Self-Insurance. The City's self-insurance program is an alternative to the routine procurement of general liability and automobile liability insurance policies from commercial insurance companies. The program is funded through annual contributions from the General Fund, Water Resources Funds, Airport Fund, Regional Juvenile Detention Fund, and Self-Insurance Fund interest income. The City also purchases additional insurance coverages to reduce exposure to various other types of liability. These include airport liability, pollution liability, excess workers' compensation, property coverage for City facilities, cyber liability, and volunteer coverage.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
BUDGET SUMMARY					
EXPENDITURES					
Operating					
Other Charges	$1,428,460	$1,575,701	$1,694,074	$1,694,074	$1,694,074
Subtotal Operating	***$1,428,460***	***$1,575,701***	***$1,694,074***	***$1,694,074***	***$1,694,074***
TOTAL CITY COST	**$1,428,460**	**$1,575,701**	**$1,694,074**	**$1,694,074**	**$1,694,074**

Self-Insurance Budget Description

The Department Submitted FY 2027 Self-Insurance budget of $1,694,074 represents a 7.5% increase of $118,373 compared to the Adopted FY 2026 budget of $1,575,701.

Highlights of the Department Submitted FY 2027 budget include:

- $118,373 increase in Other Charges reflecting the increased cost of insurance policies.

All major items submitted were proposed by the City Manager for funding.

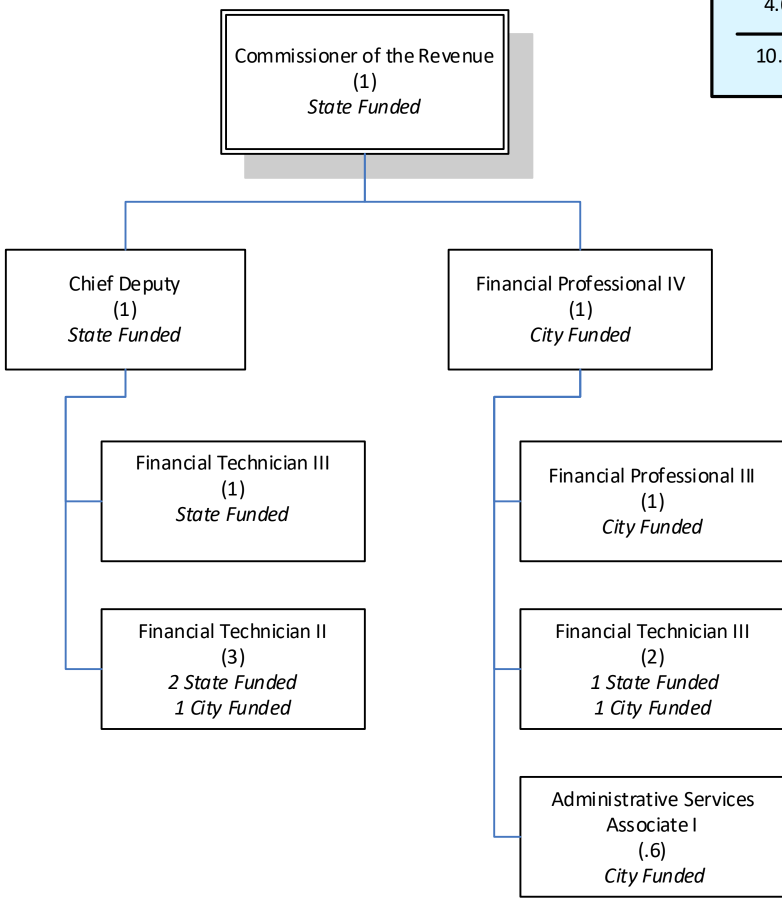
The Manager's Proposed FY 2027 Self-Insurance budget was adopted by City Council without change.

