



THE CITY OF  
**LYNCHBURG**

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

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Tuesday, February 24, 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. Virginia Department of Criminal Justice Services, CY 2026 Unmanned Aircraft Trade and Replace Program
  - II.2. Fiscal Year 2026 Firehouse Subs Grant
  - II.3. Business License Tax
- III. Quarterly Reports**
  - III.4. Quarterly Reports - Quarter Ending December 31, 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.5. FY 2026 General Fund Reserve for Contingencies Update
  - IV.6. Monthly Revenue Collections Update
  - IV.7. All Funds Vacancy Report
  - IV.8. Record of Votes - Finance Committee Meeting: January 29, 2026 (RESCHEDULED)
- V. Roll Call**
- VI. Next Regular Meeting**
  - VI.9. The next Finance Committee meeting is Tuesday, March 24, 2026 at 3 p.m.

## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Kennith Edwards, Chief of Police

### AGENDA ITEM # II.1

Virginia Department of Criminal Justice Services, CY 2026 Unmanned Aircraft Trade and Replace Program

### RECOMMENDATION

Adopt a resolution to amend the Fiscal Year 2026 City/Federal/State Aid Fund budget and appropriate \$20,844 with resources from the Virginia Department of Criminal Justice Services, CY2026 Unmanned Aircraft Trade and Replace Grant Program to purchase a Skydio X10 Patrol-Led DFR Kit and three additional batteries.

### SUMMARY

The Police Department was awarded \$20,844 through a competitive grant process from the Virginia Department of Criminal Justice Services, CY2026 Unmanned Aircraft Trade and Replace Grant Program. This will purchase a Skydio X10 Patrol-Led DFR Kit and three additional batteries. This unmanned aircraft will replace a current aircraft and be used to support patrol officers regarding crimes in progress reimbursable by the grant at 100%, with no local match required.

### PRIOR ACTION(S)

None

### FISCAL IMPACT

None, no local match required.

### CONTACT(S)

Kennith Edwards, Chief of Police  
Jessica Hughes, Administrative Manager

### ATTACHMENT(S)

1. CY2026 Unmanned Aircraft Trade and Replace Grant Program - RESOLUTION

### REVIEWED BY

\_\_\_\_\_  
Kennith Edwards, Chief of Police

Date:

Date:

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Mercedes Braun, Assistant to the City Manager

Date:

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Wynter Benda, City Manager

Date:

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Alicia Finney, Clerk of Council

RESOLUTION:

BE IT RESOLVED that the FY 2026 City/Federal/State Aid Fund budget is amended and \$20,844 is appropriated with resources from the Virginia Department of Criminal Justice Services Grant Program.

Introduced:

Adopted:

Certified:

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



## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Kennith Edwards, Chief of Police

### AGENDA ITEM # II.2

Fiscal Year 2026 Firehouse Subs Grant

### RECOMMENDATION

Adopt a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$9,000 with resources from the Firehouse Subs Grant to purchase two (2) Service Electric L Trek B Electric Bicycles.

### SUMMARY

The Police Department was awarded \$9,000 through a competitive grant process from Firehouse Subs to purchase two electric bicycles. The e-bikes will allow officers to patrol crowded events and off-road trails to ensure the safety of residents. The total cost is \$8,999.98 with no local match requirement.

### PRIOR ACTION(S)

February 24, 2026: Finance Committee

### FISCAL IMPACT

None, no local match required.

### CONTACT(S)

Kennith Edwards, Chief of Police  
Jessica Hughes, Administrative Manager

### ATTACHMENT(S)

1. FY 26 Firehouse Subs Grant - RESOLUTION

### REVIEWED BY

_____	Date:
Kennith Edwards, Chief of Police	
_____	Date:
Mercedes Braun, Assistant to the City Manager	
_____	Date:
Wynter Benda, City Manager	

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Alicia Finney, Clerk of Council

Date:

RESOLUTION:

BE IT RESOLVED that the FY 2026 City/Federal/State Aid Fund budget is amended and \$9,000 is appropriated with resources from Firehouse Subs Grant.

Introduced:

Adopted:

Certified:

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



## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # II.3

Business License Tax

### RECOMMENDATION

Receive information regarding the Business License Tax.

### SUMMARY

Councilmember Misjuns will discuss the Business License Tax

### PRIOR ACTION(S)

February 10, 2026: Councilmember Misjuns discussed Business License Tax at roll call during City Council's worksession.

February 24, 2026: Finance Committee

### FISCAL IMPACT

### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

None

### REVIEWED BY

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

Date:

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

Date:

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

Date:

## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # III.4

Quarterly Reports - Quarter Ending December 31, 2025

### RECOMMENDATION

Review highlights of the attached financial reports for the quarter ending December 31, 2025:

#### FUND

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

#### Presenter:

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

### SUMMARY

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

### PRIOR ACTION(S)

### FISCAL IMPACT

As Noted

### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

None

### REVIEWED BY





# GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Finance Committee  
Lynchburg City Council

February 13<sup>th</sup>, 2026

Re: GLTC Quarterly Financial Report – 2<sup>nd</sup> Quarter 2026

## REVENUE

GLTC has continued to experience higher than anticipated revenues in Fixed Route fares with a 17% positive variance over the anticipated totals for the quarter. Paratransit fare revenues are up 163% this quarter as well. CVCC Access is showing below budget for this quarter, but this is due to the timing of the payments with the holidays with those receipts coming in during January.

Non-operating revenues are up 224% this quarter, which reflects higher insurance claims and adjustments, and advertising revenue is up 187% on strong advertising sales. County operating assistance revenues have been disbursed to GLTC on time. City and State revenues were advanced to GLTC during the shutdown to allow GLTC to continue to operate. There is a decrease of 19% in State reimbursement grants as GLTC has had lower reimbursable expenses for this quarter. Federal Operating Assistance has been matched to the adjusted total after the reduction in local match.

## EXPENSES

### Fixed Route

Fixed Route expenses are 2% over budget for the quarter. Other Salaries and Wages show over budget by 1% as this accounts for overtime for non-CBA staff to fill in for staff out due to illnesses. IT is 22% over budget for the year, but slightly under budget for the quarter due to replacements due to failure of IT hardware on buses earlier in the year. Health Insurance continues to be the largest over budget item due to the change in plan rates in September.

### Demand Response (PTS)

Demand Response expenses are 21% over budgeted numbers this quarter. This reflects the increased paratransit usage and offsets the increased DRT revenues. This service has statutory minimum service levels that must be met, which requires additional staff hours to achieve.

### Maintenance

Maintenance expenses are 15% below budget for the quarter. Tires are currently 16% over budget but was expected as staff campaign with the replacement of tires before winter weather. Fuel is also down with





# GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

continued lower fuel prices throughout this quarter. Fringe benefits are over budget as expected with the increased prices.

## Administration

Administration is currently 15% below budget. Salaries and Fringe Benefits are over budget, largely due to non-salary staff overtime due to illness and the cost increases to health insurance. Utilities are also under budget by 35% this quarter although they are expected to be over the quarterly budget in the next cycle due to the extensive cold weather in January and February.

At the last meeting, Council had asked for a breakout of some of the items in the Miscellaneous category. These include: Dues and Subscriptions; travel (although any grant funded travel will be offset by non-contract revenue); Training; Safety (LPD – this is the largest expense typically and offset by grant revenue), Public Relations, Marketing, Registration fees; “Rodeo” fees; Intern (offset by grant revenue); GASB 96 Amortized IT expenses; and Depreciation.

Included in the Services category are: Management services; Auditing; Professional Services; Legal; Radio; Maintenance contracts; Office Maintenance (copiers); Computer services; Medical; Telephone; Pension; Banking; and an overflow of “Other” for any not identified.

These items are all labeled in these categories as this follows the preferred chart of accounts format that the updated Federal Transit Administration’s Uniform System of Accounts (USOA) requires for reporting National Transit Database (NTD) expenditures laid out in January 1993.

## SUMMARY

For the quarter revenues were under budget by 3% (\$68,445), and expenses were under budget by 5% (\$117,339) leaving GLTC with a slight surplus of \$48,894 for the quarter and \$36,490 for the year-to-date.

Price volatility in parts and fuels remain GLTC’s concerns in the new fiscal year, although the increased costs in health care premiums that occurred in September and are expected again next year have become a larger factor and are the main contributor to GLTC’s line-item overages.

GLTC began receiving its 5307 Federal funds at the end of January and has adjusted the revenues from the FTA to match. Additionally, this adjustment has slightly changed the 1<sup>st</sup> quarter reports as there are now better financial figures for entry.

Respectfully,

Joshua A. Moore  
General Manager

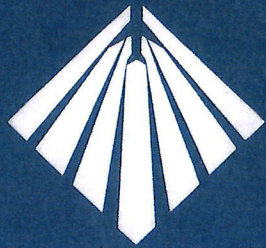


# CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC

## DRAFT QUARTERLY INCOME STATEMENT

AS OF December 31, 2025

	QTR TO DATE			%	FY2026	FY2026	%
	FY2026	FY2026					
	QTD	QTD	VAR	ACTUAL	BUDGET	Budget	
	ACTUAL	BUDGET		ACTUAL	BUDGET		
<b>REVENUE</b>							
FRT Passenger Revenue	\$ 128,547	\$ 109,625	17%	\$ 267,323	\$ 219,250	122%	
DRT Passenger Revenue	23,730	9,030	163%	42,138	18,060	233%	
Contracts (CVCC Access)	4,253	12,759	-67%	17,012	25,518	67%	
Non-Operating Revenue	52,589	16,250	224%	71,720	32,500	221%	
Advertising Revenue	50,220	17,500	187%	68,024	35,000	194%	
City Operating Assistance	469,827	469,827	0%	939,654	939,654	100%	
County Operating Assistance	22,894	21,240	8%	45,788	42,479	108%	
State Operating Assistance	541,503	672,576	-19%	1,125,099	1,345,153	84%	
Federal Operating Assistance	1,040,020	1,073,221	-3%	1,991,918	2,146,443	93%	
<b>TOTAL REVENUE</b>	<b>\$ 2,333,583</b>	<b>\$ 2,402,028</b>	<b>-3%</b>	<b>\$ 4,568,675</b>	<b>\$ 4,804,056</b>	<b>95%</b>	
<b>EXPENSES</b>							
<b>FIXED ROUTE</b>							
Operator Labor	\$ 431,276	\$ 453,466	-5%	\$ 889,886	\$ 906,931	98%	
Operator-Overtime	33,194	58,951	-44%	62,292	117,901	53%	
Other Salaries & Wages	117,315	116,078	1%	259,258	232,157	112%	
Supervisors-Overtime	2,712	5,750	-53%	5,385	11,500	47%	
Fringe Benefits	383,607	311,622	23%	690,925	623,244	111%	
Information Technology	24,696	25,000	-1%	61,039	50,000	122%	
<b>TOTAL FIXED ROUTE</b>	<b>\$ 992,800</b>	<b>\$ 970,866</b>	<b>2%</b>	<b>\$ 1,968,786</b>	<b>\$ 1,941,732</b>	<b>101%</b>	
<b>DEMAND RESPONSE</b>							
Operator Labor	\$ 104,223	\$ 97,490	7%	\$ 200,882	\$ 194,981	103%	
Operator-Overtime-PTS	3,212	2,925	10%	5,361	5,850	92%	
Other Salaries & Wages	30,790	27,668	11%	63,942	55,337	116%	
Fringe Benefits	89,280	64,310	39%	153,414	128,621	119%	
Information Technology	15,174	8,238	84%	30,348	16,475	184%	
<b>TOTAL DEMAND RESPONSE</b>	<b>\$ 242,680</b>	<b>\$ 200,631</b>	<b>21%</b>	<b>\$ 453,947</b>	<b>\$ 401,262</b>	<b>113%</b>	
<b>MAINTENANCE</b>							
Other Salaries & Wages	\$ 215,422	\$ 217,547	-1%	\$ 429,031	\$ 435,093	99%	
Inspection&Maint,Srvc-Overtim	7,886	13,701	-42%	16,470	27,401	60%	
Fringe Benefits	144,972	116,109	25%	252,961	232,217	109%	
Fuel & Lubricants	130,002	225,050	-42%	278,425	450,101	62%	
Tires & Tubes	28,888	25,000	16%	39,111	50,000	78%	
Information Technology	1,681	2,250	-25%	3,104	4,500	69%	
Other Materials & Supplies	61,033	92,500	-34%	101,698	189,500	54%	
<b>TOTAL MAINTENANCE</b>	<b>\$ 589,884</b>	<b>\$ 692,156</b>	<b>-15%</b>	<b>\$ 1,117,696</b>	<b>\$ 1,384,311</b>	<b>81%</b>	
<b>ADMINISTRATION</b>							
Other Salaries & Wages	\$ 136,170	\$ 121,776	12%	\$ 263,164	\$ 243,552	108%	
Fringe Benefits	87,707	61,144	43%	149,428	122,287	122%	
Services	98,984	142,071	-30%	253,806	284,142	89%	
Utilities	41,004	63,059	-35%	97,775	126,118	78%	
Casualty & Liability Expenses	61,645	67,046	-8%	133,668	134,093	100%	
Information Technology	14,023	14,525	-3%	25,022	29,050	86%	
Other Materials & Supplies	4,834	32,919	-85%	35,076	65,838	53%	
Miscellaneous	14,959	35,836	-58%	33,815	71,672	47%	
<b>TOTAL ADMINISTRATION</b>	<b>\$ 459,326</b>	<b>\$ 538,375</b>	<b>-15%</b>	<b>\$ 991,755</b>	<b>\$ 1,076,751</b>	<b>92%</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 2,284,689</b>	<b>\$ 2,402,028</b>	<b>-5%</b>	<b>\$ 4,532,185</b>	<b>\$ 4,804,056</b>	<b>94%</b>	
<b>NET INCOME/(LOSS)</b>	<b>\$ 48,894</b>	<b>\$ -</b>	<b>100%</b>	<b>\$ 36,490</b>	<b>\$ -</b>	<b>100%</b>	



