



THE CITY OF
LYNCHBURG

FINANCE COMMITTEE
City Council Committee

Tuesday, May 26, 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. Adjustment to the Income Limit for Tax Relief for the Elderly and Disabled
- III. Quarterly Reports**
 - III.2. Quarterly Reports - Quarter Ending March 31, 2026
 - 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.3. FY 2026 General Fund Reserve for Contingencies Update
 - IV.4. Monthly Revenue Collections Update
 - IV.5. Record of Votes - Finance Committee Meeting: April 28, 2026
- V. Roll Call**
- VI. Next Regular Meeting**
 - VI.6. The next Finance Committee meeting is Tuesday, June 23, 2026 at 3 p.m.

AGENDA ITEM SUMMARY

MEETING DATE

May 26, 2026

PRESENTED BY

Mitchell Nuckles, Commissioner of the Revenue

AGENDA ITEM # II.1

Adjustment to the Income Limit for Tax Relief for the Elderly and Disabled

RECOMMENDATION

This item will appear for City Council vote on the June 9, 2026 General Business agenda.
Adopt the Ordinance amending Section 36-175 of Article IV of Chapter 36 of the City Code to ensure continued real estate tax relief for qualifying elderly and disabled persons in the City.

SUMMARY

Currently, the household income for real estate tax relief for qualifying elderly and disabled persons in the City is capped at \$50,000 and, with this year's increase in Social Security, the maximum allowable income needs to be modified to not exceed \$50,200. The Commissioner of Revenue is recommending the removal of the existing cap to allow current recipients to continue to be granted relief.

The Code was amended in 2021 to allow for the income limitation to be adjusted by the percentage increase in Social Security.

PRIOR ACTION(S)

FISCAL IMPACT

None

CONTACT(S)

Donna Witt, Chief Financial Officer
Mitchell Nuckles, Commissioner of the Revenue

ATTACHMENT(S)

1. Proposed Ordinance - Amendment to LCC Sec. 36-175

REVIEWED BY

D. S. Witt

Donna Witt, Chief Financial Officer

Date: May 18, 2026

Gregory Patrick

Gregory Patrick, Deputy City Manager

Date: May 21, 2026

AN ORDINANCE TO AMEND AND REENACT THE CODE OF THE CITY OF LYNCHBURG, 1981, BY AMENDING SECTION 36-175 OF ARTICLE IV OF CHAPTER 36 OF SUCH CODE TO REMOVE THE GROSS COMBINED INCOME CAP UNDER SUBSECTION (C)(3) AND ALLOW SUCH CAP TO BE BASED ON THE ANNUAL INCREASE OF THE UNITED STATES' SOCIAL SECURITY PERCENTAGE ROUNDED TO THE NEXT HUNDRED

ORDINANCE:

#O-26-__

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LYNCHBURG:

1. That the Code of City of Lynchburg, 1981, is hereby amended and reenacted by amending Section 36-175 of Article IV of Chapter 36 of such code as follows:

Sec. 36-175. - Exemption of real estate taxes on property of certain elderly or permanently and totally disabled persons.

(a) Exemption of taxation of real estate and mobile homes as defined herein below is hereby provided for qualified property owners who are not less than 65 years of age or who are permanently and totally disabled and who are eligible therefor, pursuant to the provisions of Section 58.1-3210 of the Code of Virginia (1950), as amended.

(b) The exemption shall be administered by the city manager or his authorized delegates. Applications for real estate tax relief for the elderly or the permanently and totally disabled shall be filed with the commissioner of the revenue. Immediately upon approval of the application, it shall be forwarded to the department of finance for processing. The city manager is hereby authorized and empowered to prescribe, adopt and enforce rules and regulations, including the requirement of answers under oath, as would be reasonably necessary to determine qualifications for exemption.

(c) Exemptions shall be granted to persons subject to the following provisions:

(1) Effective July 1, 2021, the person claiming the exemption must on June 30 immediately preceding the taxable year, have held title to the property for which the exemption is claimed.

(2) The head of the household occupying the dwelling and owning title, or partial title thereto, is 65 years or older or permanently and totally disabled on June 30 of the year immediately preceding the taxable year. Such dwelling must be occupied as the sole dwelling of the person or persons claiming exemptions.

(3) The gross combined income of the owner during the year immediately preceding the taxable year, from all sources, shall be determined by the commissioner of the revenue to be an amount not to exceed ~~\$40,000.00~~ \$50,200.00. The gross combined income will be adjusted each year thereafter based on the previous year's Social Security percentage increase, rounded to the next hundred ~~not to exceed \$50,000.00~~. Gross combined income shall include all income from all sources of the owner, spouse, owner's relatives, and any other individual living in the dwelling for which exemption is claimed

except that the first \$4,000.00 of income of each relative, other than the spouse, of the owner, or owners, who is living in the dwelling, shall not be included in such total.

(4) The net combined financial worth of the owner as of June 30 of the year immediately preceding the taxable year shall be determined by the commissioner of the revenue to be an amount not to exceed \$100,000.00. Net combined financial worth shall include the value of all assets, including equitable interest, of the owner and spouse of any owner, excluding the fair market value of the dwelling and the land, not exceeding one acre upon which it is situated and for which exemption is claimed, and excluding household furnishings, including furniture, household appliances and other items typically used in a home. The fair market value shall be determined by the city assessor.

(5) For the purposes of this section, the term "permanently and totally disabled" shall mean unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

(6) Applicants who are both 65 years or older and permanently and totally disabled shall be entitled to only one exemption.

(7) For the purposes of this section, a mobile home means an industrialized building unit constructed on a chassis for towing to the point of use and designed to be used without a permanent foundation for continuous year-round occupancy as a dwelling; or two or more such units separately towable, but designed to be joined together at the point of use to form a single dwelling, and which is designed for removal to and installation or erection on other sites.

(d) Annually, and not later than August 1 of the taxable year, the person or persons claiming such an exemption must file a real estate affidavit with the commissioner of the revenue; provided, however, that in the case of filing hardship, as defined by the director of finance, or first-time applicants, such applications may be filed by November 15 of such year. Such applicants will qualify for benefits insofar as funds are then available for the tax relief program within the budget appropriation for this purpose. Such affidavit shall set forth, in a manner prescribed by the city manager, the location, assessed value of the property, and the names of the related persons occupying the dwelling for which exemption is claimed, their gross combined incomes and net financial worth. If such person is under 65 years of age such form shall have attached thereto a certification by the Social Security Administration, the Veterans Administration, or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors licensed to practice medicine in the commonwealth to the effect that such person is permanently and totally disabled, as defined in subsection (c)(5). The affidavit of at least one of such doctors shall be based on a physical examination of such person by such doctor. The affidavit of one of such doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in subsection (c)(5).

If, after an audit and investigation, the commissioner of the revenue determines that the person or persons are qualified for exemption, he shall so certify the same, and immediately forward the application form to the department of finance. The director of finance shall determine the percentage of exemption allowable, which exemption shall be deducted from the applicant's

real estate tax liability. Such exemption shall be applicable only to the tax year following application therefor. Any real estate tax liability reduced by virtue of an exemption pursuant to this section shall be paid as and when due as provided by section 36-171 of this Code. If any installment of taxes due on such property shall not be paid as and when due pursuant to said section 36-171, said installment shall at once become due and collectible with ten percent penalty computed upon the amount of adjusted taxes so due and payable. Such exemption shall remain effective for all purposes other than the amount of penalty so imposed. Interest shall be collected, as provided by section 36-171 of this Code, on taxes not paid as and when due.

(e) Amount of exemption. The director of finance shall determine the tax exemption in accordance with a schedule to be approved by the city council. The amount of relief shall not exceed \$2,500.00.

(f) Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which the affidavit mentioned in paragraph (d) of this section is filed and having the effect of exceeding or violating the limitations and/or conditions provided shall nullify any relief of the tax liability for the current taxable year and the tax year immediately following.

(g) Any person or persons falsely claiming an exemption shall be guilty of a misdemeanor and upon conviction thereof may be punished as provided in section 36-1.

2. That this Ordinance shall be effective upon adoption.

Adopted: _____

Certified: _____
Clerk of Council

AGENDA ITEM SUMMARY

MEETING DATE

May 26, 2026

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # III.2

Quarterly Reports - Quarter Ending March 31, 2026

RECOMMENDATION

Review highlights of the attached financial reports for the quarter ending March 31, 2026:

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

March 15th, 2026

Re: GLTC Quarterly Financial Report – 3rd Quarter 2026

REVENUE

GLTC revenues in Fixed Route fares were under the anticipated totals for the quarter by 4%. This is primarily due to the fare free days in January and February, which totaled more than a week altogether. Paratransit fare revenues are up 85% this quarter as well, but lower than previous quarters due to the severe weather.

Non-operating revenues are down 95% this quarter, which reflects lower insurance payments and adjustments, with advertising revenue up 26% 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 13% in State reimbursement grants as GLTC has had lower reimbursable expenses for this quarter. This delta has shrunk as the age of vehicles has increased and they require more maintenance costs. Federal Operating Assistance has been adjusted based on eligible expenses and available local match.

EXPENSES

Fixed Route

Fixed Route expenses are 9% under budget for the quarter, primarily due to several days not operated in February as well as staffing shortages. With the exception of IT, all other areas are under budget for the quarter. IT is 228% over budget for the quarter, and 181% over for the year due to failure of IT hardware on buses earlier in the year as well as increased costs based on higher customer usage of our mobile fare collection system and higher SaaS renewals.

Demand Response (PTS)

Demand Response expenses are 4% under 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. Labor was over budget by 9%, but all other costs for PTS are below budget.





GREATER LYNCHBURG TRANSIT COMPANY

We're Here To Get You There!

Maintenance

Maintenance expenses are 25% below budget for the quarter. Tires are currently 9% under budget. Fuel is also down with continued lower fuel prices throughout this quarter until the month of March. Fuel and lubricant costs begin climbing in March and will be felt more fully on the 4th quarter budget.

Administration

Administration is currently 1% above budget. Salaries are over budget, largely due to non-salary staff overtime due to illness and during the severe weather. Services are 3% over on increased need for outside service contracts such as electrical and HVAC work this quarter. Utilities are over budget by 21% this quarter although this was expected due to the extensive cold weather in January and February. Additionally, IT is slightly over budget this quarter due to increased SaaS costs (Microsoft and Adobe).

SUMMARY

For the quarter revenues were under budget by 9% (\$239,056), and expenses were under budget by 11% (\$274,336) leaving GLTC with a slight surplus of \$35,281 for the quarter and a slight deficit of **\$10,862** for the year-to-date.

Price volatility in fuels and fluids, parts, and health insurance remain GLTC's top concerns in this fiscal year

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 1st and 2nd quarter reports as there are now better financial figures for entry.

Respectfully,

Joshua A. Moore
General Manager

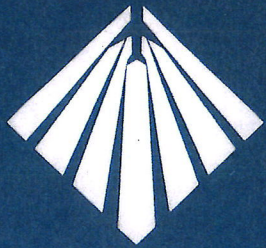


CENTRAL VIRGINIA TRANSIT MANAGEMENT CO INC.

QUARTERLY INCOME STATEMENT

AS OF MARCH 31, 2026

| | QTR TO DATE | | | FY2026 YTD ACTUAL | FY2026 YTD BUDGET | % of Budget |
|--------------------------------|-------------------------|-------------------------|-------------|-------------------------|-------------------------|-------------------|
| | FY2026 QTD ACTUAL | FY2026 QTD BUDGET | % VAR | | | |
| REVENUE | | | | | | |
| FRT Passenger Revenue | \$ 115,339 | \$ 120,250 | -4% | \$ 382,661 | \$ 360,750 | 106% |
| DRT Passenger Revenue | 17,300 | 9,375 | 85% | 59,438 | 28,125 | 211% |
| Contracts (CVCC Access) | 12,759 | 12,759 | 0% | 29,771 | 38,277 | 78% |
| Non-Operating Revenue | 857 | 16,250 | -95% | 4,563 | 48,750 | 9% |
| Advertising Revenue | 26,786 | 21,250 | 26% | 94,810 | 63,750 | 149% |
| City Operating Assistance | 469,827 | 469,827 | 0% | 1,409,481 | 1,409,481 | 100% |
| County Operating Assistance | 22,894 | 22,894 | 0% | 68,681 | 68,681 | 100% |
| State Operating Assistance | 564,224 | 646,274 | -13% | 1,689,323 | 1,938,821 | 87% |
| Federal Operating Assistance | 1,052,401 | 1,202,563 | -12% | 3,136,820 | 3,607,690 | 87% |
| TOTAL REVENUE | \$ 2,282,386 | \$ 2,521,442 | -9% | \$ 6,875,548 | \$ 7,564,325 | 91% |
| EXPENSES | | | | | | |
| FIXED ROUTE | | | | | | |
| Operator Labor | \$ 450,773 | \$ 471,604 | -4% | \$ 1,340,659 | \$ 1,414,812 | 95% |
| Operator-Overtime | 32,371 | 58,951 | -45% | 94,664 | 176,852 | 54% |
| Other Salaries & Wages | 127,921 | 137,701 | -7% | 387,179 | 413,104 | 94% |
| Supervisors-Overtime | 2,031 | 5,750 | -65% | 7,417 | 17,249 | 43% |
| Fringe Benefits | 243,955 | 336,552 | -28% | 934,880 | 1,009,655 | 93% |
| Information Technology | 92,909 | 28,361 | 228% | 153,948 | 85,082 | 181% |
| TOTAL FIXED ROUTE | \$ 949,960 | \$ 1,038,918 | -9% | \$ 2,918,746 | \$ 3,116,753 | 94% |
| DEMAND RESPONSE | | | | | | |
| Operator Labor | \$ 110,100 | \$ 101,389 | 9% | \$ 310,982 | \$ 304,166 | 102% |
| Operator-Overtime-PTS | 1,615 | 2,925 | -45% | 6,976 | 8,774 | 80% |
| Other Salaries & Wages | 31,311 | 32,753 | -4% | 95,253 | 98,259 | 97% |
| Fringe Benefits | 57,690 | 69,455 | -17% | 211,104 | 208,365 | 101% |
| Information Technology | 11,828 | 13,902 | -15% | 42,177 | 41,707 | 101% |
| TOTAL DEMAND RESPONSE | \$ 212,546 | \$ 220,424 | -4% | \$ 666,493 | \$ 661,271 | 101% |
| MAINTENANCE | | | | | | |
| Other Salaries & Wages | \$ 226,318 | \$ 226,248 | 0% | \$ 655,349 | \$ 678,745 | 97% |
| Inspection&Maint,Srvc-Overtime | 4,971 | 13,701 | -64% | 21,441 | 41,102 | 52% |
| Fringe Benefits | 92,802 | 125,397 | -26% | 345,763 | 376,192 | 92% |
| Fuel & Lubricants | 128,122 | 225,050 | -43% | 406,547 | 675,151 | 60% |
| Tires & Tubes | 22,713 | 25,000 | -9% | 69,926 | 75,000 | 93% |
| Information Technology | 1,031 | 1,668 | -38% | 4,135 | 5,005 | 83% |
| Other Materials & Supplies | 68,931 | 111,250 | -38% | 233,537 | 338,755 | 69% |
| TOTAL MAINTENANCE | \$ 544,888 | \$ 728,314 | -25% | \$ 1,732,563 | \$ 2,184,943 | 79% |
| ADMINISTRATION | | | | | | |
| Other Salaries & Wages | \$ 148,200 | \$ 139,835 | 6% | \$ 411,364 | \$ 419,504 | 98% |
| Fringe Benefits | 60,733 | 66,035 | -8% | 210,160 | 198,105 | 106% |
| Services | 146,387 | 142,071 | 3% | 437,334 | 426,212 | 103% |
| Utilities | 78,518 | 64,951 | 21% | 176,293 | 194,852 | 90% |
| Casualty & Liability Expenses | 61,638 | 67,717 | -9% | 195,306 | 203,150 | 96% |
| Information Technology | 12,515 | 11,678 | 7% | 37,537 | 35,034 | 107% |
| Bad Debt Expense | - | - | 0% | - | - | 0% |
| Other Materials & Supplies | 18,896 | 21,500 | -12% | 53,972 | 64,500 | 84% |
| Miscellaneous | 12,826 | 20,000 | -36% | 46,641 | 60,000 | 78% |
| TOTAL ADMINISTRATION | \$ 539,712 | \$ 533,786 | 1% | \$ 1,568,607 | \$ 1,601,357 | 98% |
| TOTAL EXPENSES | \$ 2,247,105 | \$ 2,521,441 | -11% | \$ 6,886,410 | \$ 7,564,324 | 91% |
| Reserve Transfer | \$ - | \$ - | #DIV/0! | \$ - | \$ - | #DIV/0! |
| NET INCOME/(LOSS) | \$ 35,281 | \$ - | 100% | \$ (10,862) | \$ - | 100% |



