



**FINANCE COMMITTEE**  
**City Council Committee**

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Thursday, January 29, 2026 | 3:00 PM  
2nd Floor Training Room- City Hall  
900 Church Street  
Lynchburg, VA 24504

**AGENDA**

- I. Welcome** *Councilmember Stephanie Reed, Chair*
- II. General Business**
  - II.1. Freedom Aviation, Inc. and Bon Air Brokerage Company, LLC Initial Lease Term Correction
  - II.2. FY26 Statewide Universal Drug Testing Grant - Lynchburg Adult Recovery Court
  - II.3. School Construction Assistance Grant
  - II.4. Transfer of \$25,000 from the General Fund Unassigned Fund Balance to the FY 2026 General Fund Reserve for Contingencies for funding provided to the Central Virginia Alliance for Community Living (CVACL)
  - II.5. Lynchburg Regional Airport Parking
- III. Quarterly Reports**
  - III.6. Quarterly Reports - Quarter Ending September 30, 2025
    - A) Greater Lynchburg Transit Company (GLTC)
    - B) Lynchburg Regional Airport Fund
    - C) Lynchburg Regional Juvenile Detention Center
    - D) Children's Services Act Fund
    - E) Water Operating Fund
    - F) Sewer Operating Fund
    - G) Stormwater Operating Fund
    - H) General Fund
- IV. Other Information**
  - IV.7. FY 2026 General Fund Reserve for Contingencies Update
  - IV.8. Monthly Revenue Collections Update
  - IV.9. All Funds Vacancy Report
  - IV.10. Record of Votes - Finance Committee Meeting: December 9, 2025
- V. Roll Call**
- VI. Next Regular Meeting**
  - VI.11. The next Finance Committee meeting is Tuesday, February 24, 2026 at 3 p.m.

## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Cedric Simon, Airport Director

### AGENDA ITEM # II.1

Freedom Aviation, Inc. and Bon Air Brokerage Company, LLC Initial Lease Term Correction

### RECOMMENDATION

Receive information and recommend adoption of a Resolution correcting the initial lease terms in #R-25-071 and #R-25-090.

### SUMMARY

Resolutions #R-25-071 and #R-25-090, approving Lease Agreements between (i) the City of Lynchburg (“City”) and Freedom Aviation, Inc. (dated October 14, 2025) and (ii) the City, Bon Air Brokerage Company, LLC, and Davis Air, Inc. (as a Guarantor) (dated November 12, 2025), respectively, were adopted by the Lynchburg City Council. The initial terms, as described in Resolving Clause #1 of each of the Resolutions, were intended to reflect initial lease terms of five (5) years (i.e. January 1, 2026 to December 31, 2030), but contain Scrivener’s Errors reflecting initial lease terms ending December 31, 2031. This Resolution would correct the Scrivener’s Errors.

### PRIOR ACTION(S)

#R-25-071 (Freedom Aviation, Inc. Lease) — Adopted October 14, 2025  
#R-25-090 (Bon Air Brokerage Company, Inc. and DavisAir, Inc. Lease) — Adopted November 12, 2025

### FISCAL IMPACT

N/A

### CONTACT(S)

Cedric Simon, Airport Director

### ATTACHMENT(S)

1. Proposed Resolution - Correcting Initial Lease Terms Described in Resolutions #R-25-071 and #R-25-090
2. #R-25-071
3. #R-25-090

### REVIEWED BY

*Cedric Simon*

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Cedric Simon, Airport Director

Date: January 21, 2026

*Kent White*

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Kent White, Assistant City Manager

Date: January 21, 2026

**RESOLUTION:**

**#R-26-\_\_**

WHEREAS, Resolutions #R-25-071 and #R-25-090, approving Lease Agreements between (i) the City of Lynchburg (“City”) and Freedom Aviation, Inc. (dated October 14, 2025) and (ii) the City, Bon Air Brokerage Company, LLC, and Davis Air, Inc. (as a Guarantor) (dated November 12, 2025), respectively, were adopted by the Lynchburg City Council; *and*

WHEREAS, the initials terms of the said Lease Agreements, shown in Resolving Clause #1 of both of the said Resolutions, were intended to reflect initial lease terms of five (5) years (i.e. January 1, 2026 to December 31, 2030), but the said Resolutions contain Scrivener’s Errors reflecting initial lease terms ending December 31, 2031; *and*

WHEREAS, the Lynchburg City Council desires to correct the Scrivener’s Errors described.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LYNCHBURG:

1. That the initial lease terms described in Resolving Clause #1 of Lynchburg City Council Resolutions #R-25-071 and #R-25-090 are hereby corrected to reflect “beginning January 1, 2026, terminating December 31, 2030”.
2. That any amendments to the Lease Agreements correcting the said Scrivener’s Errors are hereby ratified, and the City Manager is hereby authorized to take any and all actions necessary to effectuate the substance of this Resolution.
3. That this Resolution shall be effective upon its adoption.

Adopted: \_\_\_\_\_

Certified: \_\_\_\_\_  
Clerk of Council

RESOLUTION:

#R-25-071

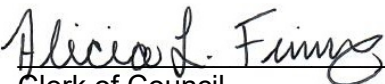
BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LYNCHBURG, VIRGINIA:

1. That the Lease Agreement, dated October 14, 2025, between the City of Lynchburg ("City") and Freedom Aviation, Inc. is hereby approved, and expressly incorporated herein by reference. Such Lease Agreement will allow Freedom Aviation, Inc. to lease or use, as applicable, the following property from the City:

City-owned property at the Lynchburg Regional Airport in Campbell County, Virginia. The said Lease Agreement would have a term beginning January 1, 2026, terminating December 31, 2031, and include an option to extend for up to five (5) additional one (1) year terms. The property to be let or used by Freedom Aviation, Inc., as applicable, is approximately 10,000 square feet of hangar space (Hangar 1) and 1,600 square feet of office/reception space, plus an additional 6,000 square feet of hangar space (Hangar 3) and 1,800 square feet of office, classroom, and reception space with non-exclusive use of the public vehicle parking areas serving the adjacent hangars.

2. That the City Manager is authorized to execute the said Lease Agreement on behalf of the City, and take any further actions necessary to finalize the same.
3. That this Resolution shall become effective upon its adoption.

Adopted: October 14, 2025

Certified:   
Clerk of Council

**RESOLUTION:**

**#R-25-090**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LYNCHBURG, VIRGINIA:

1. That the Lease Agreement, dated November 12, 2025, between the City of Lynchburg ("City"), Bon Air Brokerage Company, LLC, and DavisAir, Inc. (as a Guarantor) is hereby approved, and expressly incorporated herein by reference. Such Lease Agreement will allow Bon Air Brokerage Company, LLC to lease or use, as applicable, the following property from the City:

City-owned property at the Lynchburg Regional Airport in Campbell County, Virginia. The said Lease Agreement would have a term beginning January 1, 2026, terminating December 31, 2031, and include an option to extend for up to five (5) additional one (1) year terms. The property to be let or used under the Lease Agreement is an aircraft storage hangar consisting of 12,000 square feet (known as Hangar 12), an adjoining office and lounge area consisting of 1,800 square feet, and with the non-exclusive use of the public vehicle parking areas that serve the adjacent hangar/office.

2. That the City Manager is authorized to execute the said Lease Agreement on behalf of the City, and take any further actions necessary to finalize the same.
3. That this Resolution shall become effective upon its adoption.

Adopted: November 12, 2025

Certified: Alicia L. Finney  
Clerk of Council

## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Taylor Jones, Adult Recovery Court Program  
Director

### AGENDA ITEM # II.2

FY26 Statewide Universal Drug Testing Grant - Lynchburg Adult Recovery Court

### RECOMMENDATION

Approval of appropriation of a grant award from the Supreme Court of Virginia for the Statewide Universal Drug Testing Grant in the amount of \$45,590. This grant will support the Lynchburg Adult Recovery Court docket within the Lynchburg Circuit Court to enhance drug testing in order to comply with state and national drug testing best practice standards. These funds will pay for lab drug testing with our contracted drug testing partner, Averhealth, as well as other necessary drug testing supplies, such as breathalyzers.

### SUMMARY

The Lynchburg Adult Recovery Court is a court docket within the existing Circuit Court that is designed to enhance public safety by providing an integrated system of treatment and judicial supervision that results in a reduction of substance use/dependency and recidivism. The Lynchburg Adult Recovery Court began in March 2017 as a result of approval from the Supreme Court of Virginia.

### PRIOR ACTION(S)

Approval for grant application: August 26, 2025

### FISCAL IMPACT

25% in-kind match requirement will be sourced from program director and probation officer time and resources

### CONTACT(S)

Taylor Jones, Adult Recovery Court Program Director

### ATTACHMENT(S)

1. FY26 Statewide Universal Drug Testing Grant Appropriation City Council Resolution

### REVIEWED BY

RESOLUTION:

BE IT RESOLVED that the FY 2026 City/Federal/State Aid Fund budget is amended and \$45,590 is appropriated with resources from the Supreme Court of Virginia FY26 Statewide Universal Drug Testing Grant to enhance drug testing to comply with best practice standards in the Lynchburg Adult Recovery Court.

Introduced:

Adopted:

Certified:

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

## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # II.3

School Construction Assistance Grant

### RECOMMENDATION

Adopt a resolution to amend the FY 2026 School Capital Projects Fund budget and appropriate \$1,350,000 with resources from the 2024-2026 School Construction Assistance Program Grant to fund improvements to school buildings, mainly EC Glass and RS Payne.

### SUMMARY

The School Construction Assistance Program was created at the 2022 Special Session I of the General Assembly in the 2022 Appropriation Act. The Virginia Department of Education (VDOE) has already awarded grants in the amount of \$530,000,000 to qualifying school projects. Additional funding allocations of \$170.0 million was approved in the 2025 Appropriations Act to support the School Construction Fund for the Board of Education to award grants on a competitive basis to local school boards that demonstrate poor building conditions, commitment, and need for such local school boards to fund the construction, expansion, flexible space build outs, or modernization of public school buildings, including CTE programs, submitted by school divisions and regional CTE program governing boards.

### PRIOR ACTION(S)

### FISCAL IMPACT

None

### CONTACT(S)

Donna Witt, Chief Financial Officer  
Reid Lanham, Accounting Manager

### ATTACHMENT(S)

1. RESOLUTION- SCAP Grant
2. LYNCHBURG AWARD LETTER

### REVIEWED BY

*D. S. Witt*

Date: January 21, 2026

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Donna Witt, Chief Financial Officer

RESOLUTION:

BE IT RESOLVED that the FY 2026 School Capital Projects budget is amended and \$1,350,000 is appropriated with resources from the School Construction Assistance Program Grant to fund the construction, expansion, flexible space build outs, or modernization of public school buildings.

Introduced:

Adopted:

Certified: \_\_\_\_\_

Clerk of Council



# COMMONWEALTH of VIRGINIA

Emily Anne Gullickson, M.Ed. J.D.  
Superintendent of Public Instruction

DEPARTMENT OF EDUCATION  
P.O. BOX 2120  
RICHMOND, VA 23218-2120

Office: (804) 225-2057  
Fax: (804) 371-2099

July 15, 2025

Dr. Benjamin W. Copeland, Division Superintendent  
Lynchburg City Public Schools  
915 Court Street  
Lynchburg, VA 24505

**RE: Notice of award and quarterly reimbursement process for *School Construction Assistance Program* FY25 grant funds**

Dear Dr. Copeland:

At its business meeting on June 18, 2025, the Virginia Board of Education (“Board”) awarded School Construction Assistance Program grants to 10 school divisions and (1) regional CTE program for 11 school project applications that met the minimum qualifying total criteria score of 65 points and other application requirements. I am pleased to inform you that the following school project application submitted by Lynchburg City Public Schools for the School Construction Assistance Program (SCAP FY25) was awarded a competitive grant as follows:

SCAP Number	Approved SCAP Project Application:	SCAP Grant Award Amount:
SCAP24-115	E. C. Glass High School	\$1,350,000.00

This letter is also to inform you of the process established by the Virginia Department of Education (“VDOE”) for divisions and regional CTE programs to request cost reimbursement or draw-down of awarded grant funds for qualifying project costs. School divisions and regional CTE programs may submit funding requests each quarter by the following due dates: **January 1; April 1; July 1; and October 1. All qualifying project costs submitted by these dates for VDOE review and payment must be dated on or prior to the quarterly due dates.** VDOE will review all grant funding requests received by the quarterly due dates and process them for payment, if approved. Applications received after the due dates will be reviewed and processed during the next quarterly period.

All funding requests submitted by grantees are made using the Funding Request Form (attached and available online in the SCAP application in SSWS under *Instructions*) and must include supporting documentation substantiating the qualifying project costs for which grant funding is requested. The supporting documentation must include the American Institute of Architects (AIA) Document G702 - Application and Certificate for Payment and Document G703 - Continuation Sheet. This required documentation must be signed by the project architect and contractor before submission to VDOE.

Funding requests must be submitted to VDOE using the “Reimbursement Application Box” set up in the School Construction Assistance Program (SCAP) application in the VDOE Single Sign-On Web Systems (SSWS) portal. This “box” is located on the right-hand side pull-down menu on the SCAP application page and allows divisions to upload their funding request form and supporting documentation in PDF format or as a single zip file containing multiple PDF documents. Detailed instructions on the submission process can be found on the SCAP application page in the SSWS portal.

As a reminder, the following project costs qualify for state funding based on current appropriation act language and Board program guidelines:

*Planning, design (architectural and engineering), site acquisition, construction phase costs involving the core building structure and related site work, but not including most financing costs (e.g., closing costs, legal counsel and financial advisor costs, and annual debt service for principal and interest payments that has already begun to be paid), outdoor facilities predominantly used for extracurricular athletic activities, loose equipment, and furniture. The principal-only portion of future debt service payments not yet begun on school projects where construction is pending or just begun is an allowable project cost with grant funding.*

Because of the significant amount of state funding involved and legislative/public interest in this program, VDOE is advising divisions awarded these funds to maintain a separate accounting of the revenues received and expenditures made from these funds. Program expenditures may be accounted for locally by establishing a separate expenditure account code or sub-account in the general ledger.

Lastly, as required by Board guidelines, please also submit the attached document to VDOE as soon as possible certifying that the school division will obligate the awarded grant funds within six months of the date of this letter.

Further details on the terms of this grant award are attached. For more information or questions on the SCAP grant reimbursement process, please contact [Vijay Ramnarain](#), Director, Office of Support Services, at (804) 750-8715, or [Nancy Hartigan](#), Architectural Consultant, at (804) 750-8591.

Sincerely,

  
[Emily Anne Gullickson \(Jul 12, 2025 19:07 EDT\)](#)

Emily Anne Gullickson, M.Ed. J.D.  
Superintendent of Public Instruction

EAG/VR

Attachments:  
Terms of Grant Award  
Funding Request Form  
Certification of Grant Funds Obligation

## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # II.4

Transfer of \$25,000 from the General Fund Unassigned Fund Balance to the FY 2026 General Fund Reserve for Contingencies for funding provided to the Central Virginia Alliance for Community Living (CVACL)

### RECOMMENDATION

Adopt an ordinance amending the FY 2026 General Fund Operating Budget to transfer \$25,000 from the General Fund Unassigned Fund Balance to the FY 2026 General Fund Reserve for Contingencies for funds appropriated for the Central Virginia Alliance for Community Living (CVACL).

### SUMMARY

At the October 28, 2025 City Council meeting, City Council voted to fund the request by Central Virginia Alliance for Community Living (CVACL) for FY 2026. The appropriation for CVACL was funded from the FY 2026 Reserve for Contingencies. Councilmember Misjuns requested funds in the Reserve for Contingencies be made whole by transferring \$25,000 from the General Fund Unassigned Fund Balance.