THE CITY OF LYNCHBURG  
**LYNCHBURG REGIONAL AIRPORT**

350 Terminal Drive  
Suite 100  
Lynchburg, VA 24502

February 12, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: December 31, 2025 – Quarterly Financial Summary - Lynchburg Regional Airport

REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects the financial activity through the FY2026 second quarter ending December 31, 2025. Operating revenues and expenses are both seeing modest increases on flat airline flight activity as American Airlines continues to contend with equipment challenges and staffing shortages. Bottom Line: The Airport is projecting a FY2026 surplus of \$20,689.

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 \$285,000 more than budget due mainly to projected increases in Auto Lot Parking (+ \$65,000) and Rental Car Concession (+ \$195,000) revenues.
- General Aviation: Revenue is projected to be \$80,000 more than budget due mainly to a projected increase in aircraft fuel sales.
- Other Leased Property: Revenue is projected to be \$35,300 more than budget due to annual increases in rents to several Airport tenants.
- State Airport Aid: Revenue is projected to be \$60,000 less than budget due to having fewer state-supported small projects and equipment purchases.

EXPENSE HIGHLIGHTS

- Terminal: Expenses are projected to be \$30,000 more than budget due to a projected increase in utilities (electricity).
- Administration: Expenses are projected to be \$75,000 more than budget due to incurring additional Air Service Development expenses related to gearing up for new United Airline service beginning in March 2026.
- Public Safety: Expenses are projected to be \$116,715 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 \$20,689.

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  
 December 31, 2025

	FY 2025 Amended Budget	FY 2025 Actual (thru 12/31/24)	FY 2025 % of Budget	*	FY 2026 Amended Budget	FY 2026 Actual (thru 12/31/25)	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 CARRIEDFORWARD TRANSFER OF RESERVES TO CAPITAL FUND</b>	\$ 172,173			*	\$ 707,467			*	\$ 707,467	\$ -	
<b>REVENUES</b>				*				*			
Airfield	135,000	76,350	57%	*	110,000	45,122	41%	*	110,000	120,000	10,000
Terminal	1,900,843	1,067,996	56%	*	1,768,843	1,032,755	58%	*	1,768,843	2,053,843	285,000
General Aviation	955,000	519,020	54%	*	970,000	543,007	56%	*	970,000	1,050,000	80,000
Other Leased Property	425,050	207,954	49%	*	425,050	209,713	49%	*	425,050	460,350	35,300
State Airport Aid	427,000	0	0%	*	210,000	0	0%	*	210,000	150,000	(60,000)
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	145,231	66%	*	231,000	135,620	59%	*	231,000	231,000	0
<b>TOTAL REVENUES</b>	\$ 4,063,893	\$ 2,016,552		*	\$ 3,714,893	\$ 1,966,218		*	\$ 3,714,893	\$ 4,065,193	\$ 350,300
<b>EXPENSES</b>				*				*			
Airfield Operations	390,061	164,266	42%	*	479,952	176,754	37%	*	479,952	424,952	55,000
Terminal Operations	827,832	337,014	41%	*	793,506	373,925	47%	*	793,506	823,506	(30,000)
General Aviation	162,202	50,194	31%	*	163,656	67,967	42%	*	163,656	163,656	0
Administration	1,196,300	593,206	50%	*	1,103,975	723,253	66%	*	1,103,975	1,178,975	(75,000)
Public Safety (Fire & LEO)	540,577	278,563	52%	*	519,367	388,639	75%	*	519,367	636,082	(116,715)
Snow Removal	35,030	10,928	31%	*	24,030	40,976	171%	*	24,030	44,030	(20,000)
Debt Service	174,649	6,650	4%	*	169,705	5,574	3%	*	169,705	169,705	0
Small Projects & Equip. (Federal/State Supported)	641,898	274,032	43%	*	879,264	174,155	20%	*	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	24,191	41%	*	94,334	22,648	24%	*	94,334	94,334	0
Year-end GASB68 & GASB75 Retiree Accrual Adjustments	45,000	0		*	30,000	0		*	30,000	30,000	0
<b>TOTAL EXPENSES</b>	\$ 4,072,246	\$ 1,739,043		*	\$ 4,257,789	\$ 1,973,890		*	\$ 4,257,789	\$ 4,044,504	\$ 213,285
<b>ENDING UNRESTRICTED NET ASSETS</b>	\$ 413,820	\$ 2,968,566		*	\$ 414,571	\$ 2,980,652		*	\$ 414,571	\$ 3,009,013	(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	\$ 4,065,193
Total Expenses	\$ 4,044,504
<b>FY2026 Surplus</b>	<b>\$ 20,689</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	\$ 3,018,641	(includes FY2026 projected surplus/deficit)
	\$ 3,009,013	

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

1400 Florida Avenue  
Lynchburg, VA 24501

February 24, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

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

Lynchburg Regional Juvenile Detention Center

The attached Lynchburg Regional Juvenile Detention Center [Detention Center] financial report summarizes the financial activities through December 31, 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 second quarter of FY 2026 are \$1,128,504, or 43.1% 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 second quarter of FY 2026 are \$616,570, or 50.3% of the budget.

*United States Department of Agriculture [USDA]*

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

Revenue in this category for the second quarter of FY 2026 is \$6,800.

EXPENDITURES

Overall expenditures for the second quarter of FY 2026 totaled \$1,596,281, representing 40.7% of the budget.

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

1400 Florida Avenue  
Lynchburg, VA 24501

*Juvenile Population*

The average number of juveniles served each day through the second quarter of FY 2026 is 19, compared to 19 in FY 2025. The percentage of Lynchburg City juveniles through the second quarter is 53% of the total juvenile population.

SUMMARY

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

The total revenue through the second quarter is \$1,765,230, and the total expenditures are \$1,596,281.

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  
Second Quarter: As of December 31, 2025**

	<b>FY 2025 Amended Budget</b>	<b>FY 2025 Actual 2nd QTR YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2026 Amended Budget</b>	<b>FY 2026 Actual 2nd QTR YTD</b>	<b>FY 2026 % of Budget</b>	<b>FY 2026 Amended Budget</b>	<b>FY 2026 Actual 2nd QTR YTD</b>	<b>FY 2026 Actual to Amended</b>
<b>Beginning Funds at July 1</b>		276,097			276,097				
<b>Revenues:</b>									
Charges for Services	2,715,523	1,063,194	39.2%	2,620,722	1,128,504	43.1%	2,620,722	1,128,504	1,492,218
Intergovernmental- Department of Juvenile Justice Block Grant	1,107,028	613,222	55.4%	1,226,442	616,570	50.3%	1,226,442	616,570	609,872
Intergovernmental- USDA	50,000	24,931	49.9%	50,000	13,356	26.7%	50,000	13,356	36,644
State Ward Per Diem	6,000	4,650	77.5%	8,000	6,800	85.0%	8,000	6,800	1,200
<b>Total Revenues</b>	<b>3,878,551</b>	<b>1,705,997</b>	<b>44.0%</b>	<b>3,905,164</b>	<b>1,765,230</b>	<b>45.2%</b>	<b>3,905,164</b>	<b>1,765,230</b>	<b>2,139,934</b>
<b>Expenditures:</b>									
Salaries	2,163,725	935,848	43.3%	2,149,478	869,551	40.5%	2,149,478	869,551	1,279,927
Employee Benefits	845,835	293,197	34.7%	848,439	306,561	36.1%	848,439	306,561	541,878
Contractual Services	102,213	24,476	23.9%	75,382	23,590	31.3%	75,382	23,590	51,792
Fleet Services	13,598	8,665	63.7%	17,610	9,124	51.8%	17,610	9,124	8,486
Supplies and Materials	158,457	112,036	70.7%	183,985	115,558	62.8%	183,985	115,558	68,427
Utilities	67,687	35,529	52.5%	89,900	38,056	42.3%	89,900	38,056	51,844
Training and Conferences	6,050	1,604	26.5%	6,050	229	3.8%	6,050	229	5,821
Telephone Services	7,000	3,531	50.4%	7,000	3,026	43.2%	7,000	3,026	3,974
Cable/Satellite TV Service	1,200	628	52.3%	1,200	687	57.3%	1,200	687	513
Postage and Mailing	850	0	0.0%	850	78	9.2%	850	78	772
Indirect Costs	250,922	125,461	50.0%	272,161	136,081	50.0%	272,161	136,081	136,080
Self Insurance	32,739	32,739	100.0%	33,147	33,147	100.0%	33,147	33,147	0
Dues and Memberships	1,000	100	10.0%	1,000	0	0.0%	1,000	0	1,000
Misc. Other Charges	6,000	4,914	81.9%	6,000	1,530	25.5%	6,000	1,530	4,470
Rentals and Leases	4,142	631	15.2%	5,320	955	18.0%	5,320	955	4,365
Health and Dental Benefits for Retirees	63,168	26,320	41.7%	101,388	34,944	34.5%	101,388	34,944	66,444
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	3,683	46.0%	10,254	4,599	44.9%	10,254	4,599	5,655
Serial Bond Principal	7,525	7,525	100.0%	7,875	7,875	100.0%	7,875	7,875	0
Serial Bond Interest	2,402	1,295	53.9%	2,017	1,107	54.9%	2,017	1,107	910
Transfer Int Fleet Fund	0	0	0.0%	9,583	9,583	100.0%	9,583	9,583	0
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>1,618,182</b>	<b>41.7%</b>	<b>3,920,639</b>	<b>1,596,281</b>	<b>40.7%</b>	<b>3,920,639</b>	<b>1,596,281</b>	<b>2,243,358</b>
<b>TOTAL FUND BALANCE</b>		<b>363,912</b>			<b>445,046</b>				

# THE CITY OF LYNCHBURG HUMAN SERVICES

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



February 24, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

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

The attached CSA Fund Financial Summary outlines the financial activity through December 31, 2025. Under the State guidelines, CSA prior year obligations are paid through December 31st 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 2nd quarter of FY 26 are \$2,783,236 or 41.7% of the adopted FY 26 budget.

- CSA Contribution – General Fund and Schools

- Required local match for all State funds received through the 2nd 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.

