM SUMMARY

MEETING DATE

May 27, 2025

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.2

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.

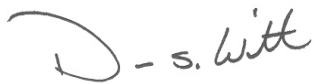
CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

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

REVIEWED BY



Donna Witt, Chief Financial Officer

Date: May 21, 2025

FY 2025 GENERAL FUND RESERVE FOR CONTINGENCIES

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



AGENDA ITEM SUMMARY

MEETING DATE

May 27, 2025

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.3

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 March 2025.

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- May 2025

REVIEWED BY

Donna Witt, Chief Financial Officer

Date: May 21, 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
SALES & USE TAX							
<i>ADOPTED FY 2025 BUDGET - \$22,000,000</i>							
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
JANUARY	1,623,094	1,470,075	1,626,161	1,627,692	1,608,074	(19,618)	(\$18,087)
FEBRUARY	1,496,509	1,697,755	1,834,554	1,836,281	1,548,164	(288,117)	(\$286,390)
MARCH	1,942,133	1,887,157	1,874,286	1,876,050	1,964,468	88,418	\$90,182
TOTAL	\$15,487,853	\$16,375,261	\$16,573,619	\$16,589,219	\$16,810,051	\$220,832	\$236,432
CONSUMER UTILITY TAX - ELECTRIC							
<i>ADOPTED FY 2025 BUDGET - \$3,500,000</i>							
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)
JANUARY	336,155	359,207	350,274	348,203	372,667	24,464	\$22,393
FEBRUARY	361,163	311,595	317,994	316,114	356,718	40,604	\$38,724
MARCH	296,578	287,499	278,122	276,478	290,243	13,765	\$12,121
TOTAL	\$2,859,471	\$2,776,233	\$2,718,019	\$2,701,949	\$2,802,654	\$100,705	\$84,635

	Actual Collected FY 2022 ²	Actual Collected FY 2023 ²	Actual Collected FY 2024 ²	Adopted FY 2025	Actual Assessed FY 2025	Actual Assessed FY 2025 to Adopted FY 2025	Actual Collected FY 2025 ²	Actual Collected FY 2025 to Adopted FY 2025	Actual Collected FY 2025 to Adopted FY 2024
MEALS TAX									
ADOPTED FY 2025 BUDGET - \$21,500,000									
JULY ¹	\$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)
JANUARY	1,277,126	1,550,911	1,497,034	1,590,301	1,559,018	(31,283)	1,573,286	(17,015)	76,252
FEBRUARY	1,494,478	1,674,080	1,666,914	1,774,666	1,615,283	(159,383)	1,388,842	(385,824)	(278,072)
MARCH	1,608,939	1,765,436	1,629,726	1,912,491	1,951,710	39,219	2,069,101	156,610	439,375
TOTAL	\$13,276,755	\$14,621,957	\$14,918,906	\$16,011,256	\$15,529,003	(\$482,253)	\$15,121,077	(\$890,179)	\$202,171
LODGING TAX									
ADOPTED FY 2025 BUDGET - \$4,300,000									
JULY ¹	\$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)
JANUARY	173,332	265,409	244,962	279,345	246,476	(32,869)	248,082	(31,263)	3,120
FEBRUARY	276,290	289,815	296,436	334,052	281,210	(52,842)	276,505	(57,547)	(19,931)
MARCH	233,321	316,835	298,825	339,364	335,343	(4,021)	338,553	(811)	39,728
TOTAL	\$2,227,586	\$2,654,988	\$2,774,863	\$3,131,298	\$2,749,755	(\$381,543)	\$2,769,317	(\$361,981)	(\$5,546)
AMUSEMENT TAX									
ADOPTED FY 2025 BUDGET - \$950,000									
JULY ¹	\$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
JANUARY	46,525	65,873	61,315	65,967	63,229	(2,738)	60,978	(4,989)	(337)
FEBRUARY	59,372	66,994	74,195	82,502	67,445	(15,057)	67,473	(15,029)	(6,722)
MARCH	74,242	81,059	81,332	89,862	85,285	(4,577)	84,347	(5,515)	3,015
TOTAL	\$541,804	\$638,422	\$683,063	\$739,513	\$729,564	(\$9,949)	\$728,841	(\$10,672)	\$45,778

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

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

AGENDA ITEM SUMMARY

MEETING DATE

May 27, 2025

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.4

Position Vacancy Report

RECOMMENDATION

Receive an update regarding vacancies in the City.

SUMMARY

Staff agreed to provide the Finance Committee a vacant position list when quarterly reports are presented. Report to be published prior to meeting.