### PRIOR ACTION(S)

June 30, 2025: City Council, Adoption of the FY 2026 Operating and Capital Budgets  
September 23, 2025: Finance Committee Meeting  
October 14, 2025: City Council Meeting, First Reading  
October 28, 2025: City Council Meeting, Second Reading

### FISCAL IMPACT

Transfer \$25,000 from the General Fund Unassigned Fund Balance to the FY 2026 General Fund Reserve for Contingencies to re-establish funding provided to CVACL.

### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

1. Ordinance - Amend FY 2026 Operating Budget - Transfer funds from Unassigned General Fund Balance to Reserve for Contingencies

**REVIEWED BY**

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

Date:

\_\_\_\_\_  
Gregory Patrick, Deputy City Manager

Date:

\_\_\_\_\_  
Alicia Finney, Clerk of Council

Date:

**ORDINANCE:**

**#O-26-\_\_**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LYNCHBURG, VIRGINIA: That by a majority vote the FY 2026 General Fund budget is amended and \$25,000 is transferred from the Unassigned General Fund Balance to the General Fund Reserve for Contingencies to offset funding for the Discretionary External Service Provider Central Virginia Alliance for Community Living.

Adopted:

Certified:

\_\_\_\_\_

Clerk of Council

## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Cedric Simon, Airport Director

### AGENDA ITEM # II.5

Lynchburg Regional Airport Parking

### RECOMMENDATION

Update on parking operations and rates at the Lynchburg Regional Airport.

### SUMMARY

Lynchburg Regional Airport (LYH) has two parking facilities for public use, managed through a concessionaire agreement by Reimagined Parking. This update will brief the finance committee on background, area parking rates, and use of parking revenues.

### PRIOR ACTION(S)

None

### FISCAL IMPACT

\$585,000 in the FY 2026 adopted budget

### CONTACT(S)

Cedric Simon, Airport Director

### ATTACHMENT(S)

1. Airport Parking Jan 28th 2026

### REVIEWED BY



\_\_\_\_\_  
Cedric Simon, Airport Director

Date: January 15, 2026



Date: January 21, 2026



# LYNCHBURG REGIONAL AIRPORT PARKING

January 28<sup>th</sup>, 2026



# BACKGROUND



# PARKING OVERVIEW

- Parking revenues are used for airport operating expenses.
- Revenue uses include:
  - Payroll
  - Maintenance
  - Capital funding
- Parking revenues ensure airport self sufficiency
- Enhanced passenger experience

# PARKING RATES

	Close In	Economy
<b>LYH</b>	<b>13</b>	<b>10</b>
<b>ROA</b>	<b>14</b>	<b>12</b>
<b>CHO</b>	<b>13</b>	<b>9</b>
<b>RIC</b>	<b>15</b>	<b>10</b>
<b>RDU</b>	<b>32</b>	<b>21</b>
<b>GSO</b>	<b>15</b>	<b>12</b>
<b>CLT</b>	<b>20</b>	<b>12</b>

# BUDGET

**Adopted 2026 budget**

**Pay as you go match**

**Restrooms**

**Parking lot improvements**

**Taxiway B**



**AGENDA ITEM SUMMARY**

**MEETING DATE**

January 29, 2026

**PRESENTED BY**

Donna Witt, Chief Financial Officer

**AGENDA ITEM # III.6**

Quarterly Reports - Quarter Ending September 30, 2025

**RECOMMENDATION**

Review highlights of the attached financial reports for the quarter ending September 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**

*D - s. Witt*

Date: January 21, 2026

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Donna Witt, Chief Financial Officer



# GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Finance Committee  
Lynchburg City Council

January 9<sup>th</sup>, 2026

Re: GLTC Quarterly Financial Report – 1<sup>st</sup> Quarter 2026

## REVENUE

GLTC has experienced higher than anticipated revenues in Fixed Route fares with a 15% positive variance over the anticipated totals for the quarter. Paratransit fare revenues are up 96% this quarter as well. Non-operating revenues are up 18% this quarter, which reflects higher insurance claims, and advertising revenue is down 16%. County operating assistance revenues have been disbursed to GLTC on-time. City and State revenues have been advanced to GLTC as the Federal shutdown stopped all work on Federal grant creation and the City and State advanced funds to allow GLTC to continue to operate. There is a decrease of 10% in State reimbursement grants as GLTC has had lower reimbursable expenses for this quarter. Federal Operating Assistance is tentatively set at being under 21% based on projections for Federal Operating Assistance with the reduced local match.

## EXPENSES

### Fixed Route

Fixed Route expenses are 7% under budget for the quarter. Other Salaries and Wages show over budget by 3% as this accounts for overtime for non-CBA staff to fill a temporary vacancy due to illness. IT is 30% over budget due to replacements due to failure for IT hardware on buses.

### Demand Response (PTS)

Demand Response expenses are 5% under budgeted numbers this quarter. Salaries and wages for the remaining staff in this department are 1% over for the quarter due to some overtime related to vacations and illness.

### Maintenance

Maintenance expenses are 28% below budget for the quarter. This is driven largely by staff delaying any non-critical maintenance projects in October due to the Federal shutdown and the delays in receiving our 5307 funding.

Tires are currently 59% below budget but will be higher next quarter with the replacement of tires before winter weather. Fuel is also down with continued lower fuel prices through this quarter.





# GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

## Administration

Administration is currently on budget. Services is over budget primarily on HVAC work completed before the start of the winter as the system is beginning to age and require more extensive maintenance and repairs. Casualty and Liability insurance is higher for this quarter based on changes and adjustments to primarily liability insurance for the facilities and the closeout of our previous Worker's Comp vendor. Utilities are also under budget by 13% this quarter although that is expected to change during the winter months.

## SUMMARY

For the quarter revenues were under budget by 11% (\$286,350), and expenses were under budget by 11% (\$273,946) leaving GLTC with a slight deficit of (\$12,407).

Price volatility in parts and fuels remain GLTC's concerns in the new fiscal year, although increased costs in health care premiums that occurred in September and are expected again next year have become a larger factor.

GLTC is still awaiting its 5307 Federal Funding which is tentatively scheduled for release at the end of January 2026. Staff will be looking at 5307 local matches to determine if additional funds can be pulled if there is additional available local match, as well as working on additional local match revenue opportunities.

Respectfully,

Joshua A. Moore  
General Manager



**CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.**

**DRAFT INCOME STATEMENT**

**JULY 1, 2025 - SEPTEMBER 30, 2025**

	QUARTER TO DATE FY2026 Q1 ACTUAL		QUARTER TO DATE FY2026 Q1 BUDGETED		Difference	% Var
<b>REVENUE</b>						
FRT Passenger Revenue	\$	138,776	\$	120,250	\$18,526	115%
DRT Passenger Revenue	\$	18,408	\$	9,375	\$9,033	196%
Contracts (CVCC Access)	\$	12,759	\$	12,759	\$0	100%
Non-Operating Revenue	\$	19,131	\$	16,250	\$2,881	118%
Advertising Revenue	\$	17,804	\$	21,250	(\$3,446)	84%
City Operating Assistance	\$	469,827	\$	469,827	\$0	100%
County Operating Assistance	\$	22,894	\$	22,894	(\$0)	100%
State Operating Assistance	\$	583,595	\$	646,274	(\$62,679)	90%
Federal Operating Assistance	\$	951,899	\$	1,202,563	(\$250,664)	79%
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>2,235,092</b>	<b>\$</b>	<b>2,521,442</b>	<b>(\$286,350)</b>	<b>89%</b>
<b>EXPENSES</b>						
<b>FIXED ROUTE</b>						
Operator Labor	\$	458,609	\$	471,604	(\$12,995)	97%
Operator-Overtime	\$	29,099	\$	58,951	(\$29,852)	49%
Other Salaries & Wages	\$	141,943	\$	137,701	\$4,242	103%
Supervisors-Overtime	\$	2,673	\$	5,750	(\$3,076)	46%
Fringe Benefits	\$	307,318	\$	336,551	(\$29,233)	91%
Information Technology	\$	36,344	\$	27,935	\$8,409	130%
<b>TOTAL FIXED ROUTE</b>	<b>\$</b>	<b>975,987</b>	<b>\$</b>	<b>1,038,492</b>	<b>(\$62,506)</b>	<b>94%</b>
<b>DEMAND RESPONSE</b>						
Operator Labor	\$	96,659	\$	101,389	(\$4,730)	95%
Operator-Overtime-PTS	\$	2,148	\$	2,925	(\$776)	73%
Other Salaries & Wages	\$	33,152	\$	32,753	\$399	101%
Fringe Benefits	\$	64,134	\$	69,455	(\$5,321)	92%
Information Technology	\$	15,174	\$	15,250	(\$76)	100%
<b>TOTAL DEMAND RESPONSE</b>	<b>\$</b>	<b>211,268</b>	<b>\$</b>	<b>221,772</b>	<b>(\$10,504)</b>	<b>95%</b>
<b>MAINTENANCE</b>						
Other Salaries & Wages	\$	213,609	\$	226,248	(\$12,639)	94%
Inspection&Maint,Srvc-Overtime	\$	8,585	\$	13,701	(\$5,116)	63%
Fringe Benefits	\$	107,989	\$	125,397	(\$17,408)	86%
Fuel & Lubricants	\$	148,423	\$	225,050	(\$76,627)	66%
Tires & Tubes	\$	10,222	\$	25,000	(\$14,778)	41%
Information Technology	\$	1,423	\$	1,423	\$0	100%
Other Materials & Supplies	\$	37,560	\$	111,250	(\$73,690)	34%
<b>TOTAL MAINTENANCE</b>	<b>\$</b>	<b>527,812</b>	<b>\$</b>	<b>728,069</b>	<b>(\$200,257)</b>	<b>72%</b>
<b>ADMINISTRATION</b>						
Other Salaries & Wages	\$	126,994	\$	139,835	(\$12,841)	91%
Fringe Benefits	\$	61,721	\$	66,035	(\$4,314)	93%
Services	\$	154,822	\$	142,071	\$12,751	109%
Utilities	\$	56,772	\$	64,951	(\$8,180)	87%
Casualty & Liability Expenses	\$	72,023	\$	67,717	\$4,306	106%
Information Technology	\$	11,000	\$	11,000	(\$0)	100%
Bad Debt Expense	\$	-	\$	-	\$0	
Other Materials & Supplies	\$	30,242	\$	21,500	\$8,742	141%
Miscellaneous	\$	18,857	\$	20,000	(\$1,143)	94%
<b>TOTAL ADMINISTRATION</b>	<b>\$</b>	<b>532,430</b>	<b>\$</b>	<b>533,109</b>	<b>(\$679)</b>	<b>100%</b>
<b>TOTAL EXPENSES</b>	<b>\$</b>	<b>2,247,496</b>	<b>\$</b>	<b>2,521,442</b>	<b>(\$273,946)</b>	<b>89%</b>
<b>NET INCOME/(LOSS)</b>	<b>\$</b>	<b>(12,407)</b>	<b>\$</b>	<b>(0)</b>	<b>(\$12,407)</b>	



THE CITY OF LYNCHBURG  
**LYNCHBURG REGIONAL AIRPORT**

350 Terminal Drive  
Suite 100  
Lynchburg, VA 24502

January 9, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: September 30, 2025 – Quarterly Financial Summary - Lynchburg Regional Airport

REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity through the FY2026 first quarter ending September 30, 2025. Operating revenues are mostly in line with budget amounts even as American Airlines continues to contend with equipment challenges and staffing shortages. The Airport is projecting a FY2026 surplus of \$41,589 which is \$132,982 less than our Adopted Budget.

REVENUE HIGHLIGHTS

- Airfield: Revenue is projected to be \$10,000 more than budget due to a recent increase in commercial aircraft landing fee rates.
- Terminal: Revenue is projected to be \$240,000 more than budget due mainly to projected increases in Auto Lot Parking and Rental Car Concession revenues.
- General Aviation: Revenue is projected to be \$65,000 more than budget due mainly to projected increase in aircraft fuel sales.
- Other Leased Property: Revenue is projected to be \$10,300 more than budget due routine annual increases in rents to several Airport tenants.

EXPENSE HIGHLIGHTS

- Terminal: Expenses are projected to be \$45,000 more than budget due to increases in Contractual Services (custodial) and utilities (electricity).
- Public Safety: Expenses are projected to be \$115,815 more than budget due to extended operating hours for both Police and Airport Fire personnel to accommodate extended Airline operating schedules.
- Small Projects & Equipment: Expenses are projected to be \$400,000 less than budget due to projecting fewer state-supported projects than originally anticipated.

SUMMARY

The recently announced new United Airline service beginning in March 2026 will likely have little impact on revenues this fiscal year but could have an impact on expenses as the Airport gears up to accommodate the additional Airline service. Bottom line: the Airport is currently projecting an operating surplus for FY2026 of \$41,589.

Respectfully submitted,



Cedric Simon, A.A.E.  
Airport Director

cc: Wynter Benda, City Manager  
Greg Patrick, Deputy City Manager  
Kent White, Assistant City Manager  
Donna Witt, Director of Financial Services

LYNCHBURG REGIONAL AIRPORT  
 OPERATING FUND FINANCIAL SUMMARY  
 September 30, 2025

	FY 2025 Amended Budget	FY 2025 Actual (thru 09/30/24)	FY 2025 % of Budget	*	FY 2026 Amended Budget	FY 2026 Actual (thru 09/30/25)	FY 2026 % of Budget	*	FY 2026 Amended Budget	FY 2026 Projected Total	FY 2026 \$ Variance Projected vs. Amended Budget
<b>BEGINNING NET ASSETS</b>	\$ 250,000	\$ 40,762,677 (1)		*	\$ 250,000	\$ 44,265,847 (1)		*	\$ 250,000	\$ 44,265,847 (1)	
Less: Invested in Capital Assets, net of related debt		\$ (38,071,618)		*		\$ (41,277,521)		*		\$ (41,277,521)	
<b>BEGINNING UNRESTRICTED NET ASSETS</b>	\$ 250,000	\$ 2,691,057		*	\$ 250,000	\$ 2,988,324		*	\$ 250,000	\$ 2,988,324	\$ -
<b>USE OF ENCUMBRANCES CARRIED FORWARD</b>	\$ 172,173			*	\$ 172,173			*	\$ 707,467	\$ -	
<b>TRANSFER OF RESERVES TO CAPITAL FUND</b>				*				*			
<b>REVENUES</b>				*				*			
Airfield	135,000	24,314	18%	*	110,000	8,496	8%	*	110,000	120,000	10,000
Terminal	1,900,843	506,070	27%	*	1,768,843	482,519	27%	*	1,768,843	2,008,843	240,000
General Aviation	955,000	247,319	26%	*	970,000	260,419	27%	*	970,000	1,035,000	65,000
Other Leased Property	425,050	90,503	21%	*	425,050	92,279	22%	*	425,050	435,350	10,300
State Airport Aid	427,000	0	0%	*	210,000	0	0%	*	210,000	210,000	0
Federal Security Aid	0	0	#DIV/0!	*	0	0	#DIV/0!	*	0	0	0
Federal CARES/CRRSA/ARPA Grants	0	0	100%	*	0	0	100%	*	0	0	0
Interest & Other	221,000	70,485	32%	*	231,000	69,004	30%	*	231,000	231,000	0
<b>TOTAL REVENUES</b>	\$ 4,063,893	\$ 938,691		*	\$ 3,714,893	\$ 912,717		*	\$ 3,714,893	\$ 4,040,193	\$ 325,300
<b>EXPENSES</b>				*				*			
Airfield Operations	390,061	74,741	19%	*	479,952	82,780	17%	*	479,952	479,952	0
Terminal Operations	827,832	135,988	16%	*	793,506	153,030	19%	*	793,506	838,506	(45,000)
General Aviation	162,202	17,985	11%	*	163,656	24,199	15%	*	163,656	163,656	0
Administration	1,196,300	318,339	27%	*	1,103,975	316,178	29%	*	1,103,975	1,113,975	(10,000)
Public Safety (Fire & LEO)	540,577	133,522	25%	*	519,367	153,131	29%	*	519,367	635,182	(115,815)
Snow Removal	35,030	4,810	14%	*	24,030	408	2%	*	24,030	24,030	0
Debt Service	174,649	4,996	3%	*	169,705	4,710	3%	*	169,705	169,705	0
Small Projects & Equip. (Federal/State Supported)	641,898	167,323	26%	*	879,264	57,497	7%	*	879,264	479,264	400,000
Transfers to Other Airport Funds	0	0	0%	*	0	0	#DIV/0!	*	0	0	0
Other Airport Expenses	58,697	6,076	10%	*	94,334	3,232	3%	*	94,334	94,334	0
Year-end GASB68 & GASB75 Retiree Accrual Adjustments	45,000	0		*	30,000	0		*	30,000	0	30,000
<b>TOTAL EXPENSES</b>	\$ 4,072,246	\$ 863,780		*	\$ 4,257,789	\$ 795,166		*	\$ 4,257,789	\$ 3,998,604	\$ 259,184
<b>ENDING UNRESTRICTED NET ASSETS</b>	\$ 413,820	\$ 2,765,968		*	\$ (120,723)	\$ 3,105,875		*	\$ 414,571	\$ 3,029,913 (2)	