COMMISSIONER OF THE REVENUE

POSITION SUMMARY

6.0 State Funded Positions
4.6 City Funded Positions

10.6 Total Funded Positions



Commissioner of the Revenue. A State Constitutional Office elected by City residents, the Commissioner assesses personal property, machinery/tools, business/professional licenses, bank stock, public service corporations, meals, lodging, amusement, and income taxes. The Commissioner prepares and audits State income tax returns, administers tax relief for the elderly, furnishes information on local and State tax issues, and maintains the automotive vehicle license file.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	4.0	4.0	4.0	4.0	4.0
City Funded Part-Time	0.6	0.6	0.6	0.6	0.6
State Funded Full-Time	6.0	6.0	6.0	6.0	6.0
TOTAL FTE	**10.6**	**10.6**	**10.6**	**10.6**	**10.6**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$585,941	$684,853	$706,106	$706,106	$706,106
Employee Benefits	272,630	290,104	312,407	312,407	312,407
Subtotal Personnel Services	***$858,571***	***$974,957***	***$1,018,513***	***$1,018,513***	***$1,018,513***
Operating					
Contractual Services	$21,591	$22,800	$21,600	$21,600	$21,600
Other Charges	25,200	26,150	25,920	25,920	25,920
Rentals and Leases	2,600	3,000	2,600	2,600	2,600
Subtotal Operating	***$49,391***	***$51,950***	***$50,120***	***$50,120***	***$50,120***
TOTAL EXPENDITURES	**$907,962**	**$1,026,907**	**$1,068,633**	**$1,068,633**	**$1,068,633**
DEDICATED REVENUES					
Commonwealth Aid for Shared Expenditures	$328,878	$294,766	$306,829	$306,829	$306,829
TOTAL DEDICATED REVENUES	**$328,878**	**$294,766**	**$306,829**	**$306,829**	**$306,829**
TOTAL CITY COST	**$579,084**	**$732,141**	**$761,804**	**$761,804**	**$761,804**

Commissioner of the Revenue Budget Description

The Department Submitted FY 2027 Commissioner of the Revenue budget of $1,068,633 represents a 4.1% increase of $41,726 compared to the Adopted FY 2026 budget of $1,026,907.

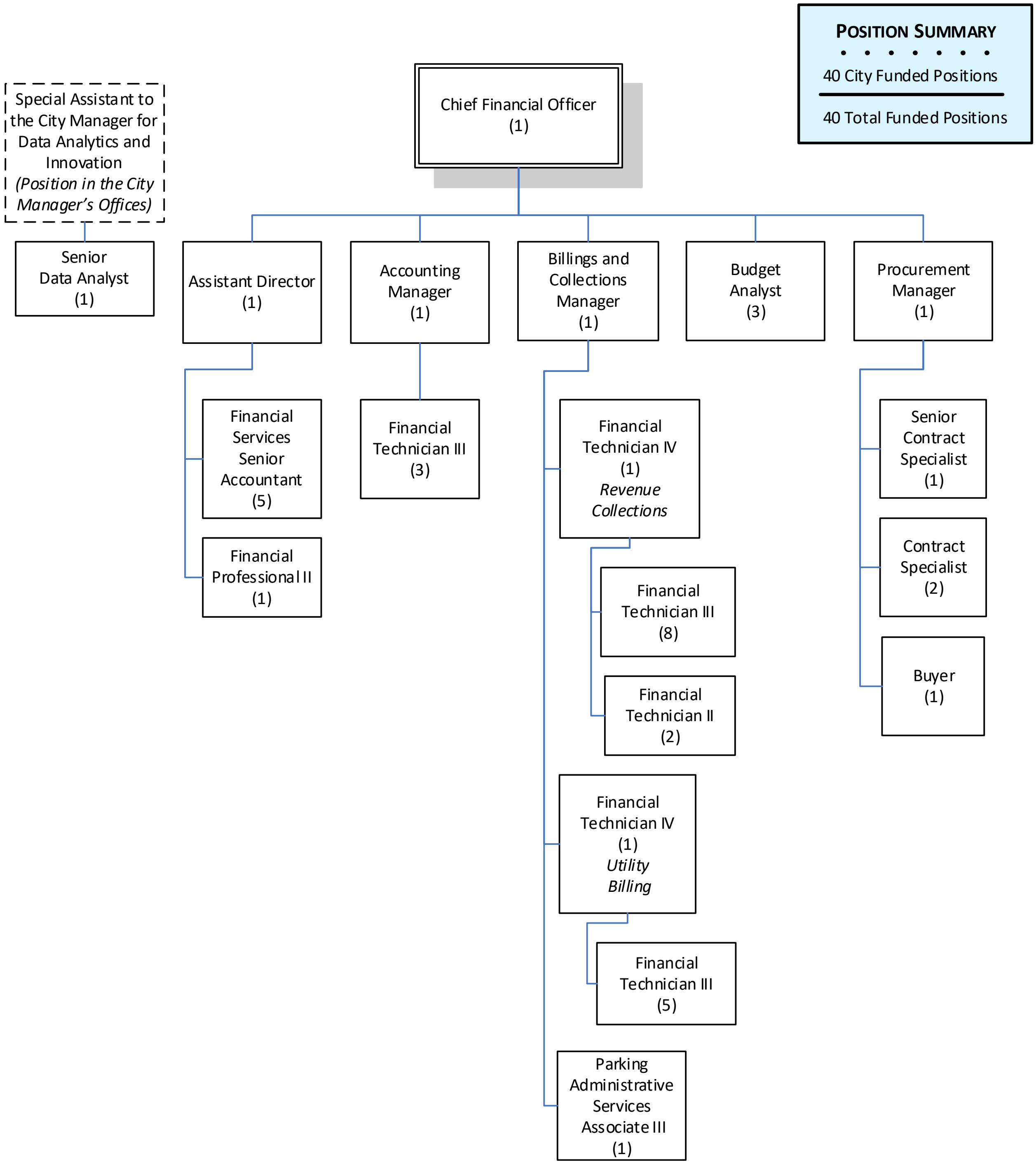
Highlights of the Department Submitted FY 2027 budget include:

