



FINANCE COMMITTEE
City Council Committee

Tuesday, December 9, 2025 | 3:00 PM
2nd Floor Training Room- City Hall
900 Church Street
Lynchburg, VA 24504

AGENDA

- I. Welcome** *Stephanie Reed, Chair*
- II. General Business**
 - II.1. 2026 Virginia Department of Fire Programs (VDFFP) - Mini-grant application for the Fire Department to purchase gear washer-extractors.
 - II.2. State Opioid Response Grant- Behavior Health Docket
 - II.3. Procurement Overview
- III. Quarterly Reports**
 - III.4. Quarterly Reports - Quarter Ending June 30, 2025
 - III.4. A) Greater Lynchburg Transit Company (GLTC)
 - III.4. B) Lynchburg Regional Airport Fund
 - III.4. C) Lynchburg Regional Juvenile Detention Center
 - III.4. D) Children's Services Act Fund
 - III.4. E) Water Operating Fund
 - III.4. F) Sewer Operating Fund
 - III.4. G) Stormwater Operating Fund
 - III.4. H) General Fund
- IV. Other Information**
 - IV.5. FY 2026 General Fund Reserve for Contingencies Update
 - IV.6. Monthly Revenue Collections Update
 - IV.7. October 28, 2025 Finance Committee Meeting - Record of Votes
- V. Roll Call**
- VI. Next Regular Meeting**
 - VI.8. The next Finance Committee meeting is Tuesday, January 27, 2026 at 3 p.m.

AGENDA ITEM SUMMARY

MEETING DATE

December 9, 2025

PRESENTED BY

Jonathan Wright, Deputy Fire Chief

AGENDA ITEM # II.1

2026 Virginia Department of Fire Programs (VDFP) - Mini-grant application for the Fire Department to purchase gear washer-extractors.

RECOMMENDATION

Approve the submittal of a grant application to the Virginia Department of Fire Programs (VDFP) for \$30,000 for the purchase of (2) two gear washer-extractors used to clean contaminated gear immediately following structure fires.

SUMMARY

The VDFP has recently made grant funding available to fire departments across the Commonwealth for the purchase of equipment that supports cancer risk reduction efforts. Priority is given for extractors. The Fire Department is in need of gear extractors to clean contaminated gear immediately following structure fires. The Fire Department intends to replace (2) two current gear extractors that have met the end of their useful life. The extractor at Station One is no longer supported with parts or service. The extractor at Station Seven is nearing the end of its useful life and is facing the same disrepair.

The Fire Department is committed to the health and safety of our members. If these extractors are not replaced, it will force members to travel to other stations to clean gear. The Fire Department will apply for the maximum award of \$30,000.

PRIOR ACTION(S)

None

FISCAL IMPACT

The maximum award is \$30,000. We estimate the gear extractors will cost \$32,000. In addition to equipment, there may be other plumbing and electrical needs required during installation. Equipment and/or installation costs exceeding \$30,000 will be funded from the FY 2026 General Fund Fire Department budget. Future funds may be needed for periodic maintenance of the equipment.

CONTACT(S)

Jonathan Wright, Deputy Fire Chief

ATTACHMENT(S)

None

REVIEWED BY

AGENDA ITEM SUMMARY

MEETING DATE

December 9, 2025

PRESENTED BY

Ally Smith, Behavioral Health Docket
Coordinator

AGENDA ITEM # II.2

State Opioid Response Grant- Behavior Health Docket

RECOMMENDATION

Consideration of adopting a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$39,954 from the State Opioid Response grant to provide funding for treatment, training, and supplies for the Behavioral Health Docket.

SUMMARY

The Lynchburg Behavioral Health Docket (BHD) is a court docket designed to enhance public safety by providing an integrated system of treatment and judicial supervision that results in participant wellness and reduced recidivism. The BHD was established in March of 2024 and operates in the Lynchburg General District Court. The Honorable Randy C. Krantz is the docket's presiding judge.

As this docket continues to grow in participation numbers and community impact, the docket coordinator has been seeking additional funding. The Department of Behavioral Health and Developmental Services (DBHDS) State Opioid Response (SOR) Program has awarded this docket \$39,954. This funding will be put towards treatment for the participants, training for the docket team members, and supplies for the docket coordinator. No additional City funding is required, as there is no local match for the grant.

The request is before the Finance Committee to recommend action on the appropriation of the funding. The reading to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate funding will appear for City Council's consideration on the December 9, 2025 General Business agenda.

PRIOR ACTION(S)

N/A

FISCAL IMPACT

There is no local match and no additional city funding required for this grant.

CONTACT(S)

Ally Smith, Behavioral Health Docket Coordinator

ATTACHMENT(S)

1. RESOLUTION- SOR (1)

REVIEWED BY

Hollie Jennings, Special Assistant to the City Manager for Data & Innovation

Date: December 02, 2025

Alicia L. Finney

Alicia Finney, Clerk of Council

Date: December 04, 2025

RESOLUTION:

BE IT RESOLVED that the FY 2026 City/Federal/State Aid Fund budget is amended and \$39,954 is appropriated with resources from the Department of Behavioral Health and Development Services State Opioid Response Program to fund further treatment, training, and supplies for the Lynchburg Behavioral Health Docket

Introduced:

Adopted:

Certified: _____

Clerk of Council



AGENDA ITEM SUMMARY

MEETING DATE

December 9, 2025

PRESENTED BY

Stephanie Suter, Procurement Manager

AGENDA ITEM # II.3

Procurement Overview

RECOMMENDATION

SUMMARY

Present an overview of the Procurement Division and the hows and why of what we do.

PRIOR ACTION(S)

N/A

FISCAL IMPACT

N/A

CONTACT(S)

Stephanie Suter, Procurement Manager

ATTACHMENT(S)

1. Finance Committee - Procurement Info

REVIEWED BY

Donna Witt, Chief Financial Officer

Date:

PROCUREMENT OVERVIEW

December 9, 2025



PURPOSE

- **Provide a basic overview of the City's Procurement Division**
- **Highlight key aspects of the Virginia Public Procurement Act (VPPA)**
- **Highlight key aspects of City Code Section 18.1**
- **Answer any outstanding questions**

PROCUREMENT DIVISION OBJECTIVES

- **Ensure compliance with laws and regulations.**
- **Foster positive relationships with our internal and external clients.**
- **Obtain high quality goods and services for the City and Schools.**
- **Issue solicitations for both traditional and alternative methods for construction for the City and Schools.**
- **Simplify processes and promote efficiencies.**
- **Contribute to the local and regional economy.**

VPPA - KEY PRINCIPLES

- **Fair and Impartial Competition**
- **Transparency and Openness**
- **High Quality and Reasonable Cost**
- **Efficient Procedures**
- **Best Value**

VPPA - METHODS OF PROCUREMENT

- **Small Purchase**

Single quote - Less than \$10,000; 3 quotes - \$10,000 to \$50,000

- **Competitive Sealed Bidding (Invitation for Bid or IFB)**

Over \$50,000; construction, goods and non-professional services

- **Competitive Negotiation (Request for Proposals or RFP)**

Over \$50,000; professional services and when searching for the best solution

- **Sole Source**

Only one source practicably available

- **Emergency**

Occurrence or threat of harm to the population, property, or natural resources



CITY CODE

- All provisions of the VPPA are incorporated into Section 18.1 of the city code except as specifically stated in Sec. 18.1-4.
- Provides authorization for the City's Procurement Division to oversee the procurement for LCS.
- References the City's PPTA/PPEA procedures and incorporates those acts.
- Proposed repeal of Section 18, Article VI is planned for presentation during the January Finance Committee meeting as a housekeeping item.

AGENDA ITEM SUMMARY

MEETING DATE

December 9, 2025

PRESENTED BY

AGENDA ITEM # III.4

Quarterly Reports - Quarter Ending June 30, 2025

RECOMMENDATION

Review highlights of the attached quarterly financial reports for the quarter ending June 30, 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



GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Finance Committee
Lynchburg City Council

December 1st, 2025

Re: GLTC Quarterly Financial Report – 4th Quarter 2025

REVENUE

GLTC continued to experience higher than anticipated revenues in both Fixed Route and Paratransit for the quarter and the year, which reduced the total Federal Operating Assistance. Non-operating revenues are down 61% this year from the budgeted amount, which reflects lower insurance claims. Advertising revenue is down 34% for the month and up 5% for the year.

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 the quarter and 16% for the year as GLTC still has had lower reimbursable expenses than budgeted for this year on our microtransit grant and we took the next step down in reimbursement levels on our TRIP grant.

EXPENSES

Fixed Route

Fixed Route expenses are 9% over budget for the quarter and ending on budget for the year. Overtime for the quarter and year are both under ~51%. Other Salaries and Wages show an increase of 17% this quarter and 14% for the year as this accounts for overtime for non-CBA staff. Fringe benefits are 14% over for the quarter and 2% for the year due to the higher costs for employee health insurance.

Demand Response (PTS)

Demand Response expenses are 22% below budget the quarter and 14% below this year. Salaries and wages for the remaining staff in this department are up 12% for the quarter and 13% for the year. Fringe benefits are also up 15% this quarter and 2% for the year due to the increase in employee health insurance.

Maintenance

Maintenance expenses are 22% below budget for the quarter, and 14% for the year, with wages and salaries are 6% under for the quarter and 5% for the year. Benefits are up 2% for the quarter and 5% under for the year due to several part-time Maintenance employees. Fuel and lubricants are currently at 40% under budget for the month and 34% year-to-date.





GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Tires are currently 54% below budget for the quarter and 7% over for the year. 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 ended the year 7% above budget as we see price increases and scarcity on heavy vehicle parts and components again.

Administration

Administration is currently 5% below budget for the quarter and ended 6% below for the year. Fringe benefits, like other departments, ran 19% over the quarterly budget and were 12% over for the year. Wages are higher than budgeted as we carried some additional staffing due to the pending the retirement of a long-time staff member.

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 ended the year 11% under budget due to favorable weather during much of the last quarter of the year.

SUMMARY

For the year, revenues were under budget by 5% (\$9,088,748), and expenses were under budget by 6% for the year (\$9,072,712) for the year, leaving GLTC with a slight surplus of \$16,036 for the year.

Price volatility in parts, fuels, and health insurance remain GLTC's largest concerns in Fiscal Year 2026, as they were in FY25. Health insurance has been a particular burden with a 36% increase in FY25 and a 24% increase in FY26, which has increased costs ~\$780,000 over the last two years, and expectations that costs going forward will continue to rise.

Of additional note are several state grants that will end in Fiscal Year 2026 which will impact future operating funds for the additional Rt 4 bus and microtransit service.

Respectfully,

Joshua A. Moore
General Manager



CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.

DRAFT QUARTERLY INCOME STATEMENT

AS OF June 30, 2025

	QTR TO DATE			%	FY2025	FY2025	%
	FY2025	FY2025					
	QTD	QTD		ACTUAL	BUDGET	VAR	Budget
	ACTUAL	BUDGET	VAR	ACTUAL	BUDGET		
REVENUE							
FRT Passenger Revenue	\$ 132,895	\$ 109,625	21%	\$ 498,199	\$ 438,500		114%
DRT Passenger Revenue	12,636	9,030	40%	59,447	36,120		165%
Contracts (CVCC Access)	12,759	12,759	0%	51,036	51,036		100%
Other Contract Revenue	-	-		2,096	-		
Non-Operating Revenue	17,401	16,250	7%	39,403	65,000		61%
Advertising Revenue	11,603	17,500	-34%	73,287	70,000		105%
City Operating Assistance	469,827	469,827	0%	1,879,308	1,879,308		100%
County Operating Assistance	21,239	21,240	0%	84,958	84,958		100%
State Operating Assistance	534,050	672,576	-21%	2,263,272	2,690,305		84%
State Assistance-Demo & Techni	-	-	100%	-	-		
Federal Operating Assistance	925,671	1,073,221	-14%	4,137,743	4,292,885		96%
TOTAL REVENUE	\$ 2,138,081	\$ 2,402,028	-11%	\$ 9,088,748	\$ 9,608,112		95%
EXPENSES							
FIXED ROUTE							
Operator Labor	\$ 462,164	\$ 453,466	2%	\$ 1,823,847	\$ 1,813,862		101%
Operator-Overtime	27,179	58,951	-54%	119,829	235,802		51%
Other Salaries & Wages	136,205	116,078	17%	530,484	464,313		114%
Supervisors-Overtime	2,210	5,750	-62%	12,266	22,999		53%
Fringe Benefits	356,349	311,622	14%	1,276,431	1,246,487		102%
Information Technology	78,115	25,000	212%	109,015	100,000		109%
TOTAL FIXED ROUTE	\$ 1,062,223	\$ 970,866	9%	\$ 3,871,873	\$ 3,883,463		100%
DEMAND RESPONSE							
Operator Labor	\$ 97,616	\$ 97,490	0%	\$ 378,772	\$ 389,961		97%
Operator-Overtime-PTS	2,334	2,925	-20%	8,894	11,699		76%
Other Salaries & Wages	30,934	27,668	12%	124,850	110,673		113%
Fringe Benefits	74,188	64,310	15%	263,105	257,241		102%
Information Technology	(31,292)	8,238	-480%	14,997	32,950		46%
TOTAL DEMAND RESPONSE	\$ 173,779	\$ 200,631	-13%	\$ 790,618	\$ 802,524		99%
MAINTENANCE							
Other Salaries & Wages	\$ 204,412	\$ 217,547	-6%	\$ 828,490	\$ 870,186		95%
Inspection&Maint,Srvc-Overtime	4,019	13,701	-71%	29,210	54,802		53%
Fringe Benefits	118,906	116,109	2%	440,308	464,434		95%
Fuel & Lubricants	134,584	225,050	-40%	591,701	900,201		66%
Tires & Tubes	31,053	25,000	24%	85,445	100,000		85%
Information Technology	1,772	2,250	-21%	9,003	9,000		100%
Other Materials & Supplies	42,864	92,500	-54%	403,940	379,000		107%
TOTAL MAINTENANCE	\$ 537,611	\$ 692,156	-22%	\$ 2,379,094	\$ 2,768,623		86%
ADMINISTRATION							
Other Salaries & Wages	\$ 126,749	\$ 121,776	4%	\$ 534,762	\$ 487,104		110%
Fringe Benefits	72,550	61,144	19%	274,525	244,574		112%
Services	140,769	142,071	-1%	549,666	568,283		97%
Utilities	45,187	63,059	-28%	223,411	252,236		89%
Casualty & Liability Expenses	67,602	67,046	1%	247,801	268,185		92%
Information Technology	10,426	14,525	-28%	54,516	58,100		94%
Bad Debt Expense	-	-		1,338	-		
Other Materials & Supplies	26,416	32,919	-20%	78,096	131,676		59%
Miscellaneous	22,277	35,836	-38%	67,013	143,344		47%
TOTAL ADMINISTRATION	\$ 511,977	\$ 538,375	-5%	\$ 2,031,127	\$ 2,153,502		94%
TOTAL EXPENSES	\$ 2,285,589	\$ 2,402,028	-5%	\$ 9,072,712	\$ 9,608,112		94%
NET INCOME/(LOSS)	\$ (147,508)	\$ -	100%	\$ 16,036	\$ -		100%