THE CITY OF LYNCHBURG
LYNCHBURG REGIONAL AIRPORT

350 Terminal Drive
Suite 100
Lynchburg, VA 24502

April 13, 2026

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2026 – Quarterly Financial Summary - Lynchburg Regional Airport

REGIONAL AIRPORT FUND

The attached Lynchburg Regional Airport Operating Fund Financial Summary reflects financial activity through the FY2026 third quarter ending March 31, 2026. Operating revenues and expenses are both seeing modest increases on flat airline flight activity. United Airlines began new daily service to Chicago and Washington DC on March 24th but the resulting financial benefits will be minimal for the first few months. Bottom Line: The Airport is projecting a FY2026 surplus of \$44,341.

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 \$324,000 more than budget due mainly to projected increases in Auto Lot Parking (+ \$65,000) and Rental Car Concession (+ \$225,000) revenues.
- General Aviation: Revenue is projected to be \$85,000 more than budget due mainly to a projected increase in aircraft fuel-related sales.
- Other Leased Property: Revenue is projected to be \$37,300 more than budget due to annual increases in rents to several Airport tenants.
- State Airport Aid: Revenue is projected to be \$140,000 less than budget due to having fewer state-supported small projects and equipment purchases.

EXPENSE HIGHLIGHTS

- Airfield: Expenses are projected to be \$106,000 less than budget due to having several temporary airfield maintenance position vacancies.
- Administration: Expenses are projected to be \$142,500 more than budget due mainly to incurring additional Air Service Development expenses related to gearing up for the new United Airline service (partially state reimbursed).
- Public Safety: Expenses are projected to be \$196,715 more than budget due to extended operating hours for both Police and Airport Fire personnel to accommodate extended Airline operating schedules.
- Other Airport Expenses: Expenses are projected to be \$65,352 more than budget due to a pending worker's compensation settlement.

SUMMARY

The recently announced new United Airline service will likely have little impact on revenues this fiscal year but have had an impact on expenses as the Airport gears up to accommodate the additional Airline service. All projected additional expenses have been addressed in our recently submitted FY2026 3rd quarter budget adjustments request. Bottom Line: the Airport is projecting an operating surplus for FY2026 of \$44,341.

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
 March 31, 2026

| | FY 2025 Amended Budget | FY 2025 Actual (thru 03/31/25) | FY 2025 % of Budget | * | FY 2026 Amended Budget | FY 2026 Actual (thru 03/31/26) | FY 2026 % of Budget | * | FY 2026 Amended Budget | FY 2026 Projected Total | FY 2026 \$ Variance Projected vs. Amended Budget |
|---|------------------------------|--------------------------------------|---------------------------|---|------------------------------|--------------------------------------|---------------------------|---|------------------------------|-------------------------------|--|
| BEGINNING NET ASSETS | \$ 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) | |
| BEGINNING UNRESTRICTED NET ASSETS | <u>\$ 250,000</u> | <u>\$ 2,691,057</u> | | * | <u>\$ 250,000</u> | <u>\$ 2,988,324</u> | | * | <u>\$ 250,000</u> | <u>\$ 2,988,324</u> | <u>\$ -</u> |
| USE OF ENCUMBRANCES CARRIED FORWARD | \$ 172,173 | | | * | \$ 707,467 | | | * | \$ 707,467 | \$ - | |
| TRANSFER OF RESERVES TO CAPITAL FUND | | | | * | | | | * | | | |
| REVENUES | | | | * | | | | * | | | |
| Airfield | 135,000 | 95,333 | 71% | * | 110,000 | 75,765 | 69% | * | 110,000 | 120,000 | 10,000 |
| Terminal | 1,900,843 | 1,529,090 | 80% | * | 1,768,843 | 1,624,041 | 92% | * | 1,768,843 | 2,092,843 | 324,000 |
| General Aviation | 955,000 | 767,531 | 80% | * | 970,000 | 809,681 | 83% | * | 970,000 | 1,055,000 | 85,000 |
| Other Leased Property | 425,050 | 342,531 | 81% | * | 425,050 | 342,158 | 80% | * | 425,050 | 462,350 | 37,300 |
| State Airport Aid | 427,000 | 50,000 | 12% | * | 210,000 | 50,000 | 24% | * | 210,000 | 70,000 | (140,000) |
| 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 | 213,136 | 96% | * | 231,000 | 187,790 | 81% | * | 231,000 | 247,500 | 16,500 |
| TOTAL REVENUES | <u>\$ 4,063,893</u> | <u>\$ 2,997,621</u> | | * | <u>\$ 3,714,893</u> | <u>\$ 3,089,435</u> | | * | <u>\$ 3,714,893</u> | <u>\$ 4,047,693</u> | <u>\$ 332,800</u> |
| EXPENSES | | | | * | | | | * | | | |
| Airfield Operations | 390,061 | 275,330 | 71% | * | 479,952 | 244,107 | 51% | * | 479,952 | 373,952 | 106,000 |
| Terminal Operations | 827,832 | 543,343 | 66% | * | 793,506 | 567,515 | 72% | * | 793,506 | 785,006 | 8,500 |
| General Aviation | 162,202 | 106,182 | 65% | * | 163,656 | 114,210 | 70% | * | 163,656 | 162,656 | 1,000 |
| Administration | 1,196,300 | 854,389 | 71% | * | 1,103,975 | 1,027,384 | 93% | * | 1,103,975 | 1,246,475 | (142,500) |
| Public Safety (Fire & LEO) | 540,577 | 446,385 | 83% | * | 519,367 | 521,920 | 100% | * | 519,367 | 716,082 | (196,715) |
| Snow Removal | 35,030 | 16,182 | 46% | * | 24,030 | 80,695 | 336% | * | 24,030 | 80,526 | (56,496) |
| Debt Service | 174,649 | 35,874 | 21% | * | 169,705 | 33,083 | 19% | * | 169,705 | 169,705 | 0 |
| Small Projects & Equip. (Federal/State Supported) | 641,898 | 454,454 | 71% | * | 879,264 | 170,477 | 19% | * | 879,264 | 279,264 | 600,000 |
| 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 | 27,919 | 30% | * | 94,334 | 159,686 | (65,352) |
| Year-end GASB68 & GASB75 Retiree Accrual Adjustments | 45,000 | 0 | | * | 30,000 | 0 | | * | 30,000 | 30,000 | 0 |
| TOTAL EXPENSES | <u>\$ 4,072,246</u> | <u>\$ 2,756,329</u> | | * | <u>\$ 4,257,789</u> | <u>\$ 2,787,310</u> | | * | <u>\$ 4,257,789</u> | <u>\$ 4,003,352</u> | <u>\$ 254,437</u> |
| ENDING UNRESTRICTED NET ASSETS | <u>\$ 413,820</u> | <u>\$ 2,932,350</u> | | * | <u>\$ 414,571</u> | <u>\$ 3,290,449</u> | | * | <u>\$ 414,571</u> | <u>\$ 3,032,665</u> | <u>(2)</u> |

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 | \$ 4,047,693 |
| Total Expenses | \$ 4,003,352 |
| FY2026 Surplus | \$ 44,341 |

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 | \$ 3,042,293 | (includes FY2026 projected surplus/deficit) |
| | <u>\$ 3,032,665</u> | |

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

1400 Florida Avenue
Lynchburg, VA 24501

April 28, 2026

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

RE: March 31, 2026, Quarterly Financial Report – Lynchburg Regional Juvenile Detention Center

Lynchburg Regional Juvenile Detention Center

The attached Lynchburg Regional Juvenile Detention Center [Detention Center] financial report summarizes the financial activities through March 31, 2026. 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 third quarter of FY 2026 are \$1,519,980, or 58.0% of the budget.

Department of Juvenile Justice Block Grant

This revenue category represents allocations from the Virginia Department of Juvenile Justice [DJJ] for operational expenses for the Detention Center. Revenues received from the DJJ through the third quarter of FY 2026 are \$924,855, or 75.4% of the budget.

United States Department of Agriculture [USDA]

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

State Ward Per Diem

Revenue in this category for the third quarter of FY 2026 is \$11,300.

EXPENDITURES

Overall expenditures for the third quarter of FY 2026 totaled \$2,380,555, representing 60.7% 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 third quarter of FY 2026 is 18, compared to 18 in FY 2025. The percentage of Lynchburg City juveniles through the third quarter is 60% 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 third quarter is \$2,469,491, and the total expenditures are \$2,380,555.

Respectfully submitted,

Preston Sellers
Director, Department of Human Services

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

**Lynchburg Regional Juvenile Detention Center
Special Revenue Fund
Financial Summary
Third Quarter: As of March 31, 2026**

| | FY 2025 Amended Budget | FY 2025 Actual 3rd QTR YTD | FY 2025 % of Budget | FY 2026 Amended Budget | FY 2026 Actual 3rd QTR YTD | FY 2026 % of Budget | FY 2026 Amended Budget | FY 2026 Actual 3rd QTR YTD | FY 2026 Actual to Amended |
|---|---------------------------------------|---|------------------------------------|---------------------------------------|---|------------------------------------|---------------------------------------|---|--|
| Beginning Funds at July 1 | | 276,097 | | | 276,097 | | | | |
| Revenues: | | | | | | | | | |
| Charges for Services | 2,715,523 | 1,598,520 | 58.9% | 2,620,722 | 1,519,980 | 58.0% | 2,620,722 | 1,519,980 | 1,100,742 |
| Intergovernmental- Department of Juvenile Justice Block Grant | 1,107,028 | 919,833 | 83.1% | 1,226,442 | 924,855 | 75.4% | 1,226,442 | 924,855 | 301,587 |
| Intergovernmental- USDA | 50,000 | 38,171 | 76.3% | 50,000 | 13,356 | 26.7% | 50,000 | 13,356 | 36,644 |
| State Ward Per Diem | 6,000 | 5,350 | 89.2% | 8,000 | 11,300 | 141.3% | 8,000 | 11,300 | (3,300) |
| Total Revenues | 3,878,551 | 2,561,874 | 66.1% | 3,905,164 | 2,469,491 | 63.2% | 3,905,164 | 2,469,491 | 1,435,673 |
| Expenditures: | | | | | | | | | |
| Salaries | 2,163,725 | 1,368,141 | 63.2% | 2,149,478 | 1,312,829 | 61.1% | 2,149,478 | 1,312,829 | 836,649 |
| Employee Benefits | 845,835 | 448,165 | 53.0% | 848,439 | 469,888 | 55.4% | 848,439 | 469,888 | 378,551 |
| Contractual Services | 102,213 | 57,058 | 55.8% | 75,382 | 51,328 | 68.1% | 75,382 | 51,328 | 24,054 |
| Fleet Services | 13,598 | 13,505 | 99.3% | 17,610 | 13,301 | 75.5% | 17,610 | 13,301 | 4,309 |
| Supplies and Materials | 158,457 | 166,727 | 105.2% | 183,985 | 160,090 | 87.0% | 183,985 | 160,090 | 23,895 |
| Utilities | 67,687 | 59,973 | 88.6% | 89,900 | 66,638 | 74.1% | 89,900 | 66,638 | 23,262 |
| Training and Conferences | 6,050 | 1,664 | 27.5% | 6,050 | 229 | 3.8% | 6,050 | 229 | 5,821 |
| Telephone Services | 7,000 | 5,175 | 73.9% | 7,000 | 4,660 | 66.6% | 7,000 | 4,660 | 2,340 |
| Cable/Satellite TV Service | 1,200 | 912 | 76.0% | 1,200 | 856 | 71.3% | 1,200 | 856 | 344 |
| Postage and Mailing | 850 | 0 | 0.0% | 850 | 156 | 18.4% | 850 | 156 | 694 |
| Indirect Costs | 250,922 | 188,192 | 75.0% | 272,161 | 204,121 | 75.0% | 272,161 | 204,121 | 68,040 |
| Self Insurance | 32,739 | 32,739 | 100.0% | 33,147 | 33,147 | 100.0% | 33,147 | 33,147 | 0 |
| Dues and Memberships | 1,000 | 900 | 90.0% | 1,000 | 860 | 86.0% | 1,000 | 860 | 140 |
| Misc. Other Charges | 6,000 | 5,856 | 97.6% | 6,000 | 2,434 | 40.6% | 6,000 | 2,434 | 3,566 |
| Rentals and Leases | 4,142 | 1,922 | 46.4% | 5,320 | 1,910 | 35.9% | 5,320 | 1,910 | 3,410 |
| 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 |
| Total Expenditures | 3,879,517 | 2,389,752 | 61.6% | 3,920,639 | 2,380,555 | 60.7% | 3,920,639 | 2,380,555 | 1,459,084 |
| TOTAL FUND BALANCE | | 448,219 | | | 365,033 | | | | |

THE CITY OF LYNCHBURG HUMAN SERVICES

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



April 28, 2026

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: Children's Services Act (CSA) Fund Financial Report for the period ending March 31, 2026.

The attached CSA Fund Financial Summary outlines the financial activity through March 31, 2026. Under the State guidelines, CSA prior year obligations are paid through March 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 3rd quarter of FY 26 are \$5,566,968 or 83.5% of the adopted FY 26 budget.