# THE CITY OF LYNCHBURG HUMAN SERVICES

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



Finance Committee  
February 24, 2026  
Page 2

- Miscellaneous Revenue/Budget Designations
  - Miscellaneous Revenue comprised of CSA parental co-payments, child support and recoupments from social security payments. Revenue received through the 2nd quarter of FY26 were \$71,901 or 120.6% of the adopted FY26 budget.

## EXPENSES

- Administrative expenses
  - CSA administrative expenses comprised of salaries and supplies. Expenditures through the 2nd quarter of FY26 were \$37,792 or 50.7% 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 2nd quarter of FY26 were \$2,320,607 or 51.6% 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 2nd quarter of FY26 were \$2,511,099 or 68.1% 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 2nd quarter of FY 2026 were \$1,376 or 0.4% 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.

THE CITY OF LYNCHBURG  
**HUMAN SERVICES**

99 Ninth Street | Lynchburg, VA 24504  
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Finance Committee  
February 24, 2026  
Page 3

- Community Base (Sum/Non-Sum Sufficient) Services
  - Community services may include assessment, crisis stabilization, therapy, or intervention services provided in the child’s home. Community Based Services through the 2nd quarter of FY 2026 total \$341,272 or 39.6% 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  
December 31, 2025**

	FY 2025	FY 2025	FY 2025	FY 2026	FY 2026	FY 2026
	Amended Budget	Actual 2 QTR YTD	% of Budget	Amended Budget	Actual 2 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	3,001,657	62.9%	6,667,909	2,783,236	41.7%
Transfer from Lynchburg City Schools	196,541	98,270	50.0%	196,541	49,135	25.0%
Transfer from General Fund	2,096,086	1,048,043	50.0%	2,575,950	643,988	25.0%
Miscellaneous/Special Welfare	48,600	65,958	135.7%	59,600	71,901	120.6%
Budget Designations	0	0		0	0	0.0%
<b>Total Revenues</b>	7,113,886	4,213,928	59.2%	9,500,000	3,548,260	37.4%
<b>Expenses:</b>						
Administrative Expenses	76,349	34,998	45.8%	74,566	37,792	50.7%
Sum-Sufficient - Foster Care	3,407,915	2,192,083	64.3%	4,501,000	2,320,607	51.6%
Sum-Sufficient - Special Education	2,655,865	2,108,319	79.4%	3,686,527	2,511,099	68.1%
Non-Sum Sufficient Services	375,907	1,105	0.3%	375,907	1,376	0.4%
Sum-Sufficient and Non-Sum Sufficient Services	597,850	533,526	89.2%	862,000	341,272	39.6%
Miscellaneous/Budget Designations/Transfer to GF	0	0		0	0	
<b>Total Expenditures</b>	7,113,886	4,870,031	68.5%	9,500,000	5,212,146	54.9%
<b>ENDING FUND BALANCE</b>	0	(445,908)		0	(1,648,480)	

February 24, 2026

Finance Committee  
 City Council  
 City of Lynchburg  
 Lynchburg, Virginia

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

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through December 31, 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 second quarter. Additionally, it includes any upcoming anticipated variances based on known information.

**REVENUES**

Following the completion of the second quarter, overall revenues for FY 2026 are projected to be \$64,900 (0.3%) greater than budget. Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q2 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>REVENUES:</b>					
Charges for Services	\$17,453,253	\$8,024,051	46%	\$17,388,753	(\$64,500)
Water Contracts	2,320,998	1,082,254	47%	2,450,398	129,400
Interest and Other	457,100	189,926	42%	457,100	-
	<b>\$20,231,351</b>	<b>\$9,296,231</b>		<b>\$20,296,251</b>	<b>\$64,900</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 \$64,500 (.4%) 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 \$129,400 (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 \$155,300 (0.8%) less than budget. Explanations of this variance is shown below:

	FY 2026 Adopted Budget	FY 2026 Actual Q2 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>EXPENSES</b>					
Departmental O&M	\$14,311,393	\$6,635,559	46%	\$14,466,093	(\$154,700)
Non-Departmental O&M	371,745	103,240	28%	371,745	-
Capital Outlay/Purchases	64,690	40,877	63%	104,690	(40,000)
Transfers to Capital	720,000	360,000	50%	720,000	-
Debt Service	4,805,171	2,257,262	47%	4,455,171	350,000
	<b>\$20,272,999</b>	<b>\$9,396,938</b>		<b>\$20,117,699</b>	<b>\$155,300</b>

• **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$154,700 (1.1%) over budget.

Variance by Division are as follows:

- Water Treatment - \$13,600 savings
- Meter Operations - \$9,100 over budget
- Water Line Maintenance – \$24,800 over budget
- Administration - \$134,400 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	(142,500)	Consultant expenses associated with Campbell County water contract renewal and Water Resources backflow program updates.
Utilities WTP	(70,000)	Higher electrical costs associated with dry weather.
Supplies and Materials	(5,200)	Combination of various accounts.
Chemicals	44,400	Contract renewal resulted in a price decrease.
All Other	13,600	Combination of various accounts.
<b>Total</b>	<b>(\$154,700)</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 did 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 second 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 1.28 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 December 31, 2025

	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q2 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q2 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	\$7,577,391	46%	\$17,453,253	\$8,024,051	46%	\$17,453,253	\$17,388,753	(\$64,500)
Water Contracts	2,412,242	945,277	39%	2,320,998	1,082,254	47%	2,320,998	2,450,398	129,400
Interest and Other	313,500	237,261	76%	457,100	189,926	42%	457,100	457,100	-
	<b>\$19,340,692</b>	<b>\$8,759,928</b>		<b>\$20,231,351</b>	<b>\$9,296,231</b>		<b>\$20,231,351</b>	<b>\$20,296,251</b>	<b>\$64,900</b>
<b>EXPENSES</b>									
Departmental O&M	\$13,673,532	\$6,337,976	46%	\$14,311,393	\$6,635,559	46%	\$14,311,393	\$14,466,093	(\$154,700)
Non-Departmental O&M	357,275	96,326	27%	371,745	103,240	28%	371,745	371,745	-
Capital Outlay/Purchases	252,415	22,881	9%	64,690	40,877	63%	64,690	104,690	(40,000)
Transfers to Capital	600,000	300,000	50%	720,000	360,000	50%	720,000	720,000	-
Debt Service	4,520,518	1,788,845	40%	4,805,171	2,257,262	47%	4,805,171	4,455,171	350,000
	<b>\$19,403,740</b>	<b>\$8,546,029</b>		<b>\$20,272,999</b>	<b>\$9,396,938</b>		<b>\$20,272,999</b>	<b>\$20,117,699</b>	<b>\$155,300</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:	1.28 (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.

February 24, 2026

Finance Committee  
 City Council  
 City of Lynchburg  
 Lynchburg, Virginia

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

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through December 31, 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 second quarter. Additionally, it includes any upcoming anticipated variances based on known information.

**REVENUES**

Following the completion of the second quarter, overall revenues for FY 2026 are projected to be \$1,176,800 (3.6%) greater than budget. Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q2 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>REVENUES:</b>					
Charges for Services	\$26,659,889	\$12,182,319	46%	\$27,216,689	\$556,800
Sewer Contracts	5,278,411	2,589,362	49%	5,652,411	374,000
Interest and Other	597,500	508,191	85%	843,500	246,000
	<b>\$32,535,800</b>	<b>\$15,279,872</b>		<b>\$33,712,600</b>	<b>\$1,176,800</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, Cost-plus Charges, Septic Hauler Charges, and other revenue charges for services. Revenue is projected to be \$556,800 (2.1%) greater than budget. Noncontract Sewer Sales are projected to increase \$143,800, as well as Septic Hauler Charges by \$225,000 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 \$374,000 (7.1%) 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 \$246,000 (41.2%) 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 \$1,382,400 (3.9%) less than budget. Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q2 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>EXPENSES:</b>					
Departmental O&M	\$20,475,330	\$8,818,489	43%	\$19,821,730	\$653,600
Non-Departmental O&M	353,701	111,657	32%	353,701	-
Capital Outlay/Purchases	766,410	159,262	21%	371,610	394,800
Transfers to Capital	4,000,000	2,000,000	50%	4,000,000	-
Debt service	9,573,667	4,672,484	49%	9,239,667	334,000
	<b>\$35,169,108</b>	<b>\$15,761,892</b>		<b>\$33,786,708</b>	<b>\$1,382,400</b>

• **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$653,600 (3.2%) less than budget.

Variance by Division are as follows:

- Water Resources Recover Facility (WRRF) - \$425,200 savings
- Sewer Line Maintenance - \$228,400 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	300,000	Contract renewal resulted in a price decrease.
Contractual Services	198,500	James River Interceptor Cleaning lowest bid was less than budget.
Supplies and Materials	124,200	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	90,900	Combination of various accounts.
<b>Total</b>	<b>\$653,600</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 second quarter report indicates that the Sewer Fund meets or exceeds 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 1.49 vs. Council Policy of 1.20.
- Projected fund balance is 49% 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 December 31, 2025**

	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q2 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q2 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	\$11,612,333	45%	\$26,659,889	\$12,182,319	46%	\$26,659,889	\$27,216,689	\$556,800
Sewer Contracts	4,896,420	2,450,853	50%	5,278,411	2,589,362	49%	5,278,411	5,652,411	374,000
Interest and Other	573,000	636,393	111%	597,500	508,191	85%	597,500	843,500	246,000
	<b>\$31,500,748</b>	<b>14,699,579</b>		<b>\$32,535,800</b>	<b>\$15,279,872</b>		<b>\$32,535,800</b>	<b>\$33,712,600</b>	<b>\$1,176,800</b>
<b>EXPENSES:</b>									
Departmental O&M	\$19,086,202	\$8,816,808	46%	\$20,475,330	\$8,818,489	43%	\$20,475,330	\$19,821,730	\$653,600
Non-Departmental O&M	334,631	85,047	25%	353,701	111,657	32%	353,701	353,701	-
Capital Outlay/Purchases	829,500	74,382	9%	766,410	159,262	21%	766,410	371,610	394,800
Transfers to Capital	1,800,000	900,000	50%	4,000,000	2,000,000	50%	4,000,000	4,000,000	-
Debt service	9,691,558	1,814,037	19%	9,573,667	4,672,484	49%	9,573,667	9,239,667	334,000
	<b>\$31,741,891</b>	<b>11,690,274</b>		<b>\$35,169,108</b>	<b>\$15,761,892</b>		<b>\$35,169,108</b>	<b>\$33,786,708</b>	<b>\$1,382,400</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:	49%
Financial Policy targeted debt coverage ratio minimum:	1.20
Ending debt coverage ratio:	1.49 (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.

February 24, 2026

Finance Committee  
 City Council  
 City of Lynchburg  
 Lynchburg, Virginia

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

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through December 31, 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 second quarter. Additionally, it includes any upcoming anticipated variances based on known information.

**REVENUES**

Following the completion of the second quarter, the overall revenues for FY 2026 are projected to exceed budget by \$109,000 (2.3%). Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q2 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>REVENUES:</b>					
Charges for Services	\$4,424,170	\$1,974,290	45%	\$4,494,170	\$70,000
Interest and Other	52,000	60,081	116%	91,000	39,000
Transfers from Other Funds	275,000	137,500	50%	275,000	-
	<b>\$4,751,170</b>	<b>\$2,171,871</b>		<b>\$4,860,170</b>	<b>\$109,000</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 \$70,000 (1.6%). This is mostly associated with higher than anticipated billable impervious areas.

- **Interest and Other:**

Interest and Other is projected to exceed budget by \$39,000 (75%). 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 \$196,100 (3.7%) below budget. Explanations of this variance follow:

	FY 2026 Adopted Budget	FY 2026 Actual Q2 YTD	FY 2026 % of Budget	FY 2026 Projection	\$ Variance Adopted Budget vs. Projected
<b>EXPENSES:</b>					
Departmental O&M	\$3,916,652	\$1,826,805	47%	\$3,880,552	\$36,100
Non-Departmental O&M	37,920	12,264	32%	37,920	-
Capital Outlay/Purchases	-	-		-	-
Transfers to Capital	625,000	312,500	50%	625,000	-
Debt Service	702,539	296,630	42%	542,539	160,000
	<b>\$5,282,111</b>	<b>\$2,448,199</b>		<b>\$5,086,011</b>	<b>\$196,100</b>

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance is projected to be \$36,100 (0.9%) below budget. Variance by Expense Category are as follows with explanations with each variance.