THE CITY OF LYNCHBURG
LYNCHBURG REGIONAL AIRPORT

350 Terminal Drive
Suite 100
Lynchburg, VA 24502

November 12, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2025 – Annual (FY2025) Financial Summary - Lynchburg Regional Airport

REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity for the FY2025 year ended June 30, 2025. Direct operating revenues finished the year with a solid 13.4% increase over FY2024 led by increases in Rental Car and Parking Lot concessions which have now completely rebounded to more than pre-COVID-19 levels. The Airport finished FY2025 with a surplus of \$301,851. However, without the benefit of the year-end GASB68 and GASB75 retiree benefit accrual adjustments our operating surplus would have been a more modest \$64,177.

OPERATING REVENUE VARIANCES

- Terminal Revenue: Revenue was \$113,933 more than budget due mainly to a 14.8% increase in Rental Car and a 29.3% increase in Parking Lot concessions.
- General Aviation: Revenue was \$88,201 more than budget due to increased aviation fuel sales and increased rents from recently renewed hangar and facility leases.
- Interest & Other: Revenue was \$68,862 more than budget mainly from interest earned on invested retained earnings.

OPERATING EXPENSE VARIANCES

- Terminal Operations: Expense was \$26,984 less than budget due mainly to gradually converting custodial services from employee to contractual services and moving one employee cost to the Airfield department.
- Public Safety (Fire & Police): Expense was \$102,159 more than budget due mainly to extended working hours due to expanded airline operating hours for added flights.
- Small Projects & Equipment: Expense was \$176,120 more than budget due to having more 80% state-supported projects than anticipated.

NON-OPERATING & OTHER INFORMATION

- Amount of ending budget surplus attributed to annual GASB 68 & GASB 75 retiree expense accrual adjustments: \$237,674.

SUMMARY

FY2025 Operating Revenues ended the year 13.4% higher than FY2024 (excluding COVID-19 grant revenue in FY2024). Total expenses finished 4.3% more than the previous year but less than budget. The Airport finished FY2025 with a \$301,851 surplus and was the tenth straight year with a surplus. As previously mentioned, our surplus would have been a more modest \$64,177 without the impact of GASB year-end accounting adjustments for retiree benefit accruals.

Respectfully submitted,



Cedric Simon, A.A.E.
Airport Director

cc: Wynter Benda, City Manager
cc: Greg Patrick, Deputy City Manager
cc: Kent White, Assistant City Manager

LYNCHBURG REGIONAL AIRPORT
 OPERATING FUND FINANCIAL SUMMARY
 June 30, 2025

	FY 2024 Amended Budget	FY 2024 Actual (thru 06/30/24)	FY 2024 % of Budget	*	FY 2025 Amended Budget	FY 2025 Actual (thru 06/30/25)	FY 2025 % of Budget	*	FY 2025 Amended Budget	FY 2025 Projected Total	FY 2025 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 TRANSFER OF RESERVES TO CAPITAL FUND	\$ 141,142			*	\$ 172,173			*	\$ 172,173		
REVENUES				*				*			
Airfield	100,000	106,754	107%	*	135,000	137,939	102%	*	135,000	137,939	2,939
Terminal	1,620,843	1,729,852	107%	*	1,900,843	2,014,776	106%	*	1,900,843	2,014,776	113,933
General Aviation	872,000	936,982	107%	*	955,000	1,043,201	109%	*	955,000	1,043,201	88,201
Other Leased Property	414,050	426,489	103%	*	425,050	435,329	102%	*	425,050	435,329	10,279
State Airport Aid	175,000	190,537	109%	*	427,000	429,315	101%	*	427,000	429,315	2,315
Federal Security Aid	87,000	76,196	88%	*	0	0	#DIV/0!	*	0	0	0
Federal CARES/CRRSA/ARPA Grants	1,515,947	1,515,947	100%	*	0	0	100%	*	0	0	0
Interest & Other	246,000	312,331	127%	*	221,000	289,862	131%	*	221,000	289,862	68,862
TOTAL REVENUES	\$ 5,030,840	\$ 5,295,088		*	\$ 4,063,893	\$ 4,350,423		*	\$ 4,063,893	\$ 4,350,423	\$ 286,530
EXPENSES				*				*			
Airfield Operations	328,498	410,485	125%	*	390,061	405,087	104%	*	390,061	405,087	(15,026)
Terminal Operations	647,639	519,598	80%	*	827,832	800,848	97%	*	827,832	800,848	26,984
General Aviation	162,266	132,357	82%	*	162,202	149,468	92%	*	162,202	149,468	12,734
Administration	1,056,332	1,154,943	109%	*	1,196,300	1,160,135	97%	*	1,196,300	1,160,135	36,165
Public Safety (Fire & LEO)	499,082	569,967	114%	*	540,577	642,736	119%	*	540,577	642,736	(102,159)
Snow Removal	24,030	14,719	61%	*	35,030	16,182	46%	*	35,030	16,182	18,848
Debt Service	179,033	151,729	85%	*	174,649	160,534	92%	*	174,649	168,390	6,259
Small Projects & Equip. (Federal/State Supported)	1,002,457	1,052,012	105%	*	641,898	818,018	127%	*	641,898	818,018	(176,120)
Transfers to Other Airport Funds	1,000,000	1,000,000	100%	*	0	0	#DIV/0!	*	0	0	0
Other Airport Expenses	62,188	35,323	57%	*	58,697	125,382	214%	*	58,697	125,382	(66,685)
Year-end GASB68 & GASB75 Retiree Accrual Adjustments	45,000	(159,544)		*	45,000	(237,674)		*	45,000	(237,674)	282,674
TOTAL EXPENSES	\$ 5,006,525	\$ 4,881,588		*	\$ 4,072,246	\$ 4,040,715		*	\$ 4,072,246	\$ 4,048,572	\$ 23,674
ENDING UNRESTRICTED NET ASSETS	\$ 415,332	\$ 2,718,658		*	\$ 413,820	\$ 3,000,764		*	\$ 413,820	\$ 2,992,908 (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	\$ 4,350,423
Total Expenses	\$ 4,048,572
FY2025 Surplus	\$ 301,851

2) FY 2025 Ending Unrestricted Net Assets is comprised of the following:

Des. for Maintenance (Rental Car Facility)	\$ 370,574	(\$244,144.94 beginning + 126,429.13 year end adjustment to reserve)
Reserve for Encumbrances at Year-end	\$ 707,467	(encumbrances carried forward to FY2026)
GASB68 Pension-related Accrual	\$ (639,818)	(net liability as of the end of FY2025)
GASB75 Other OPEB Obligations	\$ (444,335)	(net liability as of the end of FY2025)
GASB87 Net Lease Receivables	\$ 1,068	(net lease receivables as of 6/30/25)
Undesignated Retained Earnings	\$ 2,997,952	(includes FY2025 projected surplus)
	\$ 2,992,908	

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

1400 Florida Avenue
Lynchburg, VA 24501

December 9, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: June 30, 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 June 30, 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 fourth quarter of FY 2025 are \$2,035,165, or 74.9% 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 fourth quarter of FY 2025 are \$1,264,870, or 114.3% 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 \$49,075 or 98.2% of the budget.

State Ward Per Diem

Revenue in this category for the fourth quarter of FY 2025 is \$14,200.

EXPENDITURES

Overall expenditures for the fourth quarter of FY 2025 were \$3,371,557 or 86.9% 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 fourth quarter of FY 2025 is 19, compared to 20 in FY 2024. The percentage of Lynchburg City's juveniles through the fourth quarter is 68% of the total juvenile population.

SUMMARY

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

The total revenue through the fourth quarter is \$3,371,557, and the total expenditures are \$3,371,557.

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
Fourth Quarter: As of June 30, 2025**

	FY 2024 Amended Budget	FY 2024 Actual 4th QTR YTD	FY 2024 % of Budget	FY 2025 Amended Budget	FY 2025 Actual 4th QTR YTD	FY 2025 % of Budget	FY 2025 Amended Budget	FY 2025 Actual 4th QTR YTD	FY 2025 Actual to Amended
Beginning Funds at July 1		222,460			276,097				
Revenues:									
Charges for Services	2,427,301	2,179,212	89.8%	2,715,523	2,035,165	74.9%	2,715,523	2,035,165	680,358
Intergovernmental- Department of Juvenile Justice Block Grant	1,044,329	1,227,553	117.5%	1,107,028	1,264,870	114.3%	1,107,028	1,264,870	(157,842)
Intergovernmental- USDA	40,000	55,550	138.9%	50,000	49,075	98.2%	50,000	49,075	925
Lease Financing	0	0	0.0%	0	8,247	100.0%	0	8,247	(8,247)
Miscellaneous and State Ward Per Diem	1,400	21,600	1542.9%	6,000	14,200	236.7%	6,000	14,200	(8,200)
Total Revenues	3,513,030	3,483,915	99.2%	3,878,551	3,371,557	86.9%	3,878,551	3,371,557	506,994
Expenditures:									
Salaries	1,969,885	1,908,820	96.9%	2,163,725	1,958,274	90.5%	2,163,725	1,958,274	205,451
Employee Benefits	762,402	634,805	83.3%	845,835	622,050	73.5%	845,835	622,050	223,785
Contractual Services	64,063	104,830	163.6%	102,213	76,639	75.0%	102,213	76,639	25,574
Fleet Services	8,280	13,347	161.2%	13,598	16,336	120.1%	13,598	16,336	(2,738)
Supplies and Materials	169,658	260,385	153.5%	158,457	217,448	137.2%	158,457	217,448	(58,991)
Utilities	67,687	88,557	130.8%	67,687	88,678	131.0%	67,687	88,678	(20,991)
Training and Conferences	6,050	3,091	51.1%	6,050	3,175	52.5%	6,050	3,175	2,875
Telephone Services	7,000	6,427	91.8%	7,000	6,862	98.0%	7,000	6,862	138
Cable/Satellite TV Service	1,200	1,493	124.4%	1,200	1,599	133.3%	1,200	1,599	(399)
Postage and Mailing	850	70	8.2%	850	146	17.2%	850	146	704
Indirect Costs	281,188	281,188	100.0%	250,922	250,922	100.0%	250,922	250,922	0
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	2,887	48.1%	6,000	6,424	107.1%	6,000	6,424	(424)
Rentals and Leases	768	3,416	444.8%	4,142	2,428	58.6%	4,142	2,428	1,714
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	57,904	91.7%	63,168	63,168	100.0%	63,168	63,168	0
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	5,435	100.0%	8,004	5,595	69.9%	8,004	5,595	2,409
Capital Outlay - Leases	0	0	0.0%	0	8,247	100.0%	0	8,247	(8,247)
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	2,769	100.0%	2,402	2,402	100.0%	2,402	2,402	0
ud Alc Salary Plan Adj	0	0	0.0%	81,000	0	0.0%	81,000	0	81,000
Total Expenditures	3,507,790	3,430,278	97.8%	3,879,517	3,371,557	86.9%	3,879,517	3,371,557	507,960
TOTAL FUND BALANCE		276,097			276,097				

THE CITY OF LYNCHBURG HUMAN SERVICES

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



December 9, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending June 30, 2025.

The attached CSA Fund Financial Summary outlines the financial activity through June 30, 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 4th quarter of FY25 are \$10,173,536 or 100.00% of the adopted FY25 budget.

- CSA Contribution – General Fund and Schools

- Required local match for all State funds received through the 4th quarter of FY25; \$196,541 or 100.00% from the City of Lynchburg Schools and \$3,230,937 or 100.00% 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
December 9, 2025
Page 2

- Miscellaneous Revenue/Budget Designations
 - Miscellaneous Revenue comprised of CSA parental co-payments, child support and recoupments from social security payments. Revenue received through the 4th quarter of FY25 were \$119,695 or 246.3% of the adopted FY25 budget.

EXPENSES

- Administrative expenses
 - CSA administrative expenses comprised of salaries and supplies. Expenditures through the 4th quarter of FY25 were \$73,778 or 96.6% 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 4th quarter of FY25 were \$5,949,902 or 105.1% 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 4th quarter of FY25 were \$6,463,868 or 138.8% 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 4th quarter of FY 2025 were \$13,875 or 3.7% of the adopted FY25 budget. Non-Sum Sufficient services are provided almost exclusively to youth involved in the court system. The Court Services are accessing alternate funding for court-involved youth to decrease expenditures in this category.



