THE CITY OF LYNCHBURG

FINANCE COMMITTEE
City Council Committee

Tuesday, August 25, 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.** 2026 Virginia Office of Emergency Medical Services - Rescue Squad Assistance Fund (RSAF) Grant for the Fire Department to purchase two (2) Xpedition battery-powered stair chairs and five (5) Stair Pro manual chairs.
- **II.2.** BJA FY25 Edward Byrne Memorial Justice Assistance Grant (JAG) Program
- **II.3.** One-time Bonus for Department of Human Services Staff
- **II.4.** 2026 AARP Grant, for upgrades and improvements to the Templeton Senior Center garden.
- **II.5.** 2026 National Endowment for the Arts Grant (NEA), for three (3) pottery workshops with well-known ceramics artists.
- **II.6.** Final State Budget and LCS Funding

III. Other Information

- **III.7.** FY 2027 General Fund Reserve for Contingencies Update
- **III.8.** Monthly Revenue Collections Update
- **III.9.** Record of Votes - Finance Committee Meeting: June 23, 2026

IV. Roll Call

V. Next Regular Meeting

- **V.10.** The next Finance Committee meeting is Tuesday, September 22, 2026 at 3 p.m.

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Brad Creasy, Fire Chief

AGENDA ITEM # II.1

2026 Virginia Office of Emergency Medical Services - Rescue Squad Assistance Fund (RSAF) Grant for the Fire Department to purchase two (2) Xpedition battery-powered stair chairs and five (5) Stair Pro manual chairs.

RECOMMENDATION

Adopt a resolution to amend the FY 2027 City/Federal/State Aid Fund budget and appropriate $53,367 with resources of $26,683 from the 2026 Virginia Office of Emergency Medical Services - Rescue Squad Assistance Fund (RSAF) Grant and $26,684 from the FY 2027 General Fund Fire Department budget to purchase two (2) Xpedition battery-powered stair chairs and five (5) Stair Pro manual chairs for the Fire Department.

SUMMARY

The Virginia Office of Emergency Medical Services (EMS) awards grant funding to EMS agencies for the purpose of obtaining and maintaining emergency vehicles and equipment; providing EMS management, leadership, and advanced life support training, and achieving other goals that support the enhancement of community EMS services.

The Fire Department has been awarded RSAF grant funds to purchase two (2) Xpedition battery-powered stair chairs and five (5) Stair Pro manual chairs.

The grant requires a local match. The Fire Department has been awarded the funds under a 50/50 match. With a total cost of $53,367, the required local match is $26,684. The local match will be funded from the FY 2027 General Fund Fire Department budget.

PRIOR ACTION(S)

March 24, 2026 - Finance Committee (application)

FISCAL IMPACT

$26,684 in matching funds will be funded from the FY 2027 General Fund Fire Department budget. Future funds will be needed for periodic maintenance of the equipment.

CONTACT(S)

Brad Creasy
Annette Pettyjohn, Administrative Manager

ATTACHMENT(S)

1. Resolution - 2026 Rescue Squad Assistance Fund (RSAF) Grant $53,367

REVIEWED BY

______________________________ Larry Creasy, Fire Chief	Date:
______________________________ Mercedes Braun, Assistant to the City Manager	Date:
______________________________ Wynter Benda, City Manager	Date:
______________________________ Alicia Finney-Andrews, Clerk of Council	Date:

RESOLUTION:

BE IT RESOLVED that the FY 2027 City/Federal/State Aid Fund budget is amended and $53,367 is appropriated with resources of $26,683 from the 2026 Virginia Office of Emergency Medical Services - Rescue Squad Assistance Fund (RSAF) Grant and $26,684 from the FY 2027 General Fund Fire Department budget to purchase two (2) Xpedition battery-powered stair chairs and five (5) Stair Pro manual chairs for the Fire Department.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Kennith Edwards, Chief of Police

AGENDA ITEM # II.2

BJA FY25 Edward Byrne Memorial Justice Assistance Grant (JAG) Program

RECOMMENDATION

Adopt a resolution to amend the FY 2027 City/Federal/State Aid Fund budget and appropriate $35,202 with resources from the FY 25 Edward Byrne Memorial Justice Assistance Grant (JAG) Program to purchase computer replacements for the Lynchburg Sheriff's Office ($4,631), Lynchburg Office of the Commonwealth's Attorney ($2,890), and the Lynchburg Police Department ($27,681).