Category	Variance	Explanation
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 \$160,000 (22.8%) 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 second quarter report indicates that the Stormwater Fund meets or exceeds Council's adopted financial policies reflecting an overall stable FY 2026 financial position for this fund. Projected debt coverage and fund balance are as follows:

- Projected debt coverage ratio is 1.85 vs. Council Policy of 1.20.
- Projected fund balance is 31% 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 December 31, 2025**

	<b>FY 2025 Adopted Budget</b>	<b>FY 2025 Actual Q2 YTD</b>	<b>FY 2025 % of Budget</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2026 Actual Q2 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	\$1,856,665	44%	\$4,424,170	\$1,974,290	45%	\$4,424,170	\$4,494,170	\$70,000
Interest and Other	52,000	73,122	141%	52,000	60,081	116%	52,000	91,000	39,000
Transfers from Other Funds	275,000	137,500	50%	275,000	137,500	50%	275,000	275,000	-
	<b>\$4,560,415</b>	<b>\$2,067,287</b>		<b>\$4,751,170</b>	<b>\$2,171,871</b>		<b>\$4,751,170</b>	<b>\$4,860,170</b>	<b>\$109,000</b>
<b>EXPENSES:</b>									
Departmental O&M	\$3,816,977	\$1,895,683	50%	\$3,916,652	\$1,826,805	47%	\$3,916,652	\$3,880,552	\$36,100
Non-Departmental O&M	34,040	9,820	29%	37,920	12,264	32%	37,920	37,920	-
Capital Outlay/Purchases	40,000	-	0%	-	-	-	-	-	-
Transfers to Capital	250,000	125,000	50%	625,000	312,500	50%	625,000	625,000	-
Debt Service	645,326	264,471	41%	702,539	296,630	42%	702,539	542,539	160,000
	<b>\$4,786,343</b>	<b>\$2,294,974</b>		<b>\$5,282,111</b>	<b>\$2,448,199</b>		<b>\$5,282,111</b>	<b>\$5,086,011</b>	<b>\$196,100</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 31%

Financial Policy targeted debt coverage ratio minimum: 1.20  
 Ending debt coverage ratio: 1.85 (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.

February 24, 2026

Finance Committee  
City Council  
City of Lynchburg  
Lynchburg, Virginia

Re: December 31, 2025 Quarterly Report - General Fund

Please find attached the Financial Summary for the City's General Fund (Fund) for the period ending December 31, 2025.

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

### NON-DEDICATED REVENUES

- Real Estate Taxes:

Real Estate taxes are due in four quarterly installments on November 15, January 15, March 15, and May 15. As of the date of this report, only the first installment for FY 2026 has been billed, and revenue (less tax relief) of \$36,788,415 has been collected. The amount collected includes payments made for the entire year. Economic Development tax incentive payments totaling \$156,460 have been paid during the fiscal year.

- Personal Property Taxes:

Personal Property tax revenue collected through the second quarter of FY 2026 is \$13,474,104, which is 51.8% of the fiscal year budget. This amount is \$636,775 more than the amount collected through the second quarter of FY 2025. Personal property taxes are payable in two equal installments on June 5 and December 5. Additional billings for personal property acquisitions are due March 5 and September 5. Economic Development tax incentive payments totaling \$26,417 have been paid during the fiscal year.

In 1998, the Virginia General Assembly enacted the Personal Property Tax Relief Act (PPTRA) to reimburse citizens for a portion of the local personal property tax. In the 2004 Virginia General Assembly, the State capped the amount reimbursed to localities at \$950 million for tax years 2006 and after. This action resulted in Lynchburg's share being set at \$5,543,584. During the second quarter of FY 2026 the State reimbursed the City 75% as scheduled, bringing the year to date total to \$4,434,867. Future payments will be received in February 2026 (15%), and May 2026 (5%).

- Consumer Utility Tax - Electric:

Consumer Utility Tax – Electric revenue of \$1,465,517 has been received through collections for 5 months, which is 41.9% of the fiscal year budget.

- Communication Sales and Use Taxes:

Communication Sales and Use tax revenue of \$732,191 has been received, which is 36.6% of the fiscal year budget.

- Local Sales Tax:

Sales tax revenue of \$7,846,612 has been received through collections for 4 months, which is 34.5% of the fiscal year budget. Economic Development tax incentives totaling \$111,529 have been paid.

- Business License

Business License revenue collected through the second quarter of FY 2026 is \$151,832. Since this tax is due May 1, the collection percentage is currently only a small part of the annual budget. The majority of the tax will be collected from March to May. Economic Development tax incentive payments totaling \$32,357 have been paid during the fiscal year.

- Meals Tax

Meals tax revenue of \$8,983,070 has been received through collections for 5 months, which is 42.2% of the fiscal year budget. Economic Development tax incentives totaling \$348,192 have been paid.

- Lodging Tax

Lodging tax revenue of \$1,846,272 has been received through collections for 5 months, which is 45.0% of the fiscal year budget. Economic Development tax incentives totaling \$394,505 have been paid.

- Permit, Fees, and Licenses:

Permit, Fees, and Licenses revenue of \$634,430 has been received, which is 48.1% of the fiscal year budget.

- Fines and Forfeitures:

Fines and Forfeitures revenue of \$101,472 has been received, which is 38.7% of the fiscal year budget. The timing of receiving court fines and parking fines varies greatly throughout the year, and staff will continue to keep a close watch on this revenue to see if an adjustment in projected revenue is necessary.

- Interest on Investments:

Investment income of \$1,961,866 has been received, which is 54.3% of the fiscal year budget.

- Charges for Services

Charges for Services revenue of \$5,867,363 have been received, which is 48.3% of the fiscal year budget.

### DEDICATED REVENUES

Intergovernmental Revenues (consisting of Constitutional Officers, Health and Human Services, and State & Federal subsidies) of \$21,051,546 have been received, which is 49.0% of the fiscal year budget. The timing of submitting and receiving reimbursements for constitutional offices impacts these revenues.

### EXPENDITURES

- Operating Expenditures:

Expenditures of \$119,639,975 have been spent through the second quarter of FY 2026, which is 54.8% of the fiscal year budget.

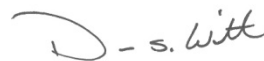
- Debt Service

Debt Service expenditures are following the FY 2026 debt schedule.

### SUMMARY

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

Respectfully submitted,



Donna S. Witt  
Chief Financial Officer

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

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

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.25	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 12.31.24
<b>100 Taxes</b>							
02110.0100 - Current Real Property Tax	76,200,432	-	76,200,432	38,786,756	37,413,676	50.9%	36,093,342
02110.0105 - Tax Relief For Elderly	(650,000)	-	(650,000)	(649,005)	(995)	99.8%	(606,927)
02110.0110 - Tax Relief-Rehabilitation Real Property	(1,361,405)	-	(1,361,405)	(1,349,337)	(12,068)	99.1%	(1,450,081)
02110.0200 - Delinquent Real Property Tax	1,000,000	-	1,000,000	725,050	274,950	72.5%	766,162
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	2,423,197	407,803	85.6%	2,831,541
02130.0101 - Current Personal Property Tax PCI	26,000,000	-	26,000,000	13,474,104	12,525,896	51.8%	12,837,329
02130.0201 - Delinquent Personal Property Tax PCI	2,350,000	-	2,350,000	284,032	2,065,968	12.1%	223,018
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)
02170.0100 - Penalty-PSC Tax	-	-	-	68,670	(68,670)	0.0%	9,370
02170.0105 - Penalty-Delinquent Tax	850,000	-	850,000	406,361	443,639	47.8%	397,089
02170.0200 - Interest-PSC Tax	-	-	-	731	(731)	0.0%	-
02170.0205 - Interest-Delinquent Tax	350,000	-	350,000	220,916	129,084	63.1%	196,136
02510.0000 - Local Sales And Use Tax	22,750,000	-	22,750,000	7,846,612	14,903,388	34.5%	7,440,500
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	1,465,517	2,034,483	41.9%	1,463,620
02515.0105 - Consumer Utility Tax-Gas	500,000	-	500,000	109,190	390,810	21.8%	154,585
02515.0120 - Right of Way Fees	225,000	-	225,000	138,208	86,792	61.4%	149,680
02515.0900 - Pen & Int - Consumer Utility Tax, None	-	-	-	-	-	0.0%	0
02517.0000 - Communication Sales & Use Tax	2,000,000	-	2,000,000	732,191	1,267,809	36.6%	745,425
02520.0000 - Business License Tax	10,900,000	-	10,900,000	151,832	10,748,168	1.4%	330,044
02520.0010 - Consumption Tax-Electric	300,000	-	300,000	119,384	180,616	39.8%	119,410
02520.0015 - Consumption Tax-Gas	50,000	-	50,000	3,713	46,287	7.4%	5,219
02520.0030 - Pen & Int-Business License	100,000	-	100,000	65,378	34,622	65.4%	88,297
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	-	-	-	15	(15)	0.0%	-
02530.0201 - Delinquent Motor Vehicle License	35,000	-	35,000	6,471	28,529	18.5%	17,612
02535.0000 - Bank Stock Tax	900,000	-	900,000	75	899,925	0.0%	-
02540.0100 - Recordation Tax-City	800,000	-	800,000	341,522	458,478	42.7%	323,307
02540.0200 - Probate Tax	25,000	-	25,000	6,772	18,228	27.1%	6,888
02545.0000 - Tobacco Tax	650,000	-	650,000	269,523	380,477	41.5%	307,122
02550.0000 - Amusement Tax	950,000	-	950,000	434,645	515,355	45.8%	407,129
02550.0005 - Pen & Int - Amusement Tax	-	-	-	2,364	(2,364)	0.0%	1,132
02555.0000 - Lodging Tax	4,100,000	-	4,100,000	1,846,272	2,253,728	45.0%	1,701,467
02555.0005 - Pen & Int - Lodging Tax	-	-	-	5,103	(5,103)	0.0%	253
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	8,983,070	12,316,930	42.2%	8,424,040
02560.0005 - Pen & Int - Meals Tax	75,000	-	75,000	57,058	17,942	76.1%	41,113
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>75,906,946</b>	<b>99,728,526</b>	<b>43.2%</b>	<b>71,904,886</b>
<b>110 Permits, Fees, &amp; Licenses</b>							
03005.0000 - Animal Licenses	3,500	-	3,500	1,383	2,117	39.5%	1,664
03010.0200 - Permit Parking Fees	215,000	-	215,000	74,789	140,211	34.8%	107,509
03010.0205 - Permit Parking Fees- Lease Agreement, None	4,500	-	4,500	2,680	1,820	59.6%	2,320
03010.0400 - Land Disturbing Fees	28,000	-	28,000	7,521	20,480	26.9%	14,471
03010.0600 - Transfer Fees	2,000	-	2,000	1,207	793	60.3%	1,178
03010.0700 - Zoning Appeal Fees-Inspc	1,000	-	1,000	225	775	22.5%	275
03010.0702 - Zoning Certification Letter	3,500	-	3,500	1,700	1,800	48.6%	1,000
03010.0705 - Legal Notice Advertising	10,000	-	10,000	3,387	6,613	33.9%	6,161
03010.0710 - Site Plan Reviews	15,000	-	15,000	8,690	6,310	57.9%	5,852
03010.0715 - Conditional Use Permits	3,600	-	3,600	1,241	2,359	34.5%	2,049
03010.0720 - Re-zoning Fees	8,000	-	8,000	2,626	5,374	32.8%	9,442
03010.0800 - Subdivision Plat Review	12,500	-	12,500	7,800	4,700	62.4%	3,825
03010.0900 - Building Insp Permit Fee	690,000	-	690,000	343,673	346,327	49.8%	342,762
03010.0901 - Elevator Inspect Admin Fee	20,000	-	20,000	8,329	11,671	41.6%	8,477
03010.0902 - Elevator Inspect Admin Fee Pen & Int	-	-	-	140	(140)	0.0%	252
03010.0920 - Sign Inspect Permit Fee	4,500	-	4,500	2,725	1,775	60.6%	1,975
03010.0925 - Demolition Fees	4,500	-	4,500	3,700	800	82.2%	4,950
03010.0927 - Building Plan Review	45,000	-	45,000	29,508	15,492	65.6%	27,231
03010.0928 - Vacant Building Registration Fee	35,000	-	35,000	26,089	8,911	74.5%	29,200
03010.0929 - Pen & Int-Vacant Building Registration Fee	-	-	-	1,972	(1,972)	0.0%	1,783
03010.0930 - Certificate of Occupancy for Existing Building	-	-	-	600	(600)	0.0%	1,275
03010.0931 - Temporary Certificate of Occupancy, None	-	-	-	6,600	(6,600)	0.0%	7,650
03010.0932 - Working Without a Building Permit	-	-	-	300	(300)	0.0%	200
03010.0933 - Short Term Rental Fee, None	8,500	-	8,500	10,500	(2,000)	123.5%	11,100
03010.0934 - Vacant Property Registration- Civil Penalties, None	30,000	-	30,000	12,715	17,285	42.4%	11,288
03010.0935 - Short Term Rental Program- Civil Penalty, None	2,000	-	2,000	1,000	1,000	50.0%	1,000
03010.0937 - Derelict- Civil Penalties, None	15,000	-	15,000	-	15,000	0.0%	-
03010.1000 - False Alarm Service Assessment	45,000	-	45,000	7,190	37,810	16.0%	9,581
03010.1005 - False Alarm Permit Fee, None	100,000	-	100,000	47,102	52,898	47.1%	27,797
03010.2005 - Taxicab Application Fees	3,000	-	3,000	300	2,700	10.0%	550
03010.2010 - Precious Metal Permits	1,600	-	1,600	400	1,200	25.0%	200
03010.2011 - Rental Reinspect/FollowUp	-	-	-	850	(850)	0.0%	450
03010.2012 - Rental Intial Inspection	-	-	-	1,850	(1,850)	0.0%	1,750
03010.2013 - Annual/Periodic Inspect Fee	7,000	-	7,000	550	6,450	7.9%	2,100
03010.2014 - Rental Intial Inspect-No Show	-	-	-	1,650	(1,650)	0.0%	450
03010.2015 - Rental Inspect- Pre Court	-	-	-	-	-	0.0%	50
03010.2016 - Rental Inspect-Annual No Show	-	-	-	100	(100)	0.0%	150
03010.2020 - Mobile Vendor License Fee	1,500	-	1,500	80	1,420	5.3%	2,400
03010.2028 - Dumpster Permit Fee, None	-	-	-	3,650	(3,650)	0.0%	900
03010.2050 - Misc Permit Fee & License	-	-	-	9,608	(9,608)	0.0%	8,974