Finance Committee
December 9, 2025
Page 3

- 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 4th quarter of FY 2025 total \$1,439,341, or 43.7% 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
June 30, 2025**

	FY 2024	FY 2024	FY 2024	FY 2025	FY 2025	FY 2025
	Amended Budget	Actual 4 QTR YTD	% of Budget	Amended Budget	Actual 4 QTR YTD	% of Budget
Beginning Fund Balance		84,739		0	204,122	
Revenues:						
Public Assistance - Welfare and Administration	7,661,856	7,407,021	96.7%	10,176,071	10,173,536	100.0%
Transfer from Lynchburg City Schools	196,541	196,541	100.0%	196,541	196,541	100.0%
Transfer from General Fund	2,962,093	2,962,093	100.0%	3,230,937	3,230,937	100.0%
Miscellaneous/Special Welfare	48,650	110,707	227.6%	48,600	119,695	246.3%
Budget Designations	80,000	0		410,195	0	0.0%
Total Revenues	10,949,140	10,676,362	97.5%	14,062,344	13,720,709	97.6%
Expenses:						
Administrative Expenses	78,323	72,925	93.1%	76,349	73,778	96.6%
Sum-Sufficient - Foster Care	5,071,750	4,824,259	95.1%	5,662,915	5,949,902	105.1%
Sum-Sufficient - Special Education	4,617,410	4,657,580	100.9%	4,655,865	6,463,868	138.8%
Non-Sum Sufficient Services (Non-Mandated)	375,907	14,545	3.9%	375,907	13,875	3.7%
Sum- and Non-Sum Sufficient Services (Community Based)	805,750	987,670	122.6%	3,291,308	1,439,341	43.7%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0	
Total Expenditures	10,949,140	10,556,978	96.4%	14,062,344	13,940,765	99.1%
ENDING FUND BALANCE	0	204,122		0	(15,934)	

December 9, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2025 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2025. This quarterly report provides comparative financial information between the FY 2025 Adopted Budget and Department's year end actuals. Variances are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2025 were \$38,597 (.2%) less than budget. Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category was \$242,314 (1.5%) less than budget. This is primarily due to unexpected decreasing 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 in this category was \$38,435 (1.6%) more than budget. This is mostly due to CertainTeed's higher water sales of \$60,451 and Campbell County's FY24 water settlement of \$50,777 offset by decreased Frito-Lay's water sales of \$78,462.

- **Interest and Other:**

Interest and Other was \$165,282 (52.7%) above budget. This was mostly attributable to higher than expected interest earnings on investments.

EXPENSES

Overall expenses for FY 2025 was \$737,511 (3.8%) under budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses was \$74,587 (.6%) less than budget. This category includes the Water Treatment Plant, Meter Operations, Water Line Maintenance and Administration. (Water Treatment - \$94,702 savings, Meter Operations - \$84,318 savings, Water Line Maintenance – \$1,131 over budget, Administration - \$103,302 over budget). This variance is broken down as follows:

➤ Personnel Services and Benefits	\$ (62,537)
➤ Chemicals	136,132
➤ Utilities	(47,391)
➤ Contractual Services	173,695
➤ Self-Insurance	(200,000)
➤ All Other	74,688
Total	\$74,587

Increased costs in Personnel Services and Benefits savings were mostly attributable to overtime costs in Water Treatment Plant. Chemicals was under budget due to favorable pricing and wet weather during most of the fiscal year resulting in James River use of .01%. Utilities budget overrun was due to unanticipated high increase of cost per electric kilowatt. Savings in Contractual Services are mostly from Water System Maintenance and Repair Services, Building and Repair Services, and Legal Services. Administration’s Self-Insurance charges 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 was \$7,585 (2.1%) below budget. This was primarily due to \$25,961 savings in worker compensation claims offset by higher than anticipated allowance for doubtful accounts of \$13,413.

- **Capital Outlay:**

Purchases in this category are reported to be \$252,415 (100%) under budget. All purchase activity in this category met the criteria for capitalization under generally accepted accounting principles rather than reported as an expense. Actual purchase activity was \$148,895. The savings were associated with the following items: 1) Transferred a vehicle from Water Resources Recovery Facility to Water Fund for better utilization. 2) One new vehicle that was scheduled to arrive in FY 2025 will not arrive until FY 2026. 3) Unused Water Treatment Plant allowance for equipment replacements due to equipment failures.

- **Transfers to Capital:**

Transfers to Capital were at budget.

- **Debt Service:**

Expenditures in debt service were \$402,924 (8.9%) under budget. This is 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 had an extended lead time for water tank equipment replacement thus delaying a water tank painting project.

EXPENSES FROM CAPITAL PROJECTS

- The Water Capital Fund incurred \$22,780 of expenditures that were not capitalizable. In accordance with generally accepted accounting principles, project work funded in the capital funds that do not result in asset capitalization is required to be expensed. Most of the noncapitalizable expenditures incurred were on the Water Tanks Inspection Project. Four of the six water tank inspections will not be associated with future tank rehabilitation projects.

SUMMARY

The fourth 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 met policy targets. The debt coverage ratio for the fiscal year was 1.33, which is above Council's financial policy minimum target of 1.20. The fund balance ratio for the fiscal year was 36% 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 June 30, 2025**

	FY 2024 Adopted Budget	FY 2024 Actual Q4 YTD	FY 2024 % of Budget	FY 2025 Adopted Budget	FY 2025 Actual Q4 YTD	FY 2025 % of Budget	FY 2025 \$ Variance Adopted Budget vs. Actual
REVENUES:							
Charges for Services	\$14,860,284	\$15,241,408	103%	\$16,614,950	\$16,372,636	99%	(\$242,314)
Water Contracts	2,428,678	2,337,770	96%	2,412,242	2,450,677	102%	38,435
Interest and Other	362,500	612,505	169%	313,500	478,782	153%	165,282
	\$17,651,462	\$18,191,683		\$19,340,692	\$19,302,095		(\$38,597)
EXPENSES							
Departmental O&M	\$12,536,401	\$12,950,470	103%	\$13,673,532	\$13,598,945	99%	\$74,587
Non-Departmental O&M	306,714	330,721	108%	357,275	349,690	98%	7,585
Capital Outlay/Purchases	146,000	-	0%	252,415	-	0%	252,415
Transfers to Capital	2,400,000	2,415,626	101%	600,000	600,000	100%	-
Debt Service	4,037,167	3,602,316	89%	4,520,518	4,117,594	91%	402,924
	\$19,426,282	\$19,299,133		\$19,403,740	\$18,666,229		\$737,511
Adjustment for Expenses from Capital Projects:		(\$288,979)			(\$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:	36%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.33 (a)

Note (a) Calculation of debt coverage includes \$152,032 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

December 9, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2025 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2025. This quarterly report provides comparative financial information between the FY 2025 Adopted Budget and Department's year end actuals. Variances are described below.

REVENUES

Following the completion of the fourth quarter, overall revenues for FY 2025 were \$1,664,206 (5.3%) more than budget. Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category was \$192,476 (.7%) above budget. This was mostly attributable to higher than expected revenues in the following categories: 1) Septic Hauler Charges increase of \$487,855. 2) Connection and Availability Fees increase of \$282,730. These increases were offset by unexpected decreasing water sales as shown in the Water Fund thus reducing Sewer Sales - Inside City of \$593,665.

- **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 from this source was \$884,965 (18.1%) over budget. This was primarily a result of additional revenue of \$658,188 from CertainTeed and \$267,303 from Frito-Lay. Both companies generated unexpected surcharge revenue. This was offset by \$76,452 less than budgeted County reimbursements for FY 2024 Water Resources Recovery Facility (WRRF) completed projects. Several WRRF Projects' completion dates were deferred into the next fiscal year.

- **Interest and Other:**

Revenue in this category was \$586,765 (102.4%) greater than budget. This is primarily due to higher than anticipated interest earnings on investments.

EXPENSES

Overall expenses for FY 2025 were \$1,499,361 (4.7%) less than budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses were \$308,774 (1.6%) less than budget. This category includes the Water Resources Recovery Facility (WRRF) and Sewer Line Maintenance. The WRRF was \$587,285 under budget and Sewer Line Maintenance was \$278,511 over budget. These variances are broken down as follows:

➤ Personnel Services and Benefits	\$ (361,966)
➤ Utilities	32,408
➤ Chemicals	322,629
➤ Supplies and Materials	150,076
➤ Contractual Services	259,284
➤ Self-Insurance	(200,000)
➤ All Other	106,343
Total	\$308,774

Personnel and Benefits were over budget as a result of the following: (1) Projected vacancies for sewer utility line technicians were better than anticipated. (2) Overtime related to emergency sewer line repairs, adequate wastewater operator coverage and industrial pretreatment workload. 3) Higher than expected accrual for future compensated absences. Chemical budgets were based on three previous years' trends of significant chemical increases. After the FY 2025 Budget submission (January, 2025), chemical pricing has stabilized. The savings in Supplies and Materials were primarily associated with decreased purchases for replacement tools, certain laboratory supplies, and safety supplies. Savings in Contractual Services was mostly related to the following: 1) Roof replacements scheduled in FY 2025 will be performed in FY 2026. 2) Sewer Maintenance and Repairs were much less than anticipated. 3) Lower than expected WRRF asphalt and concrete repairs. Self-Insurance was over budget due to unanticipated payment for a large claim that was shared equally with the Water Fund.

Non-Departmental Operation and Maintenance:

Non-Departmental Operation and Maintenance expenses was \$55,676 (16.6%) under budget. This was mostly related to worker compensation claims that were \$115,655 less than budget offset by Allowance for Doubtful Accounts that were \$59,550 higher than budget.

- **Capital Outlay:**

Purchases in this category are reported to be \$829,500 (100%) under budget. All purchase activity in this category met the criteria for capitalization under generally accepted accounting principles rather than reported as an expense. Actual purchase activity was \$172,066. These savings were associated with the following items: 1) Did not retro fit sewer camera system into anticipated delivery of new

replacement truck. New replacement truck will arrive in FY 2026. 2) Three additional sludge trailers did not arrive. 3) WRRF equipment breakdowns were less than a typical year resulting in fewer equipment replacements.

- **Transfers to Capital:**

Transfers to Capital were at budget.

- **Debt Service:**

Expenditures in debt service were \$305,411 (3.2%) below 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.

EXPENSES FROM CAPITAL PROJECTS

- The Sewer Capital Fund incurred \$128,559 in expenditures that were not capitalizable. In accordance with generally accepted accounting principles, project work funded in the capital funds that do not result in asset capitalization should be expensed. The following expenditures were made that did not result in capitalization. 1) Sewer Line Inspections. Several selected CSO sewer lines were inspected that resulted in no immediate need to rehabilitate or replace them. 2) WRRF Anaerobic Digestion Study - This pilot study was to determine anaerobic digester characteristics and reduction of volatile material capability for long term planning of sludge disposal. The results of this project determined that design and construction would not be cost effective for in the near term.

SUMMARY

This fourth 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 were above policy targets. The debt coverage ratio for the fiscal year was 1.51 compared to a target range of 1.20 to 1.50. The fund balance ratio for the fiscal year was 51% compared to a target range 25% - 40%.

Respectfully submitted,

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

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

**SEWER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending June 30, 2025**

	FY 2024 Adopted Budget	FY 2024 Actual Q4 YTD	FY 2024 % of Budget	FY 2025 Adopted Budget	FY 2025 Actual Q4 YTD	FY 2025 % of Budget	FY 2025 \$ Variance Adopted Budget vs. Actual
REVENUES:							
Charges for Services	\$25,011,633	\$26,218,925	105%	\$26,031,328	\$26,223,804	101%	\$192,476
Sewer Contracts	4,834,550	5,489,798	114%	4,896,420	5,781,385	118%	884,965
Interest and Other	537,000	1,372,363	256%	573,000	1,159,765	202%	586,765
	\$30,383,183	\$33,081,086		\$31,500,748	\$33,164,954		\$1,664,206
EXPENSES:							
Departmental O&M	\$17,999,795	\$16,808,979	93%	\$19,086,202	\$18,777,428	98%	\$308,774
Non-Departmental O&M	334,202	265,100	79%	334,631	\$278,955	83%	55,676
Capital Outlay/Purchases	745,000	-	0%	829,500	\$0	0%	829,500
Transfers to Capital	3,600,000	3,600,000	100%	1,800,000	\$1,800,000	100%	0
Debt service	9,348,718	9,200,182	98%	9,691,558	\$9,386,147	97%	305,411
	\$32,027,715	\$29,874,261		\$31,741,891	\$30,242,530		\$1,499,361
Adjustment for Expenses from Capital Projects		(\$47,494)			(\$128,559)		

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	51%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.51 (a)

Note (a) Calculation of debt coverage includes \$211,933 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

December 9, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2025 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through June 30, 2025. This quarterly report provides comparative financial information between the FY 2025 Adopted Budget and Department's year end actuals. Variances are described below.

REVENUES

Following the completion of the fourth quarter, the overall revenues for FY 2025 were \$143,595 (3.2%) more than budget. Explanations of this variance follow:

- **Charges for Services:**

Revenue in this category reflects billing activity for all known impervious areas, Virginia Stormwater Management Program (VSMP) permits and delinquent charges on past due accounts. Charges for Services exceeded budget by \$63,206 (1.5%). This is mostly associated with higher than expected billed impervious areas.

- **Interest and Other:**

Interest and Other exceeded budget by \$80,389 (154.6%). This was primarily due to higher than expected interest earnings on investments.

- **Transfers from Other Funds:**

Transfers from General Fund were at budget.