SUMMARY

This JAG Grant allows for computer replacements for the Lynchburg Sheriff's Office ($4,631), Lynchburg Office of the Commonwealth's Attorney ($2,890), and the Lynchburg Police Department ($27,681). There is no match required to accept the awarded amount of $35,202.

PRIOR ACTION(S)

FISCAL IMPACT

None; there is no local match required.

CONTACT(S)

Kennith Edwards, Chief of Police

ATTACHMENT(S)

1. Resolution - JAG 08252026

REVIEWED BY

Kennith Edwards, Chief of Police — Date: August 24, 2026

Mercedes Braun, Assistant to the City Manager — Date:

Date:

Wynter Benda, City Manager

Date:

Alicia Finney-Andrews, Clerk of Council

RESOLUTION:

BE IT RESOLVED that the FY 2027 City/Federal/State Aid Fund budget is amended and $35,202 is appropriated with resources from the FY 25 Edward Byrne Memorial Justice Assistance Grant (JAG) Program to purchase computer replacements for the Lynchburg Sheriff's Office ($4,631), Lynchburg Office of the Commonwealth's Attorney ($2,890), and the Lynchburg Police Department ($27,681).

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

THE CITY OF LYNCHBURG

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Preston Sellers, Director of Human Services

AGENDA ITEM # II.3

One-time Bonus for Department of Human Services Staff

RECOMMENDATION

Approve an ordinance authorizing the payment of a one-time bonus of 2 percent of base salary, as of June 1, 2026, for full-time employees of the Department of Social Services.

SUMMARY

The Governor's FY27 Budget included a one-time bonus of 2 percent of base salary for full-time employees of the local Department of Social Services. Localities are required to provide a signed certification form stating that the bonus was approved by ordinance.

PRIOR ACTION(S)

None

FISCAL IMPACT

None

CONTACT(S)

Preston Sellers, Director of Human Services
Sheila Ellis

ATTACHMENT(S)

1. Ordinance
2. Bonus Certification

REVIEWED BY

Date: August 07, 2026

Preston Sellers, Director of Human Services

Date: August 14, 2026

Kent White, Assistant City Manager

AN ORDINANCE TO AUTHORIZE THE PAYMENT OF MONETARY BONUSES TO FULL-TIME EMPLOYEES OF THE CITY OF LYNCHBURG’S DEPARTMENT OF SOCIAL SERVICES

ORDINANCE: **#O-26-___**

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

1. That, pursuant to Section 15.2-1508 of the Code of Virginia, 1950, as amended, the City Manager, the Director for the City of Lynchburg’s Department of Human Services, and their respective designees, are hereby authorized to pay monetary bonuses to full-time employees of the City of Lynchburg’s Department of Social Services.

2. That this Ordinance shall be effective upon its adoption.

Adopted:_______________

Certified:_______________
Clerk of Council

I. GENERAL

Major budget actions affecting local department budget allocations for FY 2027 are summarized below.

Local Staff and Operations (budget lines 855 and 849)
Salary Increase for State-Supported Local Employees:
The Governor's Budget included a 2 percent increase for all local staff claimed as reimbursable in LASER effective July 1, 2026.

As in prior years, funding for the state supported salary increase will be added to budget lines 855 and 849, and the LDSS must include in its 2026-2027 Local Compensation Plan (Section A) whether the local department will provide all or a portion of the salary increase and/or a range revision, the percentage that will be provided, and the effective date it will be given. If the locality provides an increase that is less than 2 percent in FY 2027, then the funding will be decreased proportionally and removed by the end of LFY 2027. A 15.5 percent local match will be required. Budget line 849 does not require a local match.

It is the Department's interpretation that if all (or a portion) of the 2 percent funding that will be implemented in FY 2027 is used for a state supported salary increase and/or range revision for all full-time employees, the LDSS will be considered to have met the intent of the General Assembly. Please refer to the Annual Compensation Planning (2026-2027) page on FUSION for details.