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.25	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 12.31.24
<b>110 Permits, Fees, &amp; Licenses Total</b>	<b>1,319,200</b>	<b>-</b>	<b>1,319,200</b>	<b>634,430</b>	<b>684,770</b>	<b>48.1%</b>	<b>660,241</b>
<b>120 Fines &amp; Forfeitures</b>							
03510.0100 - Court Fines And Forfeitures, None	150,000	-	150,000	63,767	86,233	42.5%	54,807
03510.0105 - Criminal Court Fees	2,500	-	2,500	989	1,511	39.6%	922
03510.0200 - Parking Fines	110,000	-	110,000	36,716	73,284	33.4%	42,345
<b>120 Fines &amp; Forfeitures Total</b>	<b>262,500</b>	<b>-</b>	<b>262,500</b>	<b>101,472</b>	<b>161,028</b>	<b>38.7%</b>	<b>98,075</b>
<b>130 Use of Money &amp; Property</b>							
04010.0100 - Interest on Investment	2,374,872	-	2,374,872	857,904	1,516,968	36.1%	1,205,033
04010.0101 - Interest-City Capital	605,398	-	605,398	556,820	48,578	92.0%	1,004,278
04010.0123 - Interest-Health Ins Resrv	50,000	-	50,000	139,717	(89,717)	279.4%	94,798
04010.0124 - Interest-OPEB	150,000	-	150,000	53,750	96,250	35.8%	42,779
04010.0132 - Interest Income - Nonjudicial Excess Funds, None	-	-	-	906	(906)	0.0%	(379)
04010.0156 - Interst-MktValueGain/Loss	-	-	-	60,177	(60,177)	0.0%	302,858
04020.0105 - Gen Govt Property Rental	135,000	-	135,000	70,199	64,801	52.0%	78,415
04020.0115 - Public Safety Prop Rent	33,000	-	33,000	-	33,000	0.0%	-
04020.0125 - Human Services Prop Rent	98,000	-	98,000	50,000	48,000	51.0%	50,000
04020.0135 - Downtown Parking Deck Lease, None	15,000	-	15,000	13,750	1,250	91.7%	7,500
04020.0200 - Jones Memorial Library Lease, None	15,070	-	15,070	7,535	7,535	50.0%	7,535
04020.0201 - Prop Rental-Stadium	25,000	-	25,000	13,430	11,570	53.7%	9,845
04020.0202 - Prop Rental-Market/Park.	110,000	-	110,000	55,470	54,530	50.4%	42,008
04020.0205 - Market Rent- Pen & Int	1,600	-	1,600	1,547	53	96.7%	857
04020.0207 - Rental of Museum Facilities, None	500	-	500	2,057	(1,557)	411.5%	1,560
04020.0209 - Rental of Parks and Rec Facilities, None	-	-	-	78,603	(78,603)	0.0%	-
<b>130 Use of Money &amp; Property Total</b>	<b>3,613,440</b>	<b>-</b>	<b>3,613,440</b>	<b>1,961,866</b>	<b>1,651,574</b>	<b>54.3%</b>	<b>2,847,087</b>
<b>140 Charges for Services</b>							
04510.0900 - Collection & Tax Lien Fees	50,000	-	50,000	19,352	30,648	38.7%	35,275
04510.0901 - DMV Admin Fee	325,000	-	325,000	204,243	120,757	62.8%	151,856
04510.0915 - Processng Fee - Payroll deduction	4,000	-	4,000	2,320	1,680	58.0%	2,965
04510.0916 - Indirect Cost&Svc DetHome	272,161	-	272,161	136,081	136,081	50.0%	125,461
04510.0918 - Indirect Cost&Srcv Water	1,210,794	-	1,210,794	605,397	605,397	50.0%	609,513
04510.0919 - Indirect Cost&Srcv Sewer	297,615	-	297,615	148,808	148,808	50.0%	154,636
04510.0920 - Indirect Cost&Srcv WWTP	587,936	-	587,936	293,968	293,968	50.0%	330,224
04510.0921 - Indirect Cost&Srcv Airtprt	220,890	-	220,890	110,445	110,445	50.0%	101,583
04510.0922 - Indirect Cost&Svc Strmwtr	357,300	-	357,300	178,650	178,650	50.0%	204,448
04515.0101 - Document Reprod Costs	8,000	-	8,000	3,645	4,355	45.6%	3,619
04515.0200 - Court Room Sheriff Fee, None	101,000	-	101,000	52,687	48,313	52.2%	46,446
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	-	-	100.0%	42,500
04515.0303 - Probation Supervisor Fee	-	-	-	5,473	(5,473)	0.0%	7,420
04515.0304 - Jail Fee, None	1,500	-	1,500	1,756	(256)	117.1%	1,778
04515.0305 - E-Summons Fee, None	21,000	-	21,000	11,701	9,299	55.7%	11,218
04515.0400 - Commonwealth Atty.Fees	5,000	-	5,000	3,954	1,046	79.1%	3,090
04515.0401 - CA Coll Fees- Gen Dist Ct	56,000	-	56,000	26,150	29,850	46.7%	24,901
04515.0402 - CA Coll Fees- J&D Court	4,000	-	4,000	2,428	1,572	60.7%	2,275
04515.0403 - CA Coll Fees- Circuit Crt	63,500	-	63,500	31,308	32,192	49.3%	28,140
04515.0404 - CA Coll Fees- FOIA Requests, None	200	-	200	76	125	37.8%	71
04520.0300 - Fire Prevention Fees	3,500	-	3,500	2,850	650	81.4%	3,196
04520.0301 - Ambulance Service Fees	3,800,264	-	3,800,264	1,599,232	2,201,032	42.1%	1,600,206
04520.0304 - Delinq Ambulance>120 Days	250,000	-	250,000	112,852	137,148	45.1%	66,828
04520.0305 - LFD Off Duty, None	137,850	-	137,850	80,577	57,273	58.5%	81,681
04520.0306 - LFD Off Duty - Penalty and Interest, None	-	-	-	56	(56)	0.0%	412
04520.0901 - PIER Contract Payments	29,500	-	29,500	16,167	13,333	54.8%	20,791
04520.0903 - Police-Schools Resource Officer (SRO) Prog	140,000	-	140,000	115,532	24,468	82.5%	114,191
04520.0904 - Local Reimb-COL Confined Space	50,000	-	50,000	25,000	25,000	50.0%	25,000
04520.0905 - Police Report Sales	2,200	-	2,200	1,120	1,080	50.9%	775
04520.0906 - Range Use Fee	13,800	-	13,800	12,000	1,800	87.0%	13,600
04520.0908 - DUI Fees, None	-	-	-	351	(351)	0.0%	377
04520.0909 - LPD Off Duty	1,100,000	-	1,100,000	510,898	589,102	46.4%	549,997
04525.0106 - Downtown Parking Fees	40,000	-	40,000	15,522	24,478	38.8%	13,265
04525.0107 - PW Admin Stormwater Charges	179,453	-	179,453	104,677	74,777	58.3%	130,437
04525.0108 - PW Eng Stormwater Charges	22,626	-	22,626	6,439	16,187	28.5%	9,822
04525.0109 - PW-Leaf Collection Stormwater Charges, None	197,188	-	197,188	121,677	75,511	61.7%	136,503
04525.0110 - PW BMP's Stormwater Charges, None	30,000	-	30,000	-	30,000	0.0%	-
04525.0218 - Trash Bag Srcv-Waste Zero	65,000	-	65,000	11,952	53,048	18.4%	35,548
04525.0219 - Landlord Set Out Program , None	6,000	-	6,000	3,777	2,223	63.0%	3,335
04525.0220 - Refuse Disposal Fee, None	419,000	-	419,000	270,118	148,882	64.5%	253,291
04525.0221 - Penalty- Refuse Disposal Fee, None	-	-	-	(2)	2	0.0%	-
04525.0222 - Citizen Convenience Center Payments, None	-	-	-	184	(184)	0.0%	-
04525.0300 - Bldg Maint Charge-Other	10,142	-	10,142	5,071	5,071	50.0%	5,071
04530.0410 - Lynchburg Youth Group Home Charges	700,000	-	700,000	313,550	386,450	44.8%	399,225
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	204,777	336,223	37.9%	283,442
04535.0151 - Recreation Program- Scholarship Fees , None	15,500	-	15,500	1,389	14,111	9.0%	2,355
04535.0300 - Library Fines & Fees	20,000	-	20,000	17,902	2,098	89.5%	16,429
04535.0301 - Law Library Fees	30,000	-	30,000	21,079	8,921	70.3%	16,931
04535.0303 - Lost/Damaged Library Prop	3,000	-	3,000	934	2,066	31.1%	1,445
04535.0304 - Delinq Library Fines & Fees	250	-	250	34	216	13.7%	132
04535.0305 - Delinq Library Lost/Damaged	5,000	-	5,000	1,429	3,571	28.6%	3,668
04535.0306 - Delinq Library Pen & Int	1,500	-	1,500	410	1,090	27.3%	1,316
04540.0103 - Charges For Demolition	-	-	-	10,264	(10,264)	0.0%	-
04540.0105 - Comm Develop Stormwater Charges	634,340	-	634,340	317,170	317,170	50.0%	306,239
04540.0106 - Neighborhood Services- Clutter Removal Ordinance, None	-	-	-	260	(260)	0.0%	-
04540.0108 - Neighborhood Services - Derelict Residential DERR, None	-	-	-	13,228	(13,228)	0.0%	7,694
04540.0110 - Derelict Demolition DEMO, None	-	-	-	28,355	(28,355)	0.0%	33,545
04599.0002 - Secure Vacant Stru Reimb	-	-	-	562	(562)	0.0%	2,525
04599.0004 - Neighborhood Services, None	25,000	-	25,000	11,014	13,986	44.1%	11,338
04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None	-	-	-	1,672	(1,672)	0.0%	2,654
<b>140 Charges for Services Total</b>	<b>12,147,753</b>	<b>-</b>	<b>12,147,753</b>	<b>5,867,363</b>	<b>6,280,390</b>	<b>48.3%</b>	<b>6,072,084</b>
<b>150 Miscellaneous Revenue</b>							
05030.0105 - Suspend Revenue/Exp Ref	-	-	-	75,000	(75,000)	0.0%	-