**FOOTNOTES:**

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

Total Net Assets per ACFR 6/30/25	\$ 61,922,986
Less: Net Assets in Capital & PFC Funds	\$ (17,657,139)
Total Beginning Net Assets	\$ 44,265,847

FY2026 Projected Totals	
Total Revenues	\$ 4,040,193
Total Expenses	\$ 3,998,604
<b>FY2026 Surplus</b>	<b>\$ 41,589</b>

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	\$ (3,515)	(net lease receivables as of 6/30/25)
Undesignated Retained Earnings	\$ 3,039,540	(includes FY2026 projected surplus/deficit)
	<b>\$ 3,029,913</b>	

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

1400 Florida Avenue  
Lynchburg, VA 24501

January 27, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

RE: September 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 September 30, 2025. The financial spreadsheet provides comparative year-to-date data for the same period of FY 2025.

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 first quarter of FY 2026 are \$645,120, or 24.6% 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 first quarter of FY 2026 are \$308,285, or 25.1% of the budget.

*United States Department of Agriculture [USDA]*

This revenue category consists of reimbursements for meals served to juveniles at the Detention Center. Year-to-date revenues from USDA for FY 2026 are \$13,356 or 26.7% of the budget.

EXPENDITURES

Overall expenditures for the first quarter of FY 2026 totaled \$696,695, representing 17.8% of the budget.

*Juvenile Population*

The average number of juveniles served each day through the first quarter of FY 2026 is 20, compared to 19 in FY 2025. The percentage of Lynchburg City's juveniles through the first quarter is 49% of the total juvenile population.

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

1400 Florida Avenue  
Lynchburg, VA 24501

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 first quarter is \$966,761, and the total expenditures are \$696,695.

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  
First Quarter: As of September 30, 2025**

	FY 2025 Amended Budget	FY 2025 Actual 1st QTR YTD	FY 2025 % of Budget	FY 2026 Amended Budget	FY 2026 Actual 1st QTR YTD	FY 2026 % of Budget	FY 2026 Amended Budget	FY 2026 Actual 1st QTR YTD	FY 2026 Actual to Amended
<b>Beginning Funds at July 1</b>		276,097			276,097				
<b>Revenues:</b>									
Charges for Services	2,715,523	545,688 *	20.1%	2,620,722	645,120 **	24.6%	2,620,722	645,120	1,975,602
Intergovernmental- Department of Juvenile Justice Block Grant	1,107,028	306,611	27.7%	1,226,442	308,285	25.1%	1,226,442	308,285	918,157
Intergovernmental- USDA	50,000	12,166	24.3%	50,000	13,356	26.7%	50,000	13,356	36,644
Miscellaneous and State Ward Per Diem	6,000	0	0.0%	8,000	0	0.0%	8,000	0	8,000
<b>Total Revenues</b>	<b>3,878,551</b>	<b>864,465</b>	<b>22.3%</b>	<b>3,905,164</b>	<b>966,761</b>	<b>24.8%</b>	<b>3,905,164</b>	<b>966,761</b>	<b>2,938,403</b>
<b>Expenditures:</b>									
Salaries	2,163,725	413,034	19.1%	2,149,478	359,293	16.7%	2,149,478	359,293	1,790,185
Employee Benefits	845,835	139,132	16.4%	848,439	137,660	16.2%	848,439	137,660	710,779
Contractual Services	102,213	10,321	10.1%	75,382	9,918	13.2%	75,382	9,918	65,464
Fleet Services	13,598	6,029	44.3%	17,610	5,408	30.7%	17,610	5,408	12,202
Supplies and Materials	158,457	47,458	30.0%	183,985	62,519	34.0%	183,985	62,519	121,466
Utilities	67,687	16,285	24.1%	89,900	17,502	19.5%	89,900	17,502	72,398
Training and Conferences	6,050	1,118	18.5%	6,050	206	3.4%	6,050	206	5,844
Telephone Services	7,000	1,524	21.8%	7,000	1,453	20.8%	7,000	1,453	5,547
Cable/Satellite TV Service	1,200	123	10.3%	1,200	147	12.3%	1,200	147	1,053
Postage and Mailing	850	0	0.0%	850	0	0.0%	850	0	850
Indirect Costs	250,922	62,731	25.0%	272,161	68,040	25.0%	272,161	68,040	204,121
Self Insurance	32,739	32,739	100.0%	33,147	33,147	100.0%	33,147	33,147	0
Dues and Memberships	1,000	0	0.0%	1,000	0	0.0%	1,000	0	1,000
Misc. Other Charges	6,000	1,192	19.9%	6,000	506	8.4%	6,000	506	5,494
Rentals and Leases	4,142	421	10.2%	5,320	239	4.5%	5,320	239	5,081
Health and Dental Benefits for Retirees	63,168	15,792	25.0%	101,388	0	0.0%	101,388	0	101,388
Unemployment Compensation	1,000	0	0.0%	1,000	0	0.0%	1,000	0	1,000
Workers Comp Indemnity Pymt	55,000	0	0.0%	10,000	0	0.0%	10,000	0	10,000
Professional Services	8,004	767	9.6%	10,254	657	6.4%	10,254	657	9,597
Serial Bond Principal	7,525	0	0.0%	7,875	0	0.0%	7,875	0	7,875
Serial Bond Interest	2,402	0	0.0%	2,017	0	0.0%	2,017	0	2,017
Transfer Int Fleet Fund	0	0	0.0%	9,583	0	0.0%	9,583	0	9,583
Budget Alc Salary Plan Adj	81,000	0	0.0%	81,000	0	0.0%	81,000	0	81,000
<b>Total Expenditures</b>	<b>3,879,517</b>	<b>748,666</b>	<b>19.3%</b>	<b>3,920,639</b>	<b>696,695</b>	<b>17.8%</b>	<b>3,920,639</b>	<b>696,695</b>	<b>3,133,361</b>
<b>TOTAL FUND BALANCE</b>		<b>391,896</b>			<b>546,163</b>				

\* The amount includes billing for September 2024 (\$62,898) that was not posted until October 2024

\*\* The amount includes billing for September 2025 (\$106,524) that was not posted until October 2025

# THE CITY OF LYNCHBURG HUMAN SERVICES

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



January 27, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

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

The attached CSA Fund Financial Summary outlines the financial activity through September 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 1st quarter have not been received.
- Office of Children Services didn't update the funds until after November 25.

- CSA Contribution – General Fund and Schools

- Required local match for all State funds received through the 1st quarter of FY26; \$49,135 or 25.00% from the City of Lynchburg Schools and \$643,988 or 25.00% from the City of Lynchburg General Fund have been received.



Finance Committee

January 27, 2026

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- Miscellaneous Revenue/Budget Designations
  - Miscellaneous Revenue comprised of CSA parental co-payments, child support and recoupments from social security payments. Revenue received through the 1st quarter of FY26 were \$40,610 or 68.10% of the adopted FY26 budget.

### EXPENSES

- Administrative expenses
  - CSA administrative expenses comprised of salaries and supplies. Expenditures through the 1st quarter of FY26 were \$15,411 or 20.7% of the adopted FY26 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 1<sup>st</sup> quarter of FY26 were \$707,310 or 15.7% of the adopted FY26 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 1st quarter of FY26 were \$226,410 or 6.1% of the adopted FY26 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 1st quarter of FY 2026 were \$618 or 0.20% of the adopted FY26 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

January 27, 2026

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- Community Base (Sum/Non-Sum Sufficient) Services
  - Community services may include assessment, crisis stabilization, therapy, or intervention services provided in the child’s home. Community Based Services through the 1st quarter of FY 2026 total \$106,028, or 12.3% of the adopted FY26 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  
September 30, 2025**

	FY 2025	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
	Amended Budget	Actual 1 QTR YTD	% of Budget	Amended Budget	Actual 1 QTR YTD	% of Budget
<b>Beginning Fund Balance</b>		210,195		0	15,406	
<b>Revenues:</b>						
Public Assistance - Welfare and Administration	4,772,659	0	0.0%	6,667,909	0	0.0%
Transfer from Lynchburg City Schools	196,541	49,135	25.0%	196,541	49,135	25.0%
Transfer from General Fund	2,096,086	524,022	25.0%	2,575,950	643,988	25.0%
Miscellaneous/Special Welfare	48,600	33,210	68.3%	59,600	40,610	68.1%
Budget Designations	0	0		0	0	0.0%
<b>Total Revenues</b>	7,113,886	606,367	8.5%	9,500,000	733,733	7.7%
<b>Expenses:</b>						
Administrative Expenses	76,349	14,996	19.6%	74,566	15,411	20.7%
Sum-Sufficient - Foster Care	3,407,915	635,416	18.6%	4,501,000	707,310	15.7%
Sum-Sufficient - Special Education	2,655,865	140,268	5.3%	3,686,527	226,410	6.1%
Non-Sum Sufficient Services	375,907	0	0.0%	375,907	618	0.2%
Sum-Sufficient and Non-Sum Sufficient Services	597,850	190,233	31.8%	862,000	106,028	12.3%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0	
<b>Total Expenditures</b>	7,113,886	980,913	13.8%	9,500,000	1,055,777	11.1%
<b>ENDING FUND BALANCE</b>	0	(164,351)		0	(306,638)	

January 27, 2026

Finance Committee  
 City Council  
 City of Lynchburg  
 Lynchburg, Virginia

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

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2025. This quarterly report provides comparative financial information between the FY 2026 Adopted Budget and the Department’s year-end projections based on revenues and expenses through the end of the first quarter. Additionally, it includes any upcoming anticipated variances based on known information.

**REVENUES**

Following the completion of the first quarter, overall revenues for FY 2026 are projected to be \$33,100 (0.2%) less than budget. Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q1 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>REVENUES:</b>					
Charges for Services	\$17,453,253	\$3,551,999	20%	\$17,289,753	(\$163,500)
Water Contracts	2,320,998	459,700	20%	2,451,398	130,400
Interest and Other	457,100	94,453	21%	457,100	-
	<b>\$20,231,351</b>	<b>\$4,106,152</b>		<b>\$20,198,251</b>	<b>(\$33,100)</b>

- **Charges for Services:**

Revenue in this category includes Noncontract Water Sales, Account Charges, Delinquent Charges, Connection and Availability Fees, Transfers from Sewer and Stormwater Funds for allocated administrative costs, and other revenue charges for services. Revenue is projected to be \$163,500 (.9%) less than budget. This is primarily due to less than expected water consumption from domestic and industrial customers.

- **Water Contracts:**

Revenue in this category reflects billing activity to the counties of Amherst, Bedford, and Campbell, and to the industries of CertainTeed and Frito-Lay. Revenue is projected to be \$130,400 (5.6%) greater than budget. This is mostly due to CertainTeed’s water purchases are \$140,000 greater than expected offset by Frito-Lay’s decreasing water purchases by \$23,600.

• **Interest and Other:**

Interest and Other is projected to be at budget.

**EXPENSES**

Overall expenses for FY 2026 are projected to be \$177,900 (0.9%) less than budget. Explanations of this variance is shown below:

	FY 2026 Adopted Budget	FY 2026 Actual Q1 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>EXPENSES</b>					
Departmental O&M	\$14,311,393	\$3,119,258	22%	\$14,443,493	(\$132,100)
Non-Departmental O&M	371,745	9,632	3%	371,745	-
Capital Outlay/Purchases	64,690	36,765	57%	104,690	(40,000)
Transfers to Capital	720,000	180,000	25%	720,000	-
Debt Service	4,805,171	1,576,357	33%	4,455,171	350,000
	<b>\$20,272,999</b>	<b>\$4,922,013</b>		<b>\$20,095,099</b>	<b>\$177,900</b>

• **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$132,100 (.9%) over budget.

Variance by Division are as follows:

- Water Treatment - \$40,200 savings
- Meter Operations - \$9,100 over budget
- Water Line Maintenance – \$27,300 over budget
- Administration - \$135,900 over budget

Variance by Expense Category are as follows with explanation for each variance:

Category	Variance	Explanation
Personal & Benefits	\$5,000	Slightly higher vacancies than anticipated.
Contractual Services	(138,700)	Consultant expenses associated with Campbell County water contract renewal and Water Resources backflow program updates.
Utilities WTP	(50,000)	Higher electrical costs associated with dry weather.
Supplies and Materials	(6,200)	Combination of various accounts.
Chemicals	44,400	Contract renewal resulted in a price decrease.
All Other	13,400	Combination of various accounts.
<b>Total</b>	<b>(\$132,100)</b>	

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

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

- **Capital Outlay:**

Purchases in this category are projected to be \$40,000 (61.8%) over budget. This is associated with a new vehicle purchase budgeted in FY 2025 that will not arrive until FY 2026.

- **Transfers to Capital:**

Transfers to Capital are projected to be at budget.

- **Debt Service:**

Expenditures in debt service are projected to be \$350,000 (7.3%) under budget due to lesser than expected line of credit balance and lower than budgeted interest rate. Last fiscal year, several large projects had beginning construction dates deferred. Some of those projects required resolution to easement issues and railroad permitting. One project required replacement of the engineering firm and another project that had an extended lead time for water tank equipment replacement thus delaying a water tank painting project.