Every full-time employee must receive a salary increase, and every full-time employee must receive a salary increase of the same percentage. Localities may choose to provide pay increases for part-time employees; however, funding is not provided by the state for these increases. Performance-based salary increases such as Merit do not count toward the 2 percent, nor does any additional local salary increase included in Section B of the Local Compensation Plan. Localities will be notified if the Appropriation Act includes guidance to the contrary.

One-time bonus
The Governor's budget also included a one-time bonus of 2 percent of base salary on June 1, 2026, for full-time employees of LDSS. The bonus must be paid and reimbursed in FY 2027. A local ordinance regarding payment of bonuses must be in place per the Code of Virginia, § 15.2-1508, to provide a bonus. If the ordinance is in place and the locality provides a bonus that is less than 2 percent in fiscal year 2027, funding will be decreased proportionately and removed by the end of November 2026. Funding returned by localities will be redistributed proportionately to those that provided a bonus but need additional funding.

Localities should enter the bonus expenditure in the applicable account code, which may be accessed in Section 4.30 -LASER Account Codes of the Finance Guidelines Manual for Local Departments of Social Services. Localities are required to provide a signed certification to quanice.lawson@dss.virginia.gov by September 30, 2026, stating that the local bonus was approved via local ordinance. The certification form is included with the distribution of FY 2027 local allocations and can also be accessed from the Local Budget Office page on FUSION.

FY 2027 Local Government Bonus Certification

One-time bonus

The Governor's budget included a one-time bonus of 2 percent of base salary on June 1, 2026, for full-time employees of local departments of social services. The bonus must be paid and reimbursed in FY 2027. A local ordinance regarding payment of bonuses must be in place per the Code of Virginia, § 15.2-1508, to provide a bonus. If the local ordinance is in place and the locality provides a bonus that is less than 2 percent in fiscal year 2027, funding will be decreased proportionately and removed by the end of November 2026.

Localities should enter the bonus expenditure in the applicable account code, which may be accessed in Section 4.30 -LASER Account Codes of the Finance Guidelines Manual for Local Departments of Social Services. Localities are required to provide a signed certification to the Budget Office stating that the local bonus was approved via local ordinance.

§ 15.2-1508. Bonuses for employees of local governments.
Notwithstanding any contrary provision of law, general or special, the governing body of any locality may provide for payment of monetary bonuses to its officers and employees. The payment of a bonus shall be ***authorized by ordinance***.
1985, c. 142, § 15.1-7.4; 1997, c. 587; 2003, c. 204.

In accordance with this section, applications for the one-time bonus of 2 percent will not be considered complete until the certification statement is submitted to the Department of Social Services Home Office - Finance Budget Team: quanice.lawson@dss.virginia.gov. Applicants may use the bottom of this page to transmit the request to participate or not to participate in the State-Supported Local Employee Bonus, if the locality has a current local ordinance in place. **This certification form is due back to Finance by September 30, 2026.** Localities that are not providing a bonus should return funds via the BRS system no later than November 1, 2026.

Name of Locality City of Lynchburg

County, City, or Town Administrator/ Manager Wynter Benda

Signature** ______________________________

Date: ______________________________

Total Amount of VDSS State Supported Locality Bonus: $ $160,427.09

_____ (1) Certifies they will participate in the State Supported Local Employee Bonus of 2%

_____ (2) Certifies they will **NOT** participate in the State Supported Local Employee Bonus of 2%

*** Electronic signatures are accepted and must include an email thread stating the certification has been reviewed and approved.*

THE CITY OF LYNCHBURG

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Wyatt Woody, Director of Parks and Recreation

AGENDA ITEM # II.4

2026 AARP Grant, for upgrades and improvements to the Templeton Senior Center garden.

RECOMMENDATION

Approve the acceptance and appropriate funds for an AARP grant of $15,000 for the Department of Parks and Recreation.

SUMMARY

The AARP grant will provide upgrades and improvement to the Templeton Senior Center garden. These include a new concrete slab to improve accessibility, ergonomic tools, an additional raised bed, seeds, a small tool shed and sun shades for the plants. This grant requires no local match.