- $43,556 increase in Salaries and Employee Benefits reflecting adjustments resulting from the 2.5% cost of living adjustment adopted by City Council for FY 2026, the 3% increase by the State Compensation Board for the Commissioner of Revenue, as well as the increase for the employer's share for health insurance.
- $1,200 decrease in Contractual Services reflecting historical costs.

All major items submitted were proposed by the City Manager for funding.

The Manager's Proposed FY 2027 Commissioner of the Revenue budget was adopted by City Council without change.

Financial Services



Financial Services

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	42.0	40.0	40.0	40.0	40.0
City Funded Hourly	0.5	0.5	0.0	0.0	0.0
TOTAL FTE	**42.5**	**40.5**	**40.0**	**40.0**	**40.0**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$2,798,808	$2,830,991	$2,893,797	$2,893,797	$2,893,797
Employee Benefits	1,159,688	1,164,541	1,230,117	1,230,117	1,230,117
Subtotal Personnel Services	***$3,958,496***	***$3,995,532***	***$4,123,914***	***$4,123,914***	***$4,123,914***
Operating					
Contractual Services [1]	$420,977	$429,915	$461,250	$461,250	$461,250
Other Charges	457,145	401,242	381,671	381,671	381,671
Rentals and Leases	9,396	23,749	23,401	23,401	23,401
Subtotal Operating	***$887,518***	***$854,906***	***$866,322***	***$866,322***	***$866,322***
TOTAL CITY COST	**$4,846,014**	**$4,850,438**	**$4,990,236**	**$4,990,236**	**$4,990,236**

[1] Includes recovery from Judicial Sales of Real Estate Property.

Financial Services Budget Description

The Department Submitted FY 2027 Financial Services budget of $4,990,236 represents a 2.9% increase of $139,798 compared to the Adopted FY 2026 budget of $4,850,438.

Highlights of the Department Submitted FY 2027 budget include:

- $128,382 increase in Salaries and Employee Benefits reflecting adjustments resulting from the 2.5% cost of living adjustment adopted by City Council for FY 2026 as well as the increase for the employer’s share for health insurance.
- $31,335 increase in Contractual Services reflecting the rising costs for professional services contracts.
- $19,571 decrease in Other Charges reflecting reductions to meet the maximum City cost allocation.

All major items submitted were proposed by the City Manager for funding.

The Manager’s Proposed FY 2027 Financial Services budget was adopted by City Council without change.

Financial Services – Office of Management and Budget. Responsible for ensuring compliance with City Council's adopted Financial Policies and providing leadership to prudently manage financial operations. In addition, budget, long-range financial planning, debt management and coordination of the annual audit are major responsibilities.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	7	7	7	7	7
TOTAL FTE	**7**	**7**	**7**	**7**	**7**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$805,838	$816,662	$863,187	$863,187	$863,187
Employee Benefits	289,630	295,039	310,055	310,055	310,055
Subtotal Personnel Services	***$1,095,468***	***$1,111,701***	***$1,173,242***	***$1,173,242***	***$1,173,242***
Operating					
Contractual Services	$60,401	$107,000	$107,000	$107,000	$107,000
Other Charges	10,958	11,476	11,281	11,281	11,281
Subtotal Operating	***$71,359***	***$118,476***	***$118,281***	***$118,281***	***$118,281***
TOTAL CITY COST	**$1,166,827**	**$1,230,177**	**$1,291,523**	**$1,291,523**	**$1,291,523**