### **SUMMARY**

The first quarter report indicates that the Water Fund meets Council's adopted financial policies and an overall stable FY 2026 financial position for this fund. Projected debt coverage and fund balance are as follows:

- Projected debt coverage ratio is 1.26 vs. Council Policy of 1.20.
- Projected fund balance is 34% vs. Council Policy range of 25% to 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 September 30, 2025

	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q1 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q1 YTD</b>	<b>FY 2026 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Projection</b>	<b>\$ Variance Adopted Budget vs. Projected</b>
<b>REVENUES:</b>									
Charges for Services	\$16,614,950	\$3,416,297	21%	\$17,453,253	\$3,551,999	20%	\$17,453,253	\$17,289,753	(\$163,500)
Water Contracts	2,412,242	362,258	15%	2,320,998	459,700	20%	2,320,998	2,451,398	130,400
Interest and Other	313,500	131,115	42%	457,100	94,453	21%	457,100	457,100	-
	<b>\$19,340,692</b>	<b>\$3,909,670</b>		<b>\$20,231,351</b>	<b>\$4,106,152</b>		<b>\$20,231,351</b>	<b>\$20,198,251</b>	<b>(\$33,100)</b>
<b>EXPENSES</b>									
Departmental O&M	\$13,673,532	\$2,937,238	21%	\$14,311,393	\$3,119,258	22%	\$14,311,393	\$14,443,493	(\$132,100)
Non-Departmental O&M	357,275	39,131	11%	371,745	9,632	3%	371,745	371,745	-
Capital Outlay/Purchases	252,415	13,196	5%	64,690	36,765	57%	64,690	104,690	(40,000)
Transfers to Capital	600,000	150,000	25%	720,000	180,000	25%	720,000	720,000	-
Debt Service	4,520,518	1,489,744	33%	4,805,171	1,576,357	33%	4,805,171	4,455,171	350,000
	<b>\$19,403,740</b>	<b>\$4,629,309</b>		<b>\$20,272,999</b>	<b>\$4,922,013</b>		<b>\$20,272,999</b>	<b>\$20,095,099</b>	<b>\$177,900</b>

**Adjustment for Expenses from Capital Projects:**

**KEY RATIOS:**

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	34%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.26 (a)

Note (a) Calculation of debt coverage includes estimated \$225,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

January 27, 2026

Finance Committee  
 City Council  
 City of Lynchburg  
 Lynchburg, Virginia

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

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2025. This quarterly report provides comparative financial information between the FY 2026 Adopted Budget and the Department’s year-end projections based on revenues and expenses through the end of the first quarter. Additionally, it includes any upcoming anticipated variances based on known information.

**REVENUES**

Following the completion of the first quarter, overall revenues for FY 2026 are projected to be \$886,800 (2.7%) greater than budget. Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q1 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>REVENUES:</b>					
Charges for Services	\$26,659,889	\$5,100,005	19%	\$26,938,689	\$278,800
Sewer Contracts	5,278,411	1,033,679	20%	5,661,411	383,000
Interest and Other	597,500	251,716	42%	822,500	225,000
	<b>\$32,535,800</b>	<b>\$6,385,400</b>		<b>\$33,422,600</b>	<b>\$886,800</b>

- **Charges for Services:**

Revenue in this category includes Noncontract Sewer Sales, Account Charges, Industrial Surcharges, Cut-on/Cut-off Charges, Connection and Availability Fees, and Cost-plus Charges, Septic Hauler Charges, and other revenue charges for services. Revenue is projected to be \$278,800 (1.1%) greater than budget. Noncontract Sewer Sales are projected to increase \$43,800, as well as Septic Hauler Charges by \$125,000 and Cost-plus services by \$110,000.

- **Sewer Contracts:**

Revenue in this category reflects billing activity in the counties of Amherst, Bedford, and Campbell and the industries of CertainTeed and Frito-Lay. Revenue is projected to be \$383,000 (7.3%) above budget. This increase is mostly attributable to increased sewer surcharges to Frito-Lay.

• **Interest and Other:**

Revenue in this category is projected to be \$225,000 (37.7%) greater than budget. This is associated with higher than expected cash balances in the operating and capital funds, and higher interest rates than budgeted for cash investments.

**EXPENSES**

Overall expenses for FY 2026 are projected to be \$1,361,700 (3.9%) less than budget. Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q1 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>EXPENSES:</b>					
Departmental O&M	\$20,475,330	\$4,026,461	20%	\$19,842,430	\$632,900
Non-Departmental O&M	353,701	2,847	1%	353,701	-
Capital Outlay/Purchases	766,410	59,230	8%	371,610	394,800
Transfers to Capital	4,000,000	1,000,000	25%	4,000,000	-
Debt service	9,573,667	1,445,130	15%	9,239,667	334,000
	<b>\$35,169,108</b>	<b>\$6,533,668</b>		<b>\$33,807,408</b>	<b>\$1,361,700</b>

• **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$632,900 (3.1%) less than budget.

Variance by Division are as follows:

- Water Resources Recover Facility (WRRF) - \$404,400 savings
- Sewer Line Maintenance - \$228,500 savings

Variance by Expense Category are as follows with explanation for each variance.

Category	Variance	Explanation
Personnel Services and Benefits	(\$60,000)	Increased overtime to cover vacant positions.
Chemicals	350,000	Contract renewal resulted in a price decrease.
Contractual Services	202,700	James River Interceptor Cleaning lowest bid was less than budget.
Supplies and Materials	99,200	Decreased materials used for sewer line repairs and lesser purchases of replacements of small tools and minor equipment used in fieldwork and WRRF.
All Other	41,000	Combination of various accounts.
<b>Total</b>	<b>\$632,900</b>	

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

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

- **Capital Outlay:**

Purchases in Capital Outlay are projected to be \$394,800 (51.5%) under budget. This is due to two sludge trailers budgeted for this fiscal year will not arrive until FY 2027 and lesser WRRF equipment requiring replacement this fiscal year.

**Transfers to Capital:**

Transfers to Capital are projected to be at budget.

- **Debt Service:**

Expenditures in debt service are projected to be \$334,000 (3.5%) under budget due to lesser than expected line of credit balance and lower than budgeted interest rate. Last fiscal year experienced delays in easement acquisition process, lack of bidders on some projects and bids rejected on two large projects due to greatly exceeding the budgeted amounts for the projects.

**SUMMARY**

The first quarter report indicates that the Sewer Fund meets Council's adopted financial policies and overall stable FY 2026 financial position for this fund. Projected debt coverage and fund balance are as follows:

- Projected debt coverage ratio is 1.45 vs. Council Policy of 1.20.
- Projected fund balance is 48% vs. Council Policy range of 25% to 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 September 30, 2025

	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q1 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q1 YTD</b>	<b>FY 2026 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Projection</b>	<b>\$ Variance Adopted Budget vs. Projected</b>
<b>REVENUES:</b>									
Charges for Services	\$26,031,328	\$5,006,533	19%	\$26,659,889	\$5,100,005	19%	\$26,659,889	\$26,938,689	\$278,800
Sewer Contracts	4,896,420	1,018,794	21%	5,278,411	1,033,679	20%	5,278,411	5,661,411	383,000
Interest and Other	573,000	363,576	63%	597,500	251,716	42%	597,500	822,500	225,000
	<b>\$31,500,748</b>	<b>6,388,903</b>		<b>\$32,535,800</b>	<b>\$6,385,400</b>		<b>\$32,535,800</b>	<b>\$33,422,600</b>	<b>\$886,800</b>
<b>EXPENSES:</b>									
Departmental O&M	\$19,086,202	\$4,208,325	22%	\$20,475,330	\$4,026,461	20%	\$20,475,330	\$19,842,430	\$632,900
Non-Departmental O&M	334,631	44,775	13%	353,701	2,847	1%	353,701	353,701	-
Capital Outlay/Purchases	829,500	-	0%	766,410	59,230	8%	766,410	371,610	394,800
Transfers to Capital	1,800,000	450,000	25%	4,000,000	1,000,000	25%	4,000,000	4,000,000	-
Debt service	9,691,558	1,658,504	17%	9,573,667	1,445,130	15%	9,573,667	9,239,667	334,000
	<b>\$31,741,891</b>	<b>6,361,604</b>		<b>\$35,169,108</b>	<b>\$6,533,668</b>		<b>\$35,169,108</b>	<b>\$33,807,408</b>	<b>\$1,361,700</b>

**Adjustment for Expenses from Capital Projects**

**KEY RATIOS:**

Unrestricted cash target range as a % of operating expenses & debt service:	25% - 40%
Unrestricted cash as a % of operating expenses & debt service:	48%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.45 (a)

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

January 27, 2026

Finance Committee  
 City Council  
 City of Lynchburg  
 Lynchburg, Virginia

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

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through September 30, 2025. This quarterly report provides comparative financial information between the FY Adopted Budget and the Department’s year-end projections based on revenues and expenses through the end of the first quarter. Additionally, it includes any upcoming anticipated variances based on known information.

**REVENUES**

Following the completion of the first quarter, the overall revenues for FY 2026 are projected to exceed budget by \$49,500 (1%). Explanations of this variance follow:

	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q1 YTD</b>	<b>FY 2026 % of Budget</b>	<b>FY 2026 Projection</b>	<b>\$ Variance Adopted Budget vs. Projected</b>
<b>REVENUES:</b>					
Charges for Services	\$4,424,170	\$841,906	19%	\$4,439,670	\$15,500
Interest and Other	52,000	29,547	57%	86,000	34,000
Transfers from Other Funds	275,000	68,750	25%	275,000	-
	<b>\$4,751,170</b>	<b>\$940,203</b>		<b>\$4,800,670</b>	<b>\$49,500</b>

- **Charges for Services:**

Revenue in this category includes, billing for all known impervious areas, Virginia Stormwater Management Program (VSMP) permits and Delinquent Charges. Charges for Services are projected to be over budget by \$15,500 (0%). This is mostly associated with slightly higher than anticipated billable impervious areas.

- **Interest and Other:**

Interest and Other is projected to exceed budget by \$34,000 (65.4%). This is associated with higher than expected cash balances in the operating and capital funds, and higher interest rates than budgeted for cash investments.

- **Transfers from Other Funds:**

Transfers from General Fund for Virginia Department of Transportation (VDOT) reimbursable expenses are projected to be at budget.

**EXPENSES**

Overall expenses for FY 2026 are projected to be \$166,100 (3.1%) below budget. Explanations of this variance follow:

	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q1 YTD</b>	<b>FY 2026 % of Budget</b>	<b>FY 2026 Projection</b>	<b>\$ Variance Adopted Budget vs. Projected</b>
<b>EXPENSES:</b>					
Departmental O&M	\$3,916,652	\$781,127	20%	\$3,880,552	\$36,100
Non-Departmental O&M	37,920	1,752	5%	37,920	-
Capital Outlay/Purchases	-	-		-	-
Transfers to Capital	625,000	156,250	25%	625,000	-
Debt Service	702,539	273,499	39%	572,539	130,000
	<b>\$5,282,111</b>	<b>\$1,212,628</b>		<b>\$5,116,011</b>	<b>\$166,100</b>

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance is projected to be \$36,100 (.9%) below budget. Variance by Expense Category are as follows with explanations with each variance.

<b>Category</b>	<b>Variance</b>	<b>Explanation</b>
Contractual Services	\$19,400	Less than expected M&R costs associated with detention ponds and repairs for large rain events.
Supplies & Materials	13,100	Less than expected materials used for stormwater repairs.
All Other	3,600	Combination of various accounts.
<b>Total</b>	<b>\$36,100</b>	

**Non-Departmental Operation and Maintenance:**

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

- **Capital Outlay:**

Capital Outlay is projected to be at budget.

- **Transfers to Capital:**

Transfers to Capital are projected to be at budget.

- **Debt Service:**

Debt Service expenditures are projected to be \$130,000 (18.5%) less than budget due to lesser than expected line of credit balance and lower than budgeted interest rate. Last fiscal year, startup of College Park Stormwater Rehabilitation Project was delayed and several other projects needed easement issues to be resolved.

**SUMMARY**

The first quarter report indicates that the Stormwater Fund meets or exceeds Council's adopted financial policies reflects an overall stable FY 2026 financial position for this fund. Projected debt coverage and fund balance are as follows:

- Projected debt coverage ratio is 1.65 vs. Council Policy of 1.20.
- Projected fund balance is 29% vs. Council Policy range of 15% to 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 September 30, 2025**

	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q1 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q1 YTD</b>	<b>FY 2026 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Projection</b>	<b>\$ Variance Adopted Budget vs. Projected</b>
<b>REVENUES:</b>									
Charges for Services	\$4,233,415	\$786,493	19%	\$4,424,170	\$841,906	19%	\$4,424,170	\$4,439,670	\$15,500
Interest and Other	52,000	39,669	76%	52,000	29,547	57%	52,000	86,000	34,000
Transfers from Other Funds	275,000	68,750	25%	275,000	68,750	25%	275,000	275,000	-
	<b>\$4,560,415</b>	<b>\$894,912</b>		<b>\$4,751,170</b>	<b>\$940,203</b>		<b>\$4,751,170</b>	<b>\$4,800,670</b>	<b>\$49,500</b>
<b>EXPENSES:</b>									
Departmental O&M	\$3,816,977	\$808,977	21%	\$3,916,652	\$781,127	20%	\$3,916,652	\$3,880,552	\$36,100
Non-Departmental O&M	34,040	2,044	6%	37,920	1,752	5%	37,920	37,920	-
Capital Outlay/Purchases	40,000	-	0%	-	-	-	-	-	-
Transfers to Capital	250,000	62,500	25%	625,000	156,250	25%	625,000	625,000	-
Debt Service	645,326	256,446	40%	702,539	273,499	39%	702,539	572,539	130,000
	<b>\$4,786,343</b>	<b>\$1,129,967</b>		<b>\$5,282,111</b>	<b>\$1,212,628</b>		<b>\$5,282,111</b>	<b>\$5,116,011</b>	<b>\$166,100</b>
<b>Adjustment for Expenses from Capital Projects</b>		<b>\$0</b>			<b>\$0</b>			<b>\$0</b>	

**KEY RATIOS:**

Unrestricted cash target range as a % of operating expenses & debt service 15% - 20%  
 Projected unrestricted cash as a % of operating expenses at year end 29%

Financial Policy targeted debt coverage ratio minimum: 1.20  
 Ending debt coverage ratio: 1.65 (a)

Note (a) Calculation of debt coverage includes estimated \$62,000 of capitalizable costs for internal labor charges applicable to time spent on capital project activities.

January 27, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: September 30, 2025 Quarterly Report - General Fund

Attached is the Financial Summary for the General Fund (Fund) for the fiscal period which ended September 30, 2025.

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

### NON-DEDICATED REVENUES

- Real Estate Taxes:

Real Estate taxes are due in four quarterly installments on November 15, January 15, March 15, and May 15. As of the date of this report, the first installment for FY 2026 has not been billed. Economic Development tax incentive payments totaling \$156,460 have been paid.

- Personal Property Taxes:

Personal Property tax revenue collected is \$3,620,754, which is \$381,413 more than the amount collected in the first quarter of FY 2025. Economic Development tax incentives totaling \$26,417 have been paid. Personal property taxes are payable in two equal installments on June 5 and December 5. Additional billings for personal property acquisitions are due March 5 and September 5.

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, which equates to \$950 million for FY 2026. This action eliminates the 70% reimbursement. Lynchburg's share is \$5,543,584. During the first quarter of FY 2026, the State reimbursed the City \$277,179 (5%), as scheduled. Future payments have been scheduled for November 2025 (75%), February 2026 (15%), and May 2026 (5%).

- Consumer Utility Taxes - Electric:

Consumer Utility Tax – Electric revenue of \$665,437 has been collected, which is 19.0% of the fiscal year budget, based on collections for 2 months.

- Communication Sales and Use Taxes:

Communication Sales and Use tax revenue of \$190,082 has been collected, which is 9.5% of the fiscal year budget.

- Local Sales Tax:

Sales tax revenue of \$1,931,527 has been collected, which is 8.5% of the fiscal year budget, based on collections for 1 month. Economic Development tax incentives totaling \$111,529 have been paid.

- Business License

Business License revenue of \$21,034 has been collected. The majority of the tax will be collected from March to May. Economic Development tax incentives totaling \$32,357 have been paid.