EXPENSES

Overall expenses for FY 2025 were \$424,079 (8.9%) below budget. Explanations of this variance follow:

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses were \$165,256 (4.3%) below budget. This variance is broken down as follows:

➤ Personnel Services and Benefits	(\$72,564)
➤ Internal Services	12,168
➤ Contractual Services	62,674
➤ Supplies and Materials	70,768
➤ Public Works and Community Development	84,411
➤ All Other	7,799
Total	\$165,256

Personnel Services and Benefits were 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 were related to Engineering Costs associated with municipal separate storm sewer system (MS4) permit. Supplies and Material savings were attributable to lesser use of maintenance and repair materials. 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.

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

Non-Departmental Operation and Maintenance expenses were \$16,606 (48.8%) under budget. This was primarily due to Allowance for Uncollectible Accounts were less than expected.

- **Capital Outlay:**

Purchases in this category are reported to be \$40,000 (100%) under budget. All purchase activity in this category met the criteria for capitalization under generally accepted accounting principles rather than reported as an expense. Actual purchase activity was \$43,858. The budgeted vehicle that was purchased was higher than anticipated.

- **Transfers to Capital:**

Transfers to Capital was at budget.

- **Debt Service:**

Expenditures in debt service were \$202,216 (31.3%) below budget. This is mostly attributable to lesser use of line of credit proceeds. Lesser use of line of credit proceeds are the result of the delay of College Park Stormwater Rehabilitation Project and several other projects that needed easement issues to be resolved.

EXPENSES FROM CAPITAL PROJECTS

- The Water Capital Fund incurred \$2,750 of expenditures that were not capitalizable. In accordance with generally accepted accounting principles, project work funded in the capital funds that do not result in asset capitalization is required to be expensed. One stormwater relocation project ended after inspection. Water conveyance was discovered to be on private property.

SUMMARY

The fourth 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 were above policy targets. The debt coverage ratio for the fiscal year was 2.46, which is above Council's financial policy minimum target of 1.20. The fund balance ratio for the fiscal year was 39% compared to the target range of 15%- 20%.

Respectfully submitted,

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

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

**STORMWATER OPERATING FUND
FINANCIAL SUMMARY
Quarter Ending June 30, 2025**

	FY 2024 Adopted Budget	FY 2024 Actual Q4 YTD	FY 2024 % of Budget	FY 2025 Adopted Budget	FY 2025 Actual Q4 YTD	FY 2025 % of Budget	FY 2025 \$ Variance Adopted Budget vs. Actual
REVENUES:							
Charges for Services	\$3,841,830	\$3,864,805	101%	\$4,233,415	\$4,296,621	101%	\$63,206
Interest and Other	62,000	124,469	201%	52,000	132,389	255%	80,389
Transfers from Other Funds	275,000	275,000	100%	275,000	275,000	100%	-
	\$4,178,830	4,264,274		\$4,560,415	\$4,704,010		\$143,595
EXPENSES:							
Departmental O&M	\$3,511,231	\$3,313,889	94%	\$3,816,977	\$3,651,721	96%	\$165,256
Non-Departmental O&M	28,776	41,347	144%	34,040	17,434	51%	16,606
Capital Outlay/Purchases	-	-		40,000	-	0%	40,000
Transfers to Capital	500,000	500,000	100%	250,000	250,000	100%	-
Debt Service	517,718	350,699	68%	645,326	443,110	69%	202,216
	\$4,557,725	\$4,205,935		\$4,786,343	\$4,362,264		\$424,079
Adjustment for Expenses from Capital Projects		(\$194,975)			(\$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 39%

Financial Policy targeted debt coverage ratio minimum: 1.20
 Ending debt coverage ratio: 2.46 (a)

Note (a) Calculation of debt coverage includes \$60,061 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

December 9, 2025

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: June 30, 2025 Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the period ending June 30, 2025. This quarterly report provides comparative information for the same period of the prior fiscal year and represents FY 2025 financial postings. This report is preliminary pending completion of the annual audit.

- UNASSIGNED FUND BALANCE

The General Fund ended FY 2025 with an Unassigned Fund balance of \$47.4 million which is an increase of \$7.1 compared to FY 2024. With the adoption of the FY 2026 Budget, of the \$47.4 million, \$9 million was appropriated as pay-as-you-go funding in the City Capital Fund, \$4 million was appropriated to waive the motor vehicle license fee and the trash fee, and \$513,397 was appropriated for the FY 2026 first quarter adjustments. This leaves a balance of \$33.8 million in the Unassigned Fund Balance.

The City's Fund Balance Policy for General Fund requires budgeting an Unassigned Fund Balance equal to a minimum of 10% of General Fund revenues with a goal of 15%. The FY 2026 General Fund Budget was adopted with a 10.3% Unassigned Fund Balance.

- RESTRICTED, COMMITTED, AND ASSIGNED FUND BALANCE

The General Fund ended FY 2025 with Committed and Assigned Fund balances of \$11,617,164 and \$15,307,876, respectively.

- REVENUES

Revenues of \$234,116,616 were \$2.3 million (1.0%) more than the amended budget.

NON-DEDICATED REVENUES

- Real Property Tax:

Real Estate Tax revenue of \$68,045,837 was 1.1% or \$767,830 less than the amended budget. Tax relief of \$615,132 and \$1,450,081 was given for the elderly, and rehabilitation, respectively. Economic incentives of \$161,183 were paid during the fiscal year.

- Personal Property Tax:

Personal Property Tax revenue of \$25,355,683 was 1.4% or \$355,683 more than the amended budget. Economic incentives of \$27,830 were paid during the fiscal year.

In 1998, the Virginia General Assembly enacted the Personal Property Tax Relief Act (PPTRA) to reimburse citizens for a portion of the local personal property tax. In the 2004 Virginia General Assembly, the State capped the amount reimbursed to localities at \$950 million for FY 2022. This action eliminates the 70% reimbursement. Lynchburg's share is \$5,543,584. During FY 2025 the City received the total reimbursement of \$5,543,584.

- Consumer Utility Taxes:

Consumer Utility Tax - Electric revenue of \$3,618,697 was 3.4% or \$118,697 more than the amended budget. Consumer Utility Tax – Gas revenue of \$613,515 was 2.3% or \$13,515 more than the amended budget.

- Communications Sales and Use Tax:

Communications Sales and Use Tax revenue of \$2,201,390 was 10.1% or \$201,390 more than the amended budget.

- Local Sales Tax:

Local Sales Tax revenue of \$22,604,861 was 2.7% or \$604,861 more than the amended budget. Economic incentives of \$128,170 were paid during the fiscal year.

- Business License Tax:

Business License Tax revenue of \$11,009,513 was 1.0% or \$109,513 more than the amended budget. Economic incentives of \$37,617 were paid during the fiscal year.

- Meals Tax:

Meals Tax revenue of \$20,677,446 was 3.8% or \$822,554 less than the amended budget. Economic incentives of \$340,585 were paid during the fiscal year.

- Delinquent Taxes, Penalties and Interest:

Delinquent Taxes, Penalties and Interest revenue of \$5,635,289 was 24.0% or \$1,090,289 more than the amended budget.

- Other Local Taxes:

Other Local Tax revenue of \$3,146,526 was 3.8% or \$116,526 more than the amended budget.

- Motor Vehicle License Tax:

Delinquent Motor Vehicle License Tax revenue of \$45,942 was collected. For FY25 the tax was waived for economic relief to citizens.

- Bank Stock Tax:

Bank Stock Tax revenue \$1,098,765 was 22.1% or \$198,765 more than the amended budget. This tax is based on the percentage of deposits within the City of Lynchburg compared to the whole state of Virginia.

- Lodging Tax:

Lodging Tax revenue of \$3,869,555 was 10.0% or \$430,445 less than the amended budget. Economic incentives of \$423,554 were paid during the fiscal year.

- Permits, Fees, and Licenses:

Permits, Fees, and Licenses revenue of \$1,372,142 was 11.4% or \$140,542 more than the amended budget. The majority of revenue in this category comes from permits and fees associated with new construction and/or renovations.

- Fines and Forfeitures:

Fines and forfeitures revenue of \$337,646 was 15.4% or \$45,146 more than the amended budget, primarily due to Court Fines.

- Interest on Investments:

Interest on Investments revenue of \$5,536,601 was 16.4% or \$781,967 more than the amended budget, due to interest rates continuing to be higher than expected.

- Charges for Services

Charges for Services revenue of \$12,925,540 was 5.1% or \$629,183 more than the amended budget.

- Miscellaneous Revenue

Miscellaneous Revenue of \$600,627 was 9.2% or \$50,660 more than the amended budget.

DEDICATED REVENUES

Intergovernmental Revenue consisting of Constitutional Officers, Health and Human Services, and State/Federal subsidies totaled \$43,910,635 and was 2.0% or \$878,984 less than FY 2025 budget projections.

EXPENDITURES

- Operating Expenditures:

Total operating expenditures for FY 2025 were 95.7% of amended budget. Actual operating expenditures of \$232,564,693 were 4.3% or \$10,329,189 less than the amended budget, which is attributable to departments closely monitoring their spending.

- Debt Service

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

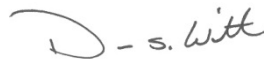
- Transfers

Operating transfers of \$9,346,937 for FY 2025 were consistent with the amended budget, and represented transfers of \$3,120,605 to other funds, \$5,429,382 to the City capital fund, \$50,996 for Fleet vehicles, and \$745,954 for Fleet Debt service.

SUMMARY

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

Respectfully submitted,

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

Donna S. Witt
Chief Financial Officer

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

Fiscal Year	Fiscal Calendar 2025
Fiscal Quarter of Year	All
Fiscal Month of Year	All
Fund	1001 General Fund
Account Type	Revenue
Process Status	Posted

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6.30.25	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 6.30.24
100 Taxes							
02110.0100 - Current Real Property Tax	68,813,667	-	68,813,667	68,045,837	767,830	98.9%	66,448,286
02110.0105 - Tax Relief For Elderly	(630,000)	-	(630,000)	(615,132)	(14,868)	97.6%	(618,496)
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	1,318,556	(318,556)	131.9%	1,003,821
02110.0900 - Real Estate Tax- Economic Development Incentive	(172,936)	-	(172,936)	(161,183)	(11,753)	93.2%	(158,591)
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	500,000	25,000,000	25,355,683	(355,683)	101.4%	23,917,571
02130.0201 - Delinquent Personal Property Tax PCI	2,150,000	-	2,150,000	2,565,127	(415,127)	119.3%	2,593,001
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	949,260	(99,260)	111.7%	890,616
02170.0200 - Interest-PSC Tax	-	-	-	1,048	(1,048)	0.0%	985
02170.0205 - Interest-Delinquent Tax	350,000	-	350,000	411,379	(61,379)	117.5%	348,373
02510.0000 - Local Sales And Use Tax	22,000,000	-	22,000,000	22,604,861	(604,861)	102.7%	21,979,312
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	3,618,697	(118,697)	103.4%	3,520,815
02515.0105 - Consumer Utility Tax-Gas	600,000	-	600,000	613,515	(13,515)	102.3%	530,079
02515.0120 - Right of Way Fees	225,000	-	225,000	317,943	(92,943)	141.3%	236,383
02515.0900 - Pen & Int - Consumer Utility Tax, None	-	-	-	0	(0)	0.0%	18
02517.0000 - Communication Sales & Use Tax	2,000,000	-	2,000,000	2,201,390	(201,390)	110.1%	2,212,151
02520.0000 - Business License Tax	10,900,000	-	10,900,000	11,009,513	(109,513)	101.0%	10,717,469
02520.0010 - Consumption Tax-Electric	300,000	-	300,000	301,477	(1,477)	100.5%	291,776
02520.0015 - Consumption Tax-Gas	30,000	-	30,000	28,869	1,131	96.2%	78,505
02520.0030 - Pen & Int-Business License	100,000	-	100,000	202,439	(102,439)	202.4%	201,379
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	45,942	(10,942)	131.3%	188,954
02535.0000 - Bank Stock Tax	900,000	-	900,000	1,098,765	(198,765)	122.1%	1,022,239
02540.0100 - Recordation Tax-City	750,000	-	750,000	896,970	(146,970)	119.6%	861,450
02540.0200 - Probate Tax	25,000	-	25,000	14,782	10,218	59.1%	24,789
02545.0000 - Tobacco Tax	750,000	-	750,000	618,947	131,053	82.5%	680,904
02550.0000 - Amusement Tax	950,000	-	950,000	967,539	(17,539)	101.8%	869,359
02550.0005 - Pen & Int - Amusement Tax	-	-	-	2,143	(2,143)	0.0%	1,785
02555.0000 - Lodging Tax	4,300,000	-	4,300,000	3,869,555	430,445	90.0%	3,836,195
02555.0005 - Pen & Int - Lodging Tax	-	-	-	5,467	(5,467)	0.0%	1,773
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	20,677,446	822,554	96.2%	20,250,196
02560.0005 - Pen & Int - Meals Tax	60,000	-	60,000	118,802	(58,802)	198.0%	96,478
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	500,000	166,280,892	167,582,648	(1,301,756)	100.8%	162,175,603
110 Permits, Fees, & Licenses							
03005.0000 - Animal Licenses	4,000	-	4,000	3,915	85	97.9%	3,606
03010.0200 - Permit Parking Fees	200,000	-	200,000	248,588	(48,588)	124.3%	236,158
03010.0205 - Permit Parking Fees- Lease Agreement, None	4,500	-	4,500	4,320	180	96.0%	4,160
03010.0400 - Land Disturbing Fees	24,000	-	24,000	24,107	(107)	100.4%	27,943
03010.0600 - Transfer Fees	2,000	-	2,000	2,294	(294)	114.7%	2,330
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	675	325	67.5%	1,000
03010.0702 - Zoning Certification Letter	3,500	-	3,500	1,900	1,600	54.3%	4,800
03010.0705 - Legal Notice Advertising	10,000	-	10,000	14,012	(4,012)	140.1%	11,776
03010.0710 - Site Plan Reviews	15,000	-	15,000	15,426	(426)	102.8%	16,151
03010.0715 - Conditional Use Permits	3,600	-	3,600	2,481	1,119	68.9%	3,283
03010.0720 - Re-zoning Fees	8,000	-	8,000	10,954	(2,954)	136.9%	7,251
03010.0800 - Subdivision Plat Review	12,500	-	12,500	7,605	4,895	60.8%	9,270
03010.0900 - Building Insp Permit Fee	650,000	-	650,000	688,422	(38,422)	105.9%	751,911
03010.0901 - Elevator Inspect Admin Fee	20,000	-	20,000	16,957	3,043	84.8%	17,219
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	421	(421)	0.0%	261
03010.0920 - Sign Inspect Permit Fee	5,000	-	5,000	4,425	575	88.5%	3,625
03010.0925 - Demolition Fees	4,000	-	4,000	13,264	(9,264)	331.6%	5,000
03010.0927 - Building Plan Review	40,000	-	40,000	54,212	(14,212)	135.5%	57,346
03010.0928 - Vacant Building Registration Fee	35,000	-	35,000	39,149	(4,149)	111.9%	40,178
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	3,678	(3,678)	0.0%	6,308
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	1,650	(1,650)	0.0%	1,800
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	13,950	(13,950)	0.0%	10,050
03010.0932 - Working Without a Building Permit	-	-	-	500	(500)	0.0%	700
03010.0933 - Short Term Rental Fee, None	12,000	-	12,000	14,100	(2,100)	117.5%	11,550
03010.0934 - Vacant Property Registration- Civil Penalties, None	35,000	-	35,000	39,144	(4,144)	111.8%	15,969
03010.0935 - Short Term Rental Program- Civil Penalty, None	5,000	-	5,000	1,500	3,500	30.0%	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	-	-	-	550	(550)	0.0%	-
03010.1000 - False Alarm Service Assessment	80,000	-	80,000	38,731	41,269	48.4%	34,030
03010.1005 - False Alarm Permit Fee, None	30,000	-	30,000	71,918	(41,918)	239.7%	117,665
03010.2005 - Taxicab Application Fees	3,000	-	3,000	1,000	2,000	33.3%	1,150
03010.2010 - Precious Metal Permits	1,600	-	1,600	800	800	50.0%	400
03010.2011 - Rental Reinspect/FollowUp	-	-	-	1,150	(1,150)	0.0%	2,300
03010.2012 - Rental Intial Inspection	-	-	-	2,850	(2,850)	0.0%	2,500
03010.2013 - Annual/Periodic Inspect Fee	12,000	-	12,000	2,950	9,050	24.6%	2,000
03010.2014 - Rental Intial Inspect-No Show	-	-	-	1,650	(1,650)	0.0%	1,600
03010.2015 - Rental Inspect- Pre Court	-	-	-	100	(100)	0.0%	400
03010.2016 - Rental Inspect-Annual No Show	-	-	-	400	(400)	0.0%	600