- CSA Contribution – General Fund and Schools

- Required local match for all State funds received through the 3rd quarter of FY26; \$147,406 or 75.00% from the City of Lynchburg Schools and \$1,931,962 or 75.00% from the City of Lynchburg General Fund have been received.



Finance Committee
April 28, 2026
Page 2

- Miscellaneous Revenue/Budget Designations
 - Miscellaneous Revenue comprised of CSA parental co-payments, child support and recoupments from social security payments. Revenues received through the 3rd quarter of FY26 were \$112,169 or 188.2% of the adopted FY26 budget.

EXPENSES

- Administrative expenses
 - CSA administrative expenses are comprised of salaries and supplies. Expenditures through the 3rd quarter of FY26 were \$58,395 or 78.3% 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 3rd quarter of FY26 were \$3,951,379 or 87.8% of the adopted FY26 budget.
- Sum-Sufficient– Special Education
 - Special education expenditures are comprised of Special Education to students for the City of Lynchburg Schools. Expenditures can increase and decrease due to enrollments in private day placement schools. Expenditures through the 3rd quarter of FY26 were \$4,735,336 or 128.4% of the adopted FY26 budget.
- Non-Sum Sufficient Services (Non-Mandated)
 - Non-Sum Sufficient expenditures are comprised of counseling, mentoring, crisis intervention, and foster care prevention services. Expenditures through the 3rd 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
P.O. Box 6798 | Lynchburg, VA 24505



Finance Committee
April 28, 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 3rd quarter of FY 2026 total \$532,297 or 61.8% 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 in 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 IV

**Children's Services Act
Special Revenue Fund
Financial Summary
March 31, 2026**

| | FY 2025 | FY 2025 | FY 2025 | FY 2026 | FY 2026 | FY 2026 |
|--|----------------|------------------|-------------|----------------|------------------|-------------|
| | Amended Budget | Actual 3 QTR YTD | % of Budget | Amended Budget | Actual 3 QTR YTD | % of Budget |
| Beginning Fund Balance | | 210,195 | | 0 | 15,406 | |
| Revenues: | | | | | | |
| Public Assistance - Welfare and Administration | 4,772,659 | 5,531,001 | 115.9% | 6,667,909 | 5,566,968 | 83.5% |
| Transfer from Lynchburg City Schools | 196,541 | 147,406 | 75.0% | 196,541 | 147,406 | 75.0% |
| Transfer from General Fund | 2,096,086 | 1,572,065 | 75.0% | 2,575,950 | 1,931,962 | 75.0% |
| Miscellaneous/Special Welfare | 48,600 | 89,790 | 184.8% | 59,600 | 112,169 | 188.2% |
| Budget Designations | 0 | 0 | | 0 | 0 | 0.0% |
| Total Revenues | 7,113,886 | 7,340,262 | 103.2% | 9,500,000 | 7,758,505 | 81.7% |
| Expenses: | | | | | | |
| Administrative Expenses | 76,349 | 52,172 | 68.3% | 74,566 | 58,395 | 78.3% |
| Sum-Sufficient - Foster Care | 3,407,915 | 3,480,254 | 102.1% | 4,501,000 | 3,951,379 | 87.8% |
| Sum-Sufficient - Special Education | 2,655,865 | 4,101,947 | 154.4% | 3,686,527 | 4,735,336 | 128.4% |
| Non-Sum Sufficient Services (Non-Mandated) | 375,907 | 6,185 | 1.6% | 375,907 | 1,376 | 0.4% |
| Sum- and Non-Sum Sufficient Services (Community Based) | 597,850 | 878,891 | 147.0% | 862,000 | 532,297 | 61.8% |
| Miscellaneous/Budget Designations/Transfer to GF | 0 | 0 | | 0 | 0 | |
| Total Expenditures | 7,113,886 | 8,519,449 | 119.8% | 9,500,000 | 9,278,783 | 97.7% |
| ENDING FUND BALANCE | 0 | (968,992) | | 0 | (1,504,872) | |

April 28, 2026

Finance Committee
 City Council
 City of Lynchburg
 Lynchburg, Virginia

Re: March 31, 2026 Quarterly Financial Report – Water Operating Fund

The attached Water Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2026. 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 third quarter. Additionally, it includes any upcoming anticipated variances based on known information.

REVENUES

Following the completion of the third quarter, overall revenues for FY 2026 are projected to be \$201,200 (0.9%) greater than budget. Explanations of this variance follow:

| | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|----------------------|------------------------------|-----------------------------|---------------------------|-----------------------|--|
| REVENUES: | | | | | |
| Charges for Services | \$17,453,253 | \$12,268,751 | 70% | \$17,508,253 | \$55,000 |
| Water Contracts | 2,320,998 | 1,710,538 | 74% | 2,467,198 | 146,200 |
| Interest and Other | 457,100 | 271,139 | 59% | 457,100 | - |
| | \$20,231,351 | \$14,250,427 | | \$20,432,551 | \$201,200 |

- **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 \$55,000 (.3%) greater than budget. This is primarily due to greater than expected Account Charges.

- **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 \$146,200 (6.3%) greater than budget. This is mostly due to greater than expected water purchase by CertainTeed (\$150,000) and Bedford County (\$18,000) 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 \$223,600 (1.1%) less than budget. Explanations of this variance is shown below:

| EXPENSES | | | | | |
|--------------------------|---------------------|---------------------|-----|---------------------|------------------|
| Departmental O&M | \$14,311,393 | \$9,855,439 | 69% | \$14,427,793 | (\$116,400) |
| Non-Departmental O&M | 371,745 | 176,436 | 47% | 371,745 | - |
| Capital Outlay/Purchases | 64,690 | 46,408 | 72% | 104,690 | (40,000) |
| Transfers to Capital | 720,000 | 540,000 | 75% | 720,000 | - |
| Debt Service | 4,805,171 | 3,574,683 | 74% | 4,425,171 | 380,000 |
| | \$20,272,999 | \$14,192,965 | | \$20,049,399 | \$223,600 |

• **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$116,400 (.81%) over budget.

Variance by Division are as follows:

- Water Treatment - \$24,500 over budget
- Meter Operations - \$3,600 over budget
- Water Line Maintenance – \$50,400 over budget
- Administration - \$37,900 over budget

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

| Category | Variance | Explanation |
|------------------------|--------------------|---|
| Personal & Benefits | (\$10,000) | Over-time costs relate to water operator vacancies. |
| Contractual Services | (91,400) | Consultant expenses associated with Campbell County water contract renewal and Water Resources backflow program updates. Also, waterline repairs are higher than anticipated. |
| Utilities WTP | (70,000) | Higher electrical costs are associated with dry weather. |
| Supplies and Materials | (400) | Combination of various accounts. |
| Chemicals | 44,400 | Contract renewal resulted in a price decrease. |
| All Other | 11,000 | Combination of various accounts. |
| Total | (\$116,400) | |

• **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 \$380,000 (7.9%) under budget due to less 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 third 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 1.32 vs. Council Policy of 1.20.
- Projected fund balance is 36% 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 March 31, 2026

| | FY 2025 Adopted Budget | FY 2025 Actual Q3 YTD | FY 2025 % of Budget | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Adopted Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|--------------------------|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|-------------------------------|---|
| REVENUES: | | | | | | | | | |
| Charges for Services | \$16,614,950 | \$11,469,136 | 69% | \$17,453,253 | \$12,268,751 | 70% | \$17,453,253 | \$17,508,253 | \$55,000 |
| Water Contracts | 2,412,242 | 1,549,430 | 64% | 2,320,998 | 1,710,538 | 74% | 2,320,998 | 2,467,198 | 146,200 |
| Interest and Other | 313,500 | 367,375 | 117% | 457,100 | 271,139 | 59% | 457,100 | 457,100 | - |
| | \$19,340,692 | \$13,385,941 | | \$20,231,351 | \$14,250,427 | | \$20,231,351 | \$20,432,551 | \$201,200 |
| EXPENSES | | | | | | | | | |
| Departmental O&M | \$13,673,532 | \$9,506,908 | 70% | \$14,311,393 | \$9,855,439 | 69% | \$14,311,393 | \$14,427,793 | (\$116,400) |
| Non-Departmental O&M | 357,275 | 101,437 | 28% | 371,745 | 176,436 | 47% | 371,745 | 371,745 | - |
| Capital Outlay/Purchases | 252,415 | 63,485 | 25% | 64,690 | 46,408 | 72% | 64,690 | 104,690 | (40,000) |
| Transfers to Capital | 600,000 | 450,000 | 75% | 720,000 | 540,000 | 75% | 720,000 | 720,000 | - |
| Debt Service | 4,520,518 | 3,352,120 | 74% | 4,805,171 | 3,574,683 | 74% | 4,805,171 | 4,425,171 | 380,000 |
| | \$19,403,740 | 13,473,950 | | \$20,272,999 | \$14,192,965 | | \$20,272,999 | \$20,049,399 | \$223,600 |

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: | 36% |
| Financial Policy targeted debt coverage ratio minimum: | 1.20 |
| Ending debt coverage ratio: | 1.32 (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.

April 28, 2026

Finance Committee
 City Council
 City of Lynchburg
 Lynchburg, Virginia

Re: March 31, 2026 Quarterly Financial Report – Sewer Operating Fund

The attached Sewer Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2026. 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 third 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 \$1,586,800 (4.9%) greater than budget. Explanations of this variance follow:

| | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|----------------------|------------------------------|-----------------------------|---------------------------|-----------------------|--|
| REVENUES: | | | | | |
| Charges for Services | \$26,659,889 | \$19,200,341 | 72% | \$27,421,689 | \$761,800 |
| Sewer Contracts | 5,278,411 | 3,948,543 | 75% | 5,777,411 | 499,000 |
| Interest and Other | 597,500 | 750,986 | 126% | 923,500 | 326,000 |
| | \$32,535,800 | \$23,899,870 | | \$34,122,600 | \$1,586,800 |

- **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 \$761,800 (2.9%) greater than budget. Noncontract Sewer Sales are projected to increase \$243,800, as well as Septic Hauler Charges by \$275,000, Connection Charges by \$125,000, and Cost-plus services by \$110,000.

- **Sewer Contracts:**

Revenue in this category reflects billing activity in the counties of Amherst, Bedford, and Campbell and the industries of CertainTeed and Frito-Lay. Revenue is projected to be \$499,000 (9.5%) 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 \$326,000 (54.6%) 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 \$1,222,300 (3.5%) less than budget. Explanations of this variance follow:

| | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|--------------------------|------------------------------|-----------------------------|---------------------------|-----------------------|--|
| EXPENSES: | | | | | |
| Departmental O&M | \$20,475,330 | \$13,398,261 | 65% | \$19,822,330 | \$653,000 |
| Non-Departmental O&M | 353,701 | 111,657 | 32% | 353,701 | - |
| Capital Outlay/Purchases | 766,410 | 429,275 | 56% | 558,010 | 208,400 |
| Transfers to Capital | 4,000,000 | 3,000,000 | 75% | 4,000,000 | - |
| Debt service | 9,573,667 | 6,070,903 | 63% | 9,212,767 | 360,900 |
| | \$35,169,108 | \$23,010,096 | | \$33,946,808 | \$1,222,300 |

• **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance expenses are projected to be \$653,000 (3.2%) less than budget.

Variance by Division is as follows:

- Water Resources Recover Facility (WRRF) - \$545,900 savings
- Sewer Line Maintenance - \$107,100 savings

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

| Category | Variance | Explanation |
|---------------------------------|------------------|---|
| Personnel Services and Benefits | (\$255,000) | Increased overtime to cover vacant positions. |
| Chemicals | 300,000 | Contract renewal resulted in a price decrease. |
| Contractual Services | 265,900 | James River Interceptor Cleaning lowest bid was less than budget. |
| Supplies and Materials | 181,400 | 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 | 160,700 | Combination of various accounts. |
| Total | \$653,000 | |

- **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 \$208,400 (27.2%) 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 \$360,900 (3.8%) under budget due to less 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 third 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 1.54 vs. Council Policy of 1.20.
- Projected fund balance is 50% 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 March 31, 2026

| | FY 2025 Adopted Budget | FY 2025 Actual Q3 YTD | FY 2025 % of Budget | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Adopted Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|--------------------------|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|-------------------------------|---|
| REVENUES: | | | | | | | | | |
| Charges for Services | \$26,031,328 | \$18,121,406 | 70% | \$26,659,889 | \$19,200,341 | 72% | \$26,659,889 | \$27,421,689 | \$761,800 |
| Sewer Contracts | 4,896,420 | 3,877,358 | 79% | 5,278,411 | 3,948,543 | 75% | 5,278,411 | 5,777,411 | 499,000 |
| Interest and Other | 573,000 | 903,719 | 158% | 597,500 | 750,986 | 126% | 597,500 | 923,500 | 326,000 |
| | \$31,500,748 | 22,902,483 | | \$32,535,800 | \$23,899,870 | | \$32,535,800 | \$34,122,600 | \$1,586,800 |
| EXPENSES: | | | | | | | | | |
| Departmental O&M | \$19,086,202 | \$13,115,675 | 69% | \$20,475,330 | \$13,398,261 | 65% | \$20,475,330 | \$19,822,330 | \$653,000 |
| Non-Departmental O&M | 334,631 | 85,048 | 25% | 353,701 | 111,657 | 32% | 353,701 | 353,701 | - |
| Capital Outlay/Purchases | 829,500 | 114,986 | 14% | 766,410 | 429,275 | 56% | 766,410 | 558,010 | 208,400 |
| Transfers to Capital | 1,800,000 | 1,350,000 | 75% | 4,000,000 | 3,000,000 | 75% | 4,000,000 | 4,000,000 | - |
| Debt service | 9,691,558 | 6,279,296 | 65% | 9,573,667 | 6,070,903 | 63% | 9,573,667 | 9,212,767 | 360,900 |
| | \$31,741,891 | 20,945,004 | | \$35,169,108 | \$23,010,096 | | \$35,169,108 | \$33,946,808 | \$1,222,300 |

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: | 50% |
| Financial Policy targeted debt coverage ratio minimum: | 1.20 |
| Ending debt coverage ratio: | 1.54 (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.

April 28, 2026

Finance Committee
 City Council
 City of Lynchburg
 Lynchburg, Virginia

Re: March 31, 2026 Quarterly Financial Report – Stormwater Operating Fund

The attached Stormwater Operating Fund Financial Summary summarizes the financial activity for this fund through March 31, 2026. 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 third quarter. Additionally, it includes any upcoming anticipated variances based on known information.