- Meals Tax

Meals tax revenue of \$3,508,369 has been collected, which is 16.5% of the fiscal year budget, based on collections for 2 months. Economic Development tax incentives totaling \$348,192 have been paid.

- Lodging Tax

Lodging tax revenue of \$696,116 has been collected, which is 17.0% of the fiscal year budget, based on collections for 2 months. Economic Development tax incentives totaling \$394,505 have been paid.

- Permit, Fees, and Licenses:

Permit, Fees, and Licenses revenue of \$423,818 has been collected, which is 32.1% of the fiscal year budget.

- Fines and Forfeitures:

Fines and Forfeitures revenue of \$16,194 has been collected, which is 6.2% of the fiscal year budget.

- Interest on Investments:

Investment income of \$1,078,281 has been earned, which is 29.8% of the fiscal year budget.

- Charges for Services

Charges for Services revenue of \$2,614,582 has been collected, which is 21.5% of the fiscal year budget.

### DEDICATED REVENUES

Intergovernmental Revenues (consisting of Constitutional Officers, Health and Human Services, and State & Federal subsidies) of \$6,799,373 have been received, which is 16.0% of the fiscal year budget. The timing of submitting and receiving reimbursements for constitutional offices impacts these revenues.

### EXPENDITURES

- Operating Expenditures:

The percentage of operating expenditures spent through the first quarter of FY 2026, 29.8%, is on target with budget projections.

- Debt Service

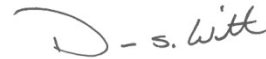
Debt Service expenditures are on pace with FY 2026 budget projections.

Finance Committee  
Lynchburg City Council  
January 27, 2026  
Page 4

SUMMARY

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

Respectfully submitted,

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

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 2026
Fiscal Quarter of Year	Fiscal Q 1
Fiscal Month of Year	(Multiple Items)
Fund	1001 General Fund
Account Type	Revenue
Process Status	Posted

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.25	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 9.30.24
09990.0001 - Budget Designations, None	14,506,078	83	14,506,161	-	14,506,161	0.0%	-
<b>Total</b>	<b>14,506,078</b>	<b>83</b>	<b>14,506,161</b>	<b>-</b>	<b>14,506,161</b>	<b>0.0%</b>	<b>-</b>
<b>100 Taxes</b>							
02110.0100 - Current Real Property Tax	76,200,432	-	76,200,432	2,569,196	73,631,236	3.4%	(2,493)
02110.0105 - Tax Relief For Elderly	(650,000)	-	(650,000)	(642,052)	(7,948)	98.8%	0
02110.0110 - Tax Relief-Rehabilitation Real Property	(1,361,405)	-	(1,361,405)	(1,349,337)	(12,068)	99.1%	-
02110.0200 - Delinquent Real Property Tax	1,000,000	-	1,000,000	346,336	653,664	34.6%	385,096
02110.0900 - Real Estate Tax- Economic Development Incentive	(157,401)	-	(157,401)	(156,460)	(941)	99.4%	(161,183)
02120.0100 - Current PSC Tax	2,831,000	-	2,831,000	9,365	2,821,635	0.3%	-
02130.0101 - Current Personal Property Tax PCI	26,000,000	-	26,000,000	3,620,754	22,379,246	13.9%	3,239,341
02130.0201 - Delinquent Personal Property Tax PCI	2,350,000	-	2,350,000	133,184	2,216,816	5.7%	114,811
02130.0205 - Recovery-C/O Personal Property Tax	-	-	-	14	(14)	0.0%	-
02130.0900 - Personal Property Tax- Economic Development Incentive	(21,394)	-	(21,394)	(26,417)	5,023	123.5%	(27,830)
02170.0105 - Penalty-Delinquent Tax	850,000	-	850,000	183,100	666,900	21.5%	180,794
02170.0200 - Interest-PSC Tax	-	-	-	715	(715)	0.0%	-
02170.0205 - Interest-Delinquent Tax	350,000	-	350,000	109,678	240,322	31.3%	83,652
02510.0000 - Local Sales And Use Tax	22,750,000	-	22,750,000	1,931,527	20,818,473	8.5%	1,858,086
02510.0900 - Local Sales & Use Tax- Economic Development Incentive	(116,655)	-	(116,655)	(111,529)	(5,126)	95.6%	(128,170)
02515.0100 - Consumer Utility Tax-Electric	3,500,000	-	3,500,000	665,437	2,834,563	19.0%	328,167
02515.0105 - Consumer Utility Tax-Gas	500,000	-	500,000	51,071	448,929	10.2%	148,831
02515.0120 - Right of Way Fees	225,000	-	225,000	71,370	153,631	31.7%	46,577
02515.0900 - Pen & Int - Consumer Utility Tax, None	-	-	-	-	-	0.0%	0
02517.0000 - Communication Sales & Use Tax	2,000,000	-	2,000,000	190,082	1,809,918	9.5%	190,594
02520.0000 - Business License Tax	10,900,000	-	10,900,000	21,034	10,878,966	0.2%	206,176
02520.0010 - Consumption Tax-Electric	300,000	-	300,000	55,215	244,785	18.4%	27,524
02520.0015 - Consumption Tax-Gas	50,000	-	50,000	2,157	47,843	4.3%	3,593
02520.0030 - Pen & Int-Business License	100,000	-	100,000	39,900	60,100	39.9%	71,872
02520.0900 - Business License Tax- Economic Development Incentive	(33,870)	-	(33,870)	(32,357)	(1,513)	95.5%	(37,617)
02530.0001 - Motor Vehicle Licenses PCI	-	-	-	177	(177)	0.0%	-
02530.0201 - Delinquent Motor Vehicle License	35,000	-	35,000	1,738	33,262	5.0%	7,731
02535.0000 - Bank Stock Tax	900,000	-	900,000	-	900,000	0.0%	-
02540.0100 - Recordation Tax-City	800,000	-	800,000	75,979	724,021	9.5%	69,055
02540.0200 - Probate Tax	25,000	-	25,000	4,831	20,169	19.3%	3,596
02545.0000 - Tobacco Tax	650,000	-	650,000	145,972	504,028	22.5%	189,000
02550.0000 - Amusement Tax	950,000	-	950,000	169,589	780,411	17.9%	163,057
02550.0005 - Pen & Int - Amusement Tax	-	-	-	1,060	(1,060)	0.0%	494
02555.0000 - Lodging Tax	4,100,000	-	4,100,000	696,116	3,403,884	17.0%	724,468
02555.0005 - Pen & Int - Lodging Tax	-	-	-	2,178	(2,178)	0.0%	233
02555.0900 - Lodging Tax- Economic Development Incentive	(397,786)	-	(397,786)	(394,505)	(3,281)	99.2%	(423,554)
02560.0000 - Meals Tax	21,300,000	-	21,300,000	3,508,369	17,791,631	16.5%	3,217,443
02560.0005 - Pen & Int - Meals Tax	75,000	-	75,000	31,305	43,695	41.7%	19,675
02560.0900 - Meals Tax- Economic Development Incentive	(367,449)	-	(367,449)	(348,192)	(19,257)	94.8%	(340,585)
<b>100 Taxes Total</b>	<b>175,635,472</b>	<b>-</b>	<b>175,635,472</b>	<b>11,576,599</b>	<b>164,058,873</b>	<b>6.6%</b>	<b>10,158,437</b>
<b>110 Permits, Fees, &amp; Licenses</b>							
03005.0000 - Animal Licenses	3,500	-	3,500	867	2,633	24.8%	914
03010.0200 - Permit Parking Fees	215,000	-	215,000	40,191	174,809	18.7%	50,873
03010.0205 - Permit Parking Fees- Lease Agreement, None	4,500	-	4,500	1,240	3,260	27.6%	1,080
03010.0400 - Land Disturbing Fees	28,000	-	28,000	4,234	23,767	15.1%	6,200
03010.0600 - Transfer Fees	2,000	-	2,000	646	1,354	32.3%	637
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	75	925	7.5%	75
03010.0702 - Zoning Certification Letter	3,500	-	3,500	900	2,600	25.7%	500
03010.0705 - Legal Notice Advertising	10,000	-	10,000	-	10,000	0.0%	4,289
03010.0710 - Site Plan Reviews	15,000	-	15,000	4,406	10,594	29.4%	2,863
03010.0715 - Conditional Use Permits	3,600	-	3,600	1,200	2,400	33.3%	832
03010.0720 - Re-zoning Fees	8,000	-	8,000	1,822	6,178	22.8%	3,097
03010.0800 - Subdivision Plat Review	12,500	-	12,500	6,120	6,380	49.0%	1,140
03010.0900 - Building Insp Permit Fee	690,000	-	690,000	246,735	443,265	35.8%	163,161
03010.0901 - Elevator Inspect Admin Fee	20,000	-	20,000	7,942	12,058	39.7%	7,546
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	91	(91)	0.0%	146
03010.0920 - Sign Inspect Permit Fee	4,500	-	4,500	1,575	2,925	35.0%	900
03010.0925 - Demolition Fees	4,500	-	4,500	1,650	2,850	36.7%	3,900
03010.0927 - Building Plan Review	45,000	-	45,000	22,575	22,426	50.2%	11,468
03010.0928 - Vacant Building Registration Fee	35,000	-	35,000	19,327	15,673	55.2%	19,860
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	785	(785)	0.0%	314
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	225	(225)	0.0%	450
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	3,750	(3,750)	0.0%	5,100
03010.0932 - Working Without a Building Permit	-	-	-	-	-	0.0%	100
03010.0933 - Short Term Rental Fee, None	8,500	-	8,500	8,700	(200)	102.4%	9,750
03010.0934 - Vacant Property Registration- Civil Penalties, None	30,000	-	30,000	7,246	22,754	24.2%	1,890
03010.0935 - Short Term Rental Program- Civil Penalty, None	2,000	-	2,000	-	2,000	0.0%	-
03010.0937 - Derelict- Civil Penalties, None	15,000	-	15,000	-	15,000	0.0%	-
03010.1000 - False Alarm Service Assessment	45,000	-	45,000	2,645	42,355	5.9%	2,645
03010.1005 - False Alarm Permit Fee, None	100,000	-	100,000	27,445	72,555	27.4%	22,158
03010.2005 - Taxicab Application Fees	3,000	-	3,000	150	2,850	5.0%	100
03010.2010 - Precious Metal Permits	1,600	-	1,600	200	1,400	12.5%	200
03010.2011 - Rental Reinspect/FollowUp	-	-	-	650	(650)	0.0%	400
03010.2012 - Rental Intial Inspection	-	-	-	1,500	(1,500)	0.0%	1,150
03010.2013 - Annual/Periodic Inspect Fee	7,000	-	7,000	350	6,650	5.0%	1,800
03010.2014 - Rental Intial Inspect-No Show	-	-	-	1,028	(1,028)	0.0%	150
03010.2015 - Rental Inspect- Pre Court	-	-	-	-	-	0.0%	50
03010.2016 - Rental Inspect-Annual No Show	-	-	-	50	(50)	0.0%	100
03010.2020 - Mobile Vendor License Fee	1,500	-	1,500	80	1,420	5.3%	1,200