PRIOR ACTION(S)

None

FISCAL IMPACT

None

CONTACT(S)

Wyatt Woody, Director of Parks and Recreation

ATTACHMENT(S)

1. Resolution - 2026 AARP Grant $15000

REVIEWED BY

Wyatt E. Woody III

Wyatt Woody, Director of Parks and Recreation

Date: August 13, 2026

Kent White, Assistant City Manager

Date: August 14, 2026

RESOLUTION:

BE IT RESOLVED that the FY 2027 City/Federal/State Aid Fund budget is amended and $15,000 is appropriated with resources from the 2026 AARP Grant for Parks and Recreation to purchase upgrades for the Templeton Senior Center Garden including a new concrete slab, ergonomic tools, an additional raised bed, seeds, a small tool shed and sun shades.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

THE CITY OF LYNCHBURG

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Wyatt Woody, Director of Parks and Recreation

AGENDA ITEM # II.5

2026 National Endowment for the Arts Grant (NEA), for three (3) pottery workshops with well-known ceramics artists.

RECOMMENDATION

Approve the acceptance and appropriate funds for the National Endowment of the Arts grant of $15,000 for the Department of Parks and Recreation.

SUMMARY

The NEA grant will fund three (3) pottery workshops with well-known ceramics artists. This will be in partnership with the Cub Creek Foundation in Appomattox and use their kilns for firing of large projects. The NEA grant requires a 50/50 match, but that match can be fulfilled through in-kind support and requires no new requested funding.

PRIOR ACTION(S)

None

FISCAL IMPACT

None

CONTACT(S)

Wyatt Woody, Director of Parks and Recreation

ATTACHMENT(S)

1. Resolution - 2026 National Endowment of the Arts (NEA) Grant $15000

REVIEWED BY

Wyatt E. Woody III

Wyatt Woody, Director of Parks and Recreation

Date: August 13, 2026

Date: August 14, 2026

Kent White, Assistant City Manager

RESOLUTION:

BE IT RESOLVED that the FY 2027 City/Federal/State Aid Fund budget is amended and $15,000 is appropriated with resources from the 2026 National Endowment of the Arts (NEA) Grant for Parks and Recreation to fund three (3) potter workshops with well-known ceramics artists at the Jackson Heights Arts Studio.

Introduced: Adopted:

Certified: ______________________________
Clerk of Council

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Michelle White, Budget Analyst

AGENDA ITEM # II.6

Final State Budget and LCS Funding

RECOMMENDATION

Receive an update on the State's final Adopted FY 2027 Budget and LCS funding.

SUMMARY

PRIOR ACTION(S)

FISCAL IMPACT

CONTACT(S)

Gregory Patrick, Deputy City Manager

ATTACHMENT(S)

1. FC Schools 08252026 FINAL

REVIEWED BY

FINAL STATE BUDGET AND LCS FUNDING

Finance Committee

August 25, 2026

BUDGET RECAP

The City's FY 2027 Adopted Operating budget includes:

- Schools Local – Operating – $44,206,870
  - $2.1M over FY 2026 to support a 2.5% raise, aligning with the 2.5% increase for City staff.
- Schools Local – Operating (One-Time Funding) – $661,354
  - $297,255 for Services for Special Education Program
  - $264,099 for Services for Private Transportation of Special Education Students
  - $100,000 for Materials Supplies – Building Maintenance

QUESTIONS FROM CHAIR REED

- How much additional local funding would be needed to support the increase from 2% to 4%? **$1,706,841**

- How much did the school division save in VRS changes? **The VRS rate change equated to a savings of $1,746,542. The majority of that savings was redistributed to cover increased premiums in health care.**

QUESTIONS – *continued*

How are neighboring school divisions and nearby cities and counties handling this issue? Are they finding room within their existing budgets to cover the additional costs or are their governing bodies providing additional funding?

According to VASBO, School Divisions are requesting the gap in funding from their governing bodies. There are several School Divisions such as Roanoke County that received the full 4.0% in their original adopted budget that mitigated them from having to request additional gap funding.