PRIOR ACTION(S)

FISCAL IMPACT

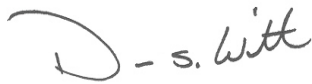
CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. Position Vacancy Report All Funds 05272025

REVIEWED BY



Donna Witt, Chief Financial Officer

Date: May 22, 2025

POSITION VACANCY REPORT - ALL FUNDS

as of 05/27/2025

Position	Position Title	Available	Filled	Approved
0142-071	ADMIN SERV ASSOC II	1.00	0.00	1.00
0142-090	ADMIN SERV ASSOC II	1.00	0.00	1.00
0142-087	ADMIN SERV ASSOC II	0.63	0.00	0.63
0143-045	ADMIN SERV ASSOC III	1.00	0.00	1.00
0143-031	ADMIN SERV ASSOC III	1.00	0.00	1.00
5046-002	ADMINISTRATIVE CRIME ANALYST	1.00	0.00	1.00
4008-006	AIDE III	1.00	0.00	1.00
4008-012	AIDE III	1.00	0.00	1.00
1552-003	APPL DEVEL ANAL II	1.00	0.00	1.00
7220-003	ASSISTANT AIRPORT DIRECTOR - OPS	1.00	0.00	1.00
8500-003	ASSISTANT CHEMIST	1.00	0.00	1.00
6461-001	ASSISTANT DIRECTOR OF ECON DEV	1.00	0.00	1.00
0206-002	ASSISTANT DIRECTOR OF HR	1.00	0.00	1.00
6463-001	ASSISTANT DIRECTOR OF TOURISM	1.00	0.00	1.00
3025-001	ASST REC SUPV	1.00	0.00	1.00
4005-026	BENEFIT PROG SPEC	1.00	0.00	1.00
4005-028	BENEFIT PROG SPEC	1.00	0.00	1.00
4005-015	BENEFIT PROG SPEC	1.00	0.00	1.00
4005-035	BENEFIT PROG SPEC II	1.00	0.00	1.00
4005-014	BENEFIT PROG SPEC III	1.00	0.00	1.00
6425-004	BLDG CODE ENF OFF I	0.73	0.00	0.73
7805-001	BLDG MAINT MECH	1.00	0.00	1.00
7820-004	BLDG MAINT SUPV II	1.00	0.00	1.00
0198-002	BUSINESS DEV MANAGER - AIRPORT	1.00	0.00	1.00
6120-008	CIVIL ENG I	1.00	0.00	1.00
6128-003	CIVIL ENG PROJ DESIGNER I	1.00	0.00	1.00
4040-004	CJA TRAINING & RESOURCES COORD	1.00	0.00	1.00
4210-002	CONTROL ROOM SPEC II	1.00	0.00	1.00
4240-007	COOK	0.73	0.00	0.73
4240-004	COOK	0.73	0.00	0.73
4240-006	COOK	0.73	0.00	0.73
7305-005	CUSTODIAL TECH	1.00	0.00	1.00
7305-009	CUSTODIAL TECH	0.50	0.00	0.50
7310-007	CUSTODIAL TECH SR	1.00	0.00	1.00
7310-009	CUSTODIAL TECH SR	1.00	0.00	1.00
7310-011	CUSTODIAL TECH SR	1.00	0.00	1.00
7305-013	CUSTODIAL TECH-LPD FACILITY	1.00	0.00	1.00
0197-001	DIGITAL MARKETING COORDINATOR	1.00	0.00	1.00
7066-004	DRIVER/OPERATOR	1.00	0.00	1.00
5710-003	EMERGENCY COMM ASST SUPV	1.00	0.00	1.00
5705-025	EMERGENCY COMMUNICATIONS OFFICER	1.00	0.00	1.00
5705-022	EMERGENCY COMMUNICATIONS OFFICER	1.00	0.00	1.00
5705-008	EMERGENCY COMMUNICATIONS OFFICER	1.00	0.00	1.00
5708-002	EMERGENCY PROGRAMS SPECIALIST	1.00	0.00	1.00
4085-002	EMPL SERVICES SUPV	1.00	0.00	1.00
4060-044	FAMILY SERVICES SPECIALIST I	1.00	0.00	1.00