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.25	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 9.30.24
03010.2028 - Dumpster Permit Fee, None	-	-	-	1,900	(1,900)	0.0%	250
03010.2050 - Misc Permit Fee & License	-	-	-	5,518	(5,518)	0.0%	4,549
<b>110 Permits, Fees, &amp; Licenses Total</b>	<b>1,319,200</b>	<b>-</b>	<b>1,319,200</b>	<b>423,818</b>	<b>895,382</b>	<b>32.1%</b>	<b>331,837</b>
<b>120 Fines &amp; Forfeitures</b>							
03510.0100 - Court Fines And Forfeitures, None	150,000	-	150,000	7,262	142,738	4.8%	16,400
03510.0105 - Criminal Court Fees	2,500	-	2,500	210	2,291	8.4%	261
03510.0200 - Parking Fines	110,000	-	110,000	8,723	101,277	7.9%	9,638
<b>120 Fines &amp; Forfeitures Total</b>	<b>262,500</b>	<b>-</b>	<b>262,500</b>	<b>16,194</b>	<b>246,306</b>	<b>6.2%</b>	<b>26,299</b>
<b>130 Use of Money &amp; Property</b>							
04010.0100 - Interest on Investment	2,374,872	-	2,374,872	491,057	1,883,815	20.7%	627,645
04010.0101 - Interest-City Capital	605,398	-	605,398	288,343	317,055	47.6%	451,681
04010.0123 - Interest-Health Ins Resrv	50,000	-	50,000	83,119	(33,119)	166.2%	86,207
04010.0124 - Interest-OPEB	150,000	-	150,000	26,875	123,125	17.9%	21,077
04010.0132 - Interest Income - Nonjudicial Excess Funds, None	-	-	-	468	(468)	0.0%	753
04010.0156 - Interst-MktValueGain/Loss	-	-	-	45,728	(45,728)	0.0%	423,559
04020.0105 - Gen Govt Property Rental	135,000	-	135,000	35,004	99,996	25.9%	41,429
04020.0115 - Public Safety Prop Rent	33,000	-	33,000	-	33,000	0.0%	-
04020.0125 - Human Services Prop Rent	98,000	-	98,000	16,667	81,333	17.0%	25,000
04020.0135 - Downtown Parking Deck Lease, None	15,000	-	15,000	-	15,000	0.0%	3,750
04020.0200 - Jones Memorial Library Lease, None	15,070	-	15,070	3,768	11,303	25.0%	3,768
04020.0201 - Prop Rental-Stadium	25,000	-	25,000	6,050	18,950	24.2%	5,100
04020.0202 - Prop Rental-Market/Park.	110,000	-	110,000	37,893	72,107	34.4%	24,246
04020.0205 - Market Rent- Pen & Int	1,600	-	1,600	1,126	474	70.4%	407
04020.0207 - Rental of Museum Facilities, None	500	-	500	1,945	(1,445)	389.1%	1,560
04020.0209 - Rental of Parks and Rec Facilities, None	-	-	-	40,240	(40,240)	0.0%	-
<b>130 Use of Money &amp; Property Total</b>	<b>3,613,440</b>	<b>-</b>	<b>3,613,440</b>	<b>1,078,281</b>	<b>2,535,159</b>	<b>29.8%</b>	<b>1,716,181</b>
<b>140 Charges for Services</b>							
04510.0900 - Collection & Tax Lien Fees	50,000	-	50,000	10,369	39,631	20.7%	15,522
04510.0901 - DMV Admin Fee	325,000	-	325,000	105,063	219,937	32.3%	101,476
04510.0915 - Processng Fee - Payroll deduction	4,000	-	4,000	1,205	2,795	30.1%	1,490
04510.0916 - Indirect Cost&Svc DetHome	272,161	-	272,161	68,040	204,121	25.0%	62,731
04510.0918 - Indirect Cost&Srcv Water	1,210,794	-	1,210,794	302,699	908,096	25.0%	304,757
04510.0919 - Indirect Cost&Srcv Sewer	297,615	-	297,615	74,818	222,797	25.1%	77,318
04510.0920 - Indirect Cost&Srcv WWTP	587,936	-	587,936	146,570	441,366	24.9%	165,112
04510.0921 - Indirect Cost&Srcv Airprt	220,890	-	220,890	55,223	165,668	25.0%	50,791
04510.0922 - Indirect Cost&Srcv Strmwtr	357,300	-	357,300	89,325	267,975	25.0%	102,224
04515.0101 - Document Reprsd Costs	8,000	-	8,000	1,602	6,399	20.0%	2,247
04515.0200 - Court Room Sheriff Fee, None	101,000	-	101,000	27,328	73,672	27.1%	24,789
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%	42,500
04515.0303 - Probation Supervisor Fee	-	-	-	2,573	(2,573)	0.0%	3,900
04515.0304 - Jail Fee, None	1,500	-	1,500	814	686	54.3%	906
04515.0305 - E-Summons Fee, None	21,000	-	21,000	6,105	14,895	29.1%	5,948
04515.0400 - Commonwealth Atty.Fees	5,000	-	5,000	1,455	3,545	29.1%	1,701
04515.0401 - CA Coll Fees- Gen Dist Ct	56,000	-	56,000	15,319	40,681	27.4%	11,479
04515.0402 - CA Coll Fees- J&D Court	4,000	-	4,000	1,769	2,231	44.2%	1,151
04515.0403 - CA Coll Fees- Circuit Crt	63,500	-	63,500	14,971	48,529	23.6%	13,227
04515.0404 - CA Coll Fees- FOIA Requests, None	200	-	200	-	200	0.0%	71
04520.0300 - Fire Prevention Fees	3,500	-	3,500	1,400	2,100	40.0%	2,396
04520.0301 - Ambulance Service Fees	3,800,264	-	3,800,264	615,202	3,185,062	16.2%	598,023
04520.0304 - Delinq Ambulance-120 Days	250,000	-	250,000	36,765	213,235	14.7%	28,109
04520.0305 - LFD Off Duty, None	137,850	-	137,850	37,852	99,998	27.5%	34,778
04520.0306 - LFD Off Duty - Penalty and Interest, None	-	-	-	11	(11)	0.0%	265
04520.0901 - PIER Contract Payments	29,500	-	29,500	12,500	17,000	42.4%	17,000
04520.0903 - Police-Schools Resource Officer (SRO) Prog	140,000	-	140,000	69,876	70,124	49.9%	68,576
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	12,500	37,500	25.0%	12,500
04520.0905 - Police Report Sales	2,200	-	2,200	680	1,520	30.9%	365
04520.0906 - Range Use Fee	13,800	-	13,800	12,000	1,800	87.0%	13,600
04520.0908 - DUI Fees, None	-	-	-	51	(51)	0.0%	-
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	235,627	864,374	21.4%	278,981
04525.0106 - Downtown Parking Fees	40,000	-	40,000	5,770	34,230	14.4%	5,387
04525.0107 - PW Admin Stormwater Charges	179,453	-	179,453	8,362	171,091	4.7%	8,134
04525.0108 - PW Eng Stormwater Charges	22,626	-	22,626	4,476	18,150	19.8%	5,304
04525.0109 - PW-Leaf Collection Stormwater Charges, None	197,188	-	197,188	-	197,188	0.0%	-
04525.0110 - PW BMP's Stormwater Charges, None	30,000	-	30,000	-	30,000	0.0%	-
04525.0218 - Trash Bag Srvc-Waste Zero	65,000	-	65,000	7,588	57,412	11.7%	17,120
04525.0219 - Landlord Set Out Program , None	6,000	-	6,000	1,427	4,573	23.8%	2,077
04525.0220 - Refuse Disposal Fee, None	419,000	-	419,000	136,790	282,210	32.6%	126,344
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	(2)	2	0.0%	-
04525.0300 - Bldg Maint Charge-Other	10,142	-	10,142	2,536	7,607	25.0%	2,536
04530.0410 - Lynchburg Youth Group Home Charges	700,000	-	700,000	103,300	596,700	14.8%	187,375
04535.0100 - Swimming Pool Fees	40,000	-	40,000	19,098	20,902	47.7%	24,160
04535.0150 - Recreation Program Fees	541,000	-	541,000	105,675	435,325	19.5%	134,227
04535.0151 - Recreation Program- Scholarship Fees , None	15,500	-	15,500	914	14,586	5.9%	845
04535.0300 - Library Fines & Fees	20,000	-	20,000	10,406	9,594	52.0%	7,232
04535.0301 - Law Library Fees	30,000	-	30,000	10,380	19,620	34.6%	8,739
04535.0303 - Lost/Damaged Library Prop	3,000	-	3,000	557	2,443	18.6%	811
04535.0304 - Delinq Library Fines & Fees	250	-	250	10	240	4.1%	52
04535.0305 - Delinq Library Lost/Damaged	5,000	-	5,000	711	4,289	14.2%	1,624
04535.0306 - Delinq Library Pen & Int	1,500	-	1,500	196	1,304	13.1%	701
04540.0103 - Charges For Demolition	-	-	-	8,067	(8,067)	0.0%	-
04540.0105 - Comm Develop Stormwater Charges	634,340	-	634,340	158,585	475,755	25.0%	153,120
04540.0106 - Neighborhood Services- Clutter Removal Ordinance, None	-	-	-	260	(260)	0.0%	-
04540.0108 - Neighborhood Services- Derelict Residential DERR, None	-	-	-	7,171	(7,171)	0.0%	4,000
04540.0110 - Derelict Demolition DEMO, None	-	-	-	7,664	(7,664)	0.0%	-
04599.0002 - Secure Vacant Stru Reimb	-	-	-	272	(272)	0.0%	-
04599.0004 - Neighborhood Services, None	25,000	-	25,000	4,336	20,664	17.3%	3,256
04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None	-	-	-	577	(577)	0.0%	591
<b>140 Charges for Services Total</b>	<b>12,147,753</b>	<b>-</b>	<b>12,147,753</b>	<b>2,614,582</b>	<b>9,533,171</b>	<b>21.5%</b>	<b>2,744,810</b>
<b>150 Miscellaneous Revenue</b>							

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.25	Remaining Budget w/o Encumbrances	Percentage of Amended Budget	Actual Amount 9.30.24
05030.0105 - Suspense Revenue/Exp Ref	-	-	-	-	-	0.0%	-
05050.0105 - Pmt In Lieu Tax-WestCntbr	42,000	-	42,000	-	42,000	0.0%	-
05050.0110 - Pymt In Lieu of Tax-LRHA	25,000	-	25,000	-	25,000	0.0%	-
05050.0230 - Friends of Lynchburg Library	19,458	-	19,458	-	19,458	0.0%	3,174
05050.0232 - Digg's Trust Rec-Pt Honor	36,000	-	36,000	9,718	26,282	27.0%	9,193
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	17,804	(17,804)	0.0%	3,079
05050.0415 - Proceeds frm PropRoom.com	-	-	-	72	(72)	0.0%	176
05050.2001 - Cash Overage And Shortage	-	-	-	(167)	167	0.0%	(1,494)
05050.2011 - Reimb.POH Carriage House	28,000	-	28,000	7,566	20,434	27.0%	7,231
05050.2013 - Photo Reprod And Royalty	100	-	100	-	100	0.0%	-
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	29,298	(29,298)	0.0%	313
05050.2025 - Credit Card Rebate	100,000	-	100,000	-	100,000	0.0%	-
05050.2028 - WardsCrossingWestSvcFee	128,282	-	128,282	-	128,282	0.0%	-
05050.2034 - P&R Spec Event Sponsorship, None	7,000	-	7,000	630	6,371	9.0%	-
05050.2049 - Residential Trash Violation, None	12,000	-	12,000	10,583	1,417	88.2%	10,339
05050.2055 - Hillcats - Donation Youth Athletic Programs	-	-	-	-	-	0.0%	-
05050.2056 - Commission on City Vending Machine Sales	-	-	-	-	-	0.0%	1,007
05050.2059 - Court Restitution, None	-	-	-	-	-	0.0%	51
05050.2066 - P&R Special Events- GF Support Revenue, None	10,000	-	10,000	-	10,000	0.0%	-
05050.2070 - Rehab-Renovation Program Fees, None	-	-	-	750	(750)	0.0%	625
05050.2090 - Miscellaneous Revenue	100,000	-	100,000	4,911	95,089	4.9%	15,773
<b>150 Miscellaneous Revenue Total</b>	<b>507,840</b>	<b>-</b>	<b>507,840</b>	<b>81,164</b>	<b>426,676</b>	<b>16.0%</b>	<b>49,468</b>
<b>300 State Non-Categorical Aid</b>							
06100.0300 - Rolling Stock Taxes	95,000	-	95,000	105,233	(10,233)	110.8%	104,445
06100.0400 - Mobile Home Titling Taxes	1,000	-	1,000	19,640	(18,640)	1964.0%	300
06100.0600 - Deeds Of Conveyance	200,000	-	200,000	24,626	175,374	12.3%	21,804
06100.0900 - Auto Rental Tax-DMV	500,000	-	500,000	136,260	363,740	27.3%	139,558
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	2,500	-	2,500	4,462	(1,962)	178.5%	1,283
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	277,179	5,266,405	5.0%	277,179
<b>300 State Non-Categorical Aid Total</b>	<b>6,342,084</b>	<b>-</b>	<b>6,342,084</b>	<b>567,401</b>	<b>5,774,683</b>	<b>8.9%</b>	<b>544,570</b>
<b>310 State Shared Exp (Cat.)</b>							
06510.0200 - Commissioner of Revenue	294,766	-	294,766	50,760	244,006	17.2%	43,713
06510.0300 - Treasurer	139,023	-	139,023	24,491	114,532	17.6%	21,747
06510.1000 - Registrar/Electoral Board	104,317	-	104,317	-	104,317	0.0%	-
06515.0100 - Clerk of Cir Crt-Fringes	780,329	-	780,329	131,997	648,332	16.9%	114,602
06515.0200 - Sheriff	1,389,489	-	1,389,489	250,230	1,139,259	18.0%	221,895
06515.0400 - Commonwealth Attorney	1,466,438	-	1,466,438	246,750	1,219,688	16.8%	228,740
<b>310 State Shared Exp (Cat.) Total</b>	<b>4,174,362</b>	<b>-</b>	<b>4,174,362</b>	<b>704,228</b>	<b>3,470,134</b>	<b>16.9%</b>	<b>630,697</b>
<b>320 State Categorical Aid</b>							
06820.0201 - Wireless E911	420,000	-	420,000	73,756	346,244	17.6%	72,533
06820.0203 - HB 599 Law Enforc.Asst	3,250,000	-	3,250,000	976,053	2,273,947	30.0%	976,031
06825.0100 - Street And Highway Maint.	9,927,955	-	9,927,955	2,481,989	7,445,966	25.0%	2,435,855
06830.0412 - Health Department	-	-	-	7,700	(7,700)	0.0%	3,008
06830.0413 - SS State Adm Sub 0901	2,169,050	-	2,169,050	476,534	1,692,516	22.0%	408,880
06830.0414 - SS State Prog Sub 0902	5,106,423	-	5,106,423	107,355	4,999,068	2.1%	544,768
06835.0102 - SNAP Program Reimb	37,000	-	37,000	8,657	28,343	23.4%	12,385
06835.0300 - Finan Asst-Public Library	252,500	-	252,500	63,996	188,504	25.3%	64,491
<b>320 State Categorical Aid Total</b>	<b>21,162,928</b>	<b>-</b>	<b>21,162,928</b>	<b>4,196,039</b>	<b>16,966,889</b>	<b>19.8%</b>	<b>4,517,951</b>
<b>330 State Aid in Suspense</b>							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	138,676	(138,676)	0.0%	118,985
<b>330 State Aid in Suspense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,676</b>	<b>(138,676)</b>	<b>0.0%</b>	<b>118,985</b>
<b>520 Fed Cat Aid- Pass Thru</b>							
07830.0420 - Fed Pass Thru:Cost AllDMG	542,742	-	542,742	-	542,742	0.0%	-
07830.0421 - SS Fed Adm Sub 0901	6,267,809	-	6,267,809	1,108,633	5,159,176	17.7%	936,283
07830.0422 - SS Fed Prog Sub 0902	3,972,204	-	3,972,204	49,216	3,922,988	1.2%	522,688
07830.0430 - USDA Funding - Group Home, None	25,000	-	25,000	7,392	17,608	29.6%	9,689
07875.0003 - Human Services Depreciation Reimbursement, None	-	-	-	14,749	(14,749)	0.0%	12,467
07875.0021 - FINI Double-Dollars	30,000	-	30,000	13,039	16,961	43.5%	13,675
<b>520 Fed Cat Aid- Pass Thru Total</b>	<b>10,837,755</b>	<b>-</b>	<b>10,837,755</b>	<b>1,193,028</b>	<b>9,644,727</b>	<b>11.0%</b>	<b>1,494,802</b>
<b>710 Operating Transfers In</b>							
09301.0003 - TrfFrmCtyCp-Capital Proj	-	-	-	-	-	0.0%	1,600,000
<b>710 Operating Transfers In Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,600,000</b>
<b>Grand Total</b>	<b>250,509,412</b>	<b>83</b>	<b>250,509,495</b>	<b>22,590,011</b>	<b>227,919,485</b>	<b>9.0%</b>	<b>23,934,036</b>

Fiscal Year	Fiscal Calendar 2026
Fiscal Quarter of Year	Fiscal Q 1
Fund	1001 General Fund
Account Type	Expenses
Process Status	Posted