Revenues	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.25	Remaining Budget w/o Encumbrances	Percentage of	
						Amended Budget	Actual Amount 12.31.24
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%	-
05050.0228 - Recreation Program - Donations, None	-	-	-	225	(225)	0.0%	22,550
05050.0230 - Friends of Lynchburg Library	19,458	-	19,458	281,174	(261,716)	1445.0%	3,174
05050.0232 - Digg's Trust Rec-Pt Honor	36,000	-	36,000	19,435	16,565	54.0%	18,385
05050.0400 - Sale-Salvage/Surplus Prop	-	-	-	26,628	(26,628)	0.0%	3,241
05050.0415 - Proceeds frm PropRoom.com	-	-	-	72	(72)	0.0%	305
05050.2001 - Cash Overage And Shortage	-	-	-	1,132	(1,132)	0.0%	(1,158)
05050.2011 - Reimb.POH Carriage House	28,000	-	28,000	15,132	12,868	54.0%	14,462
05050.2013 - Photo Reprod And Royalty	100	-	100	-	100	0.0%	-
05050.2016 - Dedicated Misc Rev HumSvc	-	-	-	29,538	(29,538)	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	1,970	5,031	28.1%	2,066
05050.2049 - Residential Trash Violation, None	12,000	-	12,000	20,144	(8,144)	167.9%	22,332
05050.2055 - Hillcats - Donation Youth Athletic Programs	-	-	-	-	-	0.0%	10,000
05050.2056 - Commission on City Vending Machine Sales	-	-	-	-	-	0.0%	2,344
05050.2059 - Court Restitution, None	-	-	-	-	-	0.0%	154
05050.2065 - FOIA Requests, None	-	-	-	200	(200)	0.0%	158
05050.2066 - P&R Special Events- GF Support Revenue, None	10,000	-	10,000	-	10,000	0.0%	-
05050.2070 - Rehab-Renovation Program Fees, None	-	-	-	2,375	(2,375)	0.0%	2,625
05050.2090 - Miscellaneous Revenue	100,000	-	100,000	8,546	91,454	8.5%	27,964
<b>150 Miscellaneous Revenue Total</b>	<b>507,840</b>	<b>-</b>	<b>507,840</b>	<b>481,571</b>	<b>26,269</b>	<b>94.8%</b>	<b>128,916</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	22,545	(21,545)	2254.5%	567
06100.0600 - Deeds Of Conveyance	200,000	-	200,000	88,130	111,870	44.1%	90,770
06100.0900 - Auto Rental Tax-DMV	500,000	-	500,000	266,934	233,066	53.4%	271,577
06100.0905 - Peer to Peer Vehicle Sharing Tax, None	2,500	-	2,500	8,974	(6,474)	359.0%	2,812
06100.1108 - Personal Prop Tax Relief	5,543,584	-	5,543,584	4,434,867	1,108,717	80.0%	4,434,867
<b>300 State Non-Categorical Aid Total</b>	<b>6,342,084</b>	<b>-</b>	<b>6,342,084</b>	<b>4,926,684</b>	<b>1,415,400</b>	<b>77.7%</b>	<b>4,905,039</b>
<b>310 State Shared Exp (Cat.)</b>							
06510.0200 - Commissioner of Revenue	294,766	7,609	302,375	121,368	181,007	40.1%	112,256
06510.0300 - Treasurer	139,023	5,500	144,523	59,530	84,993	41.2%	56,483
06510.1000 - Registrar/Electoral Board	104,317	2,019	106,336	-	106,336	0.0%	-
06515.0100 - Clerk of Cir Crt-Fringes	780,329	84,880	865,209	359,770	505,439	41.6%	299,533
06515.0200 - Sheriff	1,389,489	68,838	1,458,327	606,335	851,992	41.6%	569,734
06515.0400 - Commonwealth Attorney	1,466,438	233,507	1,699,945	660,407	1,039,538	38.8%	597,822
<b>310 State Shared Exp (Cat.) Total</b>	<b>4,174,362</b>	<b>402,353</b>	<b>4,576,715</b>	<b>1,807,409</b>	<b>2,769,306</b>	<b>39.5%</b>	<b>1,635,828</b>
<b>320 State Categorical Aid</b>							
06820.0201 - Wireless E911	420,000	-	420,000	195,938	224,062	46.7%	181,866
06820.0203 - HB 599 Law Enforc.Asst	3,250,000	-	3,250,000	1,952,106	1,297,894	60.1%	1,952,062
06825.0100 - Street And Highway Maint.	9,927,955	-	9,927,955	4,963,978	4,963,978	50.0%	4,871,710
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	1,321,947	847,103	60.9%	1,215,301
06830.0414 - SS State Prog Sub 0902	5,106,423	-	5,106,423	1,298,652	3,807,771	25.4%	1,726,892
06835.0102 - SNAP Program Reimb	37,000	-	37,000	17,902	19,098	48.4%	21,008
06835.0300 - Finan Asst-Public Library	252,500	3,485	255,985	127,993	127,993	50.0%	128,983
<b>320 State Categorical Aid Total</b>	<b>21,162,928</b>	<b>3,485</b>	<b>21,166,413</b>	<b>9,886,215</b>	<b>11,280,198</b>	<b>46.7%</b>	<b>10,100,830</b>
<b>330 State Aid in Suspense</b>							
05030.0100 - Suspense Rev-Va EDI Pmts	-	-	-	277,353	(277,353)	0.0%	237,970
<b>330 State Aid in Suspense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>277,353</b>	<b>(277,353)</b>	<b>0.0%</b>	<b>237,970</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	2,989,914	3,277,895	47.7%	2,786,594
07830.0422 - SS Fed Prog Sub 0902	3,972,204	-	3,972,204	1,102,202	2,870,002	27.7%	1,535,655
07830.0430 - USDA Funding - Group Home, None	25,000	-	25,000	7,392	17,608	29.6%	19,676
07875.0003 - Human Services Depreciation Reimbursement, None	-	-	-	36,872	(36,872)	0.0%	31,167
07875.0021 - FINI Double-Dollars	30,000	-	30,000	17,505	12,495	58.4%	25,276
<b>520 Fed Cat Aid- Pass Thru Total</b>	<b>10,837,755</b>	<b>-</b>	<b>10,837,755</b>	<b>4,153,885</b>	<b>6,683,870</b>	<b>38.3%</b>	<b>4,398,367</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>236,003,334</b>	<b>405,838</b>	<b>236,409,172</b>	<b>106,005,194</b>	<b>130,403,979</b>	<b>44.8%</b>	<b>104,589,323</b>

Fiscal Year	Fiscal Calendar 2026
Fiscal Quarter of Year	(Multiple Items)
Fund	1001 General Fund
Account Type	Expenses
Process Status	Posted

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 12.31.24
<b>2022 Communications/Public Engagement</b>							
0021 Communications/Public Engagement	1,626,269	116,038	1,742,307	808,575	863,717	50.4%	571,598
<b>2022 Communications/Public Engagement Total</b>	<b>1,626,269</b>	<b>116,038</b>	<b>1,742,307</b>	<b>808,575</b>	<b>863,717</b>	<b>50.4%</b>	<b>571,598</b>
<b>2023 Council / Manager</b>							
0010 City Council and Clerk	291,845	23,979	315,824	130,843	165,604	47.6%	123,336
0028 City Manager Offices	1,474,592	110,468	1,585,060	702,025	812,986	48.7%	702,736
<b>2023 Council / Manager Total</b>	<b>1,766,437</b>	<b>134,447</b>	<b>1,900,884</b>	<b>832,868</b>	<b>978,590</b>	<b>48.5%</b>	<b>826,072</b>
<b>2030 City Attorney</b>							
0050 City Attorney	1,229,082	30,175	1,259,257	568,482	690,775	45.1%	568,929
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>2,144,183</b>	<b>690,775</b>	<b>75.6%</b>	<b>1,997,389</b>
<b>2035 State Treasurer</b>							
0060 State Treasurer	213,427	8,740	222,167	93,454	128,713	42.1%	99,198
<b>2035 State Treasurer Total</b>	<b>213,427</b>	<b>8,740</b>	<b>222,167</b>	<b>93,454</b>	<b>128,713</b>	<b>42.1%</b>	<b>99,198</b>
<b>2040 Commissioner Of Revenue</b>							
0070 Com Rev-State/Loc Budget	1,026,907	38,473	1,065,380	441,119	617,898	42.0%	422,476
<b>2040 Commissioner Of Revenue Total</b>	<b>1,026,907</b>	<b>38,473</b>	<b>1,065,380</b>	<b>441,119</b>	<b>617,898</b>	<b>42.0%</b>	<b>422,476</b>
<b>2045 City Assessor</b>							
0080 City Assessor	837,384	23,646	861,030	410,959	444,623	48.4%	431,115
<b>2045 City Assessor Total</b>	<b>837,384</b>	<b>23,646</b>	<b>861,030</b>	<b>410,959</b>	<b>444,623</b>	<b>48.4%</b>	<b>431,115</b>
<b>2050 Finance</b>							
0090 Office of Management & Budget	1,230,177	40,277	1,270,454	587,269	625,180	50.8%	560,642
0093 Billings And Collections	1,879,144	52,718	1,931,862	804,272	985,851	49.0%	971,715
0094 Procurement	579,231	27,772	607,003	242,914	350,684	42.2%	243,472
0095 Accounting	1,161,886	282,567	1,444,453	537,624	634,106	56.1%	704,234
<b>2050 Finance Total</b>	<b>4,850,438</b>	<b>403,334</b>	<b>5,253,772</b>	<b>2,172,079</b>	<b>2,595,821</b>	<b>50.6%</b>	<b>2,480,063</b>
<b>2055 Human Resources</b>							
0110 Human Resources	1,251,376	34,786	1,286,162	508,605	773,666	39.8%	513,657
0111 Occupational Health Svcs	216,440	-	216,440	216,952	(512)	100.2%	100,275
<b>2055 Human Resources Total</b>	<b>1,467,816</b>	<b>34,786</b>	<b>1,502,602</b>	<b>725,557</b>	<b>773,155</b>	<b>48.5%</b>	<b>613,932</b>
<b>2057 Information Technology</b>							
0115 Application Services	1,577,460	35,449	1,612,909	784,582	828,327	48.6%	670,382
0116 Network Services	2,443,884	58,368	2,502,252	1,106,906	1,395,346	44.2%	1,099,535
0117 I T Administration	903,689	25,625	929,314	370,128	544,773	41.4%	373,324
0125 GIS	441,211	10,761	451,972	233,659	218,313	51.7%	214,029
<b>2057 Information Technology Total</b>	<b>5,366,244</b>	<b>130,203</b>	<b>5,496,447</b>	<b>2,495,275</b>	<b>2,986,758</b>	<b>45.7%</b>	<b>2,357,270</b>
<b>2065 Registrar</b>							
0150 Registrar	310,430	14,051	324,481	177,526	142,716	56.0%	194,545
0151 Electoral Board	135,850	2,058	137,908	92,391	45,517	67.0%	267,798
<b>2065 Registrar Total</b>	<b>446,280</b>	<b>16,109</b>	<b>462,389</b>	<b>269,917</b>	<b>188,234</b>	<b>59.3%</b>	<b>462,343</b>
<b>2090 Education</b>							
0200 Lcl Sch Oper Contribution	42,072,111	-	42,072,111	23,829,290	18,242,821	56.6%	13,739,645
<b>2090 Education Total</b>	<b>42,072,111</b>	<b>-</b>	<b>42,072,111</b>	<b>23,829,290</b>	<b>18,242,821</b>	<b>56.6%</b>	<b>13,739,645</b>
<b>2105 Circuit Court-Judge</b>							
0300 Circuit Court-Judge	195,999	7,908	203,907	84,938	116,322	43.0%	75,266
<b>2105 Circuit Court-Judge Total</b>	<b>195,999</b>	<b>7,908</b>	<b>203,907</b>	<b>84,938</b>	<b>116,322</b>	<b>43.0%</b>	<b>75,266</b>
<b>2110 General District Court</b>							
0310 General District Court	82,273	365	82,638	21,585	58,858	28.8%	27,593
<b>2110 General District Court Total</b>	<b>82,273</b>	<b>365</b>	<b>82,638</b>	<b>21,585</b>	<b>58,858</b>	<b>28.8%</b>	<b>27,593</b>
<b>2115 Juvenile &amp; Dr Dist Court</b>							
0320 Juvenile & Dr Dist Court	31,100	3,650	34,750	10,515	19,755	43.2%	9,362
<b>2115 Juvenile &amp; Dr Dist Court Total</b>	<b>31,100</b>	<b>3,650</b>	<b>34,750</b>	<b>10,515</b>	<b>19,755</b>	<b>43.2%</b>	<b>9,362</b>
<b>2120 24th Court Service Unit</b>							
0330 24th Court Service Unit	1,500	-	1,500	397	1,103	26.5%	645
<b>2120 24th Court Service Unit Total</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>397</b>	<b>1,103</b>	<b>26.5%</b>	<b>645</b>
<b>2125 Commonwealth's Attorney</b>							
0340 Commonwealth Attorney	2,373,620	332,095	2,705,715	1,207,828	1,490,686	44.9%	1,129,031
0343 Com Aty Fines & Fees Coll	75,989	2,927	78,916	37,523	40,603	48.5%	36,353
<b>2125 Commonwealth's Attorney Total</b>	<b>2,449,609</b>	<b>335,022</b>	<b>2,784,631</b>	<b>1,245,351</b>	<b>1,531,289</b>	<b>45.0%</b>	<b>1,165,384</b>
<b>2130 Magistrate's Office</b>							
0350 Magistrate's Office	8,166	68	8,234	2,721	5,377	34.7%	333
<b>2130 Magistrate's Office Total</b>	<b>8,166</b>	<b>68</b>	<b>8,234</b>	<b>2,721</b>	<b>5,377</b>	<b>34.7%</b>	<b>333</b>
<b>2135 Circuit Court-Clerk</b>							
0360 Circuit Court-Clerk	1,263,062	233,538	1,496,600	660,931	835,669	44.2%	601,534
<b>2135 Circuit Court-Clerk Total</b>	<b>1,263,062</b>	<b>233,538</b>	<b>1,496,600</b>	<b>660,931</b>	<b>835,669</b>	<b>44.2%</b>	<b>601,534</b>
<b>2200 City Sheriff</b>							