REVENUES

Following the completion of the third quarter, the overall revenues for FY 2026 are projected to exceed budget by \$132,800 (2.8%). Explanations of this variance follow:

| | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|----------------------------|------------------------------|-----------------------------|---------------------------|-----------------------|--|
| REVENUES: | | | | | |
| Charges for Services | \$4,424,170 | \$3,106,122 | 70% | \$4,517,970 | \$93,800 |
| Interest and Other | 52,000 | 88,720 | 171% | 91,000 | 39,000 |
| Transfers from Other Funds | 275,000 | 206,250 | 75% | 275,000 | - |
| | \$4,751,170 | \$3,401,092 | | \$4,883,970 | \$132,800 |

- **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 \$93,800 (2.1%). 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 \$228,200 (4.3%) below budget. Explanations of this variance follow:

| | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|--------------------------|------------------------------|-----------------------------|---------------------------|-----------------------|--|
| EXPENSES: | | | | | |
| Departmental O&M | \$3,916,652 | 2,648,485 | 68% | \$3,882,452 | \$34,200 |
| Non-Departmental O&M | 37,920 | 12,264 | 32% | 37,920 | - |
| Capital Outlay/Purchases | - | 43,859 | | - | - |
| Transfers to Capital | 625,000 | 468,750 | 75% | 625,000 | - |
| Debt Service | 702,539 | 474,393 | 68% | 508,539 | 194,000 |
| | \$5,282,111 | 3,647,751 | | \$5,053,911 | \$228,200 |

- **Departmental Operation and Maintenance:**

Departmental Operation and Maintenance is projected to be \$34,200 (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 | 16,600 | Less than expected materials used for stormwater repairs. |
| All Other | (1,800) | Combination of various accounts. |
| Total | \$34,200 | |

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 \$194,000 (27.6%) 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 third 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 2.02 vs. Council Policy of 1.20.
- Projected fund balance is 33% 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 March 31, 2026

| | FY 2025 Adopted Budget | FY 2025 Actual Q3 YTD | FY 2025 % of Budget | FY 2026 Adopted Budget | FY 2026 Actual Q3 YTD | FY 2026 % of Budget | FY 2026 Adopted Budget | FY 2026 Projection | \$ Variance Adopted Budget vs. Projected |
|--|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|------------------------------------|---------------------------------------|-------------------------------|---|
| REVENUES: | | | | | | | | | |
| Charges for Services | \$4,233,415 | \$2,937,970 | 69% | \$4,424,170 | \$3,106,122 | 70% | \$4,424,170 | \$4,517,970 | \$93,800 |
| Interest and Other | 52,000 | 102,793 | 198% | 52,000 | 88,720 | 171% | 52,000 | 91,000 | 39,000 |
| Transfers from Other Funds | 275,000 | 206,250 | 75% | 275,000 | 206,250 | 75% | 275,000 | 275,000 | - |
| | \$4,560,415 | \$3,247,013 | | \$4,751,170 | \$3,401,092 | | \$4,751,170 | \$4,883,970 | \$132,800 |
| EXPENSES: | | | | | | | | | |
| Departmental O&M | \$3,816,977 | \$2,733,098 | 72% | \$3,916,652 | 2,648,485 | 68% | \$3,916,652 | \$3,882,452 | \$34,200 |
| Non-Departmental O&M | 34,040 | 9,820 | 29% | 37,920 | 12,264 | 32% | 37,920 | 37,920 | - |
| Capital Outlay/Purchases | 40,000 | - | 0% | - | 43,859 | | - | - | - |
| Transfers to Capital | 250,000 | 187,500 | 75% | 625,000 | 468,750 | 75% | 625,000 | 625,000 | - |
| Debt Service | 645,326 | 429,304 | 67% | 702,539 | 474,393 | 68% | 702,539 | 508,539 | 194,000 |
| | \$4,786,343 | \$3,359,722 | | \$5,282,111 | 3,647,751 | | \$5,282,111 | \$5,053,911 | \$228,200 |
| Adjustment for Expenses from Capital Projects | | \$0 | | | \$0 | | | \$0 | |

KEY RATIOS:

Unrestricted cash target range as a % of operating expenses & debt service 15% - 20%
 Projected unrestricted cash as a % of operating expenses at year end 33%

Financial Policy targeted debt coverage ratio minimum: 1.20
 Ending debt coverage ratio: 2.02 (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.

April 28, 2026

Finance Committee
City Council
City of Lynchburg
Lynchburg, Virginia

Re: March 31, 2026 Quarterly Report - General Fund

Attached the Financial Summary for the City's General Fund (Fund) for the period ending March 31, 2026.

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

NON-DEDICATED REVENUES

- **Real Estate Tax**

Real Estate taxes are due in four quarterly installments on November 15, January 15, March 15, and May 15. As of the date of this report, there have been three installments for FY 2026 billed, and revenue (less tax relief) of \$58,912,828 has been collected, which is about 80% of budget. 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 Tax**

Revenue collected through the third 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 third 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 third quarter of FY 2026 the State reimbursed the City 75% as scheduled, bringing the year to date total to \$5,266,405. The final payment of \$277,179 is due in May 2026 (5%).

- **Consumer Utility Tax - Electric**

Revenue of \$2,435,396 has been received through collections for 8 months, which is 69.6% of the fiscal year budget.

- **Communication Sales and Use Tax**

Revenue of \$1,255,590 has been received, which is 62.8% of the fiscal year budget.

- **Local Sales Tax**

Revenue of \$13,861,867 has been received through collections for 7 months, which is 60.9% of the fiscal year budget. Economic Development tax incentives totaling \$111,529 have been paid.

- **Business License Tax**

Revenue of \$3,009,783 has been collected. Since this tax is due May 1, the collection percentage, 27.6% is currently only a small part of the fiscal year budget. Economic Development tax incentive payments totaling \$32,357 have been paid during the fiscal year.

- **Meals Tax**

Revenue of \$14,034,079 has been received through collections for 8 months, which is 65.9% of the fiscal year budget. Economic Development tax incentives totaling \$348,192 have been paid.

- **Lodging Tax**

Revenue of \$2,644,140 has been received through collections for 8 months, which is 64.5% of the fiscal year budget. Economic Development tax incentives totaling \$394,505 have been paid.

- **Amusement Tax**

Revenue of \$700,532 has been received through collections for 8 months, which is 73.7% of the fiscal year budget.

- **Permit, Fees, and Licenses**

Revenue of \$980,425 has been received, which is 74.3% of the fiscal year budget.

- **Fines and Forfeitures**

Revenue of \$191,647 has been received, which is 73.0% of the fiscal year budget. The timing of receiving court fines and parking fines varies greatly throughout the year, and staff will continue to keep a close watch on this revenue to see if an adjustment in projected revenue is necessary.

- **Interest on Investments**

Investment income earned as of the end of the third quarter of FY 2026 is \$2,815,555, which is 77.9% of the fiscal year budget.

- **Charges for Services**

Revenue of \$9,009,934 has been received, which is 74.2% of the fiscal year budget.

DEDICATED REVENUES

Intergovernmental Revenues (consisting of Constitutional Officers, Health and Human Services, and State & Federal subsidies) of \$31,795,561 have been received, which is 73.3% of the fiscal year budget. The timing of submitting and receiving reimbursements for constitutional offices impacts these revenues.

EXPENDITURES

- **Operating Expenditures**

Expenditures of \$169,978,043 have been spent through the third quarter of FY 2026, which is 75.1% of the fiscal year budget.

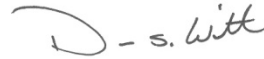
- **Debt Service**

Debt Service expenditures are following the FY 2026 debt schedule.

SUMMARY

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

Respectfully submitted,

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

Donna S. Witt
Chief Financial Officer

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

| | |
|------------------------|----------------------|
| Fiscal Year | Fiscal Calendar 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 3.31.26 | Remaining Budget w/o Encumbrances | Percentage of Amended Budget | Actual Amount 3.31.25 |
|--|--------------------|------------------|--------------------|-----------------------|-----------------------------------|------------------------------|-----------------------|
| 100 Taxes | | | | | | | |
| 02110.0100 - Current Real Property Tax | 76,200,432 | - | 76,200,432 | 60,911,665 | 15,288,767 | 79.9% | 55,433,864 |
| 02110.0105 - Tax Relief For Elderly | (650,000) | - | (650,000) | (649,500) | (500) | 99.9% | (610,372) |
| 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 | 924,625 | 75,375 | 92.5% | 877,300 |
| 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 | 2,493,766 | 337,234 | 88.1% | 2,889,722 |
| 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 | 1,492,291 | 857,709 | 63.5% | 1,466,177 |
| 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 | - | - | - | 6,657 | (6,657) | 0.0% | 15,125 |
| 02170.0105 - Penalty-Delinquent Tax | 850,000 | - | 850,000 | 666,299 | 183,701 | 78.4% | 655,197 |
| 02170.0200 - Interest-PSC Tax | - | - | - | 870 | (870) | 0.0% | 1,048 |
| 02170.0205 - Interest-Delinquent Tax | 350,000 | - | 350,000 | 379,849 | (29,849) | 108.5% | 288,558 |
| 02510.0000 - Local Sales And Use Tax | 22,750,000 | - | 22,750,000 | 13,861,867 | 8,888,133 | 60.9% | 13,297,419 |
| 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 | 2,435,396 | 1,064,604 | 69.6% | 2,512,410 |
| 02515.0105 - Consumer Utility Tax-Gas | 500,000 | - | 500,000 | 439,039 | 60,961 | 87.8% | 425,392 |
| 02515.0120 - Right of Way Fees | 225,000 | - | 225,000 | 221,688 | 3,312 | 98.5% | 216,854 |
| 02515.0900 - Pen & Int - Consumer Utility Tax, None | - | - | - | - | - | 0.0% | 0 |
| 02517.0000 - Communication Sales & Use Tax | 2,000,000 | - | 2,000,000 | 1,255,590 | 744,410 | 62.8% | 1,298,154 |
| 02520.0000 - Business License Tax | 10,900,000 | - | 10,900,000 | 3,009,783 | 7,890,217 | 27.6% | 2,264,914 |
| 02520.0010 - Consumption Tax-Electric | 300,000 | - | 300,000 | 208,138 | 91,863 | 69.4% | 211,128 |
| 02520.0015 - Consumption Tax-Gas | 50,000 | - | 50,000 | 20,603 | 29,397 | 41.2% | 21,555 |
| 02520.0030 - Pen & Int-Business License | 100,000 | - | 100,000 | 81,607 | 18,393 | 81.6% | 97,212 |
| 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 | 11,744 | 23,256 | 33.6% | 28,504 |
| 02535.0000 - Bank Stock Tax | 900,000 | - | 900,000 | 75 | 899,925 | 0.0% | - |
| 02540.0100 - Recordation Tax-City | 800,000 | - | 800,000 | 569,780 | 230,220 | 71.2% | 531,522 |
| 02540.0200 - Probate Tax | 25,000 | - | 25,000 | 14,545 | 10,455 | 58.2% | 11,547 |
| 02545.0000 - Tobacco Tax | 650,000 | - | 650,000 | 434,889 | 215,111 | 66.9% | 472,497 |
| 02550.0000 - Amusement Tax | 950,000 | - | 950,000 | 700,532 | 249,468 | 73.7% | 644,493 |
| 02550.0005 - Pen & Int - Amusement Tax | - | - | - | 3,310 | (3,310) | 0.0% | 1,718 |
| 02555.0000 - Lodging Tax | 4,100,000 | - | 4,100,000 | 2,644,140 | 1,455,860 | 64.5% | 2,430,765 |
| 02555.0005 - Pen & Int - Lodging Tax | - | - | - | 6,811 | (6,811) | 0.0% | 761 |
| 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 | 14,034,079 | 7,265,921 | 65.9% | 13,051,976 |
| 02560.0005 - Pen & Int - Meals Tax | 75,000 | - | 75,000 | 92,766 | (17,766) | 123.7% | 69,368 |
| 02560.0900 - Meals Tax- Economic Development Incentive | (367,449) | - | (367,449) | (348,192) | (19,257) | 94.8% | (340,585) |
| 100 Taxes Total | 175,635,472 | - | 175,635,472 | 117,328,242 | 58,307,230 | 66.8% | 108,873,118 |
| 110 Permits, Fees, & Licenses | | | | | | | |
| 03005.0000 - Animal Licenses | 3,500 | - | 3,500 | 2,541 | 959 | 72.6% | 3,123 |
| 03010.0200 - Permit Parking Fees | 215,000 | - | 215,000 | 153,963 | 61,038 | 71.6% | 179,377 |
| 03010.0205 - Permit Parking Fees- Lease Agreement, None | 4,500 | - | 4,500 | 3,680 | 820 | 81.8% | 3,400 |
| 03010.0400 - Land Disturbing Fees | 28,000 | - | 28,000 | 15,593 | 12,407 | 55.7% | 20,917 |
| 03010.0600 - Transfer Fees | 2,000 | - | 2,000 | 1,730 | 270 | 86.5% | 1,676 |
| 03010.0700 - Zoning Appeal Fees-Inspc | 1,000 | - | 1,000 | 625 | 375 | 62.5% | 475 |
| 03010.0702 - Zoning Certification Letter | 3,500 | - | 3,500 | 2,700 | 800 | 77.1% | 1,300 |
| 03010.0705 - Legal Notice Advertising | 10,000 | - | 10,000 | 6,667 | 3,333 | 66.7% | 11,730 |
| 03010.0710 - Site Plan Reviews | 15,000 | - | 15,000 | 13,047 | 1,953 | 87.0% | 10,940 |
| 03010.0715 - Conditional Use Permits | 3,600 | - | 3,600 | 2,085 | 1,515 | 57.9% | 2,470 |
| 03010.0720 - Re-zoning Fees | 8,000 | - | 8,000 | 5,150 | 2,850 | 64.4% | 10,293 |
| 03010.0800 - Subdivision Plat Review | 12,500 | - | 12,500 | 16,575 | (4,075) | 132.6% | 5,400 |
| 03010.0900 - Building Insp Permit Fee | 690,000 | - | 690,000 | 520,836 | 169,164 | 75.5% | 465,659 |
| 03010.0901 - Elevator Inspect Admin Fee | 20,000 | - | 20,000 | 15,587 | 4,413 | 77.9% | 16,410 |
| 03010.0902 - Elevator Inspect Admin Fee Pen & Int | - | - | - | 172 | (172) | 0.0% | 331 |
| 03010.0920 - Sign Inspect Permit Fee | 4,500 | - | 4,500 | 3,575 | 925 | 79.4% | 3,525 |
| 03010.0925 - Demolition Fees | 4,500 | - | 4,500 | 5,200 | (700) | 115.6% | 11,144 |
| 03010.0927 - Building Plan Review | 45,000 | - | 45,000 | 41,558 | 3,442 | 92.4% | 36,600 |
| 03010.0928 - Vacant Building Registration Fee | 35,000 | - | 35,000 | 29,267 | 5,733 | 83.6% | 35,198 |
| 03010.0929 - Pen & Int-Vacant Building Registration Fee | - | - | - | 2,783 | (2,783) | 0.0% | 2,899 |
| 03010.0930 - Certificate of Occupancy for Existing Building | - | - | - | 1,350 | (1,350) | 0.0% | 1,500 |
| 03010.0931 - Temporary Certificate of Occupancy, None | - | - | - | 9,300 | (9,300) | 0.0% | 12,300 |
| 03010.0932 - Working Without a Building Permit | - | - | - | 800 | (800) | 0.0% | 300 |
| 03010.0933 - Short Term Rental Fee, None | 8,500 | - | 8,500 | 10,950 | (2,450) | 128.8% | 11,550 |
| 03010.0934 - Vacant Property Registration- Civil Penalties, None | 30,000 | - | 30,000 | 21,163 | 8,837 | 70.5% | 27,399 |
| 03010.0935 - Short Term Rental Program- Civil Penalty, None | 2,000 | - | 2,000 | 1,500 | 500 | 75.0% | 1,000 |
| 03010.0937 - Derelict- Civil Penalties, None | 15,000 | - | 15,000 | - | 15,000 | 0.0% | - |
| 03010.0938 - Zoning Violation Penalty, None | - | - | - | - | - | 0.0% | 200 |
| 03010.1000 - False Alarm Service Assessment | 45,000 | - | 45,000 | 14,885 | 30,115 | 33.1% | 24,371 |
| 03010.1005 - False Alarm Permit Fee, None | 100,000 | - | 100,000 | 51,440 | 48,560 | 51.4% | 30,328 |
| 03010.2005 - Taxicab Application Fees | 3,000 | - | 3,000 | 400 | 2,600 | 13.3% | 800 |
| 03010.2010 - Precious Metal Permits | 1,600 | - | 1,600 | 800 | 800 | 50.0% | 400 |