THE CITY OF LYNCHBURG

NEIGHBORING DIVISIONS

School Division	Proposed Budget Raise	Accept 4% from the State	Request Additional Funds from Locality
Amherst	3.0%	Yes	No
Bedford	3.0%	Yes	No
Campbell	3.0%	Yes	No
Charlottesville	5.5% teachers/ 10.5% support	Yes	No
Danville	2.0%	Yes	Yes
Roanoke City	2.0%	No	No
Roanoke County	4.5%	Yes	No

WHERE ARE WE NOW?

LOCAL CONTRIBUTION for LCS STAFF

Full cost of a 1% increase for **ALL** LCS staff - $853,421

- State Portion - $401,425
- Local Portion - $451,996

Breakdown of Final State Budget approved 4% - $3,414,648

- State Portion - $1,605,701
- Local Portion - $1,808,947

WHERE ARE WE NOW?

- In addition to compensation funding, the State also increased funding in other areas. Overall, the final State budget included an additional $2,002,095 in funding for LCS.

Line Item Changes	Jun-26	Dec-25	*Difference*
Basic Aid	29,699,078	29,799,670	*(100,592)*
Sales Tax	14,333,133	14,166,203	*166,930*
Special Education - Add On	863,697	399,791	*463,906*
At-Risk (SOQ)	10,819,050	9,761,557	*1,057,493*
Compensation Supplement	1,605,701	802,851	*802,850*
Early Reading Specialists Initiative	161,711	158,846	*2,865*
At-Risk (Lottery-Funded)	1,725,699	2,579,424	*(853,725)*
School Breakfast	160,608	89,940	*70,668*
Infrastructure and Ops per Pupil	2,176,656	1,784,956	*391,700*
Total	**$61,545,333**	**$59,543,238**	*$2,002,095*

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PEELING THE ONION - LAYERS

The last minute budget decisions by the State highlighted the variety of funding changes affecting LCS since Dr. Midgette presented the Schools FY 2027 Budget request to the School Board in January.

NEW LAYERS

The Schools budget request was finalized and presented to the School Board for approval before VRS shared the new biennial rates.

- Savings of $1.75M

NEW LAYERS

Adopted Budget changes:

- While the Proposed FY 2027 budget was $2.4M less than the School Board request, the Adopted budget included $661,354 in one-time funding to offset Operating costs.
- $200,000 in funding for School Nutrition Equipment Upgrades was duplicated in the Operating budget and CIP.

THE CITY OF LYNCHBURG

REVENUE AND EXPENDITURE ADJUSTMENTS

	Revenue	Expenditures	
Schools Submitted Budget	**$127,958,432**	**$127,958,432**	
Proposed FY 2027 Budget	*(2,396,256)*	*(200,000)*	School Nutrition Upgrades in CIP
Adopted FY 2027 Budget	*661,354*	*(1,746,542)*	VRS Savings
Additional State Funding	*2,002,095*	*1,706,841*	Additional 2% raise (to 4%)
Updated Total	**$128,225,625**	**$127,718,731**	

Net Revenue/Expenditures - *relative to Submitted Budget*	**$506,894**
Net Revenue/Expenditures - *relative to Adopted Budget*	**$2,041,796**

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ANOTHER LAYER

Health Insurance Uncertainty

- High claims increase, some may continue for years to come
- Working with Anthem on renewal and projected rates; discussing a funding strategy with an upfront cost of $2.0M per month
- Consultant is suggesting the School Board consider using same network as the City to achieve cost savings
- May need to request funds from the Health Insurance Reserve (current balance is $2.17M)

THE CITY OF LYNCHBURG

ANOTHER LAYER

Timing:

- The School Board has not made a formal request for **additional funding**.
- FY 2026 is still wrapping up; no information yet on final balances.
  - A Schools year-end surplus could assist with the Health Insurance deficit.
- At just under 60 days into FY 2027 not enough time has passed to develop a clear picture; a more informed outlook will be available later in the year.

THE CITY OF LYNCHBURG

LOOKING AHEAD

- Work with LCS to clarify impacts of the final budget.
- Quarterly Reports provided to the Finance Committee for all Funds.
- Evaluate City and Schools budget positions in late 2026/early 2027.