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6.30.25	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 6.30.24
03010.2020 - Mobile Vendor License Fee	900	-	900	2,400	(1,500)	266.7%	1,140
03010.2028 - Dumpster Permit Fee , None	-	-	-	4,150	(4,150)	0.0%	2,450
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%	100
03010.2050 - Misc Permit Fee & License	-	-	-	15,794	(15,794)	0.0%	12,002
110 Permits, Fees, & Licenses Total	1,231,600	-	1,231,600	1,372,142	(140,542)	111.4%	1,429,983
120 Fines & Forfeitures							
03510.0100 - Court Fines And Forfeitures, None	180,000	-	180,000	232,492	(52,492)	129.2%	256,651
03510.0105 - Criminal Court Fees	2,500	-	2,500	3,071	(571)	122.9%	3,085
03510.0200 - Parking Fines	110,000	-	110,000	102,082	7,918	92.8%	116,472
120 Fines & Forfeitures Total	292,500	-	292,500	337,646	(45,146)	115.4%	376,208
130 Use of Money & Property							
04010.0100 - Interest on Investment	2,014,000	749,464	2,763,464	2,354,404	409,060	85.2%	2,886,454
04010.0101 - Interest-City Capital	1,543,000	-	1,543,000	2,188,078	(645,078)	141.8%	2,181,858
04010.0123 - Interest-Health Ins Reserv	-	-	-	133,574	(133,574)	0.0%	60,853
04010.0124 - Interest-OPEB	-	-	-	158,414	(158,414)	0.0%	158,889
04010.0132 - Interest Income - Nonjudicial Excess Funds, None	-	-	-	505	(505)	0.0%	2,712
04010.0156 - Interst-MktValueGain/Loss	-	-	-	(2,508)	2,508	0.0%	1,260,913
04010.0200 - Lease Interest Income, None	-	-	-	23,369	(23,369)	0.0%	25,262
04020.0105 - Gen Govt Property Rental	135,000	-	135,000	158,829	(23,829)	117.7%	129,658
04020.0115 - Public Safety Prop Rent	33,000	-	33,000	33,014	(14)	100.0%	33,014
04020.0125 - Human Services Prop Rent	98,000	-	98,000	98,214	(214)	100.2%	98,287
04020.0135 - Downtown Parking Deck Lease, None	15,000	-	15,000	7,500	7,500	50.0%	10,000
04020.0200 - Jones Memorial Library Lease, None	15,070	-	15,070	15,070	-	100.0%	15,070
04020.0201 - Prop Rental-Stadium	20,000	-	20,000	238,204	(218,204)	1191.0%	237,204
04020.0202 - Prop Rental-Market/Park.	130,000	-	130,000	97,179	32,821	74.8%	109,732
04020.0205 - Market Rent- Pen & Int	1,600	-	1,600	2,850	(1,250)	178.1%	1,423
04020.0207 - Rental of Museum Facilities, None	500	-	500	1,740	(1,240)	348.0%	175
04020.0209 - Rental of Parks and Rec Facilities, None	-	-	-	28,164	(28,164)	0.0%	-
130 Use of Money & Property Total	4,005,170	749,464	4,754,634	5,536,601	(781,967)	116.4%	7,211,503
140 Charges for Services							
04510.0900 - Collection & Tax Lien Fees	50,000	-	50,000	56,722	(6,722)	113.4%	57,040
04510.0901 - DMV Admin Fee	325,000	-	325,000	353,215	(28,215)	108.7%	399,021
04510.0915 - Processing Fee - Payroll deduction	4,000	-	4,000	6,020	(2,020)	150.5%	5,985
04510.0916 - Indirect Cost&Srv DetHome	250,922	-	250,922	250,922	-	100.0%	281,188
04510.0918 - Indirect Cost&Srv Water	1,219,026	-	1,219,026	1,219,026	-	100.0%	1,205,540
04510.0919 - Indirect Cost&Srv Sewer	278,691	-	278,691	309,271	(30,580)	111.0%	278,911
04510.0920 - Indirect Cost&Srv WWTP	691,029	-	691,029	660,449	30,580	95.6%	595,614
04510.0921 - Indirect Cost&Srv Airprt	203,165	-	203,165	203,165	-	100.0%	181,137
04510.0922 - Indirect Cost&Srv Strmwtr	408,896	-	408,896	408,896	-	100.0%	343,855
04515.0101 - Document Reprod Costs	7,000	-	7,000	6,830	170	97.6%	8,075
04515.0200 - Court Room Sheriff Fee, None	101,000	-	101,000	105,011	(4,011)	104.0%	114,121
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%	40,000
04515.0303 - Probation Supervisor Fee	8,000	-	8,000	13,803	(5,803)	172.5%	8,543
04515.0304 - Jail Fee, None	1,500	-	1,500	4,267	(2,767)	284.5%	3,436
04515.0305 - E-Summons Fee, None	22,500	-	22,500	25,024	(2,524)	111.2%	26,186
04515.0400 - Commonwealth Atty.Fees	5,000	-	5,000	7,021	(2,021)	140.4%	5,919
04515.0401 - CA Coll Fees- Gen Dist Ct	55,000	-	55,000	32,727	22,273	59.5%	42,648
04515.0402 - CA Coll Fees- J&D Court	4,000	-	4,000	7,761	(3,761)	194.0%	3,896
04515.0403 - CA Coll Fees- Circuit Crt	55,000	-	55,000	63,469	(8,469)	115.4%	42,723
04515.0404 - CA Coll Fees- FOIA Requests, None	770	-	770	81	689	10.5%	40
04520.0300 - Fire Prevention Fees	3,500	-	3,500	6,746	(3,246)	192.7%	3,400
04520.0301 - Ambulance Service Fees	3,859,710	-	3,859,710	4,068,709	(208,999)	105.4%	3,542,995
04520.0304 - Delinq Ambulance>120 Days	275,000	-	275,000	197,693	77,307	71.9%	281,570
04520.0305 - LFD Off Duty, None	134,563	-	134,563	115,967	18,596	86.2%	108,694
04520.0306 - LFD Off Duty - Penalty and Interest, None	-	-	-	1,340	(1,340)	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	189,101	(49,101)	135.1%	144,323
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	50,000	-	100.0%	50,000
04520.0905 - Police Report Sales	2,200	-	2,200	1,735	465	78.9%	2,050
04520.0906 - Range Use Fee	13,800	-	13,800	15,600	(1,800)	113.0%	14,400
04520.0908 - DUI Fees, None	-	-	-	377	(377)	0.0%	2,816
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	1,184,901	(84,901)	107.7%	1,102,259
04525.0106 - Downtown Parking Fees	40,000	-	40,000	38,479	1,521	96.2%	50,173
04525.0107 - PW Admin Stormwater Charges	202,889	-	202,889	182,208	20,681	89.8%	168,712
04525.0108 - PW Eng Stormwater Charges	22,103	-	22,103	18,617	3,486	84.2%	24,257
04525.0109 - PW-Leaf Collection Stormwater Charges, None	216,129	-	216,129	185,886	30,243	86.0%	191,641
04525.0110 - PW BMP's Stormwater Charges, None	30,000	-	30,000	-	30,000	0.0%	-
04525.0218 - Trash Bag Srv-Waste Zero	65,000	-	65,000	98,640	(33,640)	151.8%	102,364
04525.0219 - Landlord Set Out Program , None	6,000	-	6,000	6,982	(982)	116.4%	6,163
04525.0220 - Refuse Disposal Fee, None	419,000	-	419,000	520,196	(101,196)	124.2%	658,045
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	(169)	169	0.0%	2,511
04525.0300 - Bldg Maint Charge-Other	10,142	-	10,142	10,142	-	100.0%	10,142
04530.0409 - Human Services Court Order Fees	-	-	-	491	(491)	0.0%	203
04530.0410 - Lynchburg Youth Group Home Charges	700,000	-	700,000	862,800	(162,800)	123.3%	905,775
04535.0100 - Swimming Pool Fees	30,000	-	30,000	40,968	(10,968)	136.6%	39,218
04535.0150 - Recreation Program Fees	519,900	-	519,900	522,920	(3,020)	100.6%	521,733
04535.0151 - Recreation Program- Scholarship Fees , None	7,000	-	7,000	3,199	3,801	45.7%	4,719
04535.0300 - Library Fines & Fees	15,000	-	15,000	36,932	(21,932)	246.2%	31,733
04535.0301 - Law Library Fees	30,000	-	30,000	36,762	(6,762)	122.5%	31,196
04535.0303 - Lost/Damaged Library Prop	3,000	-	3,000	2,675	325	89.2%	3,513
04535.0304 - Delinq Library Fines & Fees	-	-	-	180	(180)	0.0%	-
04535.0305 - Delinq Library Lost/Damaged	500	-	500	6,900	(6,400)	1380.0%	1,819
04535.0306 - Delinq Library Pen & Int	200	-	200	2,100	(1,900)	1050.0%	491
04540.0103 - Charges For Demolition	-	-	-	-	-	0.0%	8,646
04540.0105 - Comm Develop Stormwater Charges	612,478	-	612,478	612,478	-	100.0%	584,360
04540.0106 - Neighborhood Services- Clutter Removal Ordinance, None	-	-	-	580	(580)	0.0%	-
04540.0108 - Neighborhood Services - Derelict Residential DERR, None	-	-	-	27,541	(27,541)	0.0%	3,000