| Revenues | Adopted Budget | Budget Amendment | Amended Budget | Actual Amount 3.31.26 | Remaining Budget w/o Encumbrances | Percentage of Amended Budget | Actual Amount 3.31.25 |
|---|------------------|------------------|------------------|-----------------------|-----------------------------------|------------------------------|-----------------------|
| 03010.2011 - Rental Reinspect/FollowUp | - | - | - | 1,100 | (1,100) | 0.0% | 650 |
| 03010.2012 - Rental Intial Inspection | - | - | - | 2,500 | (2,500) | 0.0% | 2,350 |
| 03010.2013 - Annual/Periodic Inspect Fee | 7,000 | - | 7,000 | 850 | 6,150 | 12.1% | 2,400 |
| 03010.2014 - Rental Intial Inspect-No Show | - | - | - | 2,400 | (2,400) | 0.0% | 1,100 |
| 03010.2015 - Rental Inspect- Pre Court | - | - | - | - | - | 0.0% | 50 |
| 03010.2016 - Rental Inspect-Annual No Show | - | - | - | 100 | (100) | 0.0% | 200 |
| 03010.2020 - Mobile Vendor License Fee | 1,500 | - | 1,500 | 80 | 1,420 | 5.3% | 2,400 |
| 03010.2028 - Dumpster Permit Fee , None | - | - | - | 5,550 | (5,550) | 0.0% | 2,250 |
| 03010.2030 - Small Cell Facility (SCF)- Permit Fee, None | - | - | - | - | - | 0.0% | 50 |
| 03010.2050 - Misc Permit Fee & License | - | - | - | 11,923 | (11,923) | 0.0% | 12,016 |
| 110 Permits, Fees, & Licenses Total | 1,319,200 | - | 1,319,200 | 980,425 | 338,775 | 74.3% | 956,479 |
| 120 Fines & Forfeitures | | | | | | | |
| 03510.0100 - Court Fines And Forfeitures, None | 150,000 | - | 150,000 | 119,881 | 30,119 | 79.9% | 103,031 |
| 03510.0105 - Criminal Court Fees | 2,500 | - | 2,500 | 1,688 | 812 | 67.5% | 1,564 |
| 03510.0200 - Parking Fines | 110,000 | - | 110,000 | 70,078 | 39,922 | 63.7% | 65,182 |
| 120 Fines & Forfeitures Total | 262,500 | - | 262,500 | 191,647 | 70,853 | 73.0% | 169,776 |
| 130 Use of Money & Property | | | | | | | |
| 04010.0100 - Interest on Investment | 2,374,872 | - | 2,374,872 | 1,227,988 | 1,146,884 | 51.7% | 1,855,462 |
| 04010.0101 - Interest-City Capital | 605,398 | - | 605,398 | 785,219 | (179,821) | 129.7% | 1,693,429 |
| 04010.0123 - Interest-Health Ins Resrv | 50,000 | - | 50,000 | 152,597 | (102,597) | 305.2% | 113,387 |
| 04010.0124 - Interest-OPEB | 150,000 | - | 150,000 | 80,625 | 69,375 | 53.8% | 64,105 |
| 04010.0132 - Interest Income - Nonjudicial Excess Funds, None | - | - | - | 1,309 | (1,309) | 0.0% | 46 |
| 04010.0156 - Interst-MktValueGain/Loss | - | - | - | 104,088 | (104,088) | 0.0% | 10,278 |
| 04020.0105 - Gen Govt Property Rental | 135,000 | - | 135,000 | 107,288 | 27,712 | 79.5% | 133,750 |
| 04020.0115 - Public Safety Prop Rent | 33,000 | - | 33,000 | 37,316 | (4,316) | 113.1% | 37,316 |
| 04020.0125 - Human Services Prop Rent | 98,000 | - | 98,000 | 66,667 | 31,333 | 68.0% | 75,000 |
| 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 | 11,303 | 3,768 | 75.0% | 11,303 |
| 04020.0201 - Prop Rental-Stadium | 25,000 | - | 25,000 | 16,006 | 8,994 | 64.0% | 19,750 |
| 04020.0202 - Prop Rental-Market/Park. | 110,000 | - | 110,000 | 83,580 | 26,420 | 76.0% | 78,698 |
| 04020.0205 - Market Rent- Pen & Int | 1,600 | - | 1,600 | 1,907 | (307) | 119.2% | 2,469 |
| 04020.0207 - Rental of Museum Facilities, None | 500 | - | 500 | 2,057 | (1,557) | 411.5% | 1,740 |
| 04020.0209 - Rental of Parks and Rec Facilities, None | - | - | - | 123,855 | (123,855) | 0.0% | - |
| 130 Use of Money & Property Total | 3,613,440 | - | 3,613,440 | 2,815,555 | 797,885 | 77.9% | 4,104,232 |
| 140 Charges for Services | | | | | | | |
| 04510.0900 - Collection & Tax Lien Fees | 50,000 | - | 50,000 | 26,383 | 23,617 | 52.8% | 43,235 |
| 04510.0901 - DMV Admin Fee | 325,000 | - | 325,000 | 278,707 | 46,293 | 85.8% | 236,002 |
| 04510.0915 - Processing Fee - Payroll deduction | 4,000 | - | 4,000 | 3,340 | 660 | 83.5% | 4,010 |
| 04510.0916 - Indirect Cost&Svc DetHome | 272,161 | - | 272,161 | 204,121 | 68,040 | 75.0% | 188,192 |
| 04510.0918 - Indirect Cost&Srcv Water | 1,210,794 | - | 1,210,794 | 908,096 | 302,699 | 75.0% | 914,270 |
| 04510.0919 - Indirect Cost&Srcv Sewer | 297,615 | - | 297,615 | 223,211 | 74,404 | 75.0% | 231,953 |
| 04510.0920 - Indirect Cost&Srcv WWTP | 587,936 | - | 587,936 | 440,952 | 146,984 | 75.0% | 495,337 |
| 04510.0921 - Indirect Cost&Srcv Airprt | 220,890 | - | 220,890 | 165,668 | 55,223 | 75.0% | 152,374 |
| 04510.0922 - Indirect Cost&Srcv Strmwtr | 357,300 | - | 357,300 | 267,975 | 89,325 | 75.0% | 306,672 |
| 04515.0101 - Document Reprod Costs | 8,000 | - | 8,000 | 5,045 | 2,955 | 63.1% | 4,995 |
| 04515.0200 - Court Room Sheriff Fee, None | 101,000 | - | 101,000 | 75,267 | 25,733 | 74.5% | 65,727 |
| 04515.0300 - Fees For Court Officers | 7,244 | - | 7,244 | 7,244 | (0) | 100.0% | 7,244 |
| 04515.0301 - Legal Service Charges | 42,500 | - | 42,500 | 42,500 | - | 100.0% | 42,500 |
| 04515.0303 - Probation Supervisor Fee | - | - | - | 8,700 | (8,700) | 0.0% | 9,800 |
| 04515.0304 - Jail Fee, None | 1,500 | - | 1,500 | 2,584 | (1,084) | 172.3% | 2,464 |
| 04515.0305 - E-Summons Fee, None | 21,000 | - | 21,000 | 16,628 | 4,372 | 79.2% | 15,681 |
| 04515.0400 - Commonwealth Atty.Fees | 5,000 | - | 5,000 | 5,393 | (393) | 107.9% | 4,628 |
| 04515.0401 - CA Coll Fees- Gen Dist Ct | 56,000 | - | 56,000 | 43,872 | 12,128 | 78.3% | 39,109 |
| 04515.0402 - CA Coll Fees- J&D Court | 4,000 | - | 4,000 | 4,602 | (602) | 115.0% | 4,048 |
| 04515.0403 - CA Coll Fees- Circuit Crt | 63,500 | - | 63,500 | 43,545 | 19,955 | 68.6% | 46,798 |
| 04515.0404 - CA Coll Fees- FOIA Requests, None | 200 | - | 200 | 76 | 125 | 37.8% | 71 |
| 04520.0300 - Fire Prevention Fees | 3,500 | - | 3,500 | 3,200 | 300 | 91.4% | 4,396 |
| 04520.0301 - Ambulance Service Fees | 3,800,264 | - | 3,800,264 | 2,623,530 | 1,176,734 | 69.0% | 2,601,200 |
| 04520.0304 - Delinq Ambulance-120 Days | 250,000 | - | 250,000 | 169,713 | 80,287 | 67.9% | 113,863 |
| 04520.0305 - LFD Off Duty, None | 137,850 | - | 137,850 | 114,720 | 23,130 | 83.2% | 97,542 |
| 04520.0306 - LFD Off Duty - Penalty and Interest, None | - | - | - | 1,456 | (1,456) | 0.0% | 576 |
| 04520.0901 - PIER Contract Payments | 29,500 | - | 29,500 | 16,167 | 13,333 | 54.8% | 24,291 |
| 04520.0903 - Police-Schools Resource Officer (SRO) Prog | 140,000 | - | 140,000 | 115,532 | 24,468 | 82.5% | 155,878 |
| 04520.0904 - Local Reimb-COL Confined Space | 50,000 | - | 50,000 | 37,500 | 12,500 | 75.0% | 37,500 |
| 04520.0905 - Police Report Sales | 2,200 | - | 2,200 | 1,630 | 570 | 74.1% | 1,255 |
| 04520.0906 - Range Use Fee | 13,800 | - | 13,800 | 12,000 | 1,800 | 87.0% | 14,600 |
| 04520.0908 - DUI Fees, None | - | - | - | 1,942 | (1,942) | 0.0% | 377 |
| 04520.0909 - LPD Off Duty | 1,100,000 | - | 1,100,000 | 795,821 | 304,180 | 72.3% | 875,381 |
| 04525.0106 - Downtown Parking Fees | 40,000 | - | 40,000 | 26,197 | 13,803 | 65.5% | 22,921 |
| 04525.0107 - PW Admin Stormwater Charges | 179,453 | - | 179,453 | 137,561 | 41,892 | 76.7% | 172,689 |
| 04525.0108 - PW Eng Stormwater Charges | 22,626 | - | 22,626 | 8,446 | 14,180 | 37.3% | 15,720 |
| 04525.0109 - PW-Leaf Collection Stormwater Charges, None | 197,188 | - | 197,188 | 177,947 | 19,241 | 90.2% | 181,486 |
| 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 | 69,516 | (4,516) | 106.9% | 66,160 |
| 04525.0219 - Landlord Set Out Program , None | 6,000 | - | 6,000 | 5,152 | 848 | 85.9% | 4,835 |
| 04525.0220 - Refuse Disposal Fee, None | 419,000 | - | 419,000 | 412,754 | 6,246 | 98.5% | 386,711 |
| 04525.0221 - Penalty- Refuse Disposal Fee, None | - | - | - | (2) | 2 | 0.0% | (170) |
| 04525.0222 - Citizen Convenience Center Payments, None | - | - | - | 652 | (652) | 0.0% | - |
| 04525.0300 - Bldg Maint Charge-Other | 10,142 | - | 10,142 | 7,607 | 2,536 | 75.0% | 7,607 |
| 04530.0410 - Lynchburg Youth Group Home Charges | 700,000 | - | 700,000 | 555,025 | 144,975 | 79.3% | 582,325 |
| 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 | 294,914 | 246,086 | 54.5% | 419,873 |