POSITION VACANCY REPORT - ALL FUNDS

as of 05/27/2025

Position	Position Title	Available	Filled	Approved
4060-042	FAMILY SERVICES SPECIALIST I	1.00	0.00	1.00
4070-006	FAMILY SERVICES SUPERVISOR	1.00	0.00	1.00
1184-004	FIN PROF IV	1.00	0.00	1.00
1162-009	FIN TECH II	1.00	0.00	1.00
1163-035	FIN TECH III	1.00	0.00	1.00
5535-029	FIRE CAPTAIN	1.00	0.00	1.00
5515-026	FIRE MASTER FF	1.00	0.00	1.00
5510-045	FIREFIGHTER/ALS	1.00	0.00	1.00
5510-030	FIREFIGHTER/ALS	1.00	0.00	1.00
5510-010	FIREFIGHTER/ALS	1.00	0.00	1.00
5510-102	FIREFIGHTER/BLS	1.00	0.00	1.00
5510-042	FIREFIGHTER/BLS	1.00	0.00	1.00
5510-092	FIREFIGHTER/BLS	1.00	0.00	1.00
5510-094	FIREFIGHTER/BLS	1.00	0.00	1.00
7704-003	GROUND MAINT CREW LEADER	1.00	0.00	1.00
1553-003	IT PROJECT MANAGER	1.00	0.00	1.00
4299-005	JUVENILE LYGH TEAM LEADER	1.00	0.00	1.00
4115-002	JUVENILE SERV CSWKR I	1.00	0.00	1.00
4115-018	JUVENILE SERV CSWKR I	1.00	0.00	1.00
3340-001	LIBRARIAN I	1.00	0.00	1.00
1506-001	NETWORK ADMINISTRATOR III	1.00	0.00	1.00
3100-003	OFFICE ADMINISTRATOR	1.00	0.00	1.00
5012-001	PARKING ENFORCEMENT OFFICER	1.00	0.00	1.00
8390-003	PLANT MECHANIC	1.00	0.00	1.00
8390-001	PLANT MECHANIC	1.00	0.00	1.00
8115-007	PLANT OPER CL 1	1.00	0.00	1.00
8115-019	PLANT OPER CL 1	1.00	0.00	1.00
8115-015	PLANT OPER CL 1	1.00	0.00	1.00
8115-006	PLANT OPER TRAINEE	1.00	0.00	1.00
5040-088	PO II	1.00	0.00	1.00
5040-013	PO II	1.00	0.00	1.00
5040-149	PO II	1.00	0.00	1.00
5040-017	PO II	1.00	0.00	1.00
5040-045	PO II	1.00	0.00	1.00
5040-140	PO III	1.00	0.00	1.00
5040-087	PO III	1.00	0.00	1.00
5040-134	PO III	1.00	0.00	1.00
5040-124	PO III	1.00	0.00	1.00
5040-020	PO III	1.00	0.00	1.00
5040-016	PO III	1.00	0.00	1.00
5040-026	PO III	1.00	0.00	1.00
5040-125	PO III	1.00	0.00	1.00
5040-131	PO III	1.00	0.00	1.00
5040-024	PO III	1.00	0.00	1.00
5040-118	POLICE OFFICER	1.00	0.00	1.00
5040-071	POLICE OFFICER	1.00	0.00	1.00

POSITION VACANCY REPORT - ALL FUNDS

as of 05/27/2025

Position	Position Title	Available	Filled	Approved
5040-039	POLICE RECRUIT	1.00	0.00	1.00
5040-025	POLICE RECRUIT	1.00	0.00	1.00
5040-169	POLICE RECRUIT	1.00	0.00	1.00
5040-021	POLICE RECRUIT	1.00	0.00	1.00
5040-145	POLICE RECRUIT	1.00	0.00	1.00
4414-001	PRETRIAL SERVICES OFFICER II	1.00	0.00	1.00
1554-002	PUB SAFETY SYSTEMS ANALYST I	1.00	0.00	1.00
4041-001	PUBLIC WORKS TRAINING COORD	1.00	0.00	1.00
3010-002	RECREATION SPEC	0.58	0.00	0.58
3010-015	RECREATION SPEC	0.55	0.00	0.55
3010-005	RECREATION SPEC	0.10	0.60	0.70
3060-002	SR REC SPEC	0.70	0.00	0.70
6501-006	STREETS MAINT TECH I	1.00	0.00	1.00
6501-002	STREETS MAINT TECH I	1.00	0.00	1.00
4285-001	SUPT JUV DET	1.00	0.00	1.00
7625-002	TRAFFIC SIGNAL TECH TRAINEE	1.00	0.00	1.00
3100-098	VICTIM WITNESS ASST	0.80	0.00	0.80
4500-001	YOUTH GANG & G V INTERVEN SPEC	1.00	0.00	1.00
4200-009	YOUTH WORKER I	1.00	0.00	1.00
4200-003	YOUTH WORKER I	1.00	0.00	1.00
4200-035	YOUTH WORKER I	1.00	0.00	1.00
4200-008	YOUTH WORKER I	0.40	0.00	0.40
4200-023	YOUTH WORKER II	1.00	0.00	1.00
TOTAL		110.18	0.60	110.78