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6.30.25	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 6.30.24
04540.0110 - Derelict Demolition DEMO, None	-	-	-	37,991	(37,991)	0.0%	170
04599.0002 - Secure Vacant Stru Reimb	-	-	-	3,175	(3,175)	0.0%	2,108
04599.0004 - Neighborhood Services, None	25,000	-	25,000	22,724	2,276	90.9%	32,586
04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None	-	-	-	4,263	(4,263)	0.0%	4,674
140 Charges for Services Total	12,296,357	-	12,296,357	12,925,540	(629,183)	105.1%	12,316,891
150 Miscellaneous Revenue							
05030.0105 - Suspense Revenue/Exp Ref	-	-	-	-	-	0.0%	-
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	49,290	(24,290)	197.2%	34,532
05050.0228 - Recreation Program - Donations, None	-	-	-	22,550	(22,550)	0.0%	9,951
05050.0230 - Friends of Lynchburg Library	19,458	-	19,458	12,696	6,762	65.2%	12,696
05050.0232 - Digg's Trust Rec-Pt Honor	36,770	-	36,770	37,820	(1,050)	102.9%	52,513
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	18,210	(18,210)	0.0%	8,636
05050.0415 - Proceeds frm PropRoom.com	-	-	-	334	(334)	0.0%	537
05050.2001 - Cash Overage And Shortage	-	-	-	(1,397)	1,397	0.0%	(706)
05050.2011 - Reimb.POH Carriage House	28,924	-	28,924	29,594	(670)	102.3%	49,570
05050.2013 - Photo Reprod And Royalty	100	-	100	-	100	0.0%	20
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	3,597	(3,597)	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	48,152	(36,152)	401.3%	23,530
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%	5,417
05050.2059 - Court Restitution, None	-	-	-	4,636	(4,636)	0.0%	1,343
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%	10,000
05050.2070 - Rehab-Renovation Program Fees, None	-	-	-	6,750	(6,750)	0.0%	15,125
05050.2090 - Miscellaneous Revenue	100,000	-	100,000	165,473	(65,473)	165.5%	219,642
150 Miscellaneous Revenue Total	549,967	-	549,967	600,627	(50,660)	109.2%	611,724
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	837	163	83.7%	15,966
06100.0600 - Deeds Of Conveyance	200,000	-	200,000	249,069	(49,069)	124.5%	276,573
06100.0900 - Auto Rental Tax-DMV	450,000	-	450,000	478,952	(28,952)	106.4%	538,333
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	2,500	-	2,500	45,279	(42,779)	1811.2%	4,143
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	5,543,584	0	100.0%	5,543,584
300 State Non-Categorical Aid Total	6,287,084	-	6,287,084	6,422,167	(135,083)	102.1%	6,474,228
310 State Shared Exp (Cat.)							
06510.0200 - Commissioner of Revenue	223,620	4,835	228,455	328,878	(100,423)	144.0%	253,996
06510.0300 - Treasurer	134,974	3,718	138,692	142,822	(4,130)	103.0%	141,254
06510.1000 - Registrar/Electoral Board	100,918	2,202	103,120	101,744	1,376	98.7%	163,228
06515.0100 - Clerk of Cir CrT-Fringes	798,052	7,277	805,329	758,350	46,979	94.2%	728,707
06515.0200 - Sheriff	1,315,098	72,103	1,387,201	1,382,589	4,612	99.7%	1,320,686
06515.0400 - Commonwealth Attorney	1,365,094	101,344	1,466,438	1,460,570	5,868	99.6%	1,300,720
310 State Shared Exp (Cat.) Total	3,937,756	191,479	4,129,235	4,174,953	(45,718)	101.1%	3,908,591
320 State Categorical Aid							
06820.0201 - Wireless E911	380,000	-	380,000	394,878	(14,878)	103.9%	428,016
06820.0203 - HB 599 Law Enforc.Asst	3,250,000	-	3,250,000	3,904,124	(654,124)	120.1%	3,769,191
06825.0100 - Street And Highway Maint.	9,743,419	-	9,743,419	9,743,419	-	100.0%	9,542,434
06830.0412 - Health Department	-	-	-	3,008	(3,008)	0.0%	102,050
06830.0413 - SS State Adm Sub 0901	2,776,715	68,673	2,845,388	2,189,308	656,080	76.9%	2,095,557
06830.0414 - SS State Prog Sub 0902	5,020,451	452,553	5,473,004	5,238,759	234,245	95.7%	4,606,037
06835.0102 - SNAP Program Reimb	37,000	-	37,000	38,746	(1,746)	104.7%	32,870
06835.0300 - Finan Asst-Public Library	234,494	23,471	257,965	257,965	-	100.0%	240,355
320 State Categorical Aid Total	21,442,079	544,697	21,986,776	21,770,207	216,569	99.0%	20,816,510
330 State Aid in Suspense							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	-	-	0.0%	-
330 State Aid in Suspense Total	-	-	-	-	-	0.0%	-
520 Fed Cat Aid- Pass Thru							
07830.0420 - Fed Pass Thru:Cost AIIIDMG	573,000	-	573,000	621,760	(48,760)	108.5%	542,743
07830.0421 - SS Fed Adm Sub 0901	7,180,807	76,377	7,257,184	6,097,480	1,159,704	84.0%	5,723,519
07830.0422 - SS Fed Prog Sub 0902	3,965,652	535,688	4,501,340	4,668,939	(167,599)	103.7%	4,229,904
07830.0430 - USDA Funding - Group Home, None	25,000	-	25,000	33,626	(8,626)	134.5%	29,765
07875.0003 - Human Services Depreciation Reimbursement, None	-	-	-	79,364	(79,364)	0.0%	63,869
07875.0021 - FINI Double-Dollars	30,000	-	30,000	42,139	(12,139)	140.5%	23,198
520 Fed Cat Aid- Pass Thru Total	11,774,459	612,065	12,386,524	11,543,308	843,216	93.2%	10,612,997
700 Proceed From Indebtedness							
08510.0005 - Refunding Bond Proceeds	-	-	-	-	-	0.0%	12,238,742
08510.0006 - Refunding Bond Proc Prem	-	-	-	-	-	0.0%	1,190,614
08510.0007 - Refunding Bnd Proceeds Sch	-	-	-	-	-	0.0%	45,548,494
08510.0008 - Refndng Bds Proc Prem Sch	-	-	-	-	-	0.0%	4,429,536
08550.0000 - Proceeds - Line of Credit	-	-	-	-	-	0.0%	153,950
08560.0010 - Lease Financing, None	-	-	-	250,776	(250,776)	0.0%	180,834
700 Proceed From Indebtedness Total	-	-	-	250,776	(250,776)	0.0%	63,742,169
710 Operating Transfers In							
09301.0003 - TrFrmCtyCp-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	2,597,705	231,795,569	234,116,616	(2,321,047)	101.0%	289,676,409

Fiscal Year	Fiscal Calendar 2025
Fiscal Quarter of Year	All
Fund	1001 General Fund
Account Type	Expenses
Process Status	Posted

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6.30.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6.30.24
2022 Communications/Public Engagement							
0021 Communications/Public Engagement	1,035,981	369,842	1,405,823	1,353,684	52,138	96.3%	1,178,379
0022 Customer Service Center	-	-	-	-	-	0.0%	-
0029 Local Government Channel	-	-	-	-	-	0.0%	-
2022 Communications/Public Engagement Total	1,035,981	369,842	1,405,823	1,353,684	52,138	96.3%	1,178,379
2023 Council / Manager							
0010 City Council and Clerk	282,034	2,902	284,936	294,799	(9,863)	103.5%	247,187
0028 City Manager Offices	1,399,925	115,058	1,514,983	1,466,893	48,090	96.8%	1,264,032
2023 Council / Manager Total	1,681,959	117,960	1,799,919	1,761,692	38,227	97.9%	1,511,218
2030 City Attorney							
0050 City Attorney	1,224,330	46,278	1,270,608	1,187,512	83,096	93.5%	1,070,796
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	2,615,972	83,096	96.9%	2,399,032
2035 State Treasurer							
0060 State Treasurer	205,681	8,897	214,578	212,008	2,570	98.8%	202,404
2035 State Treasurer Total	205,681	8,897	214,578	212,008	2,570	98.8%	202,404
2040 Commissioner Of Revenue							
0070 Com Rev-State/Loc Budget	991,883	27,586	1,019,469	907,962	111,506	89.1%	922,816
2040 Commissioner Of Revenue Total	991,883	27,586	1,019,469	907,962	111,506	89.1%	922,816
2045 City Assessor							
0080 City Assessor	798,725	123,261	921,986	846,679	75,307	91.8%	700,598
2045 City Assessor Total	798,725	123,261	921,986	846,679	75,307	91.8%	700,598
2050 Finance							
0090 Office of Management & Budget	1,039,545	147,823	1,187,368	1,166,827	20,541	98.3%	1,055,936
0093 Billings And Collections	2,027,625	112,107	2,139,732	1,985,975	153,757	92.8%	1,787,735
0094 Procurement	567,858	17,040	584,898	534,687	50,211	91.4%	558,125
0095 Accounting	1,185,539	(68,462)	1,117,077	1,158,525	(41,448)	103.7%	1,089,390
2050 Finance Total	4,820,567	208,509	5,029,076	4,846,014	183,062	96.4%	4,491,186
2055 Human Resources							
0110 Human Resources	1,196,672	82,279	1,278,951	1,192,611	86,340	93.2%	1,160,994
0111 Occupational Health Svcs	216,440	-	216,440	228,335	(11,895)	105.5%	259,502
2055 Human Resources Total	1,413,112	82,279	1,495,391	1,420,947	74,444	95.0%	1,420,496
2057 Information Technology							
0115 Application Services	1,516,344	65,373	1,581,717	1,352,719	228,998	85.5%	1,308,170
0116 Network Services	2,228,463	67,216	2,295,679	2,222,468	73,211	96.8%	2,042,585
0117 I T Administration	783,802	22,817	806,619	849,857	(43,237)	105.4%	718,549
0125 GIS	410,118	13,666	423,784	407,494	16,290	96.2%	402,131
2057 Information Technology Total	4,938,727	169,072	5,107,799	4,832,538	275,261	94.6%	4,471,435
2065 Registrar							
0150 Registrar	301,884	67,733	369,617	369,617	(1)	100.0%	431,259
0151 Electoral Board	145,774	188,007	333,781	333,781	0	100.0%	197,652
2065 Registrar Total	447,658	255,740	703,398	703,398	(0)	100.0%	628,912
2090 Education							
0200 Lcl Sch Oper Contribution	40,360,355	-	40,360,355	37,042,445	3,317,910	91.8%	41,195,985
2090 Education Total	40,360,355	-	40,360,355	37,042,445	3,317,910	91.8%	41,195,985
2105 Circuit Court-Judge							
0300 Circuit Court-Judge	186,731	(535)	186,196	158,813	27,383	85.3%	167,475
2105 Circuit Court-Judge Total	186,731	(535)	186,196	158,813	27,383	85.3%	167,475
2110 General District Court							
0310 General District Court	61,373	932	62,305	50,753	11,553	81.5%	33,749
2110 General District Court Total	61,373	932	62,305	50,753	11,553	81.5%	33,749
2115 Juvenile & Dr Dist Court							
0320 Juvenile & Dr Dist Court	28,400	(1,445)	26,956	23,500	3,456	87.2%	23,118
2115 Juvenile & Dr Dist Court Total	28,400	(1,445)	26,956	23,500	3,456	87.2%	23,118
2120 24th Court Service Unit							
0330 24th Court Service Unit	1,500	-	1,500	1,470	30	98.0%	1,964
2120 24th Court Service Unit Total	1,500	-	1,500	1,470	30	98.0%	1,964
2125 Commonwealth's Attorney							
0340 Commonwealth Attorney	2,275,655	117,226	2,392,881	2,378,545	14,335	99.4%	2,136,364
0343 Com Aty Fines & Fees Coll	73,484	2,482	75,966	76,422	(456)	100.6%	74,438
2125 Commonwealth's Attorney Total	2,349,139	119,708	2,468,847	2,454,968	13,879	99.4%	2,210,801
2130 Magistrate's Office							
0350 Magistrate's Office	8,166	(5)	8,161	621	7,540	7.6%	1,014
2130 Magistrate's Office Total	8,166	(5)	8,161	621	7,540	7.6%	1,014
2135 Circuit Court-Clerk							
0360 Circuit Court-Clerk	1,241,472	34,582	1,276,054	1,269,388	6,666	99.5%	1,194,229