| Revenues | Adopted Budget | Budget Amendment | Amended Budget | Actual Amount 3.31.26 | Remaining Budget w/o Encumbrances | Percentage of Amended Budget | Actual Amount 3.31.25 |
|--|-------------------|------------------|-------------------|-----------------------|-----------------------------------|------------------------------|-----------------------|
| 04535.0151 - Recreation Program- Scholarship Fees , None | 15,500 | - | 15,500 | 2,719 | 12,781 | 17.5% | 2,729 |
| 04535.0300 - Library Fines & Fees | 20,000 | - | 20,000 | 19,677 | 323 | 98.4% | 25,570 |
| 04535.0301 - Law Library Fees | 30,000 | - | 30,000 | 30,537 | (537) | 101.8% | 26,799 |
| 04535.0303 - Lost/Damaged Library Prop | 3,000 | - | 3,000 | 1,236 | 1,764 | 41.2% | 2,084 |
| 04535.0304 - Delinq Library Fines & Fees | 250 | - | 250 | 44 | 206 | 17.7% | 132 |
| 04535.0305 - Delinq Library Lost/Damaged | 5,000 | - | 5,000 | 2,119 | 2,881 | 42.4% | 4,535 |
| 04535.0306 - Delinq Library Pen & Int | 1,500 | - | 1,500 | 473 | 1,027 | 31.5% | 1,486 |
| 04540.0103 - Charges For Demolition | - | - | - | 10,264 | (10,264) | 0.0% | - |
| 04540.0105 - Comm Develop Stormwater Charges | 634,340 | - | 634,340 | 475,755 | 158,585 | 75.0% | 459,359 |
| 04540.0106 - Neighborhood Services- Clutter Removal Ordinance, None | - | - | - | 260 | (260) | 0.0% | 580 |
| 04540.0108 - Neighborhood Services - Derelict Residential DERR, None | - | - | - | 17,091 | (17,091) | 0.0% | 21,194 |
| 04540.0109 - Neighborhood Services - Derelict Commercial DERC, None | - | - | - | 2,500 | (2,500) | 0.0% | - |
| 04540.0110 - Derelict Demolition DEMO, None | - | - | - | 38,357 | (38,357) | 0.0% | 34,113 |
| 04599.0002 - Secure Vacant Stru Reimb | - | - | - | 1,057 | (1,057) | 0.0% | 3,175 |
| 04599.0004 - Neighborhood Services, None | 25,000 | - | 25,000 | 21,970 | 3,031 | 87.9% | 19,098 |
| 04599.0009 - Penalty and Interest- Neighborhood Services Receivables, None | - | - | - | 3,889 | (3,889) | 0.0% | 3,684 |
| 140 Charges for Services Total | 12,147,753 | - | 12,147,753 | 9,009,934 | 3,137,819 | 74.2% | 9,230,821 |
| 150 Miscellaneous Revenue | | | | | | | |
| 05030.0105 - Suspense Revenue/Exp Ref | - | - | - | 75,533 | (75,533) | 0.0% | 500 |
| 05050.0105 - Pmt In Lieu Tax-WestCntbr | 42,000 | - | 42,000 | 54,480 | (12,480) | 129.7% | 56,039 |
| 05050.0110 - Pymt In Lieu of Tax-LRHA | 25,000 | - | 25,000 | - | 25,000 | 0.0% | - |
| 05050.0228 - Recreation Program - Donations, None | - | - | - | 1,697 | (1,697) | 0.0% | 22,550 |
| 05050.0230 - Friends of Lynchburg Library | 19,458 | - | 19,458 | 284,348 | (264,890) | 1461.3% | 9,522 |
| 05050.0232 - Digg's Trust Rec-Pt Honor | 36,000 | - | 36,000 | 29,646 | 6,354 | 82.4% | 28,103 |
| 05050.0400 - Sale-Salvage/Surplus Prop | - | - | - | 27,257 | (27,257) | 0.0% | 6,102 |
| 05050.0415 - Proceeds frm PropRoom.com | - | - | - | 1,282 | (1,282) | 0.0% | 334 |
| 05050.2001 - Cash Overage And Shortage | - | - | - | (81) | 81 | 0.0% | (1,855) |
| 05050.2011 - Reimb.POH Carriage House | 28,000 | - | 28,000 | 23,064 | 4,936 | 82.4% | 22,028 |
| 05050.2013 - Photo Reprod And Royalty | 100 | - | 100 | - | 100 | 0.0% | - |
| 05050.2016 - Dedicated Misc Rev HumSvc | - | - | - | 29,742 | (29,742) | 0.0% | 314 |
| 05050.2025 - Credit Card Rebate | 100,000 | - | 100,000 | 108,920 | (8,920) | 108.9% | 106,498 |
| 05050.2028 - WardsCrossingWestSvcFee | 128,282 | - | 128,282 | 113,705 | 14,577 | 88.6% | 23,264 |
| 05050.2034 - P&R Spec Event Sponsorship, None | 7,000 | - | 7,000 | 3,570 | 3,431 | 51.0% | 3,666 |
| 05050.2049 - Residential Trash Violation, None | 12,000 | - | 12,000 | 26,979 | (14,979) | 224.8% | 30,763 |
| 05050.2055 - Hillcats - Donation Youth Athletic Programs | - | - | - | - | - | 0.0% | 10,000 |
| 05050.2056 - Commission on City Vending Machine Sales | - | - | - | - | - | 0.0% | 3,249 |
| 05050.2059 - Court Restitution, None | - | - | - | - | - | 0.0% | 532 |
| 05050.2065 - FOIA Requests, None | - | - | - | 400 | (400) | 0.0% | 208 |
| 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 | - | - | - | 3,500 | (3,500) | 0.0% | 4,513 |
| 05050.2090 - Miscellaneous Revenue | 100,000 | - | 100,000 | 44,351 | 55,649 | 44.4% | 32,880 |
| 150 Miscellaneous Revenue Total | 507,840 | - | 507,840 | 828,393 | (320,553) | 163.1% | 359,209 |
| 300 State Non-Categorical Aid | | | | | | | |
| 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 | 24,390 | (23,390) | 2439.0% | 642 |
| 06100.0600 - Deeds Of Conveyance | 200,000 | - | 200,000 | 151,404 | 48,596 | 75.7% | 137,353 |
| 06100.0900 - Auto Rental Tax-DMV | 500,000 | - | 500,000 | 394,964 | 105,037 | 79.0% | 358,598 |
| 06100.0905 - Peer to Peer Vehicle Sharing Tax, None | 2,500 | - | 2,500 | 13,729 | (11,229) | 549.1% | 41,777 |
| 06100.1108 - Personal Prop Tax Relief | 5,543,584 | - | 5,543,584 | 5,266,405 | 277,179 | 95.0% | 5,266,405 |
| 300 State Non-Categorical Aid Total | 6,342,084 | - | 6,342,084 | 5,956,124 | 385,960 | 93.9% | 5,909,219 |
| 310 State Shared Exp (Cat.) | | | | | | | |
| 06510.0200 - Commissioner of Revenue | 294,766 | 7,609 | 302,375 | 191,975 | 110,400 | 63.5% | 222,146 |
| 06510.0300 - Treasurer | 139,023 | 5,500 | 144,523 | 90,765 | 53,758 | 62.8% | 91,218 |
| 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 | 586,958 | 278,251 | 67.8% | 499,343 |
| 06515.0200 - Sheriff | 1,389,489 | 68,838 | 1,458,327 | 954,534 | 503,793 | 65.5% | 918,114 |
| 06515.0400 - Commonwealth Attorney | 1,466,438 | 233,507 | 1,699,945 | 1,086,922 | 613,023 | 63.9% | 966,470 |
| 310 State Shared Exp (Cat.) Total | 4,174,362 | 402,353 | 4,576,715 | 2,911,154 | 1,665,561 | 63.6% | 2,697,290 |
| 320 State Categorical Aid | | | | | | | |
| 06820.0201 - Wireless E911 | 420,000 | - | 420,000 | 312,096 | 107,904 | 74.3% | 255,549 |
| 06820.0203 - HB 599 Law Enforc.Asst | 3,250,000 | - | 3,250,000 | 2,928,159 | 321,841 | 90.1% | 2,928,093 |
| 06825.0100 - Street And Highway Maint. | 9,927,955 | - | 9,927,955 | 7,445,966 | 2,481,989 | 75.0% | 7,307,564 |
| 06830.0412 - Health Department | - | - | - | 7,700 | (7,700) | 0.0% | 3,008 |
| 06830.0413 - SS State Adm Sub 0901 | 2,169,050 | 153,120 | 2,322,170 | 2,116,109 | 206,061 | 91.1% | 1,921,199 |
| 06830.0414 - SS State Prog Sub 0902 | 5,106,423 | 47,454 | 5,153,877 | 2,520,820 | 2,633,057 | 48.9% | 2,909,887 |
| 06835.0102 - SNAP Program Reimb | 37,000 | - | 37,000 | 22,921 | 14,079 | 61.9% | 28,689 |
| 06835.0300 - Finan Asst-Public Library | 252,500 | 3,485 | 255,985 | 191,989 | 63,996 | 75.0% | 193,474 |
| 320 State Categorical Aid Total | 21,162,928 | 204,059 | 21,366,987 | 15,545,760 | 5,821,227 | 72.8% | 15,547,464 |
| 330 State Aid in Suspense | | | | | | | |
| 05030.0100 - Suspense Rev-Va EDI Pmts | - | - | - | 416,029 | (416,029) | 0.0% | 356,955 |
| 330 State Aid in Suspense Total | - | - | - | 416,029 | (416,029) | 0.0% | 356,955 |
| 520 Fed Cat Aid- Pass Thru | | | | | | | |
| 07830.0420 - Fed Pass Thru:Cost AIDDMG | 542,742 | - | 542,742 | - | 542,742 | 0.0% | - |
| 07830.0421 - SS Fed Adm Sub 0901 | 6,267,809 | 221,913 | 6,489,722 | 4,698,519 | 1,791,203 | 72.4% | 4,434,509 |
| 07830.0422 - SS Fed Prog Sub 0902 | 3,972,204 | 47,454 | 4,019,658 | 2,173,147 | 1,846,511 | 54.1% | 2,580,386 |
| 07830.0430 - USDA Funding - Group Home, None | 25,000 | - | 25,000 | 7,392 | 17,608 | 29.6% | 26,604 |
| 07875.0003 - Human Services Depreciation Reimbursement, None | - | - | - | 58,995 | (58,995) | 0.0% | 49,867 |
| 07875.0021 - FINI Double-Dollars | 30,000 | - | 30,000 | 28,441 | 1,559 | 94.8% | 34,224 |
| 520 Fed Cat Aid- Pass Thru Total | 10,837,755 | 269,367 | 11,107,122 | 6,966,494 | 4,140,628 | 62.7% | 7,125,589 |
| 710 Operating Transfers In | | | | | | | |
| 09201.0037 - TrffrmCfSA-Operating Trfr | - | 68,793 | 68,793 | 68,793 | - | 100.0% | - |
| 09301.0003 - TrffrmCtyCp-Capital Proj | - | - | - | - | - | 0.0% | 1,600,000 |

| Revenues | Adopted Budget | Budget Amendment | Amended Budget | Actual Amount 3.31.26 | Remaining Budget w/o Encumbrances | Percentage of Amended Budget | Actual Amount 3.31.25 |
|---|----------------|------------------|----------------|--------------------------|--------------------------------------|------------------------------------|-----------------------------|
| 710 Operating Transfers In Total | - | 68,793 | 68,793 | 68,793 | - | 100.0% | 1,600,000 |
| Grand Total | 236,003,334 | 944,572 | 236,947,906 | 163,018,550 | 73,929,356 | 68.8% | 156,930,152 |

| | |
|------------------------|----------------------|
| 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 3.31.26 | Remaining Budget w/ Encumbrances | Percentage Used w/ Encumbrances | Actual Amount 3.31.25 |
|--|-------------------|------------------|-------------------|-----------------------|----------------------------------|---------------------------------|-----------------------|
| 2022 Communications/Public Engagement | | | | | | | |
| 0021 Communications/Public Engagement | 1,626,269 | 116,038 | 1,742,307 | 1,191,698 | 480,594 | 72.4% | 846,053 |
| 2022 Communications/Public Engagement Total | 1,626,269 | 116,038 | 1,742,307 | 1,191,698 | 480,594 | 72.4% | 846,053 |
| 2023 Council / Manager | | | | | | | |
| 0010 City Council and Clerk | 291,845 | 23,979 | 315,824 | 203,149 | 100,613 | 68.1% | 192,294 |
| 0028 City Manager Offices | 1,474,592 | 110,468 | 1,585,060 | 1,057,710 | 455,594 | 71.3% | 1,019,977 |
| 2023 Council / Manager Total | 1,766,437 | 134,447 | 1,900,884 | 1,260,860 | 556,207 | 70.7% | 1,212,271 |
| 2030 City Attorney | | | | | | | |
| 0050 City Attorney | 1,229,082 | 30,175 | 1,259,257 | 822,079 | 437,179 | 65.3% | 830,093 |
| 0051 Risk Management | 1,575,701 | - | 1,575,701 | 1,575,701 | - | 100.0% | 1,428,460 |
| 2030 City Attorney Total | 2,804,783 | 30,175 | 2,834,958 | 2,397,780 | 437,179 | 84.6% | 2,258,553 |
| 2035 State Treasurer | | | | | | | |
| 0060 State Treasurer | 213,427 | 8,740 | 222,167 | 139,689 | 82,478 | 62.9% | 148,782 |
| 2035 State Treasurer Total | 213,427 | 8,740 | 222,167 | 139,689 | 82,478 | 62.9% | 148,782 |
| 2040 Commissioner of the Revenue | | | | | | | |
| 0070 Com Rev-State/Loc Budget | 1,026,907 | 38,473 | 1,065,380 | 676,914 | 383,299 | 64.0% | 624,959 |
| 2040 Commissioner of the Revenue Total | 1,026,907 | 38,473 | 1,065,380 | 676,914 | 383,299 | 64.0% | 624,959 |
| 2045 City Assessor | | | | | | | |
| 0080 City Assessor | 837,384 | 23,646 | 861,030 | 579,196 | 276,888 | 67.8% | 611,062 |
| 2045 City Assessor Total | 837,384 | 23,646 | 861,030 | 579,196 | 276,888 | 67.8% | 611,062 |
| 2050 Financial Services | | | | | | | |
| 0090 Office of Management & Budget | 1,230,177 | 40,277 | 1,270,454 | 909,473 | 345,066 | 72.8% | 828,933 |
| 0093 Billings And Collections | 1,879,144 | 52,718 | 1,931,862 | 1,200,693 | 686,725 | 64.5% | 1,387,405 |
| 0094 Procurement | 579,231 | 27,772 | 607,003 | 394,305 | 210,500 | 65.3% | 366,615 |
| 0095 Accounting | 1,161,886 | 282,567 | 1,444,453 | 814,440 | 416,270 | 71.2% | 937,586 |
| 2050 Financial Services Total | 4,850,438 | 403,334 | 5,253,772 | 3,318,912 | 1,658,562 | 68.4% | 3,520,539 |
| 2055 Human Resources | | | | | | | |
| 0110 Human Resources | 1,251,376 | 34,786 | 1,286,162 | 893,709 | 389,088 | 69.7% | 777,092 |
| 0111 Occupational Health Svs | 216,440 | - | 216,440 | 229,840 | (13,400) | 106.2% | 178,759 |
| 2055 Human Resources Total | 1,467,816 | 34,786 | 1,502,602 | 1,123,548 | 375,689 | 75.0% | 955,851 |
| 2057 Information Technology | | | | | | | |
| 0115 Application Services | 1,577,460 | 35,449 | 1,612,909 | 1,150,919 | 461,990 | 71.4% | 958,458 |
| 0116 Network Services | 2,443,884 | 58,368 | 2,502,252 | 1,602,452 | 899,800 | 64.0% | 1,602,022 |
| 0117 I T Administration | 903,689 | 25,625 | 929,314 | 527,013 | 393,618 | 57.6% | 571,336 |
| 0125 GIS | 441,211 | 10,761 | 451,972 | 321,364 | 125,149 | 72.3% | 302,307 |
| 2057 Information Technology Total | 5,366,244 | 130,203 | 5,496,447 | 3,601,748 | 1,880,557 | 65.8% | 3,434,122 |
| 2065 Registrar | | | | | | | |
| 0150 Registrar | 310,430 | 14,051 | 324,481 | 269,140 | 51,496 | 84.1% | 262,985 |
| 0151 Electoral Board | 135,850 | 2,058 | 137,908 | 101,805 | 36,103 | 73.8% | 277,349 |
| 2065 Registrar Total | 446,280 | 16,109 | 462,389 | 370,945 | 87,598 | 81.1% | 540,334 |
| 2090 Education | | | | | | | |
| 0200 Lcl Sch Oper Contribution | 42,072,111 | - | 42,072,111 | 32,804,290 | 9,267,821 | 78.0% | 22,489,645 |
| 2090 Education Total | 42,072,111 | - | 42,072,111 | 32,804,290 | 9,267,821 | 78.0% | 22,489,645 |
| 2105 Circuit Court Judges (24th Dist) | | | | | | | |
| 0300 Circuit Court-Judge | 195,999 | 7,908 | 203,907 | 122,559 | 79,583 | 61.0% | 109,829 |
| 2105 Circuit Court Judges (24th Dist) Total | 195,999 | 7,908 | 203,907 | 122,559 | 79,583 | 61.0% | 109,829 |
| 2110 General District Court | | | | | | | |
| 0310 General District Court | 82,273 | 365 | 82,638 | 28,854 | 51,763 | 37.4% | 37,929 |
| 2110 General District Court Total | 82,273 | 365 | 82,638 | 28,854 | 51,763 | 37.4% | 37,929 |
| 2115 Juvenile & DR District Court | | | | | | | |
| 0320 Juvenile & Dr Dist Court | 31,100 | 3,650 | 34,750 | 15,926 | 11,853 | 65.9% | 16,271 |
| 2115 Juvenile & DR District Court Total | 31,100 | 3,650 | 34,750 | 15,926 | 11,853 | 65.9% | 16,271 |
| 2120 Court Service Unit (24th Dist) | | | | | | | |
| 0330 24th Court Service Unit | 1,500 | - | 1,500 | 397 | 1,103 | 26.5% | 645 |
| 2120 Court Service Unit (24th Dist) Total | 1,500 | - | 1,500 | 397 | 1,103 | 26.5% | 645 |
| 2125 Commonwealth's Attorney | | | | | | | |
| 0340 Commonwealth Attorney | 2,373,620 | 332,095 | 2,705,715 | 1,806,568 | 882,819 | 67.4% | 1,669,053 |
| 0343 Com Aty Fines & Fees Coll | 75,989 | 2,927 | 78,916 | 55,790 | 22,692 | 71.2% | 53,809 |
| 2125 Commonwealth's Attorney Total | 2,449,609 | 335,022 | 2,784,631 | 1,862,358 | 905,511 | 67.5% | 1,722,862 |
| 2130 Magistrate's Office | | | | | | | |
| 0350 Magistrate's Office | 8,166 | 68 | 8,234 | 2,862 | 5,252 | 36.2% | 473 |
| 2130 Magistrate's Office Total | 8,166 | 68 | 8,234 | 2,862 | 5,252 | 36.2% | 473 |
| 2135 Circuit Court Clerk (24th Dist) | | | | | | | |