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 12.31.24
0400 City Sheriff And Jail	3,139,681	19,320	3,159,001	1,469,523	1,666,896	47.2%	1,442,628
<b>2200 City Sheriff Total</b>	<b>3,139,681</b>	<b>19,320</b>	<b>3,159,001</b>	<b>1,469,523</b>	<b>1,666,896</b>	<b>47.2%</b>	<b>1,442,628</b>
<b>2240 Police</b>							
0420 Police Operations	26,904,385	1,230,134	28,134,519	13,349,427	14,128,569	49.8%	12,429,879
0421 Animal Warden	458,159	7,339	465,498	172,303	291,315	37.4%	169,223
0422 Emergency Communications	3,862,372	826,553	4,688,925	2,252,315	2,134,226	54.5%	1,682,319
0429 Range Operations	13,800	23	13,823	5,028	7,794	43.6%	3,372
0430 Police Off Duty Employmnt	1,043,588	2,055	1,045,643	466,521	579,122	44.6%	496,297
<b>2240 Police Total</b>	<b>32,282,304</b>	<b>2,066,103</b>	<b>34,348,407</b>	<b>16,245,593</b>	<b>17,141,026</b>	<b>50.1%</b>	<b>14,781,089</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	1,353,336	27,788,081	11,984,360	15,637,045	43.7%	11,099,916
0446 TRT- PIER Program	79,500	-	79,500	12,694	42,975	45.9%	33,932
0447 Fire Training Division	-	-	-	101,598	(101,598)	0.0%	118,392
0448 Haz-Mat	-	-	-	2,405	(2,405)	0.0%	-
0449 Emergency Services	30,078	-	30,078	27,164	2,914	90.3%	25,320
<b>2270 Fire Total</b>	<b>26,544,323</b>	<b>1,353,336</b>	<b>27,897,659</b>	<b>12,128,221</b>	<b>15,578,930</b>	<b>44.2%</b>	<b>11,277,561</b>
<b>2400 Public Works</b>							
0600 Public Works Administrat.	1,446,473	42,156	1,488,629	675,038	772,864	48.1%	627,093
0605 Engineering	5,569,147	143,361	5,712,508	2,483,858	3,176,422	44.4%	2,459,309
0632 Street Maintenance,II	4,540,693	1,740,006	6,280,699	2,054,563	2,934,959	53.3%	1,776,478
0635 Snow Removal	480,695	340,905	821,600	433,381	378,204	54.0%	236,028
0640 Refuse Collection	5,247,235	1,013,095	6,260,330	2,221,311	2,326,930	62.8%	2,097,724
0645 Parks/Grounds Maintenance	5,119,175	705,419	5,824,594	2,460,473	2,830,450	51.4%	2,215,903
0649 Baseball Stadium Maint	196,995	408	197,403	78,438	114,532	42.0%	100,363
0650 Building Maintenance	5,627,709	178,901	5,806,610	2,575,575	3,069,555	47.1%	2,205,886
0660 Human Services Maint.	51,524	2,207	53,731	36,460	5,592	89.6%	15,761
<b>2400 Public Works Total</b>	<b>28,279,646</b>	<b>4,166,458</b>	<b>32,446,104</b>	<b>13,019,098</b>	<b>15,609,508</b>	<b>51.9%</b>	<b>11,734,546</b>
<b>2555 Health</b>							
0800 Health Operations	600,000	-	600,000	300,000	-	100.0%	450,000
<b>2555 Health Total</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>300,000</b>	<b>-</b>	<b>100.0%</b>	<b>450,000</b>
<b>2561 Juvenile Services</b>							
0905 Juvenile Detention Home	1,350,000	-	1,350,000	621,720	728,280	46.1%	704,550
0906 Juvenile Services	2,232,086	92,357	2,324,443	1,122,083	1,189,550	48.8%	1,185,813
<b>2561 Juvenile Services Total</b>	<b>3,582,086</b>	<b>92,357</b>	<b>3,674,443</b>	<b>1,743,803</b>	<b>1,917,830</b>	<b>47.8%</b>	<b>1,890,363</b>
<b>2562 Social Services</b>							
0901 Social Services Admin.	12,736,808	402,207	13,139,015	5,909,756	7,214,097	45.1%	5,715,805
0902 Public Assistance	9,236,036	-	9,236,036	4,549,393	4,686,643	49.3%	3,854,169
0915 Csa Service Providers	2,575,950	-	2,575,950	643,988	1,931,963	25.0%	1,048,043
<b>2562 Social Services Total</b>	<b>24,548,794</b>	<b>402,207</b>	<b>24,951,001</b>	<b>11,103,137</b>	<b>13,832,703</b>	<b>44.6%</b>	<b>10,618,017</b>
<b>2563 Recreation Services</b>							
0116 Network Services	29,737	8,426	38,163	14,401	23,762	37.7%	14,174
1002 Parks/Rec/Market	488,521	19,645	508,166	229,138	263,931	48.1%	220,340
1010 Recreation, General Admin	627,910	15,788	643,698	286,635	352,984	45.2%	386,823
1011 Recreation Services	181,611	5,718	187,329	86,141	101,188	46.0%	83,132
1013 Recreation, Athletic	187,359	5,829	193,188	75,574	117,614	39.1%	89,895
1015 Recreation, Park Services	1,020,309	1,541	1,021,850	501,395	493,545	51.7%	420,405
1022 Recreation, Aquatics	158,395	2,705	161,100	84,798	76,302	52.6%	104,636
1023 Recreation, Naturalist	-	1,282	1,282	17,519	(16,237)	1366.5%	93,661
1027 Recreation Programs	591,583	-	591,583	389,756	197,348	66.6%	297,047
1028 City-wide Centers	322,169	10,442	332,611	161,659	170,952	48.6%	173,326
1029 Neighborhood Centers	911,795	26,689	938,484	386,740	551,744	41.2%	420,470
<b>2563 Recreation Services Total</b>	<b>4,519,389</b>	<b>98,064</b>	<b>4,617,453</b>	<b>2,233,756</b>	<b>2,333,131</b>	<b>49.5%</b>	<b>2,303,909</b>
<b>2610 Libraries</b>							
1100 Public Library	2,016,680	71,023	2,087,703	911,797	837,942	59.9%	967,385
1120 Law Library	11,512	-	11,512	4,687	6,825	40.7%	5,461
<b>2610 Libraries Total</b>	<b>2,028,192</b>	<b>71,023</b>	<b>2,099,215</b>	<b>916,484</b>	<b>844,767</b>	<b>59.8%</b>	<b>972,846</b>
<b>2611 Museum System</b>							
1150 Museum	497,814	17,404	515,218	240,114	269,542	47.7%	248,847
<b>2611 Museum System Total</b>	<b>497,814</b>	<b>17,404</b>	<b>515,218</b>	<b>240,114</b>	<b>269,542</b>	<b>47.7%</b>	<b>248,847</b>
<b>2715 Community Development</b>							
1200 Director-Comm Plan/Dev	473,966	17,223	491,189	227,444	260,785	46.9%	209,361
1201 Planning	486,695	22,462	509,157	203,431	236,395	53.6%	234,861
1202 Inspections	1,232,524	110,445	1,342,969	619,486	723,483	46.1%	628,812
1205 Zoning	466,645	13,787	480,432	215,775	264,657	44.9%	205,794
<b>2715 Community Development Total</b>	<b>2,659,830</b>	<b>163,917</b>	<b>2,823,747</b>	<b>1,266,137</b>	<b>1,485,320</b>	<b>47.4%</b>	<b>1,278,828</b>
<b>2720 Office Of Economic Devel</b>							
1300 Economic Development	1,872,000	75,179	1,947,179	945,965	972,940	50.0%	1,079,081
<b>2720 Office Of Economic Devel Total</b>	<b>1,872,000</b>	<b>75,179</b>	<b>1,947,179</b>	<b>945,965</b>	<b>972,940</b>	<b>50.0%</b>	<b>1,079,081</b>
<b>5000 Nondept Employee Benefits</b>							

