

THE CITY OF  
LYNCHBURG

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# CONSIDERATIONS FOR CATEGORICAL FUNDING OF LYNCHBURG CITY SCHOOLS

City Council Work Session

April 18, 2023



# K-12 FUNDING IN THE COMMONWEALTH

- General Assembly's constitutional responsibility – provide for a system of free and appropriate public education
  - State utilizes complex Standards of Quality (SOQ) funding model to determine state and minimum local funding for each division
- Local governing body allocates resources, school board operates the school system
- Local school divisions do not have taxing authority
  - All funds must be appropriated through the local governing body
  - State Sets a local funding floor – the ***Required Local Effort*** (RLE)
    - RLE calculated based on a localities ***Composite Index of Local Ability to Pay*** and Enrollment



# K-12 FUNDING IN THE COMMONWEALTH (CONT.)

- *Code of Virginia* allows local appropriation of funds for public education in two ways:
  - Lump Sum (most common), **OR**
  - By Categories
- Categories are as follows:
  - 1. Instruction
  - 2. Administration, attendance, and health
  - 3. Pupil transportation
  - 4. Operation and maintenance
  - 5. School food services and other noninstructional operations
  - 6. Facilities
  - 7. Debt and fund transfers
  - 8. Technology
  - 9. Contingency reserves



# LYNCHBURG CITY SCHOOLS – HISTORICAL FUNDING

## Lynchburg City Schools - Five Year Funding by Major Category FY 2019 - FY 2023

Category	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Instruction	\$69,340,524	\$70,149,604	\$70,510,186	\$69,158,581	\$73,187,674
Operation and Maintenance	\$11,558,126	\$11,313,592	\$11,714,859	\$12,632,764	\$12,362,992
Administration, Attendance & Health	\$6,291,257	\$6,752,331	\$7,059,755	\$8,042,042	\$9,188,788
Pupil Transportation	\$7,829,628	\$8,012,747	\$7,040,824	\$6,555,422	\$6,134,466
Technology	\$3,867,954	\$4,330,259	\$5,437,278	\$6,455,719	\$5,363,136
Facilities	\$48,477	\$37,875	\$23,890	\$5,390	\$40,210
Other Noninstructional	\$20,453	\$21,555	\$99,979	\$38,026	\$34,965
<b>Total</b>	<b>\$98,956,420</b>	<b>\$100,617,964</b>	<b>\$101,886,770</b>	<b>\$102,887,944</b>	<b>\$106,312,231</b>

\*Data from LCS Memo to City Manager – March 20, 2023



# LYNCHBURG CITY SCHOOLS – FY 2024 PROPOSED FUNDING

## Lynchburg City Schools - Funding By Category

Proposed FY 2024 vs Adopted FY 2023

Category	FY 2023	Proposed FY 2024	Change
Instruction	\$73,187,674	\$82,959,182	\$9,771,508
Operation and Maintenance	\$12,362,992	\$12,718,310	\$355,318
Administration, Attendance & Health	\$9,188,788	\$9,982,166	\$793,378
Pupil Transportation	\$6,134,466	\$6,599,342	\$464,876
Technology	\$5,363,136	\$5,607,408	\$244,272
Facilities	\$40,210	\$25,210	(\$15,000)
Other Noninstructional	\$34,965	\$42,154	\$7,189
<b>Total</b>	<b>\$106,312,231</b>	<b>\$117,933,772</b>	<b>\$11,621,541</b>

\*Data from LCS Memo to City Manager – March 20, 2023 and Lynchburg City Schools FY 2024 Proposed Budget



# LYNCHBURG CITY SCHOOLS – STAFFING SUMMARY

## Lynchburg City Schools - Staffing by Category FY 2021 - FY 2023

<b>Category</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>
Instructional	1,100.9	1,088.9	1,036.7
Facilities & Maintenance	127.0	128.0	129.0
Administration, Attendance & Health	88.4	92.4	109.8
Pupil Transport	112.9	109.5	109.8
Technology	50.8	56.8	55.8
School Nutrition	0.5	0.5	0.0
<b>Total</b>	<b>1,480.5</b>	<b>1,476.0</b>	<b>1,441.0</b>