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 9.30.24
<b>2022 Communications/Public Engagement</b>							
0021 Communications/Public Engagement	1,626,269	116,038	1,742,307	394,653	1,295,412	25.6%	275,241
<b>2022 Communications/Public Engagement Total</b>	<b>1,626,269</b>	<b>116,038</b>	<b>1,742,307</b>	<b>394,653</b>	<b>1,295,412</b>	<b>25.6%</b>	<b>275,241</b>
<b>2023 Council / Manager</b>							
0010 City Council and Clerk	291,845	23,979	315,824	57,823	238,624	24.4%	51,679
0028 City Manager Offices	1,474,592	110,468	1,585,060	296,352	1,218,027	23.2%	321,616
<b>2023 Council / Manager Total</b>	<b>1,766,437</b>	<b>134,447</b>	<b>1,900,884</b>	<b>354,175</b>	<b>1,456,651</b>	<b>23.4%</b>	<b>373,296</b>
<b>2030 City Attorney</b>							
0050 City Attorney	1,229,082	30,175	1,259,257	244,458	1,014,799	19.4%	254,059
0051 Risk Management	1,575,701	-	1,575,701	1,575,701	-	100.0%	1,428,460
<b>2030 City Attorney Total</b>	<b>2,804,783</b>	<b>30,175</b>	<b>2,834,958</b>	<b>1,820,159</b>	<b>1,014,799</b>	<b>64.2%</b>	<b>1,682,519</b>
<b>2035 State Treasurer</b>							
0060 State Treasurer	213,427	3,240	216,667	44,325	172,342	20.5%	43,693
<b>2035 State Treasurer Total</b>	<b>213,427</b>	<b>3,240</b>	<b>216,667</b>	<b>44,325</b>	<b>172,342</b>	<b>20.5%</b>	<b>43,693</b>
<b>2040 Commissioner Of Revenue</b>							
0070 Com Rev-State/Loc Budget	1,026,907	30,864	1,057,771	192,079	861,076	18.6%	186,597
<b>2040 Commissioner Of Revenue Total</b>	<b>1,026,907</b>	<b>30,864</b>	<b>1,057,771</b>	<b>192,079</b>	<b>861,076</b>	<b>18.6%</b>	<b>186,597</b>
<b>2045 City Assessor</b>							
0080 City Assessor	837,384	23,646	861,030	209,836	647,103	24.8%	191,223
<b>2045 City Assessor Total</b>	<b>837,384</b>	<b>23,646</b>	<b>861,030</b>	<b>209,836</b>	<b>647,103</b>	<b>24.8%</b>	<b>191,223</b>
<b>2050 Finance</b>							
0090 Office of Management & Budget	1,230,177	40,277	1,270,454	235,482	927,567	27.0%	212,032
0093 Billings And Collections	1,879,144	52,718	1,931,862	279,671	1,407,425	27.1%	438,670
0094 Procurement	579,231	27,772	607,003	107,118	485,688	20.0%	115,270
0095 Accounting	1,161,886	282,567	1,444,453	204,727	893,331	38.2%	202,514
<b>2050 Finance Total</b>	<b>4,850,438</b>	<b>403,334</b>	<b>5,253,772</b>	<b>826,997</b>	<b>3,714,011</b>	<b>29.3%</b>	<b>968,486</b>
<b>2055 Human Resources</b>							
0110 Human Resources	1,251,376	34,786	1,286,162	210,433	1,070,789	16.7%	219,390
0111 Occupational Health Svcs	216,440	-	216,440	169,243	47,197	78.2%	52,658
<b>2055 Human Resources Total</b>	<b>1,467,816</b>	<b>34,786</b>	<b>1,502,602</b>	<b>379,675</b>	<b>1,117,986</b>	<b>25.6%</b>	<b>272,048</b>
<b>2057 Information Technology</b>							
0115 Application Services	1,577,460	35,449	1,612,909	432,722	1,180,187	26.8%	356,014
0116 Network Services	2,443,884	58,368	2,502,252	586,389	1,915,863	23.4%	543,148
0117 IT Administration	903,689	25,625	929,314	191,777	720,080	22.5%	162,643
0125 GIS	441,211	10,761	451,972	104,667	347,305	23.2%	103,412
<b>2057 Information Technology Total</b>	<b>5,366,244</b>	<b>130,203</b>	<b>5,496,447</b>	<b>1,315,555</b>	<b>4,163,435</b>	<b>24.3%</b>	<b>1,165,217</b>
<b>2065 Registrar</b>							
0150 Registrar	310,430	7,432	317,862	71,090	245,867	22.6%	74,690
0151 Electoral Board	135,850	-	135,850	10,080	125,770	7.4%	169,473
<b>2065 Registrar Total</b>	<b>446,280</b>	<b>7,432</b>	<b>453,712</b>	<b>81,170</b>	<b>371,637</b>	<b>18.1%</b>	<b>244,163</b>
<b>2090 Education</b>							
0200 Lcl Sch Oper Contribution	42,072,111	-	42,072,111	5,329,290	36,742,821	12.7%	1,339,645
<b>2090 Education Total</b>	<b>42,072,111</b>	<b>-</b>	<b>42,072,111</b>	<b>5,329,290</b>	<b>36,742,821</b>	<b>12.7%</b>	<b>1,339,645</b>
<b>2105 Circuit Court-Judge</b>							
0300 Circuit Court-Judge	195,999	7,908	203,907	37,561	163,110	20.0%	28,333
<b>2105 Circuit Court-Judge Total</b>	<b>195,999</b>	<b>7,908</b>	<b>203,907</b>	<b>37,561</b>	<b>163,110</b>	<b>20.0%</b>	<b>28,333</b>
<b>2110 General District Court</b>							
0310 General District Court	82,273	365	82,638	8,293	70,877	14.2%	12,867
<b>2110 General District Court Total</b>	<b>82,273</b>	<b>365</b>	<b>82,638</b>	<b>8,293</b>	<b>70,877</b>	<b>14.2%</b>	<b>12,867</b>
<b>2115 Juvenile &amp; Dr Dist Court</b>							
0320 Juvenile & Dr Dist Court	31,100	3,650	34,750	5,520	23,920	31.2%	3,821
<b>2115 Juvenile &amp; Dr Dist Court Total</b>	<b>31,100</b>	<b>3,650</b>	<b>34,750</b>	<b>5,520</b>	<b>23,920</b>	<b>31.2%</b>	<b>3,821</b>
<b>2120 24th Court Service Unit</b>							
0330 24th Court Service Unit	1,500	-	1,500	273	1,227	18.2%	0
<b>2120 24th Court Service Unit Total</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>273</b>	<b>1,227</b>	<b>18.2%</b>	<b>0</b>
<b>2125 Commonwealth's Attorney</b>							
0340 Commonwealth Attorney	2,373,620	56,788	2,430,408	519,356	1,902,074	21.7%	482,299
0343 Com Aty Fines & Fees Coll	75,989	1,085	77,074	16,855	59,161	23.2%	16,285
<b>2125 Commonwealth's Attorney Total</b>	<b>2,449,609</b>	<b>57,873</b>	<b>2,507,482</b>	<b>536,212</b>	<b>1,961,235</b>	<b>21.8%</b>	<b>498,584</b>
<b>2130 Magistrate's Office</b>							
0350 Magistrate's Office	8,166	68	8,234	135	8,041	2.3%	193
<b>2130 Magistrate's Office Total</b>	<b>8,166</b>	<b>68</b>	<b>8,234</b>	<b>135</b>	<b>8,041</b>	<b>2.3%</b>	<b>193</b>
<b>2135 Circuit Court-Clerk</b>							
0360 Circuit Court-Clerk	1,263,062	11,760	1,274,822	252,007	1,022,815	19.8%	246,963
<b>2135 Circuit Court-Clerk Total</b>	<b>1,263,062</b>	<b>11,760</b>	<b>1,274,822</b>	<b>252,007</b>	<b>1,022,815</b>	<b>19.8%</b>	<b>246,963</b>

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 9.30.24
<b>2200 City Sheriff</b>							
0400 City Sheriff And Jail	3,139,681	19,320	3,159,001	640,719	2,491,844	21.1%	650,006
<b>2200 City Sheriff Total</b>	<b>3,139,681</b>	<b>19,320</b>	<b>3,159,001</b>	<b>640,719</b>	<b>2,491,844</b>	<b>21.1%</b>	<b>650,006</b>
<b>2240 Police</b>							
0420 Police Operations	26,904,385	1,057,216	27,961,601	6,547,104	20,817,113	25.6%	5,098,806
0421 Animal Warden	458,159	7,339	465,498	50,599	413,019	11.3%	67,554
0422 Emergency Communications	3,862,372	801,553	4,663,925	1,102,816	3,042,156	34.8%	759,945
0429 Range Operations	13,800	23	13,823	1,657	10,768	22.1%	1,673
0430 Police Off Duty Employmnt	1,043,588	2,055	1,045,643	161,374	884,269	15.4%	190,169
<b>2240 Police Total</b>	<b>32,282,304</b>	<b>1,868,185</b>	<b>34,150,489</b>	<b>7,863,550</b>	<b>25,167,326</b>	<b>26.3%</b>	<b>6,118,146</b>
<b>2245 Emergency Services</b>							
0422 Emergency Communications	-	-	-	-	-	0.0%	-
<b>2245 Emergency Services Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
<b>2270 Fire</b>							
0444 Fire Operations And Ems	26,434,745	1,388,852	27,823,597	4,978,726	21,727,877	21.9%	4,884,960
0446 TRT- PIER Program	79,500	-	79,500	6,182	73,318	7.8%	7,051
0447 Fire Training Division	-	-	-	54,223	(54,223)	0.0%	52,642
0448 Haz-Mat	-	-	-	330	(330)	0.0%	-
0449 Emergency Services	30,078	-	30,078	4,500	25,578	15.0%	25,320
<b>2270 Fire Total</b>	<b>26,544,323</b>	<b>1,388,852</b>	<b>27,933,175</b>	<b>5,043,962</b>	<b>21,772,219</b>	<b>22.1%</b>	<b>4,969,973</b>
<b>2400 Public Works</b>							
0600 Public Works Administrat.	1,446,473	42,156	1,488,629	260,287	1,149,518	22.8%	263,009
0605 Engineering	5,569,147	143,361	5,712,508	1,041,964	4,581,391	19.8%	1,151,126
0632 Street Maintenance,II	4,540,693	1,702,006	6,242,699	1,090,675	3,630,047	41.9%	813,140
0635 Snow Removal	480,695	340,905	821,600	13,702	466,993	43.2%	13,187
0640 Refuse Collection	5,247,235	1,013,095	6,260,330	952,769	3,759,152	40.0%	904,685
0645 Parks/Grounds Maintenance	5,119,175	683,419	5,802,594	1,109,978	3,941,289	32.1%	977,315
0649 Baseball Stadium Maint	196,995	408	197,403	34,372	156,236	20.9%	58,270
0650 Building Maintenance	5,627,709	178,901	5,806,610	1,193,855	4,400,451	24.2%	879,127
0660 Human Services Maint.	51,524	2,207	53,731	9,318	29,309	45.5%	3,439
<b>2400 Public Works Total</b>	<b>28,279,646</b>	<b>4,106,458</b>	<b>32,386,104</b>	<b>5,706,922</b>	<b>22,114,386</b>	<b>31.7%</b>	<b>5,063,299</b>
<b>2555 Health</b>							
0800 Health Operations	600,000	-	600,000	150,000	-	100.0%	300,000
<b>2555 Health Total</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>150,000</b>	<b>-</b>	<b>100.0%</b>	<b>300,000</b>
<b>2561 Juvenile Services</b>							
0905 Juvenile Detention Home	1,350,000	-	1,350,000	305,910	1,044,090	22.7%	362,670
0906 Juvenile Services	2,232,086	70,588	2,302,674	491,697	1,800,750	21.8%	522,774
<b>2561 Juvenile Services Total</b>	<b>3,582,086</b>	<b>70,588</b>	<b>3,652,674</b>	<b>797,607</b>	<b>2,844,840</b>	<b>22.1%</b>	<b>885,444</b>
<b>2562 Social Services</b>							
0901 Social Services Admin.	12,736,808	402,207	13,139,015	2,517,103	10,598,235	19.3%	2,466,229
0902 Public Assistance	9,236,036	-	9,236,036	2,302,496	6,933,540	24.9%	1,656,556
0915 Csa Service Providers	2,575,950	-	2,575,950	643,988	1,931,963	25.0%	524,022
<b>2562 Social Services Total</b>	<b>24,548,794</b>	<b>402,207</b>	<b>24,951,001</b>	<b>5,463,587</b>	<b>19,463,737</b>	<b>22.0%</b>	<b>4,646,807</b>
<b>2563 Recreation Services</b>							
0116 Network Services	29,737	8,426	38,163	10,241	27,396	28.2%	6,198
1002 Parks/Rec/Market	488,521	19,645	508,166	109,659	386,210	24.0%	90,702
1010 Recreation, General Admin	627,910	15,788	643,698	135,073	503,060	21.8%	174,152
1011 Recreation Services	181,611	5,718	187,329	37,128	150,201	19.8%	35,759
1013 Recreation, Athletic	187,359	5,829	193,188	32,860	160,328	17.0%	44,484
1015 Recreation, Park Services	1,020,309	1,541	1,021,850	224,528	789,153	22.8%	190,997
1022 Recreation, Aquatics	158,395	2,705	161,100	83,224	77,876	51.7%	102,173
1023 Recreation, Naturalist	-	1,282	1,282	14,192	(12,910)	1107.0%	36,684
1027 Recreation Programs	591,583	-	591,583	169,471	388,218	34.4%	131,431
1028 City-wide Centers	322,169	10,442	332,611	70,487	262,124	21.2%	90,300
1029 Neighborhood Centers	911,795	26,689	938,484	178,727	759,757	19.0%	188,299
<b>2563 Recreation Services Total</b>	<b>4,519,389</b>	<b>98,064</b>	<b>4,617,453</b>	<b>1,065,591</b>	<b>3,491,413</b>	<b>24.4%</b>	<b>1,091,179</b>
<b>2610 Libraries</b>							
1100 Public Library	2,016,680	67,538	2,084,218	417,847	1,609,065	22.8%	462,985
1120 Law Library	11,512	-	11,512	1,856	9,656	16.1%	1,839
<b>2610 Libraries Total</b>	<b>2,028,192</b>	<b>67,538</b>	<b>2,095,730</b>	<b>419,703</b>	<b>1,618,721</b>	<b>22.8%</b>	<b>464,824</b>
<b>2611 Museum System</b>							
1150 Museum	497,814	17,404	515,218	104,163	407,084	21.0%	104,676
<b>2611 Museum System Total</b>	<b>497,814</b>	<b>17,404</b>	<b>515,218</b>	<b>104,163</b>	<b>407,084</b>	<b>21.0%</b>	<b>104,676</b>
<b>2715 Community Development</b>							
1200 Director-Comm Plan/Dev	473,966	17,223	491,189	93,026	393,572	19.9%	89,290
1201 Planning	486,695	22,462	509,157	93,154	345,483	32.1%	99,147
1202 Inspections	1,232,524	110,445	1,342,969	272,943	1,070,026	20.3%	314,524
1205 Zoning	466,645	13,787	480,432	94,190	386,242	19.6%	88,487
<b>2715 Community Development Total</b>	<b>2,659,830</b>	<b>163,917</b>	<b>2,823,747</b>	<b>553,312</b>	<b>2,195,324</b>	<b>22.3%</b>	<b>591,448</b>
<b>2720 Office Of Economic Devel</b>							
1300 Economic Development	1,872,000	75,179	1,947,179	625,234	1,275,183	34.5%	649,613