| Expenditures | Adopted Budget | Budget | Amended | Actual Amount | Remaining | Percentage | Actual Amount |
|---|-------------------|------------------|-------------------|-------------------|---------------------------|-------------------------|-------------------|
| | | Amendment | Budget | 3.31.26 | Budget w/ Encumbrances | Used w/ Encumbrances | 3.31.25 |
| 0360 Circuit Court-Clerk | 1,263,062 | 126,730 | 1,389,792 | 956,054 | 433,738 | 68.8% | 881,652 |
| 2135 Circuit Court Clerk (24th Dist) Total | 1,263,062 | 126,730 | 1,389,792 | 956,054 | 433,738 | 68.8% | 881,652 |
| 2200 City Sheriff | | | | | | | |
| 0400 City Sheriff And Jail | 3,139,681 | 126,128 | 3,265,809 | 2,226,250 | 1,036,566 | 68.3% | 2,125,235 |
| 2200 City Sheriff Total | 3,139,681 | 126,128 | 3,265,809 | 2,226,250 | 1,036,566 | 68.3% | 2,125,235 |
| 2240 Police | | | | | | | |
| 0420 Police Operations | 26,904,385 | 1,230,134 | 28,134,519 | 19,153,246 | 8,348,970 | 70.3% | 18,253,463 |
| 0421 Animal Warden | 458,159 | 7,339 | 465,498 | 252,319 | 213,114 | 54.2% | 234,444 |
| 0422 Emergency Communications | 3,862,372 | 816,303 | 4,678,675 | 3,197,194 | 1,208,563 | 74.2% | 2,757,536 |
| 0429 Range Operations | 13,800 | 23 | 13,823 | 11,520 | 1,699 | 87.7% | 13,544 |
| 0430 Police Off Duty Employmnt | 1,043,588 | 2,055 | 1,045,643 | 709,741 | 335,902 | 67.9% | 796,150 |
| 2240 Police Total | 32,282,304 | 2,055,853 | 34,338,157 | 23,324,020 | 10,108,249 | 70.6% | 22,055,136 |
| 2245 Emergency Services | | | | | | | |
| 0422 Emergency Communications | - | - | - | - | - | 0.0% | - |
| 2245 Emergency Services Total | - | - | - | - | - | 0.0% | - |
| 2270 Fire | | | | | | | |
| 0444 Fire Operations And Ems | 26,434,745 | 1,353,336 | 27,788,081 | 17,621,434 | 9,848,588 | 64.6% | 16,828,856 |
| 0446 TRT- PIER Program | 79,500 | - | 79,500 | 34,988 | 44,512 | 44.0% | 59,423 |
| 0447 Fire Training Division | - | - | - | 145,721 | (145,721) | 0.0% | 184,772 |
| 0448 Haz-Mat | - | - | - | 6,804 | (6,804) | 0.0% | 1,801 |
| 0449 Emergency Services | 30,078 | - | 30,078 | 29,198 | 880 | 97.1% | 25,320 |
| 2270 Fire Total | 26,544,323 | 1,353,336 | 27,897,659 | 17,838,144 | 9,741,455 | 65.1% | 17,100,173 |
| 2400 Public Works | | | | | | | |
| 0600 Public Works Administrat. | 1,446,473 | 42,156 | 1,488,629 | 1,000,526 | 448,265 | 69.9% | 987,018 |
| 0605 Engineering | 5,569,147 | 143,361 | 5,712,508 | 3,774,603 | 1,890,428 | 66.9% | 3,748,980 |
| 0632 Street Maintenance | 4,540,693 | 1,740,006 | 6,280,699 | 2,815,653 | 2,138,480 | 66.0% | 2,487,421 |
| 0635 Snow Removal | 480,695 | 340,905 | 821,600 | 936,088 | (119,928) | 114.6% | 519,395 |
| 0640 Refuse Collection | 5,247,235 | 1,013,095 | 6,260,330 | 3,456,969 | 346,865 | 94.5% | 3,201,294 |
| 0645 Parks/Grounds Maintenance | 5,119,175 | 705,419 | 5,824,594 | 3,647,491 | 1,414,522 | 75.7% | 3,197,501 |
| 0649 Baseball Stadium Maint | 196,995 | 408 | 197,403 | 163,572 | 31,511 | 84.0% | 162,035 |
| 0650 Building Maintenance | 5,627,709 | 189,151 | 5,816,860 | 3,952,277 | 1,709,353 | 70.6% | 3,477,173 |
| 0660 Human Services Maint. | 51,524 | 2,207 | 53,731 | 58,238 | (12,239) | 122.8% | 28,379 |
| 2400 Public Works Total | 28,279,646 | 4,176,708 | 32,456,354 | 19,805,416 | 7,847,257 | 75.8% | 17,809,196 |
| 2555 Health | | | | | | | |
| 0800 Health Operations | 600,000 | - | 600,000 | 450,000 | - | 100.0% | 450,000 |
| 2555 Health Total | 600,000 | - | 600,000 | 450,000 | - | 100.0% | 450,000 |
| 2561 Juvenile Services | | | | | | | |
| 0905 Juvenile Detention Home | 1,350,000 | - | 1,350,000 | 946,440 | 403,560 | 70.1% | 1,094,940 |
| 0906 Juvenile Services | 2,232,086 | 92,357 | 2,324,443 | 1,690,274 | 624,128 | 73.1% | 1,759,352 |
| 2561 Juvenile Services Total | 3,582,086 | 92,357 | 3,674,443 | 2,636,714 | 1,027,688 | 72.0% | 2,854,292 |
| 2562 Social Services | | | | | | | |
| 0901 Social Services Admin. | 12,736,808 | 846,033 | 13,582,841 | 8,887,696 | 4,687,602 | 65.5% | 8,602,071 |
| 0902 Public Assistance | 9,236,036 | 94,908 | 9,330,944 | 6,938,858 | 2,392,086 | 74.4% | 6,189,156 |
| 0915 Csa Service Providers | 2,575,950 | - | 2,575,950 | 1,931,963 | 643,988 | 75.0% | 1,572,065 |
| 2562 Social Services Total | 24,548,794 | 940,941 | 25,489,735 | 17,758,517 | 7,723,675 | 69.7% | 16,363,291 |
| 2563 Recreation Services | | | | | | | |
| 0116 Network Services | 29,737 | 8,426 | 38,163 | 31,454 | 6,708 | 82.4% | 16,363 |
| 1002 Parks/Rec/Market | 488,521 | 19,645 | 508,166 | 347,434 | 139,167 | 72.6% | 343,065 |
| 1010 Recreation, General Admin | 627,910 | 15,788 | 643,698 | 438,843 | 202,047 | 68.6% | 570,367 |
| 1011 Recreation Services | 181,611 | 5,718 | 187,329 | 129,405 | 57,924 | 69.1% | 125,030 |
| 1013 Recreation, Athletic | 187,359 | 5,829 | 193,188 | 114,331 | 78,857 | 59.2% | 128,051 |
| 1015 Recreation, Park Services | 1,020,309 | 1,541 | 1,021,850 | 727,157 | 273,085 | 73.3% | 619,988 |
| 1022 Recreation, Aquatics | 158,395 | 2,705 | 161,100 | 85,429 | 75,671 | 53.0% | 104,965 |
| 1023 Recreation, Naturalist | - | 1,282 | 1,282 | 17,751 | (16,469) | 1384.7% | 145,725 |
| 1027 Recreation Programs | 591,583 | - | 591,583 | 548,036 | 43,547 | 92.6% | 454,002 |
| 1028 City-wide Centers | 322,169 | 10,442 | 332,611 | 243,795 | 88,816 | 73.3% | 251,999 |
| 1029 Neighborhood Centers | 911,795 | 26,689 | 938,484 | 576,330 | 362,154 | 61.4% | 611,563 |
| 2563 Recreation Services Total | 4,519,389 | 98,064 | 4,617,453 | 3,259,965 | 1,311,508 | 71.6% | 3,371,118 |
| 2610 Libraries | | | | | | | |
| 1100 Public Library | 2,016,680 | 71,023 | 2,087,703 | 1,366,705 | 419,665 | 79.9% | 1,457,731 |
| 1120 Law Library | 11,512 | - | 11,512 | 7,612 | 3,900 | 66.1% | 7,317 |
| 2610 Libraries Total | 2,028,192 | 71,023 | 2,099,215 | 1,374,317 | 423,565 | 79.8% | 1,465,048 |
| 2611 Museum System | | | | | | | |
| 1150 Museum | 497,814 | 17,404 | 515,218 | 357,805 | 151,881 | 70.5% | 365,072 |
| 2611 Museum System Total | 497,814 | 17,404 | 515,218 | 357,805 | 151,881 | 70.5% | 365,072 |
| 2715 Community Development | | | | | | | |
| 1200 Director-Comm Plan/Dev | 473,966 | 17,223 | 491,189 | 347,728 | 138,647 | 71.8% | 318,146 |
| 1201 Planning | 486,695 | 22,462 | 509,157 | 302,573 | 137,254 | 73.0% | 321,068 |
| 1202 Inspections | 1,232,524 | 110,445 | 1,342,969 | 926,391 | 416,578 | 69.0% | 985,796 |

| Expenditures | Adopted Budget | Budget | Amended | Actual Amount | Remaining | Percentage | Actual Amount |
|---|--------------------|-------------------|--------------------|--------------------|---------------------------|-------------------------|--------------------|
| | | Amendment | Budget | 3.31.26 | Budget w/ Encumbrances | Used w/ Encumbrances | 3.31.25 |
| 1205 Zoning | 466,645 | 13,787 | 480,432 | 340,471 | 139,961 | 70.9% | 323,214 |
| 2715 Community Development Total | 2,659,830 | 163,917 | 2,823,747 | 1,917,162 | 832,440 | 70.5% | 1,948,224 |
| 2720 Office Of Economic Devel | | | | | | | |
| 1300 Economic Development | 1,872,000 | 75,179 | 1,947,179 | 1,223,651 | 696,885 | 64.2% | 1,334,862 |
| 2720 Office Of Economic Devel Total | 1,872,000 | 75,179 | 1,947,179 | 1,223,651 | 696,885 | 64.2% | 1,334,862 |
| 5000 Nondept Employee Benefits | | | | | | | |
| 1430 Non-allocated Emp Benefit | 6,060,030 | (923,415) | 5,136,615 | 2,508,979 | 2,529,129 | 50.8% | 1,790,365 |
| 5000 Nondept Employee Benefits Total | 6,060,030 | (923,415) | 5,136,615 | 2,508,979 | 2,529,129 | 50.8% | 1,790,365 |
| 5050 Non-Departmental | | | | | | | |
| 1506 Water Oper Fund Payments | 1,118,753 | - | 1,118,753 | 839,065 | 279,688 | 75.0% | 717,840 |
| 1508 Stormwater Fee-City Bldgs | 114,800 | - | 114,800 | 78,909 | 35,891 | 68.7% | 73,258 |
| 1509 Stormwater Fee-School Bld | 90,900 | - | 90,900 | 60,082 | 30,818 | 66.1% | 57,515 |
| 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 | 11,043 | 3,957 | 73.6% | 9,296 |
| 1568 Retirement Recognition | 5,000 | - | 5,000 | 278 | 4,722 | 5.6% | 1,465 |
| 1569 Take Your Kids to Work Dy | - | - | - | 814 | (814) | 0.0% | 81 |
| 1570 Emp Appreciation Luncheon | 10,000 | - | 10,000 | 4,267 | 5,733 | 42.7% | 6,751 |
| 1573 Payment-Fleet Capital Chg | 3,360,630 | - | 3,360,630 | 2,731,874 | 628,756 | 81.3% | 2,402,031 |
| 1574 Health Management Program | 15,000 | - | 15,000 | (18,889) | 33,889 | -125.9% | (18,554) |
| 1575 Employee Committee Funds | 8,000 | 568 | 8,568 | 2,714 | 5,286 | 38.3% | 1,952 |
| 1576 Line of Duty Act | 442,768 | 32,477 | 475,245 | 372,792 | (12,245) | 102.6% | 335,514 |
| 1577 Workforce Development | 5,000 | - | 5,000 | 877 | 4,123 | 17.5% | - |
| 1579 Recruitment | 50,000 | 3,966 | 53,966 | 6,564 | 13,436 | 75.1% | 39,885 |
| 1581 Workplace Safety & Wellness | 95,000 | - | 95,000 | 39,329 | 55,671 | 41.4% | 57,121 |
| 1637 City Cemetery Master Plan | - | - | - | - | - | 0.0% | - |
| 5050 Non-Departmental Total | 3,230,851 | 40,710 | 3,271,561 | 4,129,718 | (1,011,088) | 130.9% | 3,686,480 |
| 5060 Support Local/State Organ | | | | | | | |
| 1702 Virginia Cooperative Extension | 50,060 | - | 50,060 | 10,960 | 2,000 | 96.0% | 22,488 |
| 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 | 707,828 | - | 100.0% | 707,828 |
| 1709 Cvcc Board & Related Oper | - | - | - | - | - | 0.0% | 1,930 |
| 1711 Cent Va Planning Dist Com | 54,497 | - | 54,497 | 54,497 | - | 100.0% | 54,086 |
| 1715 Greater Lynch. Transit Co | 1,879,308 | - | 1,879,308 | 1,879,308 | - | 100.0% | 1,409,481 |
| 1721 Blue Ridge Regional Jail | 7,455,505 | - | 7,455,505 | 5,642,566 | (50,938) | 100.7% | 5,090,531 |
| 1724 Legal Aid Society | - | - | - | - | - | 0.0% | 13,160 |
| 1739 Contrib- Amazement Square | - | - | - | - | - | 0.0% | - |
| 1743 Central Va Reg Radio Brd | 735,777 | - | 735,777 | 735,777 | 0 | 100.0% | 716,135 |
| 1752 Impact Live Servc - 1st Respond | 36,000 | - | 36,000 | 27,000 | - | 100.0% | 27,000 |
| 1753 Southern Memorial Assoc (OCC) | 151,858 | - | 151,858 | 151,858 | - | 100.0% | 166,858 |
| 5060 Support Local/State Organ Total | 11,881,775 | 25,000 | 11,906,775 | 9,809,794 | (48,937) | 100.4% | 8,809,497 |
| 7450 Debt Service | | | | | | | |
| 5990 Principal Bonds/BANS/LOC | 11,442,426 | - | 11,442,426 | 6,749,423 | 4,693,003 | 59.0% | 6,502,357 |
| 5994 Interest Bonds/BANS/LOC | 7,821,013 | - | 7,821,013 | 5,350,916 | 2,470,097 | 68.4% | 5,567,549 |
| 5997 Debt - Misc. Charges | 2,850 | - | 2,850 | 488 | 2,362 | 17.1% | 2,017 |
| 7450 Debt Service Total | 19,266,289 | - | 19,266,289 | 12,100,827 | 7,165,462 | 62.8% | 12,071,924 |
| 7570 Other Financing Uses | | | | | | | |
| 9710 Operating Transfers Out | 10,762,476 | 283,610 | 11,046,086 | 10,903,002 | 143,084 | 98.7% | 8,628,211 |
| 7570 Other Financing Uses Total | 10,762,476 | 283,610 | 11,046,086 | 10,903,002 | 143,084 | 98.7% | 8,628,211 |
| Grand Total | 248,265,285 | 10,006,508 | 258,271,793 | 182,078,870 | 66,654,491 | 74.2% | 161,639,956 |