\*Data from LCS Memo to City Manager – April 4, 2023

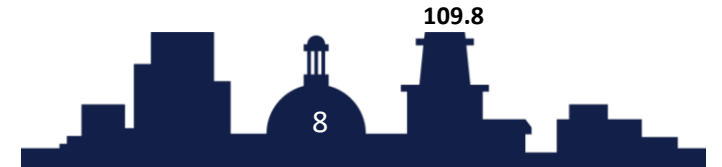


# LYNCHBURG CITY SCHOOLS – ADMINISTRATIVE STAFFING

## Lynchburg City Schools - FY 2023 Staffing Administration, Attendance & Health Category

Job Title	FTE Count		FTE Count
LPN Elementary	11	Director of Human Resources	1
Elem Attendance/Security Clerk	10	Executive Assistant To Supt	1
Sch Board Member Supplement	9	General Ledger Accountant	1
School Nurse	7.4	HR Assistant/Coordinator	1
Secretary III	5	HR Generalist - HRIS	1
Supervisor Student Services	5	Jr HR Generalist	1
Behavior Coach	4.5	Jr HR Talent Acquisition Specialist	1
School Psychologist	4	Print Production Specialist	1
Attendance Clerk	3	Research Assistant/Webmaster	1
Board Certified Behavioral Analyst	3	Restorative Justice Coordinator	1
Financial Analyst	3	School Nurse Coordinator	1
Ms Attendance/Security Clerk	3	School Nurse Floater	1
Payroll/Benefits Specialist	3	School Registrar	1
Coordinator - Community Relations	2	Secretary II	1
Director of Student Services	2	Secretary IV	1
School Psychologist Intern	2	Senior Payroll/Benefits Specialist	1
Student Services Specialist	2	Sr. Hr Generalist - Compensation	1
Assitant Director of Finance	1	Sr. Hr Talent Acquisition Specialist	1
Chief Financial Officer	1	Superintendent	1
Communications Supervisor - Operations	1	Supervisor Of Grants	1
Coordinator - FACE	1	Supervisor Of Payroll/Benefits	1
Deputy Superintendent of Instruction	1	Truancy Officer/Parent Facilitator	1
Deputy Superintendent of Operations	1	Truancy Officer	0.8
Director Equity and Comm Relations	1	Clerk of the Board	0.6
		Partners In Education Liasion	0.5
		<b>Total</b>	<b>109.8</b>

\*Data from LCS Memo to City Manager – April 4, 2023





# LYNCHBURG CITY SCHOOLS – STAFFING SUMMARY

## Lynchburg City Schools - FY 2021 to FY 2023 Staffing Change Administration, Attendance & Health Category

Job Title	Change		
School Board Member Supplement	9	School Registrar	1
Supervisor Student Services	4	Secretary II	1
Coordinator - Community Relations	2	Senior Payroll/Benefits Specialist	1
Behavior Coach	2	Supervisor Of Grants	1
Assistant Director of Finance	1	Partners in Education Liaison	1
Attendance Clerk	1	School Nurse	(1)
Communications Supervisor - Operations	1	Account Clerk III	(1)
Coordinator - FACE	1	Budget Analyst	(1)
Deputy Superintendent of Instruction	1	Deputy Superintendent	(1)
Deputy Superintednt of Operations	1	Elem Attendance / Security Clerk	(1)
Director Equity and Comm Relations	1	HR Analyst - HRIS	(1)
Financial Analyst	1	HR Licensure Specialist	(1)
HR Generalist - HRIS	1	HR Talent Acquisition Specialist	(1)
Jr HR Generalist	1	LPN - Elementary	(1)
Jr HR Talent Acquisition Specialist	1	Payroll/Benefits Specialist	(1)
Research Assistant / Webmaster	1	School Psychiatrist - Intern	(1)
Restorative Justice Coordinator	1	Secretary I - 11 mo	(1)
		Sr Director - Finance and Budget Operations	(1)
		<b>Total</b>	<b>21</b>

\*Data from LCS Memo to City Manager – April 4, 2023



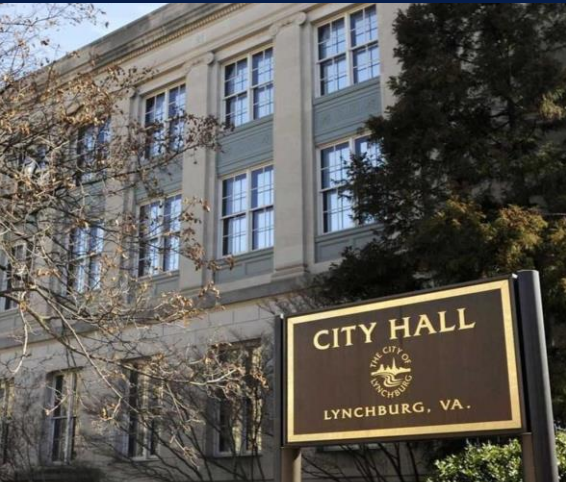
# NEXT STEPS

- Identify the total amount of local funding for Lynchburg City Schools in FY 2024
  - Adjusted budget assumes \$2.1M increase from \$40.8M to \$42.9M
- Set funding levels for one or all categories
- School Administration will provide update on impact of funding changes