Financial Services – Accounting Division. Administers the financial, payroll, accounts payable and fixed assets systems and processes for all funds, the largest of which is the General Fund. The Division also prepares financial analysis for City Council, administration and departments, as well as required reports for federal/State/local and other regulatory agencies, auditors, and private sector financial entities. In addition, the Division accounts for federal and/or State funded grants/projects, performs cash management/investment functions, performs internal audits of payroll and credit cards, administers the debt portfolio, and compiles all the information necessary to complete the annual independent audit.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	9.0	9.0	9.0	9.0	9.0
City Funded Hourly	0.5	0.5	0.0	0.0	0.0
TOTAL FTE	**9.5**	**9.5**	**9.0**	**9.0**	**9.0**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$645,325	$644,793	$636,305	$636,305	$636,305
Employee Benefits	260,229	262,173	275,855	275,855	275,855
Subtotal Personnel Services	***$905,554***	***$906,966***	***$912,160***	***$912,160***	***$912,160***
Operating					
Contractual Services	$235,432	$237,820	$237,820	$237,820	$237,820
Other Charges	17,539	17,100	17,050	17,050	17,050
Subtotal Operating	***$252,971***	***$254,920***	***$254,870***	***$254,870***	***$254,870***
TOTAL CITY COST	**$1,158,525**	**$1,161,886**	**$1,167,030**	**$1,167,030**	**$1,167,030**

Financial Services – Billings and Collections Division. Primarily responsible for the billing and collection, both current and delinquent, of substantially all City revenues. This division provides for the billing and collection of real estate taxes, personal property taxes, business license taxes, water and sewer bills, parking tickets, delinquent ambulance bills, trash tags, and a variety of other revenues due the City.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	21	19	19	19	19
TOTAL FTE	**21**	**19**	**19**	**19**	**19**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$985,660	$972,130	$982,435	$982,435	$982,435
Employee Benefits	460,464	446,059	472,108	472,108	472,108
Subtotal Personnel Services	***$1,446,124***	***$1,418,189***	***$1,454,543***	***$1,454,543***	***$1,454,543***
Operating					
Contractual Services [1]	$125,144	$85,095	$116,430	$116,430	$116,430
Other Charges	407,925	355,311	335,715	335,715	335,715
Rentals and Leases	6,782	20,549	20,549	20,549	20,549
Subtotal Operating	***$539,851***	***$460,955***	***$472,694***	***$472,694***	***$472,694***
TOTAL CITY COST	**$1,985,975**	**$1,879,144**	**$1,927,237**	**$1,927,237**	**$1,927,237**

[1] Includes recovery from Judicial Sales of Real Estate Property.

Financial Services – Procurement Division. Provides a full range of services to internal and external customers in the acquisition of goods and services, including construction and professional services; recordation and disposition of City owned surplus property; provision of mail services to City departments; and maintenance of City Hall copiers. Additionally, this division is responsible for procurement services for City Schools.

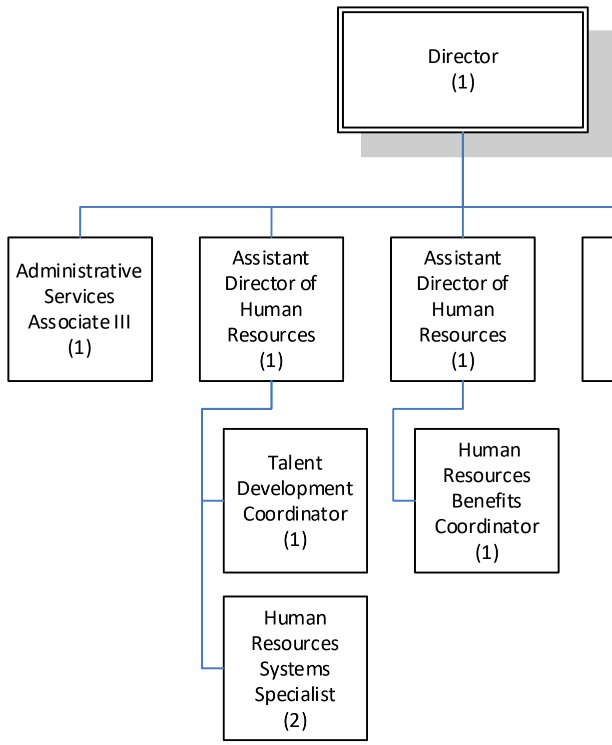
	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	5	5	5	5	5
TOTAL FTE	**5**	**5**	**5**	**5**	**5**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$361,985	$397,406	$411,870	$411,870	$411,870
Employee Benefits	149,365	161,270	172,099	172,099	172,099
Subtotal Personnel Services	***$511,350***	***$558,676***	***$583,969***	***$583,969***	***$583,969***
Operating					
Other Charges	$20,723	$17,355	$17,625	$17,625	$17,625
Rentals and Leases	2,614	3,200	2,852	2,852	2,852
Subtotal Operating	***$23,337***	***$20,555***	***$20,477***	***$20,477***	***$20,477***
TOTAL CITY COST	**$534,687**	**$579,231**	**$604,446**	**$604,446**	**$604,446**