THE CITY OF LYNCHBURG

THE CITY OF LYNCHBURG

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Michelle White, Budget Analyst

AGENDA ITEM # III.7

FY 2027 General Fund Reserve for Contingencies Update

RECOMMENDATION

Receive an update on the FY 2027 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 2027 Reserve for Contingencies was adopted at $1,200,000, including $50,000 for City Manager's Discretionary expenditures. Updates are presented at the Finance Committee meeting.

PRIOR ACTION(S)

May 29, 2026: City Council, Adoption of the FY 2027 Operating (excluding Discretionary External Service Providers, Water Fund, and Stormwater Fund) and Capital Budgets
June 9, 2026: City Council, Adoption of the FY 2027 Discretionary External Service Providers, Water Fund Operating, and Stormwater Fund Operating Budgets

FISCAL IMPACT

As noted in Attachment A.

CONTACT(S)

Gregory Patrick, Deputy City Manager

ATTACHMENT(S)

1. General Fund Reserve for Contingencies FY 2027 - Finance Committee - August 25, 2026 REV

REVIEWED BY

FY 2027 GENERAL FUND RESERVE FOR CONTINGENCIES

	Reserve for Contingencies	City Manager's Discretionary Funding
BEGINNING BALANCE, JULY 1, 2026	$1,150,000	$50,000
Carryforward to FY 2027 Reserve for Contingencies - FY 2027 Adopted Budget	0	0
BALANCE	**$1,150,000**	**$50,000**
APPROPRIATIONS (Second Reading)		
Fire Department - Staffing Assessment, Civilian HR position, Sworn department-wide training coordinator (#O-26-070 - July 14, 2027)	($310,800)	
TOTAL APPROPRIATIONS	**($310,800)**	**$0**
REMAINING BALANCE	**$839,200**	**$50,000**
ITEMS INTRODUCED		
	$0	
TOTAL INTRODUCED ITEMS	**$0**	**$0**
REMAINING BALANCE	**$839,200**	**$50,000**
PENDING ITEMS		
TOTAL PENDING ITEMS	**$0**	**$0**
ENDING BALANCE, JUNE 30, 2027	**$839,200**	**$50,000**

THE CITY OF LYNCHBURG

Finance Committee
Agenda Item III.8.
Information Only

AGENDA ITEM SUMMARY

MEETING DATE	PRESENTED BY
August 25, 2026	Michelle White, Budget Analyst

AGENDA ITEM # III.8

Monthly Revenue Collections Update

RECOMMENDATION

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

Gregory Patrick, Deputy City Manager

ATTACHMENT(S)

1. Monthly Tax Revenues Comparison FY 2026- Finance Committee - August 2026

REVIEWED BY

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							
ADOPTED FY 2026 BUDGET - $22,750,000							
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
APRIL	1,785,557	1,806,533	1,938,010	1,950,453	1,972,808	22,355	34,798
MAY	1,772,662	1,805,800	1,886,197	1,898,307	1,987,082	88,775	100,885
TOTAL	**$19,933,480**	**$20,185,952**	**$20,634,258**	**$20,766,744**	**$21,636,354**	**$869,610**	**$1,002,096**
CONSUMER UTILITY TAX - ELECTRIC							
ADOPTED FY 2026 BUDGET - $3,500,000							
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
APRIL	266,517	261,471	245,048	237,010	294,799	57,789	49,751
MAY	260,469	248,564	261,249	252,680	260,302	7,622	(947)
TOTAL	**$3,303,219**	**$3,228,054**	**$3,308,951**	**$3,200,413**	**$3,352,886**	**$152,473**	**$43,935**