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6.30.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6.30.24
2135 Circuit Court-Clerk Total	1,241,472	34,582	1,276,054	1,269,388	6,666	99.5%	1,194,229
2200 City Sheriff							
0400 City Sheriff And Jail	3,043,207	62,914	3,106,121	3,060,558	45,563	98.5%	2,928,379
2200 City Sheriff Total	3,043,207	62,914	3,106,121	3,060,558	45,563	98.5%	2,928,379
2240 Police							
0420 Police Operations	25,678,172	799,145	26,477,317	25,797,638	679,679	97.4%	24,777,407
0421 Animal Warden	427,791	6,397	434,188	311,468	122,719	71.7%	370,306
0422 Emergency Communications	3,899,914	174,910	4,074,824	3,992,525	82,299	98.0%	-
0429 Range Operations	13,800	7,941	21,741	18,529	3,212	85.2%	13,400
0430 Police Off Duty Employmnt	1,040,551	1,367	1,041,918	1,137,259	(95,341)	109.2%	1,094,336
2240 Police Total	31,060,228	989,759	32,049,987	31,257,419	792,568	97.5%	26,255,449
2245 Emergency Services							
0422 Emergency Communications	-	-	-	-	-	0.0%	3,620,636
2245 Emergency Services Total	-	-	-	-	-	0.0%	3,620,636
2270 Fire							
0444 Fire Operations And Ems	25,117,511	(1,071,348)	24,046,163	23,572,335	473,828	98.0%	23,762,418
0446 TRT- PIER Program	73,000	31,200	104,200	89,435	14,765	85.8%	42,748
0447 Fire Training Division	-	-	-	256,045	(256,045)	0.0%	180,216
0448 Haz-Mat	-	-	-	21,545	(21,545)	0.0%	-
0449 Emergency Services	-	-	-	25,320	(25,320)	0.0%	-
2270 Fire Total	25,190,511	(1,040,148)	24,150,363	23,964,680	185,683	99.2%	23,985,382
2400 Public Works							
0600 Public Works Administrat.	1,433,865	77,312	1,511,177	1,469,238	41,940	97.2%	1,236,450
0605 Engineering	5,218,591	317,531	5,536,122	5,349,167	186,955	96.6%	5,038,290
0632 Street Maintenance,Il	4,494,648	353,159	4,847,807	3,476,992	1,370,814	71.7%	3,818,011
0635 Snow Removal	455,102	(826)	454,276	593,404	(139,128)	130.6%	203,535
0640 Refuse Collection	5,180,250	38,941	5,219,191	4,806,876	412,315	92.1%	4,850,135
0645 Parks/Grounds Maintenance	5,100,091	(265,463)	4,834,628	4,596,606	238,022	95.1%	4,913,318
0649 Baseball Stadium Maint	150,495	3,009	153,504	246,935	(93,431)	160.9%	226,724
0650 Building Maintenance	5,027,591	99,567	5,127,158	4,915,597	211,561	95.9%	4,437,982
0660 Human Services Maint.	45,174	11,986	57,160	39,002	18,158	68.2%	66,355
2400 Public Works Total	27,105,807	635,215	27,741,022	25,493,818	2,247,204	91.9%	24,790,800
2555 Health							
0800 Health Operations	600,000	-	600,000	538,969	61,031	89.8%	496,242
2555 Health Total	600,000	-	600,000	538,969	61,031	89.8%	496,242
2561 Juvenile Services							
0905 Juvenile Detention Home	950,000	525,000	1,475,000	1,329,397	145,603	90.1%	1,421,060
0906 Juvenile Services	2,393,250	57,374	2,450,624	2,485,318	(34,694)	101.4%	2,403,696
0915 Csa Service Providers	-	-	-	-	-	0.0%	-
2561 Juvenile Services Total	3,343,250	582,374	3,925,624	3,814,715	110,909	97.2%	3,824,756
2562 Social Services							
0901 Social Services Admin.	12,396,581	(93,171)	12,303,410	12,077,899	225,512	98.2%	11,476,059
0902 Public Assistance	9,131,614	1,044,419	10,176,033	8,478,011	1,698,022	83.3%	8,783,270
0915 Csa Service Providers	2,096,086	1,134,851	3,230,937	3,230,937	-	100.0%	2,962,093
2562 Social Services Total	23,624,281	2,086,099	25,710,380	23,786,847	1,923,534	92.5%	23,221,422
2563 Recreation Services							
0116 Network Services	22,385	13,975	36,360	28,635	7,724	78.8%	25,595
1002 Parks/Rec/Market	476,928	2,658	479,586	470,018	9,569	98.0%	463,855
1010 Recreation, General Admin	792,430	18,855	811,285	763,192	48,093	94.1%	769,373
1011 Recreation Services	155,535	6,537	162,072	179,089	(17,017)	110.5%	101,617
1013 Recreation, Athletic	160,977	18,711	179,688	173,490	6,198	96.6%	84,317
1015 Recreation, Park Services	962,393	25,114	987,507	888,532	98,975	90.0%	873,848
1022 Recreation, Aquatics	148,945	51,433	200,378	237,125	(36,747)	118.3%	147,711
1023 Recreation, Naturalist	217,679	6,521	224,200	211,054	13,146	94.1%	187,172
1027 Recreation Programs	591,505	3,124	594,629	703,714	(109,084)	118.3%	652,649
1028 City-wide Centers	305,243	34,021	339,264	354,597	(15,334)	104.5%	300,787
1029 Neighborhood Centers	898,292	26,746	925,038	873,469	51,569	94.4%	816,452
2563 Recreation Services Total	4,732,312	207,695	4,940,007	4,882,915	57,092	98.8%	4,423,375
2610 Libraries							
1100 Public Library	1,989,689	126,597	2,116,286	2,015,729	100,557	95.2%	1,947,896
1120 Law Library	11,001	-	11,001	11,029	(28)	100.3%	10,703
2610 Libraries Total	2,000,690	126,597	2,127,287	2,026,758	100,529	95.3%	1,958,599
2611 Museum System							
1150 Museum	528,377	17,719	546,096	515,795	30,302	94.5%	494,784
2611 Museum System Total	528,377	17,719	546,096	515,795	30,302	94.5%	494,784
2715 Community Development							
1200 Director-Comm Plan/Dev	417,922	9,769	427,691	457,439	(29,748)	107.0%	379,719
1201 Planning	512,353	(23,123)	489,230	436,278	52,952	89.2%	489,476
1202 Inspections	1,291,785	251,387	1,543,172	1,414,013	129,159	91.6%	1,278,643
1205 Zoning	438,781	14,172	452,953	455,028	(2,075)	100.5%	408,593
2715 Community Development Total	2,660,841	252,206	2,913,047	2,762,758	150,289	94.8%	2,556,431
2720 Office Of Economic Devel							

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 6.30.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 6.30.24
1300 Economic Development	1,969,645	(4,413)	1,965,232	1,704,537	260,696	86.7%	1,800,553
2720 Office Of Economic Devel Total	1,969,645	(4,413)	1,965,232	1,704,537	260,696	86.7%	1,800,553
5000 Nondept Employee Benefits							
1430 Non-allocated Emp Benefit	4,963,318	173,866	5,137,184	4,159,864	977,320	81.0%	2,265,419
5000 Nondept Employee Benefits Total	4,963,318	173,866	5,137,184	4,159,864	977,320	81.0%	2,265,419
5050 Non-Departmental							
1506 Water Oper Fund Payments	957,120	-	957,120	957,120	-	100.0%	901,524
1508 Stormwater Fee-City Bldgs	110,800	-	110,800	110,742	58	99.9%	99,857
1509 Stormwater Fee-School Bld	87,000	-	87,000	86,273	727	99.2%	78,398
1512 College Lake Dam Repairs	-	108,935	108,935	520	108,415	0.5%	3,645
1515 Alternative to CARES Funding	-	1,847	1,847	1,847	-	100.0%	13,668
1517 Real Estate Credit	-	-	-	(42)	42	0.0%	(70)
1529 Landfill Closure Costs	-	-	-	13,783	(13,783)	0.0%	20,675
1530 Lease Accounting	-	-	-	250,776	(250,776)	0.0%	180,834
1566 Managed Vacancy Program	(2,000,000)	-	(2,000,000)	-	(2,000,000)	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	12,461	2,539	83.1%	11,990
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	1,779	(779)	177.9%	926
1570 Emp Appreciation Luncheon	10,000	-	10,000	9,819	181	98.2%	6,564
1573 Payment-Fleet Capital Chg	3,075,085	-	3,075,085	3,235,726	(160,641)	105.2%	3,148,274
1574 Health Management Program	15,000	-	15,000	(9,958)	24,958	-66.4%	15,060
1575 Employee Committee Funds	8,000	-	8,000	3,365	4,635	42.1%	6,086
1576 Line of Duty Act	420,000	(32,477)	387,523	451,327	(63,804)	116.5%	366,488
1579 Recruitment	50,000	(3,966)	46,034	45,319	715	98.4%	33,830
1580 International Festival	-	-	-	-	-	0.0%	5,008
1581 Workplace Safety & Wellness	60,000	-	60,000	78,310	(18,310)	130.5%	90,174
1637 City Cemetery Master Plan	166,858	(166,858)	-	-	-	0.0%	166,858
5050 Non-Departmental Total	2,980,863	(92,520)	2,888,343	5,250,632	(2,362,289)	181.8%	5,156,394
5060 Support Local/State Organ							
1702 Virginia Cooperative Extension	47,525	-	47,525	43,277	4,248	91.1%	41,756
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	943,770	-	100.0%	649,880
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	1,863,272	16,036	99.1%	1,974,463
1721 Blue Ridge Regional Jail	6,773,233	-	6,773,233	7,084,836	(311,603)	104.6%	6,888,007
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	36,000	-	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	11,523,324	(290,949)	102.6%	10,853,197
7450 Debt Service							
5985 Refunded Debt Payments	-	-	-	-	-	0.0%	62,991,739
5990 Principal Bonds/BANS/LOC	11,288,400	-	11,288,400	10,778,516	509,884	95.5%	12,113,738
5991 Lease Principal	-	-	-	-	-	0.0%	-
5994 Interest Bonds/BANS/LOC	8,386,165	-	8,386,165	7,190,782	1,195,383	85.7%	5,725,136
5995 Lease Interest	-	-	-	-	-	0.0%	-
5996 Debt Issuance Costs	-	-	-	-	-	0.0%	570,853
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	17,971,316	1,707,749	91.3%	81,402,166
7570 Other Financing Uses							
9710 Operating Transfers Out	3,306,904	6,087,964	9,394,868	9,346,937	47,931	99.5%	28,268,996
7570 Other Financing Uses Total	3,306,904	6,087,964	9,394,868	9,346,937	47,931	99.5%	28,268,996
Grand Total	231,079,035	11,814,847	242,893,882	232,564,693	10,329,189	95.7%	311,057,792

Position Vacancy Report - All Funds

as of December 2, 2025

Position	Position Title	Department	Available
5046-002	ADMINISTRATIVE CRIME ANALYST	POL - Police	1.00
4007-014	AIDE II	HS - Human Services	0.73
4008-006	AIDE III	HS - Human Services	1.00
7205-001	AIRPORT MAINTENANCE SUPV	ARPT - Airport	1.00
7219-001	AIRPORT OPERATIONS SUPERVISOR	ARPT - Airport	1.00
7225-001	AIRPORT TECH I	ARPT - Airport	1.00
1610-003	APPRAISER II	ASR - City Assessor	1.00
8500-003	ASST CHEMIST	WATR - Water Resources	1.00
0105-002	ASST CLERK OF COUNCIL	MGR - City Manager	0.50
3100-011	ASST COMM ATTY	CATT - Commonwealth Attorney	1.00
6461-001	ASST DIR ECONOMIC DEVELOPMENT	ECDV - Economic Development	1.00
7454-001	ASST DIR FLEET	FLET - Fleet	1.00
4265-002	ASST SUPT JUV DET	JS - Juvenile Services	1.00
4005-018	BENEFIT PROG SPEC I	HS - Human Services	1.00
4005-019	BENEFIT PROG SPEC I	HS - Human Services	1.00
7805-002	BLDG MAINT MECH	PUBW - Public Works	1.00
3336-001	BOOKMOBILE & OUTREACH SRVCS MGR	LIB - Library	1.00
0198-002	BUSINESS DEV MANAGER - AIRPORT	ARPT - Airport	1.00
1555-001	CHIEF INFORMATION OFFICER	IT - Information Technology	1.00
6035-002	CITY SURVEYOR	PUBW - Public Works	1.00
4040-004	CJA TRAINING & RESOURCES COORD	CJA - Criminal Justice Academy	1.00
1326-003	CONTRACT SPECIALIST	FINC - Finance	1.00
4240-004	COOK	JS - Juvenile Services	0.73
4240-006	COOK	JS - Juvenile Services	0.73
4240-007	COOK	JS - Juvenile Services	0.73
7305-004	CUSTODIAL TECH	PUBW - Public Works	1.00
7305-005	CUSTODIAL TECH	PUBW - Public Works	1.00
7305-009	CUSTODIAL TECH	PUBW - Public Works	0.50
7310-002	CUSTODIAL TECH SR	PUBW - Public Works	1.00
7310-007	CUSTODIAL TECH SR	PUBW - Public Works	1.00
7310-008	CUSTODIAL TECH SR	PUBW - Public Works	1.00
7455-001	DIR FLEET SERV	FLET - Fleet	1.00
4556-001	DIRECT CARE MANAGER JUV SRVS	JS - Juvenile Services	1.00
0196-001	ECONOMIC DEVELOPMENT MANAGER	ECDV - Economic Development	1.00
5705-006	EMERGENCY COMMUNICATIONS OFFICER	POL - Police	1.00
5705-018	EMERGENCY COMMUNICATIONS OFFICER	POL - Police	1.00
5705-025	EMERGENCY COMMUNICATIONS OFFICER	POL - Police	1.00
4060-009	FAMILY SERVICES SPECIALIST I	HS - Human Services	1.00
4060-008	FAMILY SERVICES SPECIALIST III	HS - Human Services	1.00
4060-030	FAMILY SERVICES SPECIALIST III	HS - Human Services	1.00
4065-008	FAMILY SERVICES SPECIALIST IV	HS - Human Services	1.00
1181-002	FIN PROF I	POL - Police	1.00

Position Vacancy Report - All Funds

as of December 2, 2025

Position	Position Title	Department	Available
1184-004	FIN PROF IV	HS - Human Services	1.00
1162-005	FIN TECH II	FINC - Finance	1.00
1162-011	FIN TECH II	COR - Commissioner of the Revenue	1.00
1163-032	FIN TECH III	FINC - Finance	1.00
5535-034	FIRE CAPTAIN	FIRESW - Fire Sworn	1.00
5510-030	FIREFIGHTER/ALS	FIRESW - Fire Sworn	1.00
5510-063	FIREFIGHTER/ALS	FIRESW - Fire Sworn	1.00
1553-001	IT PROJECT MANAGER	IT - Information Technology	1.00
4115-018	JUVENILE SERV CSWKR I	JS - Juvenile Services	1.00
3340-001	LIBRARIAN I	LIB - Library	1.00
3325-011	LIBRARY ASST I	LIB - Library	0.63
3325-012	LIBRARY ASST I	LIB - Library	0.63
7432-008	MASTER TECHNICIAN	PUBW - Public Works	1.00
1558-001	NETWORK ANALYST III	IT - Information Technology	1.00
1558-004	NETWORK ANALYST III	IT - Information Technology	1.00
1558-005	NETWORK ANALYST III	IT - Information Technology	1.00
3560-012	P & R SERVICES WORKER	PKRC - Parks & Recreation	0.60
5012-001	PARKING ENFORCEMENT OFFICER	POL - Police	1.00
8390-001	PLANT MECHANIC	WATR - Water Resources	1.00
8115-016	PLANT OPER CL 1	WATR - Water Resources	1.00
5040-037	PO II	POLSW - Police Sworn	1.00
5040-088	PO II	POLSW - Police Sworn	1.00
5040-098	PO II	POLSW - Police Sworn	1.00
5040-106	PO II	POLSW - Police Sworn	1.00
5040-152	PO II	POLSW - Police Sworn	1.00
5040-014	PO III	POLSW - Police Sworn	1.00
5040-016	PO III	POLSW - Police Sworn	1.00
5040-024	PO III	POLSW - Police Sworn	1.00
5040-026	PO III	POLSW - Police Sworn	1.00
5040-128	PO III	POLSW - Police Sworn	1.00
5040-131	PO III	POLSW - Police Sworn	1.00
5029-001	POLICE CADET	POL - Police	1.00
5029-003	POLICE CADET	POL - Police	1.00
5150-001	POLICE CHIEF	POLSW - Police Sworn	1.00
5040-071	POLICE OFFICER	POLSW - Police Sworn	1.00
5040-085	POLICE OFFICER	POLSW - Police Sworn	1.00
5040-010	POLICE RECRUIT	POLSW - Police Sworn	1.00
5040-025	POLICE RECRUIT	POLSW - Police Sworn	1.00
5040-039	POLICE RECRUIT	POLSW - Police Sworn	1.00
5040-059	POLICE RECRUIT	POLSW - Police Sworn	1.00
5040-169	POLICE RECRUIT	POLSW - Police Sworn	1.00
4411-002	PRETRIAL/PROBATION OFFICER	CCPT - Comm Corr & Pre Trial Srv	1.00