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# REAL ESTATE TAX RELIEF FOR THE ELDERLY & DISABLED

MITCHELL W. NUCKLES

APRIL 2023



Mitchell W. Nuckles  
Commissioner of the Revenue





# TAX RELIEF SUMMARY

<u>FISCAL YEAR</u>	<u># APPLICANTS</u>	<u>RELIEF AMOUNT</u>
2023	588	\$589,388.53
2022	537	\$556,381.36
2021	500	\$491,740.13
2020	573	\$559,420.20
2019	646	\$615,258.29



# TAX RELIEF SUMMARY

## TAX RELIEF DISQUALIFIED APPLICANTS

<u>FISCAL YEAR</u>	<u>DISQUALIFIED INCOME</u>	<u>DISQUALIFIED NET WORTH</u>
2023	30	2
2022	16	0
2021	48	7
2020	45	2
2019	27	0



# SURROUNDING LOCALITIES

<u>LOCALITY</u>	<u>INCOME</u>	<u>NET WORTH</u>	<u>MAX \$</u>
Amherst	\$50,000	\$150,000	\$600
Appomattox	\$35,000	\$100,000	\$350
Bedford	\$37,500	\$100,000	\$1,000
Campbell	\$50,000	\$100,000	\$1,000
Lynchburg	\$46,100	\$100,000	\$2,500



# FIRST CITIES TAX RELIEF

	<u>INCOME THRESHOLD</u>	
Norfolk	\$67,000	
Hampton	\$62,000	
Charlottesville	\$60,000	
Richmond	\$60,000	
Winchester	\$58,818	
Fredericksburg	\$50,000	Average Income Threshold
Harrisonburg	\$50,000	\$46,495
Newport News	\$50,000	
Portsmouth	\$50,000	
<b>Lynchburg</b>	<b>\$46,100</b>	
Petersburg	\$35,000	
Staunton	\$35,000	
Hopewell	\$32,500	
Danville	\$30,000	
Lexington	\$30,000	
Martinsville	\$27,500	





# FIRST CITIES TAX RELIEF

## NET WORTH THRESHOLD

Charlottesville	NONE
Norfolk	\$350,000
Richmond	\$350,000
Fredericksburg	\$300,000
Hampton	\$200,000
Newport News	\$200,000
Portsmouth	\$175,000
<b>Lynchburg</b>	<b>\$100,000</b>
Winchester	\$100,000
Harrisonburg	\$100,000
Hopewell	\$100,000
Petersburg	\$70,000
Staunton	\$70,000
Lexington	\$70,000
Martinsville	\$65,000
Danville	\$50,000

Average Net Worth Threshold

\$153,333

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# BUDGET RECONCILIATION

Budget Work Session  
April 18, 2023



# CALCULATING THE BUDGET GAP

## BASED ON THE BUDGET AND PERFORMANCE EXPECTATIONS OF THE CITY MANAGER

Description	Amount
Revenue Adjustments	(\$12,650,000)
<b>Expenditure Adjustments</b>	<b>(\$5,310,000)</b>
<b>Technical Adjustments*</b>	<b>(\$545,000)</b>
<b>Budget Surplus / (Deficit)</b>	<b>(\$6,795,000)</b>

- \* Structural Budget Gap is \$6.79M as Proposed FY 2024 Budget includes \$545K of ongoing expenditures above FY 2023 due to department need, not included in the new initiative table and not related to inflation.



# WHAT'S IN MAINTAINED FROM MANAGER'S PROPOSED BUDGET

- \$2,100,000 - Increased funding for Lynchburg City Schools (LCS)
  - includes funding for the local match for State proposed increase
- \$2,620,000 - Five percent general wage increase (GWI) for general city employees
  - includes 5% general wage increase for General Fund staff excluding sworn Police Department and Fire Department employees (1% = \$524,000)
- \$3,020,000 - Public safety employees targeted compression/progression
  - Lynchburg Fire Department Compression Adjustments, Public Safety Pay Progression (LPD & LFD), Increased Starting Pay for 911 Call Takers