AGENDA ITEM SUMMARY

MEETING DATE

May 26, 2026

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.3

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 - May 26, 2026

REVIEWED BY

Donna Witt, Chief Financial Officer

Date: May 20, 2026

FY 2026 GENERAL FUND RESERVE FOR CONTINGENCIES

| | <u>Reserve for Contingencies</u> | <u>City Manager's Discretionary Funding</u> |
|--|--------------------------------------|---|
| BEGINNING BALANCE, JULY 1, 2025 | \$116,160 | \$50,000 |
| Carryforward to FY 2026 Reserve for Contingencies - FY 2026 Adopted Budget | 1,033,840 | 0 |
| BALANCE | <u>\$1,150,000</u> | <u>\$50,000</u> |
| APPROPRIATIONS (Second Reading) | | |
| Discretionary External Service Providers - Funding for Central Virginia Alliance for Community Living (CVACL) (10/28/2025) | (\$25,000) | |
| TOTAL APPROPRIATIONS | <u>(\$25,000)</u> | <u>\$0</u> |
| REMAINING BALANCE | <u>\$1,125,000</u> | <u>\$50,000</u> |
| ITEMS INTRODUCED | | |
| Third Quarter Adjustments - Finance Committee 04/28/2026; 1st Reading 05/12/2026; 2nd Reading 05/26/2026 | (\$628,050) | |
| Unassigned General Fund Balance - Restore funding to Reserve for Contingencies appropriated for CVACL (01/27/2026- Not Adopted) | \$0 | |
| TOTAL INTRODUCED ITEMS | <u>(\$628,050)</u> | <u>\$0</u> |
| REMAINING BALANCE | <u>\$496,950</u> | <u>\$50,000</u> |
| PENDING ITEMS | | |
| TOTAL PENDING ITEMS | <u>\$0</u> | <u>\$0</u> |
| ENDING BALANCE, JUNE 30, 2026 | <u>\$496,950</u> | <u>\$50,000</u> |

AGENDA ITEM SUMMARY

MEETING DATE

May 26, 2026

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.4

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 March 2026.

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 - May 26, 2026

REVIEWED BY

Donna Witt, Chief Financial Officer

Date: May 20, 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 |
|--|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|--|---|
| SALES & USE TAX | | | | | | | |
| <i>ADOPTED FY 2026 BUDGET - \$22,750,000</i> | | | | | | | |
| JULY | \$1,752,856 | \$1,756,307 | \$1,858,086 | \$1,870,016 | \$1,931,527 | \$61,511 | \$73,441 |
| AUGUST | 1,734,950 | 1,735,715 | 1,925,891 | 1,938,257 | 1,942,239 | 3,982 | 16,348 |
| SEPTEMBER | 1,910,727 | 1,873,719 | 1,782,891 | 1,794,339 | 1,961,177 | 166,838 | 178,286 |
| 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) |
| JANUARY | 1,470,075 | 1,626,161 | 1,608,074 | 1,618,399 | 1,708,812 | 90,413 | 100,738 |
| FEBRUARY | 1,697,755 | 1,834,554 | 1,548,164 | 1,558,105 | 1,787,299 | 229,194 | 239,135 |
| MARCH | 1,887,157 | 1,874,286 | 1,964,468 | 1,977,081 | 2,027,297 | 50,216 | 62,829 |
| TOTAL | \$16,375,261 | \$16,573,619 | \$16,810,051 | \$16,917,984 | \$17,676,464 | \$758,480 | \$866,413 |
| CONSUMER UTILITY TAX - ELECTRIC | | | | | | | |
| <i>ADOPTED FY 2026 BUDGET - \$3,500,000</i> | | | | | | | |
| JULY | \$323,534 | \$305,391 | \$328,167 | \$317,402 | \$339,553 | \$22,151 | \$11,386 |
| AUGUST | 326,175 | 315,489 | 326,991 | 316,265 | 325,884 | 9,619 | (1,107) |
| SEPTEMBER | 316,174 | 313,758 | 302,612 | 292,686 | 289,382 | (3,304) | (13,230) |
| 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) |
| JANUARY | 359,207 | 350,274 | 372,667 | 360,443 | 323,242 | (37,201) | (49,425) |
| FEBRUARY | 311,595 | 317,994 | 356,718 | 345,017 | 332,049 | (12,968) | (24,669) |
| MARCH | 287,499 | 278,122 | 290,243 | 280,723 | 362,389 | 81,666 | 72,146 |
| TOTAL | \$2,776,233 | \$2,718,019 | \$2,802,654 | \$2,710,723 | \$2,797,785 | \$87,062 | (\$4,869) |

| | Actual Collected FY 2023 ² | Actual Collected FY 2024 ² | Actual Collected FY 2025 ² | Adopted FY 2026 | Actual Assessed FY 2026 | Actual Assessed FY 2026 to Adopted FY 2026 | Actual Collected FY 2026 ² | Actual Collected FY 2026 to Adopted FY 2026 | Actual Collected FY 2026 to Collected FY 2025 |
|--|---|---|---|---------------------|-------------------------------|--|---|---|---|
| MEALS TAX | | | | | | | | | |
| ADOPTED FY 2026 BUDGET - \$21,300,000 | | | | | | | | | |
| JULY ¹ | \$1,450,812 | \$1,445,285 | \$1,463,383 | \$1,590,630 | \$1,700,163 | \$109,533 | \$1,616,323 | \$25,693 | \$152,940 |
| AUGUST | 1,608,171 | 1,701,730 | 1,754,060 | 1,765,606 | 1,848,535 | 82,929 | 1,892,045 | 126,439 | 137,985 |
| SEPTEMBER | 1,636,715 | 1,815,499 | 1,740,798 | 1,778,754 | 1,841,794 | 63,040 | 1,814,319 | 35,565 | 73,521 |
| 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) |
| JANUARY | 1,550,911 | 1,497,034 | 1,573,286 | 1,580,612 | 1,559,581 | (21,031) | 1,695,625 | 115,013 | 122,339 |
| FEBRUARY | 1,674,080 | 1,666,914 | 1,388,842 | 1,637,657 | 1,748,867 | 111,210 | 1,782,807 | 145,150 | 393,965 |
| MARCH | 1,765,436 | 1,629,726 | 2,069,101 | 1,978,744 | 1,945,172 | (33,572) | 1,937,810 | (40,934) | (131,291) |
| TOTAL | \$14,621,957 | \$14,918,906 | \$15,121,077 | \$15,744,099 | \$16,144,365 | \$400,266 | \$15,971,888 | \$227,789 | \$850,811 |
| LODGING TAX | | | | | | | | | |
| ADOPTED FY 2026 BUDGET - \$4,100,000 | | | | | | | | | |
| JULY ¹ | \$268,473 | \$287,424 | \$323,561 | \$324,960 | \$366,190 | \$41,230 | \$339,338 | \$14,378 | \$15,777 |
| AUGUST | 335,707 | 367,347 | 400,907 | 428,669 | 368,628 | (60,041) | 356,778 | (71,891) | (44,129) |
| SEPTEMBER | 301,809 | 341,274 | 327,595 | 356,562 | 353,098 | (3,464) | 367,705 | 11,143 | 40,110 |
| 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 |
| JANUARY | 265,409 | 244,962 | 248,082 | 263,386 | 249,215 | (14,171) | 252,287 | (11,099) | 4,205 |
| FEBRUARY | 289,815 | 296,436 | 276,505 | 300,503 | 308,816 | 8,313 | 304,518 | 4,015 | 28,013 |
| MARCH | 316,835 | 298,825 | 338,553 | 358,350 | 339,323 | (19,027) | 336,846 | (21,504) | (1,707) |
| TOTAL | \$2,654,988 | \$2,774,863 | \$2,769,317 | \$2,938,406 | \$2,944,299 | \$5,893 | \$2,980,986 | \$42,580 | \$211,669 |
| AMUSEMENT TAX | | | | | | | | | |
| ADOPTED FY 2026 BUDGET - \$950,000 | | | | | | | | | |
| JULY ¹ | \$46,938 | \$88,097 | \$83,599 | \$82,666 | \$90,209 | \$7,543 | \$81,876 | (\$790) | (\$1,723) |
| AUGUST | 97,916 | 62,359 | 79,458 | 75,976 | 85,830 | 9,854 | 87,713 | 11,737 | 8,255 |
| SEPTEMBER | 60,593 | 62,730 | 70,629 | 68,479 | 81,063 | 12,584 | 88,804 | 20,325 | 18,175 |
| 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 | 112,482 | 6,387 | 85,436 | (20,659) | (23,477) |
| JANUARY | 65,873 | 61,315 | 60,978 | 61,899 | 72,318 | 10,419 | 99,977 | 38,078 | 38,999 |
| FEBRUARY | 66,994 | 74,195 | 67,473 | 66,026 | 82,863 | 16,837 | 80,474 | 14,448 | 13,001 |
| MARCH | 81,059 | 81,332 | 84,347 | 83,491 | 81,753 | (1,738) | 73,963 | (9,528) | (10,384) |
| TOTAL | \$638,422 | \$683,063 | \$728,841 | \$714,214 | \$783,244 | \$69,030 | \$774,495 | \$60,281 | \$45,654 |

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

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

AGENDA ITEM SUMMARY

MEETING DATE

May 26, 2026

PRESENTED BY

Donna Witt, Chief Financial Officer

AGENDA ITEM # IV.5

Record of Votes - Finance Committee Meeting: April 28, 2026

RECOMMENDATION

Receive a record of votes from the April 28, 2026 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. Finance Committee - Record of Votes - April 28, 2026

REVIEWED BY

Donna Witt, Chief Financial Officer

Date: May 21, 2026



FINANCE COMMITTEE City Council Committee

Tuesday, April 28, 2026 | 3:00 PM
2nd Floor Training Room- City Hall
900 Church Street
Lynchburg, VA 24504

ATTENDEES

Committee Members: *Attending:* 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.

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. She asked to amend the agenda to move the Quarterly Reports to the next Finance Committee and insert an item for Budget Question and Answer (Q&A). By consensus of the committee, the amendment was accepted.

II. General Business

II.1. FY 2026 Third Quarter Adjustments

Donna Witt, Chief Financial Officer, presented this item to consider adopting an ordinance amending the FY 2026 Operating and Capital Budgets and appropriating or rescinding funds to reflect the FY 2026 Third Quarter Adjustments as listed in Attachment A.

This item will move forward as a Public Hearing agenda item for City Council consideration at the May 12, 2026 meeting. As a public hearing item, no recommendation was offered by the Finance Committee.

II.2. Economic Development Authority Revenue Bond Request – Centra Health

Marjette Upshur, Director of Economic Development & Tourism, presented this item to consider approval of the issuance of up to \$365,000,000 in Economic Development Authority revenue bonds for the benefit of Centra Health, including any necessary refinancing of previously issued bonds.

The motion was made, seconded, and approved, by a 3-0 vote, to recommend approval of this item. This item will move forward for City Council consideration at the April 28, 2026 meeting.

II.3. Economic Development Authority Revenue Bond Request – Virginia Episcopal School

Marjette Upshur, Director of Economic Development & Tourism, presented this item to consider approval of the issuance of up to \$25,000,000 in Economic Development Authority revenue bonds for the benefit of Virginia Episcopal School.

The motion was made, seconded, and approved, by a 3-0 vote, to recommend approval of this item. This item will move forward for City Council consideration at the April 28, 2026 meeting.

II.4. Settlement of Opioid-Related Claims (Six Remnant Defendants)

Donna Witt, Chief Financial Officer, presented this item to recommend adoption of the resolution to participate in the settlement. The amount of funds the City could receive under this settlement agreement is \$20,286.62,

The motion was made, seconded, and approved, by a 3-0 vote, to recommend approval of this item. This item will move forward for City Council consideration at the April 28, 2026 meeting.

III. Quarterly Reports

III.5. Quarterly Reports - Quarter Ending March 31, 2026

- 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.6. FY 2026 General Fund Reserve for Contingencies Update

IV.7. Monthly Revenue Collections Update

IV.8. All Funds Vacancy Report

IV.9. Record of Votes - Finance Committee Meeting: February 24, 2026

V. Roll Call

VI. Next Regular Meeting

VI.10. The next Finance Committee meeting is Tuesday, May 26, 2026 at 3 p.m.

Councilmember Reed adjourned the meeting at 3:49 p.m.