Position Vacancy Report - All Funds

as of December 2, 2025

Position	Position Title	Department	Available
1554-002	PUB SAFETY SYSTEMS ANALYST I	POL - Police	1.00
5700-001	PUBLIC SAFETY ECC TRAINING COORD	POL - Police	1.00
4041-001	PUBLIC WORKS TRAINING COORD	PUBW - Public Works	1.00
1246-001	PW Safety and Environmental Spec	PUBW - Public Works	1.00
3010-002	RECREATION SPEC	PKRC - Parks & Recreation	0.58
3010-006	RECREATION SPEC	PKRC - Parks & Recreation	0.70
7110-004	REFUSE ASSOCIATE	PUBW - Public Works	1.00
7110-012	REFUSE ASSOCIATE	PUBW - Public Works	1.00
0191-001	SALES MANAGER	ECDV - Economic Development	1.00
4050-001	SELF SUFFICIENCY SPECIALIST II	HS - Human Services	1.00
0300-026	SHERIFF SENIOR DEPUTY	SHRF - Sheriff	1.00
3060-002	SR REC SPEC	PKRC - Parks & Recreation	0.73
6501-007	STREETS MAINT TECH I	PUBW - Public Works	1.00
6501-019	STREETS MAINT TECH I	PUBW - Public Works	1.00
6501-011	STREETS MAINT TECH II	PUBW - Public Works	1.00
2800-001	TREASURER	TREA - Treasurer	1.00
7055-005	UTIL LINE TECH III/WATER	WATR - Water Resources	1.00
3100-098	VICTIM WITNESS ASST	CATT - Commonwealth Attorney	0.80
4500-001	YOUTH GANG & G V INTERVEN SPEC	JS - Juvenile Services	1.00
4200-003	YOUTH WORKER I	JS - Juvenile Services	1.00
4200-008	YOUTH WORKER I	JS - Juvenile Services	0.40
4200-002	YOUTH WORKER II	JS - Juvenile Services	1.00
4200-023	YOUTH WORKER II	JS - Juvenile Services	1.00
Total			101.99



AGENDA ITEM SUMMARY

MEETING DATE

December 9, 2025

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.5

FY 2026 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)

June 30, 2025: City Council, Adoption of the FY 2026 Operating Budget

FISCAL IMPACT

As noted in Attachment A.

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. General Fund Reserve for Contingencies FY 2026 - Finance Committee December 2025

REVIEWED BY

Donna Witt, Chief Financial Officer

Date: December 03, 2025

FY 2026 GENERAL FUND RESERVE FOR CONTINGENCIES

	<u>Reserve for Contingencies</u>	<u>City Manager's Discretionary Funding</u>
BEGINNING BALANCE, JULY 1, 2025	\$116,160	\$50,000
Carryforward to FY 2026 Reserve for Contingencies - FY 2026 Adopted Budget	1,033,840	0
BALANCE	<u>\$1,150,000</u>	<u>\$50,000</u>
APPROPRIATIONS (Second Reading)		
Discretionary External Service Providers - Funding for Central Virginia Alliance for Community Living (CVACL) (10/28/2025)	(\$25,000)	
FY 2026 Unassigned General Fund Balance - Restore funding for Central Virginia Alliance for Community Living (10/28/2025)	\$25,000	
TOTAL APPROPRIATIONS	<u>\$0</u>	<u>\$0</u>
REMAINING BALANCE	<u>\$1,150,000</u>	<u>\$50,000</u>
ITEMS INTRODUCED		
TOTAL INTRODUCED ITEMS	<u>\$0</u>	<u>\$0</u>
REMAINING BALANCE	<u>\$1,150,000</u>	<u>\$50,000</u>
PENDING ITEMS		
TOTAL PENDING ITEMS	<u>\$0</u>	<u>\$0</u>
ENDING BALANCE, JUNE 30, 2026	<u>\$1,150,000</u>	<u>\$50,000</u>

AGENDA ITEM SUMMARY

MEETING DATE

December 9, 2025

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.6

Monthly Revenue Collections Update

RECOMMENDATION

Review collections received from five of the City's revenue sources during Fiscal Year 2026. This report reflects revenues collected through September 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)

June 30, 2025: City Council, Adoption of the FY 2026 Operating Budget

FISCAL IMPACT

As noted on report.

CONTACT(S)

Donna Witt, Chief Financial Officer

ATTACHMENT(S)

1. Monthly Tax Revenues Comparison FY 2026- Finance Committee - December 2025

REVIEWED BY



Donna Witt, Chief Financial Officer

Date: December 04, 2025

**Comparison of Collections
Budget to Actual
Fiscal Year 2026**

	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual FY 2026	Actual FY 2026 to Adopted FY 2026	Actual FY 2026 to Actual FY 2025
SALES & USE TAX							
<i>ADOPTED FY 2026 BUDGET - \$22,750,000</i>							
JULY	\$1,752,856	\$1,756,307	\$1,858,086	\$1,870,016	\$1,931,527	\$61,511	\$73,441
AUGUST	1,734,950	1,735,715	1,925,891	1,938,257	1,942,239	3,982	\$16,348
SEPTEMBER	1,910,727	1,873,719	1,782,891	1,794,339	1,961,177	166,838	\$178,286
TOTAL	\$5,398,533	\$5,365,741	\$5,566,868	\$5,602,612	\$5,834,943	\$232,331	\$268,075
CONSUMER UTILITY TAX - ELECTRIC							
<i>ADOPTED FY 2026 BUDGET - \$3,500,000</i>							
JULY	\$323,534	\$305,391	\$328,167	\$317,402	\$339,553	\$22,151	\$11,386
AUGUST	326,175	315,489	326,991	316,265	325,884	9,619	(\$1,107)
SEPTEMBER	316,174	313,758	302,612	292,686	289,382	(3,304)	(\$13,230)
TOTAL	\$965,883	\$934,638	\$957,770	\$926,353	\$954,819	\$28,466	(\$2,951)

	Actual Collected FY 2023 ²	Actual Collected FY 2024 ²	Actual Collected FY 2025 ²	Adopted FY 2026	Actual Assessed FY 2026	Actual Assessed FY 2026 to Adopted FY 2026	Actual Collected FY 2026 ²	Actual Collected FY 2026 to Adopted FY 2026	Actual Collected FY 2026 to Collected FY 2025
MEALS TAX									
<i>ADOPTED FY 2026 BUDGET - \$21,300,000</i>									
JULY ¹	\$1,450,812	\$1,445,285	\$1,463,383	\$1,590,630	\$1,700,163	\$109,533	\$1,616,323	\$25,693	\$152,940
AUGUST	1,608,171	1,701,730	1,754,060	1,765,606	1,848,535	82,929	1,892,045	126,439	137,985
SEPTEMBER	1,636,715	1,815,499	1,740,798	1,778,754	1,841,794	63,040	1,814,319	35,565	73,521
TOTAL	\$4,695,698	\$4,962,514	\$4,958,241	\$5,134,990	\$5,390,492	\$255,502	\$5,322,687	\$187,697	\$364,446
LODGING TAX									
<i>ADOPTED FY 2026 BUDGET - \$4,100,000</i>									
JULY ¹	\$268,473	\$287,424	\$323,561	\$324,960	\$366,190	\$41,230	\$339,338	\$14,378	\$15,777
AUGUST	335,707	367,347	400,907	428,669	368,628	(60,041)	356,778	(71,891)	(44,129)
SEPTEMBER	301,809	341,274	327,595	356,562	353,098	(3,464)	367,705	11,143	40,110
TOTAL	\$905,989	\$996,045	\$1,052,063	\$1,110,191	\$1,087,916	(\$22,275)	\$1,063,821	(\$46,370)	\$11,758
AMUSEMENT TAX									
<i>ADOPTED FY 2026 BUDGET - \$950,000</i>									
JULY ¹	\$46,938	\$88,097	\$83,599	\$82,666	\$90,209	\$7,543	\$81,876	(\$790)	(\$1,723)
AUGUST	97,916	62,359	79,458	75,976	85,830	9,854	87,713	11,737	8,255
SEPTEMBER	60,593	62,730	70,629	68,479	81,063	12,584	88,804	20,325	18,175
TOTAL	\$205,447	\$213,186	\$233,686	\$227,121	\$257,102	\$29,981	\$258,393	\$31,272	\$24,707

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

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



FINANCE COMMITTEE City Council Committee

Tuesday, October 28, 2025 | 3:00 PM
2nd Floor Training Room- City Hall
900 Church Street
Lynchburg, VA 24504

ATTENDEES

Committee Members: Council Member Marty Misjuns, Chair; Council Member Sterling Wilder; Mayor Larry Taylor, Ex-Officio.

Others: Kent White, Assistant City Manager; Donna Witt, Chief Financial Officer; Michelle White, Budget Analyst; Starlette Early, Budget Analyst.

AGENDA

- I. Welcome** *Councilmember Marty Misjuns, Chair*
Councilmember Marty Misjuns called the meeting to order at 3:04 p.m. in the 2nd Floor Training Room – City Hall.

II. General Business

- II.1.** Lynchburg Redevelopment Housing Authority (LRHA) Revenue Bond Financing - 1300 Campbell Avenue

Tom Martin, Director of Community Development, presented this item to consider adopting a resolution allowing the bond issuance by the Lynchburg Redevelopment Housing Authority (LRHA) for \$30,000,000 to finance one hundred twenty-five (125) apartment units at 1300 Campbell Avenue (former Barker Jennings Building). The issuance of the revenue bonds will not result in any financial obligation to LRHA or the City of Lynchburg. Although the bonds will be issued through LRHA, State Code requires the City Council adopt a resolution supporting the transaction.

The item was approved, by a 2-0 vote, to move forward for City Council consideration at the October 28, 2025 meeting.

- II.2.** Authorization to Purchase Bookmobile

Beverly Blair, Director of Libraries, presented this item to consider adopting a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$278,000 from the Friends of the Library Public Library for the purchase of a Bookmobile for the Lynchburg Public Library.

The item was approved, by a 2-0 vote, to move forward for City Council consideration at the October 28, 2025 meeting.

II.3. 2025 Virginia Office of Emergency Medical Services - Rescue Squad Assistance Fund (RSAF) Grant

Fire Chief Greg Wormser presented this item to consider adopting a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$71,032 with resources of \$35,516 from the 2025 Virginia Office of Emergency Medical Services – Rescue Squad Assistance Fund (RSAF) Grant and \$35,516 from the FY 2026 General Fund Fire Department budget to purchase a MedaRamp MR2400 extension ramp system and a Lifepak 35 monitor/defibrillator monitor for the Fire Department.

The item was approved, by a 2-0 vote, to move forward for City Council consideration at the October 28, 2025 meeting.

II.4. FY 2026 DMV Highway Safety, Speed Grant

Kennith Edwards, Interim Chief of Police, presented this item to consider adopting a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$45,675 with resources of \$30,450 from the Department of Motor Vehicles (DMV) Highway Safety Grant and \$15,225 from the FY 2026 General Fund Police Department budget to fund speed enforcement activities and equipment.

The item was approved, by a 2-0 vote, to move forward for City Council consideration at the October 28, 2025 meeting.

II.5. FY 2026 DMV Highway Safety, Alcohol Grant

Kennith Edwards, Interim Chief of Police, presented this item to consider adopting a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$21,105 with resources of \$14,070 from the Department of Motor Vehicles (DMV) Highway Safety Grant and \$7,035 from the FY 2026 General Fund Police Department budget to fund DUI enforcement activities, equipment, and training.

The item was approved, by a 2-0 vote, to move forward for City Council consideration at the October 28, 2025 meeting.

II.6. Public Hearing and Consideration of Reprogramming Community Development Block Grant (CDBG) Funds

Melva Walker, Grants Manager, presented this item to reallocate \$17,110 of Community Development Block Grant (CDBG) funds within Fiscal Year 2026, Program Year 2025, Diamond Hill Neighborhood Plan – Phase 2 Improvements (Dunbar Community Schoolyard) Project to Community Development Block Grant Fiscal Year 2023, Program Year 2022, Diamond Hill Neighborhood Plan and Improvement Project on Pierce Street for the addition of a Tree Lawn on the 1200 block of Pierce Street, with the installation of new curb and gutter and accessible ramps.

The item will move forward for City Council consideration following a public hearing at the October 28, 2025 meeting.

III. Other Information

III.7. FY 2026 General Fund Reserve for Contingencies Update

III.8. Monthly Revenue Collections Update

IV. Roll Call

V. Next Regular Meeting

V.9. The next Finance Committee meeting is Tuesday, December 9, 2025 at 3 p.m.

Councilmember Misjuns adjourned the meeting at 3:31 p.m.