	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	1,841,793	63,039	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)
APRIL	1,722,735	1,827,155	1,961,609	1,860,237	1,908,096	47,859	1,932,095	71,858	(29,514)
MAY [1]	1,824,046	1,913,971	1,897,476	1,981,510	2,032,710	51,200	1,990,297	8,787	92,821
TOTAL	**$18,168,738**	**$18,660,032**	**$18,980,162**	**$19,585,846**	**$20,085,170**	**$499,324**	**$19,894,280**	**$308,434**	**$914,118**
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)
APRIL	303,992	339,075	297,280	324,841	342,051	17,210	308,759	(16,082)	11,479
MAY [1]	392,047	424,763	405,401	477,153	473,395	(3,758)	456,664	(20,489)	51,263
TOTAL	**$3,351,027**	**$3,538,701**	**$3,471,998**	**$3,740,400**	**$3,759,745**	**$19,345**	**$3,746,409**	**$6,009**	**$274,411**
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)
APRIL	79,549	71,102	85,398	88,257	89,211	954	96,608	8,351	11,210
MAY [1]	72,184	48,644	75,062	75,914	101,439	25,525	97,846	21,932	22,784
TOTAL	**$790,155**	**$802,809**	**$889,301**	**$878,385**	**$973,894**	**$95,509**	**$968,949**	**$90,564**	**$79,648**

[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	PRESENTED BY
August 25, 2026	Gregory Patrick, Deputy City Manager

AGENDA ITEM # III.9

Record of Votes - Finance Committee Meeting: June 23, 2026

RECOMMENDATION

Receive a record of votes from the June 23, 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)

Gregory Patrick, Deputy City Manager

ATTACHMENT(S)

1. Record of Votes - Finance Committee Meeting June 23, 2026

REVIEWED BY

THE CITY OF LYNCHBURG

FINANCE COMMITTEE
City Council Committee

Tuesday, June 23 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.

II. General Business

II.1. Hill City Howlers Franchise Amendments

Greg Patrick, Deputy City Manager, presented this item to consider approval of an ordinance with two amendments to the franchise agreement. The first is to make the rent payable over two payments. The first payment at the beginning of the season (April 1) and the second payment towards the end of the season (September 1). This change will help with cash flow for the Howlers. The second change is to adjust the requirement for financial surety from a bond to a guaranty, bond, letter of credit or other security. A performance bond for a minor league baseball operation has proved to be financially unfeasible.

No recommendation was made by the Finance Committee. This item will move forward for City Council consideration at its regular meeting on July 14, 2026.

II.2. Department of Homeland Security Federal Emergency Management Agency (DHS/FEMA) FY 2025 Fire Prevention and Safety Grant (FP&S)

Greg Patrick, Deputy City Manager, indicated this item was not being presented at this time due to timing of application process.

This item will not move forward for City Council consideration.

II.3. FY 2027 Budget Amendment - Fire Assessment

Donna Witt, Chief Financial Officer, presented this item to consider approval of an ordinance to amend the FY 2027 General Fund budget and appropriate $310,800 with

resources from the FY 2027 General Fund Reserve for Contingencies to fund the Lynchburg Fire Department (LFD) for the following purposes:
Conduct a detailed staffing assessment of the department
Create a full-time civilian human resources leadership position in LFD
Create a full-time sworn position to coordinate department-wide training in LFD

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 its regular meeting on June 23, 2026.

II.4. FY 2027 Budget Amendments - Water and Stormwater Capital Projects Fund
Timothy Mitchell, Director of Water Resources, presented this item to consider approval, following a public hearing, of an ordinance to amend and appropriate $36,383,600 to the Water Capital Projects Fund and $1,300,000 to the Stormwater Capital Projects Fund to address capital needs in said funds. The Water Capital Projects Fund appropriation includes $31,383,600 in supplemental general obligation public improvement bonds and $5,000,000 from the Virginia Resources Authority. The Stormwater Capital Projects Fund includes $1,300,000 in supplemental general obligation public improvement bonds.

No recommendation was made by the Finance Committee. This item will move forward for City Council consideration, following a public hearing, at its regular meeting on June 23, 2026.

III. Other Information

III.5. FY 2026 General Fund Reserve for Contingencies Update
III.6. Monthly Revenue Collections Update
III.7. State Budget Update
III.8. Record of Votes - Finance Committee Meeting: May 26, 2026

IV. Roll Call

V. Next Regular Meeting

V.9. The next Finance Committee meeting is Tuesday, August 25, 2026 at 3 p.m.

Councilmember Reed adjourned the meeting at 3:41 p.m.