# WHAT'S OUT (\$5.31M)

## ELIMINATED FROM MANAGER'S PROPOSED BUDGET

- **\$950,000 - New organizational capacity positions and operational support**
  - Appraiser Trainee (\$54,789)
  - Assessor hourly funding (\$19,377)
  - Building Code Enforcement Officer I (\$53,541)
  - Building Code Enforcement Officer II (\$57,449)
  - Benefits Coordinator (\$73,185)
  - Data Analyst/Data Scientist (\$118,853)
  - IT Security Analyst (\$99,281)
  - IT Security Engineer (\$118,853)
  - part-time Deputy Clerk of Council (\$29,669)
  - part-time Recreation Specialist (\$20,421)
  - Civil Engineer II (\$124,891)
  - two Grounds Maintenance Technician I (\$124,450)
  - includes two restructured positions transferred between departments;  
cost above FY 2023 (\$51,382)



# WHAT'S OUT (\$5.31M) *CONTINUED*

## ELIMINATED FROM MANAGER'S PROPOSED BUDGET

- **\$860,000 - New Police positions and operational support**
  - Police Captain (\$150,283)
  - two Police Officers moving from grant to general fund (\$145,848)
  - three Police Cadets (\$141,487)
  - Crime Scene Technician (\$59,025)
  - Public Safety IT Security Analyst (\$81,684)
  - part-time CALEA Coord – accreditation (\$53,739)
  - five 0.8 FTE hourly Reserve Officers (\$223,910)



# WHAT'S OUT (\$5.31M) *CONTINUED*

## ELIMINATED FROM MANAGER'S PROPOSED BUDGET

- **\$530,000 - Other new public safety positions and operational support**
  - Emergency Services hourly funding (\$20,794)
  - six Firefighter/ALS + three Firefighter/BLS (\$0)  
*(includes positions, holding unfunded until recruitment begins)*
  - Child Protective Services Investigator (\$67,761)
  - two Family Services Specialists (\$124,180)
  - converting two part-time to full-time Family Services Specialists (\$69,234)
  - Public Safety Analyst – Fire (\$74,282)
  - Public Safety Network Admin I - Police (\$73,189)
  - two Refuse Operators (\$102,740)





# WHAT'S OUT (\$5.31M) *CONTINUED*

## ELIMINATED FROM MANAGER'S PROPOSED BUDGET

- **\$320,000 - New Constitutional Officer positions and operational support**
  - Assistant Commonwealth Attorney (\$95,367)
  - Juvenile And Domestic Relations Legal Assistant moving from grant to general fund (\$44,991)
  - part-time to full-time Legal Support Receptionist (\$18,287)
  - Circuit Court hourly funding (\$22,607)
  - two Deputy Sheriffs (\$138,066)
- **\$170,000 - New Police take home car program**
  - includes ongoing funding for ten police take home vehicles and one full-time position included under "New Police Positions and Operational Support"; total cost including one-time funds \$1,140,189



# WHAT'S OUT (\$5.31M) *CONTINUED*

## ELIMINATED FROM MANAGER'S PROPOSED BUDGET

- **\$200,000 - New Housing Toolkit**
  - includes funding for contractual services for nuisance/clutter abatement (\$50,000) and demolition/stabilization (\$150,000); two full-time positions included under "Other Org Capacity Positions and Operations"; total cost including one-time funds \$620,990
- **\$1,380,000 - Debt service reserve**
  - includes funding to build ongoing capacity for future debt funded projects
- **\$900,000 - Funding for Lynchburg City Schools**
  - includes funding to support the Schools 50/15 initiative



# WHAT'S OUT (\$545K)

## ELIMINATED FROM MANAGER'S PROPOSED BUDGET

- **\$545,000 – Technical Adjustments**
  - Expenses related to new positions
    - City Council and Clerk (\$8,670)
    - Human Resources (\$33,322)
    - Sheriff (for two positions) (\$19,234)
    - IT Admin (\$6,805)
  - City Council and Clerk - transcription ongoing (\$15,960)
  - City Council and Clerk - dues & memberships ongoing (\$11,871)
  - City Attorney legal services ongoing (\$57,000)
  - City Attorney FOIA software ongoing (\$20,000)
  - Community Development - Planning - neighborhood planning funds (\$200,000)
  - Emergency Services - Auto Attendant recurring (\$3,000); total cost \$40K
  - Juvenile Services - ongoing grant expenditures (\$247,716)
  - Police - Flock Safety (\$55,750)
  - Recreation Programs - accounting change (\$31,975)
  - Public Library - recurring costs removed for River Ridge branch (-\$165,866)



# NEXT STEPS / TAKEAWAYS

- Need decisions from City Council
  - What's in/What's out of Budget
  - Remaining GAP \$6.79M
    - Budget for vacancy savings (\$2M)
    - Reduce ongoing vehicle replacement funds (\$2.6M)
    - Department service reductions/use of one-time funds to support current service levels (\$2.2M)
- Details on department service reductions will be provided to City Council at the next meeting, April 25, 2023



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