Expenditures	Adopted Budget	Budget Amendment	Amended Budget	Actual Amount 12.31.25	Remaining Budget w/ Encumbrances	Percentage Used w/ Encumbrances	Actual Amount 12.31.24
1430 Non-allocated Emp Benefit	6,060,030	(923,415)	5,136,615	1,967,999	3,061,751	40.4%	1,452,438
<b>5000 Nondept Employee Benefits Total</b>	<b>6,060,030</b>	<b>(923,415)</b>	<b>5,136,615</b>	<b>1,967,999</b>	<b>3,061,751</b>	<b>40.4%</b>	<b>1,452,438</b>
<b>5050 Non-Departmental</b>							
1506 Water Oper Fund Payments	1,118,753	-	1,118,753	559,376	559,377	50.0%	478,560
1508 Stormwater Fee-City Bldgs	114,800	-	114,800	49,318	65,482	43.0%	45,786
1509 Stormwater Fee-School Bld	90,900	-	90,900	37,551	53,349	41.3%	35,947
1512 College Lake Dam Repairs	-	60	60	-	-	100.0%	520
1515 Alternative to CARES Funding	-	3,639	3,639	-	-	100.0%	1,847
1517 Real Estate Credit	-	-	-	-	-	0.0%	(42)
1566 Managed Vacancy Program	(2,100,000)	-	(2,100,000)	-	(2,100,000)	0.0%	-
1567 Years of Service Awards	15,000	-	15,000	8,437	6,563	56.2%	5,886
1568 Retirement Recognition	5,000	-	5,000	-	5,000	0.0%	-
1569 Take Your Kids to Work Dy	-	-	-	549	(549)	0.0%	81
1570 Emp Appreciation Luncheon	10,000	-	10,000	4,267	5,733	42.7%	6,601
1573 Payment-Fleet Capital Chg	3,360,630	-	3,360,630	1,786,582	1,574,048	53.2%	1,575,979
1574 Health Management Program	15,000	-	15,000	(21,365)	36,365	-142.4%	(19,349)
1575 Employee Committee Funds	8,000	568	8,568	1,331	6,669	22.2%	1,952
1576 Line of Duty Act	442,768	32,477	475,245	287,157	(7,496)	101.6%	204,280
1577 Workforce Development	5,000	-	5,000	377	4,623	7.5%	-
1579 Recruitment	50,000	3,966	53,966	5,157	44,843	16.9%	30,880
1581 Workplace Safety & Wellness	95,000	-	95,000	24,433	70,567	25.7%	33,663
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>2,743,170</b>	<b>324,574</b>	<b>90.1%</b>	<b>2,512,718</b>
<b>5060 Support Local/State Organ</b>							
1702 Virginia Cooperative Extension	50,060	-	50,060	3,568	2,000	96.0%	11,075
1705 Lynchburg Humane Society	575,000	-	575,000	575,000	-	100.0%	575,000
1707 Cent Va Alli for Comm Liv	-	25,000	25,000	25,000	-	100.0%	25,000
1708 Horizon Behavioral Health	943,770	-	943,770	471,885	-	100.0%	471,885
1709 Cvc 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	1,879,308	-	100.0%	1,409,481
1721 Blue Ridge Regional Jail	7,455,505	-	7,455,505	3,426,756	300,996	96.0%	1,520,152
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	18,000	-	100.0%	18,000
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>25,000</b>	<b>11,906,775</b>	<b>6,983,471</b>	<b>619,443</b>	<b>94.8%</b>	<b>4,501,866</b>
<b>7450 Debt Service</b>							
5990 Principal Bonds/BANS/LOC	11,442,426	-	11,442,426	5,229,460	6,212,966	45.7%	5,019,977
5994 Interest Bonds/BANS/LOC	7,821,013	-	7,821,013	3,474,996	4,346,017	44.4%	3,685,303
5997 Debt - Misc. Charges	2,850	-	2,850	488	2,362	17.1%	1,317
<b>7450 Debt Service Total</b>	<b>19,266,289</b>	<b>-</b>	<b>19,266,289</b>	<b>8,704,945</b>	<b>10,561,344</b>	<b>45.2%</b>	<b>8,706,597</b>
<b>7570 Other Financing Uses</b>							
9710 Operating Transfers Out	10,762,476	283,610	11,046,086	10,083,790	962,296	91.3%	5,814,740
<b>7570 Other Financing Uses Total</b>	<b>10,762,476</b>	<b>283,610</b>	<b>11,046,086</b>	<b>10,083,790</b>	<b>962,296</b>	<b>91.3%</b>	<b>5,814,740</b>
<b>Grand Total</b>	<b>248,265,285</b>	<b>9,467,774</b>	<b>257,733,059</b>	<b>128,344,919</b>	<b>118,261,479</b>	<b>54.1%</b>	<b>106,947,294</b>

## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.5

FY 2026 General Fund Reserve for Contingencies Update

### RECOMMENDATION

Receive an update on the FY 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.

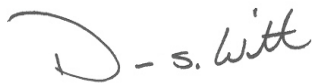
### CONTACT(S)

Donna Witt, Chief Financial Officer

### ATTACHMENT(S)

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

### REVIEWED BY



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Donna Witt, Chief Financial Officer

Date: February 18, 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>		
<del>Unassigned General Fund Balance - Restore funding to Reserve for Contingencies appropriated for CVACL (01/27/2026- Not Adopted)</del>	\$0	
<b>TOTAL INTRODUCED ITEMS</b>	<b><u>\$0</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>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>\$1,125,000</u></b>	<b><u>\$50,000</u></b>

## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.6

Monthly Revenue Collections Update

### RECOMMENDATION

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

### REVIEWED BY



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Donna Witt, Chief Financial Officer

Date: February 18, 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
DECEMBER	2,339,927	2,244,272	2,339,069	2,354,088	2,337,717	(16,371)	(1,352)
<b>TOTAL</b>	<b>\$11,320,274</b>	<b>\$11,238,618</b>	<b>\$11,689,345</b>	<b>\$11,764,399</b>	<b>\$12,153,056</b>	<b>\$388,657</b>	<b>\$463,711</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
DECEMBER	339,268	336,512	319,405	308,928	314,587	5,659	(4,818)
<b>TOTAL</b>	<b>\$1,817,932</b>	<b>\$1,771,629</b>	<b>\$1,783,026</b>	<b>\$1,724,540</b>	<b>\$1,780,105</b>	<b>\$55,565</b>	<b>(\$2,921)</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
DECEMBER	1,727,245	1,730,918	1,665,808	1,801,232	1,783,347	(17,885)	1,572,578	(228,654)	(93,230)
<b>TOTAL</b>	<b>\$9,631,530</b>	<b>\$10,125,232</b>	<b>\$10,089,848</b>	<b>\$10,547,086</b>	<b>\$10,890,745</b>	<b>\$343,659</b>	<b>\$10,555,646</b>	<b>\$8,560</b>	<b>\$465,798</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
DECEMBER	251,366	229,855	204,711	217,617	230,289	12,672	241,063	23,446	36,352
<b>TOTAL</b>	<b>\$1,782,929</b>	<b>\$1,934,640</b>	<b>\$1,906,177</b>	<b>\$2,016,167</b>	<b>\$2,046,945</b>	<b>\$30,778</b>	<b>\$2,087,335</b>	<b>\$71,168</b>	<b>\$181,158</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)
DECEMBER	84,585	102,333	108,913	106,095	106,312	217	85,436	(20,659)	(23,477)
<b>TOTAL</b>	<b>\$424,496</b>	<b>\$466,221</b>	<b>\$516,043</b>	<b>\$502,798</b>	<b>\$540,140</b>	<b>\$37,342</b>	<b>\$520,081</b>	<b>\$17,283</b>	<b>\$4,038</b>

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

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



## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.7

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 represents 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 02102026

### REVIEWED BY

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

Date: February 18, 2026

## Position Vacancy Report - All Funds

as of February 10, 2026

Position	Position Title	Department	Available
0143-001	ADMIN SERV ASSOC III	POL - Police	1.00
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
7221-001	AIRPORT MAINTENANCE MGR	ARPT - Airport	1.00
7219-001	AIRPORT OPERATIONS SUPERVISOR	ARPT - Airport	1.00
7225-001	AIRPORT TECH I	ARPT - Airport	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
4010-003	BENEFIT PROG SPEC IV	HS - Human Services	1.00
4010-005	BENEFIT PROG SPEC IV	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
7830-001	CARPENTER/LOCKSMITH	PUBW - Public Works	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
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
5710-005	EMERGENCY COMM ASST SUPV	POL - Police	1.00
5705-001	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
4060-045	FAMILY SERVICES SPECIALIST I	HS - Human Services	1.00

## Position Vacancy Report - All Funds

as of February 10, 2026

Position	Position Title	Department	Available
4060-010	FAMILY SERVICES SPECIALIST III	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
4070-008	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
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
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
3325-009	LIBRARY ASST I	LIB - Library	0.50
3325-011	LIBRARY ASST I	LIB - Library	0.63
3325-012	LIBRARY ASST I	LIB - Library	0.63
3341-001	LIBRARY ASST III	LIB - Library	1.00
3341-004	LIBRARY ASST III	LIB - Library	1.00
7432-008	MASTER TECHNICIAN	PUBW - Public Works	1.00
1558-001	NETWORK ANALYST III	IT - Information Technology	1.00
0283-002	OFFICE ASSOC III	HS - Human Services	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
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 February 10, 2026

Position	Position Title	Department	Available
5104-001	POLICE COMMUNICATIONS MANAGER	POL - Police	1.00
5140-001	POLICE DEPUTY CHIEF/MAJOR	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
4413-001	PRETRIAL/PROBATION SUPERVISOR	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
3010-010	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
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
7063-011	ULT CREW LEADER/WATER	WATR - Water Resources	1.00
7055-005	UTIL LINE TECH III/WATER	WATR - Water Resources	1.00
3100-098	VICTIM WITNESS ASST	CATT - Commonwealth Attorney	0.80
8320-001	WASTEWATER PLANT ASST SUPERINT	WATR - Water Resources	1.00
9150-001	WATER QUALITY COMPLIANCE SPEC	WATR - Water Resources	1.00
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
4200-013	YOUTH WORKER II	JS - Juvenile Services	1.00
4200-017	YOUTH WORKER II	JS - Juvenile Services	1.00
4200-023	YOUTH WORKER II	JS - Juvenile Services	1.00
<b>Total</b>			<b>114.26</b>



## AGENDA ITEM SUMMARY

### MEETING DATE

February 24, 2026

### PRESENTED BY

Donna Witt, Chief Financial Officer

### AGENDA ITEM # IV.8

Record of Votes - Finance Committee Meeting: January 29, 2026 (RESCHEDULED)

### RECOMMENDATION

Receive a record of votes from the January 29, 2026 (rescheduled from January 27, 2026 due to snow closure) 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 - Finance Committee January 29, 2026

### REVIEWED BY

Donna Witt, Chief Financial Officer

Date: February 19, 2026



## FINANCE COMMITTEE City Council Committee

Thursday, January 29, 2026 | 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; Starlette Early, Budget Analyst.

## AGENDA

### I. Welcome

*Councilmember Stephanie Reed, Chair*

*Councilmember Stephanie Reed called the meeting to order at 3:00 p.m. in the 2nd Floor Training Room – City Hall.*

### II. General Business

#### II.1. Freedom Aviation, Inc. and Bon Air Brokerage Company, LLC Initial Lease Term Correction

*Cedric Simon, Airport Director, presented this item to consider adopting a resolution to correct the initial lease terms in Resolutions #R-25-071 and #R-25-090 to reflect the intended five (5) year dates.*

*The item was approved, by a 3-0 vote, to move forward for City Council consideration at the January 29, 2026 meeting.*

#### II.2. FY26 Statewide Universal Drug Testing Grant - Lynchburg Adult Recovery Court

*Taylor Jones, Adult Recovery Court Program Director, presented this item to consider adopting a resolution to amend the FY 2026 City/Federal/State Aid Fund budget and appropriate \$45,590 with resources from the Supreme Court of Virginia FY 2026 Statewide Universal Drug Testing Grant to enhance drug testing to comply with best practice standards in the Lynchburg Adult Recovery Court.*

*The item was approved, by a 3-0 vote, to move forward for City Council consideration at the January 29, 2026 meeting.*

#### II.3. School Construction Assistance Grant

*Donna Witt, Chief Financial Officer, presented this item to consider adopting 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.*

*The item was approved, by a 3-0 vote, to move forward for City Council consideration at the February 10, 2026 meeting.*

- 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)  
*Donna Witt, Chief Financial Officer, presented this item to consider adopting an ordinance to amend 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).*

*By a 3-0 vote, the committee did not make a recommendation for this item; the item will move forward for City Council consideration.*

- II.5.** Lynchburg Regional Airport Parking  
*Cedric Simon, Airport Director, presented an update on parking operations and rates at the Lynchburg Regional Airport. There was no action on this item.*

### **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.

*Councilmember Reed adjourned the meeting at 3:55 p.m.*