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 9.30.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 9.30.24
<b>2720 Office Of Economic Devel Total</b>	<b>1,872,000</b>	<b>75,179</b>	<b>1,947,179</b>	<b>625,234</b>	<b>1,275,183</b>	<b>34.5%</b>	<b>649,613</b>
<b>5000 Nondept Employee Benefits</b>							
1430 Non-allocated Emp Benefit	6,060,030	(923,415)	5,136,615	128,407	4,891,185	4.8%	911,649
<b>5000 Nondept Employee Benefits Total</b>	<b>6,060,030</b>	<b>(923,415)</b>	<b>5,136,615</b>	<b>128,407</b>	<b>4,891,185</b>	<b>4.8%</b>	<b>911,649</b>
<b>5050 Non-Departmental</b>							
1506 Water Oper Fund Payments	1,118,753	-	1,118,753	279,688	839,065	25.0%	239,280
1508 Stormwater Fee-City Bldgs	114,800	-	114,800	19,727	95,073	17.2%	18,315
1509 Stormwater Fee-School Bld	90,900	-	90,900	15,021	75,880	16.5%	14,379
1512 College Lake Dam Repairs	-	60	60	-	-	100.0%	520
1515 Alternative to CARES Funding	-	3,639	3,639	-	-	100.0%	1,847
1566 Managed Vacancy Program	(2,100,000)	-	(2,100,000)	-	(2,100,000)	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	5,055	9,945	33.7%	3,124
1568 Retirement Recognition	5,000	-	5,000	-	5,000	0.0%	-
1569 Take Your Kids to Work Dy	-	-	-	124	(124)	0.0%	81
1570 Emp Appreciation Luncheon	10,000	-	10,000	273	9,727	2.7%	146
1573 Payment-Fleet Capital Chg	3,360,630	-	3,360,630	881,244	2,479,386	26.2%	771,283
1574 Health Management Program	15,000	-	15,000	(22,331)	37,331	-148.9%	(22,196)
1575 Employee Committee Funds	8,000	568	8,568	215	7,785	9.1%	1,418
1576 Line of Duty Act	442,768	32,477	475,245	151,425	3,895	99.2%	139,180
1577 Workforce Development	5,000	-	5,000	377	4,623	7.5%	-
1579 Recruitment	50,000	3,966	53,966	2,683	47,317	12.3%	5,823
1581 Workplace Safety & Wellness	95,000	-	95,000	10,791	84,209	11.4%	15,171
1637 City Cemetery Master Plan	-	-	-	-	-	0.0%	110,126
<b>5050 Non-Departmental Total</b>	<b>3,230,851</b>	<b>40,710</b>	<b>3,271,561</b>	<b>1,344,291</b>	<b>1,599,112</b>	<b>51.1%</b>	<b>1,298,497</b>
<b>5060 Support Local/State Organ</b>							
1702 Virginia Cooperative Extension	50,060	-	50,060	(2,000)	2,000	96.0%	-
1705 Lynchburg Humane Society	575,000	-	575,000	575,000	-	100.0%	575,000
1707 Cent Va Alli for Comm Liv	-	-	-	-	-	0.0%	25,000
1708 Horizon Behavioral Health	943,770	-	943,770	235,943	-	100.0%	235,943
1709 Cvcc Board & Related Oper	-	-	-	-	-	0.0%	1,930
1711 Cent Va Planning Dist Com	54,497	-	54,497	54,497	-	100.0%	54,086
1715 Greater Lynch. Transit Co	1,879,308	-	1,879,308	939,654	939,654	50.0%	939,654
1721 Blue Ridge Regional Jail	7,455,505	-	7,455,505	1,562,880	300,996	96.0%	(173,156)
1724 Legal Aid Society	-	-	-	-	-	0.0%	13,160
1739 Contrib- Amazement Square	-	-	-	-	-	0.0%	-
1743 Central Va Reg Radio Brd	735,777	-	735,777	419,330	316,447	57.0%	402,097
1752 Impact Live Servc - 1st Respond	36,000	-	36,000	9,000	-	100.0%	9,000
1753 Southern Memorial Assoc (OCC)	151,858	-	151,858	110,126	-	100.0%	-
<b>5060 Support Local/State Organ Total</b>	<b>11,881,775</b>	<b>-</b>	<b>11,881,775</b>	<b>3,904,430</b>	<b>1,559,097</b>	<b>86.9%</b>	<b>2,082,713</b>
<b>7450 Debt Service</b>							
5990 Principal Bonds/BANS/LOC	11,442,426	-	11,442,426	3,849,915	7,592,511	33.6%	3,644,012
5994 Interest Bonds/BANS/LOC	7,821,013	-	7,821,013	1,890,486	5,930,527	24.2%	1,906,802
5997 Debt - Misc. Charges	2,850	-	2,850	-	2,850	0.0%	-
<b>7450 Debt Service Total</b>	<b>19,266,289</b>	<b>-</b>	<b>19,266,289</b>	<b>5,740,401</b>	<b>13,525,888</b>	<b>29.8%</b>	<b>5,550,814</b>
<b>7570 Other Financing Uses</b>							
9710 Operating Transfers Out	10,762,476	-	10,762,476	9,749,004	1,013,472	90.6%	1,981,030
<b>7570 Other Financing Uses Total</b>	<b>10,762,476</b>	<b>-</b>	<b>10,762,476</b>	<b>9,749,004</b>	<b>1,013,472</b>	<b>90.6%</b>	<b>1,981,030</b>
<b>Grand Total</b>	<b>248,265,285</b>	<b>8,390,795</b>	<b>256,656,080</b>	<b>61,088,799</b>	<b>180,239,329</b>	<b>29.8%</b>	<b>44,893,007</b>



## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.7

FY 2026 General Fund Reserve for Contingencies Update

### RECOMMENDATION

Receive an update on the FY 2026 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 are recommended by the Finance Committee with final approval by City Council.

The FY 2026 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 - January 27, 2026

### REVIEWED BY

Donna Witt, Chief Financial Officer

Date: January 21, 2026

FY 2026 GENERAL FUND RESERVE FOR CONTINGENCIES

	<u>Reserve for Contingencies</u>	<u>City Manager's Discretionary Funding</u>
<b>BEGINNING BALANCE, JULY 1, 2025</b>	\$116,160	\$50,000
Carryforward to FY 2026 Reserve for Contingencies - FY 2026 Adopted Budget	1,033,840	0
<b>BALANCE</b>	<b><u>\$1,150,000</u></b>	<b><u>\$50,000</u></b>
<b>APPROPRIATIONS (Second Reading)</b>		
Discretionary External Service Providers - Funding for Central Virginia Alliance for Community Living (CVACL) (10/28/2025)	(\$25,000)	
<b>TOTAL APPROPRIATIONS</b>	<b><u>(\$25,000)</u></b>	<b><u>\$0</u></b>
<b>REMAINING BALANCE</b>	<b><u>\$1,125,000</u></b>	<b><u>\$50,000</u></b>
<b>ITEMS INTRODUCED</b>		
Unassigned General Fund Balance - Restore funding to Reserve for Contingencies appropriated for CVACL (01/27/2026)	\$25,000	
<b>TOTAL INTRODUCED ITEMS</b>	<b><u>\$25,000</u></b>	<b><u>\$0</u></b>
<b>REMAINING BALANCE</b>	<b><u>\$1,150,000</u></b>	<b><u>\$50,000</u></b>
<b>PENDING ITEMS</b>		
<b>TOTAL PENDING ITEMS</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>ENDING BALANCE, JUNE 30, 2026</b>	<b><u>\$1,150,000</u></b>	<b><u>\$50,000</u></b>



## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.8

Monthly Revenue Collections Update

### RECOMMENDATION

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

### REVIEWED BY

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

Date: January 22, 2026

**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
<b>SALES &amp; USE TAX</b>							
<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
OCTOBER	1,826,541	1,779,505	1,873,631	1,885,661	2,011,670	126,009	138,039
NOVEMBER	1,755,273	1,849,100	1,909,776	1,922,038	1,968,726	46,688	58,950
<b>TOTAL</b>	<b>\$8,980,347</b>	<b>\$8,994,346</b>	<b>\$9,350,276</b>	<b>\$9,410,311</b>	<b>\$9,815,339</b>	<b>\$405,028</b>	<b>\$465,063</b>
<b>CONSUMER UTILITY TAX - ELECTRIC</b>							
<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)
OCTOBER	264,598	259,987	258,383	249,908	257,677	7,769	(706)
NOVEMBER	248,183	240,492	247,468	239,351	253,022	13,671	5,554
<b>TOTAL</b>	<b>\$1,478,664</b>	<b>\$1,435,117</b>	<b>\$1,463,621</b>	<b>\$1,415,612</b>	<b>\$1,465,518</b>	<b>\$49,906</b>	<b>\$1,897</b>

	Actual Collected FY 2023 <sup>2</sup>	Actual Collected FY 2024 <sup>2</sup>	Actual Collected FY 2025 <sup>2</sup>	Adopted FY 2026	Actual Assessed FY 2026	Actual Assessed FY 2026 to Adopted FY 2026	Actual Collected FY 2026 <sup>2</sup>	Actual Collected FY 2026 to Adopted FY 2026	Actual Collected FY 2026 to Collected FY 2025
<b>MEALS TAX</b>									
<i>ADOPTED FY 2026 BUDGET - \$21,300,000</i>									
JULY <sup>1</sup>	\$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
OCTOBER	1,677,356	1,759,675	1,731,117	1,832,512	1,912,162	79,650	1,857,389	24,877	126,272
NOVEMBER	1,531,231	1,672,125	1,734,682	1,778,352	1,804,744	26,392	1,802,992	24,640	68,310
<b>TOTAL</b>	<b>\$7,904,285</b>	<b>\$8,394,314</b>	<b>\$8,424,040</b>	<b>\$8,745,854</b>	<b>\$9,107,398</b>	<b>\$361,544</b>	<b>\$8,983,068</b>	<b>\$237,214</b>	<b>\$559,028</b>
<b>LODGING TAX</b>									
<i>ADOPTED FY 2026 BUDGET - \$4,100,000</i>									
JULY <sup>1</sup>	\$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
OCTOBER	384,448	411,122	376,203	402,390	429,179	26,789	419,922	17,532	43,719
NOVEMBER	241,126	297,618	273,200	285,969	299,561	13,592	362,529	76,560	89,329
<b>TOTAL</b>	<b>\$1,531,563</b>	<b>\$1,704,785</b>	<b>\$1,701,466</b>	<b>\$1,798,550</b>	<b>\$1,816,656</b>	<b>\$18,106</b>	<b>\$1,846,272</b>	<b>\$47,722</b>	<b>\$144,806</b>
<b>AMUSEMENT TAX</b>									
<i>ADOPTED FY 2026 BUDGET - \$950,000</i>									
JULY <sup>1</sup>	\$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
OCTOBER	70,383	93,525	81,550	79,223	87,315	8,092	86,351	7,128	4,801
NOVEMBER	64,081	57,177	91,894	90,359	89,411	(948)	89,901	(458)	(1,993)
<b>TOTAL</b>	<b>\$339,911</b>	<b>\$363,888</b>	<b>\$407,130</b>	<b>\$396,703</b>	<b>\$433,828</b>	<b>\$37,125</b>	<b>\$434,645</b>	<b>\$37,942</b>	<b>\$27,515</b>

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

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



## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.9

All Funds Vacancy Report

### RECOMMENDATION

Receive a report on vacant positions across all funds.

### SUMMARY

Staff was requested to provide a report on vacant positions to the Finance Committee. This report is included at meetings where financial quarterly reports are presented and represent vacancies across all funds at a specific point in time (date is indicated on the report).

### PRIOR ACTION(S)

### FISCAL IMPACT

### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

1. Vacancy Report as of 011326

### REVIEWED BY

Donna Witt, Chief Financial Officer

Date: January 20, 2026

## Position Vacancy Report - All Funds

as of January 13, 2026

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
1610-001	APPRAISER I	ASR - City Assessor	1.00
7432-014	APPRENTICE TECHNICIAN	FLET - Fleet	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
7820-004	BLDG MAINT SUPV II	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
4240-004	COOK	JS - Juvenile Services	0.73
4240-006	COOK	JS - Juvenile Services	0.73
4240-007	COOK	JS - Juvenile Services	0.73
7305-002	CUSTODIAL TECH	PUBW - Public Works	0.50
7305-004	CUSTODIAL TECH	PUBW - Public Works	1.00
7305-005	CUSTODIAL TECH	PUBW - Public Works	1.00
7310-002	CUSTODIAL TECH SR	PUBW - Public Works	1.00
7310-007	CUSTODIAL TECH SR	PUBW - Public Works	1.00
7310-013	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
5715-002	EMERGENCY COMM MANAGER	POL - Police	1.00
5705-001	EMERGENCY COMMUNICATIONS OFFICER	POL - Police	1.00
5705-006	EMERGENCY COMMUNICATIONS OFFICER	POL - Police	1.00
5705-018	EMERGENCY COMMUNICATIONS OFFICER	POL - Police	1.00
5705-022	EMERGENCY COMMUNICATIONS OFFICER	POL - Police	1.00
4060-002	FAMILY SERVICES SPECIALIST I	HS - Human Services	1.00
4060-005	FAMILY SERVICES SPECIALIST I	HS - Human Services	1.00

## Position Vacancy Report - All Funds

as of January 13, 2026

Position	Position Title	Department	Available
4060-009	FAMILY SERVICES SPECIALIST I	HS - Human Services	1.00
4060-030	FAMILY SERVICES SPECIALIST III	HS - Human Services	1.00
4060-038	FAMILY SERVICES SPECIALIST III	HS - Human Services	1.00
4060-041	FAMILY SERVICES SPECIALIST III	HS - Human Services	1.00
4065-007	FAMILY SERVICES SPECIALIST IV	HS - Human Services	1.00
4070-005	FAMILY SERVICES SUPERVISOR	HS - Human Services	1.00
4070-007	FAMILY SERVICES SUPERVISOR	HS - Human Services	1.00
4070-008	FAMILY SERVICES SUPERVISOR	HS - Human Services	1.00
1181-002	FIN PROF I	POL - Police	1.00
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
5550-001	FIRE CHIEF	FIRESW - Fire Sworn	1.00
5510-030	FIREFIGHTER/ALS	FIRESW - Fire Sworn	1.00
5510-063	FIREFIGHTER/ALS	FIRESW - Fire Sworn	1.00
5510-080	FIREFIGHTER/BLS	FIRESW - Fire Sworn	1.00
5510-082	FIREFIGHTER/BLS	FIRESW - Fire Sworn	1.00
7701-016	GROUND MAINT TECH I	PUBW - Public Works	1.00
1553-001	IT PROJECT MANAGER	IT - Information Technology	1.00
0427-001	IT SUPPORT TECHNICIAN II	IT - Information Technology	1.00
0427-002	IT SUPPORT TECHNICIAN II	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
3560-008	P & R SERVICES WORKER	PKRC - Parks & Recreation	0.38
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
8115-006	PLANT OPER TRAINEE	WATR - Water Resources	1.00
5040-037	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
5040-014	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

## Position Vacancy Report - All Funds

as of January 13, 2026

Position	Position Title	Department	Available
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
5040-113	POLICE OFFICER	POLSW - Police Sworn	1.00
5040-141	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
5040-059	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
4411-006	PRETRIAL/PROBATION OFFICER	CCPT - Comm Corr & Pre Trial Srv	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	0.70
3010-006	RECREATION SPEC	PKRC - Parks & Recreation	0.70
3010-012	RECREATION SPEC	PKRC - Parks & Recreation	0.70
0191-001	SALES MANAGER	ECDV - Economic Development	1.00
0300-026	SHERIFF SENIOR DEPUTY	SHRF - Sheriff	1.00
3060-002	SR REC SPEC	PKRC - Parks & Recreation	0.70
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
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
4200-035	YOUTH WORKER I	JS - Juvenile Services	1.00
4200-002	YOUTH WORKER II	JS - Juvenile Services	1.00
4200-023	YOUTH WORKER II	JS - Juvenile Services	1.00
<b>Total</b>			<b>109.16</b>



## AGENDA ITEM SUMMARY

### MEETING DATE

January 29, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.10

Record of Votes - Finance Committee Meeting: December 9, 2025

### RECOMMENDATION

Receive a record of votes from the December 9, 2025 Finance Committee meeting.

### SUMMARY

A record of votes is provided for agenda items voted on by the Finance Committee at the specified meeting date.

### PRIOR ACTION(S)

### FISCAL IMPACT

### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

1. Record of Votes - December 9, 2025 Finance Committee Meeting

### REVIEWED BY

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

Date: January 21, 2026



## FINANCE COMMITTEE City Council Committee

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

### ATTENDEES

**Committee Members:** Council Member Stephanie Reed, Chair; Council Member Sterling Wilder; Council Member Chris Faraldi; Mayor Larry Taylor, Ex-Officio.

**Others:** Greg Patrick, Deputy City Manager; Donna Witt, Chief Financial Officer; Michelle White, Budget Analyst; Starlette Early, Budget Analyst.

## AGENDA

### I. Welcome

*Stephanie Reed, Chair*

*Councilmember Stephanie Reed called the meeting to order at 3:02 p.m. in the 2nd Floor Training Room – City Hall.*

### II. General Business

#### II.1. 2026 Virginia Department of Fire Programs (VD FP) - Mini-grant application for the Fire Department to purchase gear washer-extractors.

*Jonathan Wright, Interim Fire Chief, presented this item for approval to submit a grant application to the Virginia Department of Fire Programs (VD FP) for \$30,000 for the purchase of (2) two gear washer-extractors used to clean containment gear immediately following structure fires.*

*The item was approved by a 3-0 vote.*

#### II.2. State Opioid Response Grant- Behavior Health Docket

*Ally Smith, Behavioral Health Docket Coordinator, presented this item to consider adopting a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$39,954 with resources from the State Opioid Response grant to provide funding for treatment, training, and supplies for the Behavioral Health Docket.*

*The item was approved, by a 3-0 vote, to move forward for City Council consideration at the January 13, 2026 meeting.*

#### 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.  
*Councilmember Reed adjourned the meeting at 4:27 p.m.*