Human Resources

Position Summary

10.00 City Funded Positions
0.53 Hourly Positions

10.53 Total Funded Positions



Human Resources and Occupational Health

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	10.00	10.00	10.00	10.00	10.00
City Funded Hourly	0.53	0.53	0.53	0.53	0.53
TOTAL FTE	**10.53**	**10.53**	**10.53**	**10.53**	**10.53**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$710,635	$755,106	$778,822	$778,822	$778,822
Employee Benefits	294,740	310,943	334,751	334,751	334,751
Subtotal Personnel Services	***$1,005,375***	***$1,066,049***	***$1,113,573***	***$1,113,573***	***$1,113,573***
Operating					
Contractual Services	$397,645	$369,440	$362,726	$362,726	$362,726
Other Charges	15,826	29,993	22,628	22,628	22,628
Rentals and Leases	2,101	2,334	2,334	2,334	2,334
Subtotal Operating	***$415,572***	***$401,767***	***$387,688***	***$387,688***	***$387,688***
TOTAL CITY COST	**$1,420,947**	**$1,467,816**	**$1,501,261**	**$1,501,261**	**$1,501,261**

Human Resources and Occupational Health Budget Description

The Department Submitted FY 2027 Human Resources and Occupational Health budget of $1,501,261 represents a 2.3% increase of $33,445 compared to the Adopted FY 2026 budget of $1,467,816.

Highlights of the Department Submitted FY 2027 budget include:

- $47,524 increase in Salaries and Employee Benefits reflecting adjustments resulting from the 2.5% cost of living adjustment adopted by City Council for FY 2026 as well as the increase for the employer's share for health insurance.
- $6,714 decrease in Contractual Services reflecting reductions to meet the maximum City cost allocation.
- $7,365 decrease in Other Charges reflecting reductions to meet the maximum City cost allocation.

All major items submitted were proposed by the City Manager for funding.

The Manager's Proposed FY 2027 Human Resources and Occupational Health budget was adopted by City Council without change.

Human Resources. Provides a full range of human resource services for internal and external customers. Services include recruitment and selection, compensation, benefits management, human resources information system development and maintenance, employee relations, employee and management counseling, training, workforce development, and succession planning.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	10.00	10.00	10.00	10.00	10.00
City Funded Hourly	0.53	0.53	0.53	0.53	0.53
TOTAL FTE	**10.53**	**10.53**	**10.53**	**10.53**	**10.53**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$710,635	$755,106	$778,822	$778,822	$778,822
Employee Benefits	294,740	310,943	334,751	334,751	334,751
Subtotal Personnel Services	***$1,005,375***	***$1,066,049***	***$1,113,573***	***$1,113,573***	***$1,113,573***
Operating					
Contractual Services	$169,309	$153,000	$146,286	$146,286	$146,286
Other Charges	15,826	29,993	22,628	22,628	22,628
Rentals and Leases	2,101	2,334	2,334	2,334	2,334
Subtotal Operating	***$187,236***	***$185,327***	***$171,248***	***$171,248***	***$171,248***
TOTAL CITY COST	**$1,192,611**	**$1,251,376**	**$1,284,821**	**$1,284,821**	**$1,284,821**

Human Resources – Occupational Health. Occupational Health provides near-site medical services to employees and post-offer applicants. Services include the initial assessment and treatment of work related injuries and illnesses, pre-employment and periodic public safety physical exams, pre-employment and random drug and alcohol testing, and vaccinations. The program links medical care with the City's benefit and safety programs to help manage costs and provide effective services to employees.

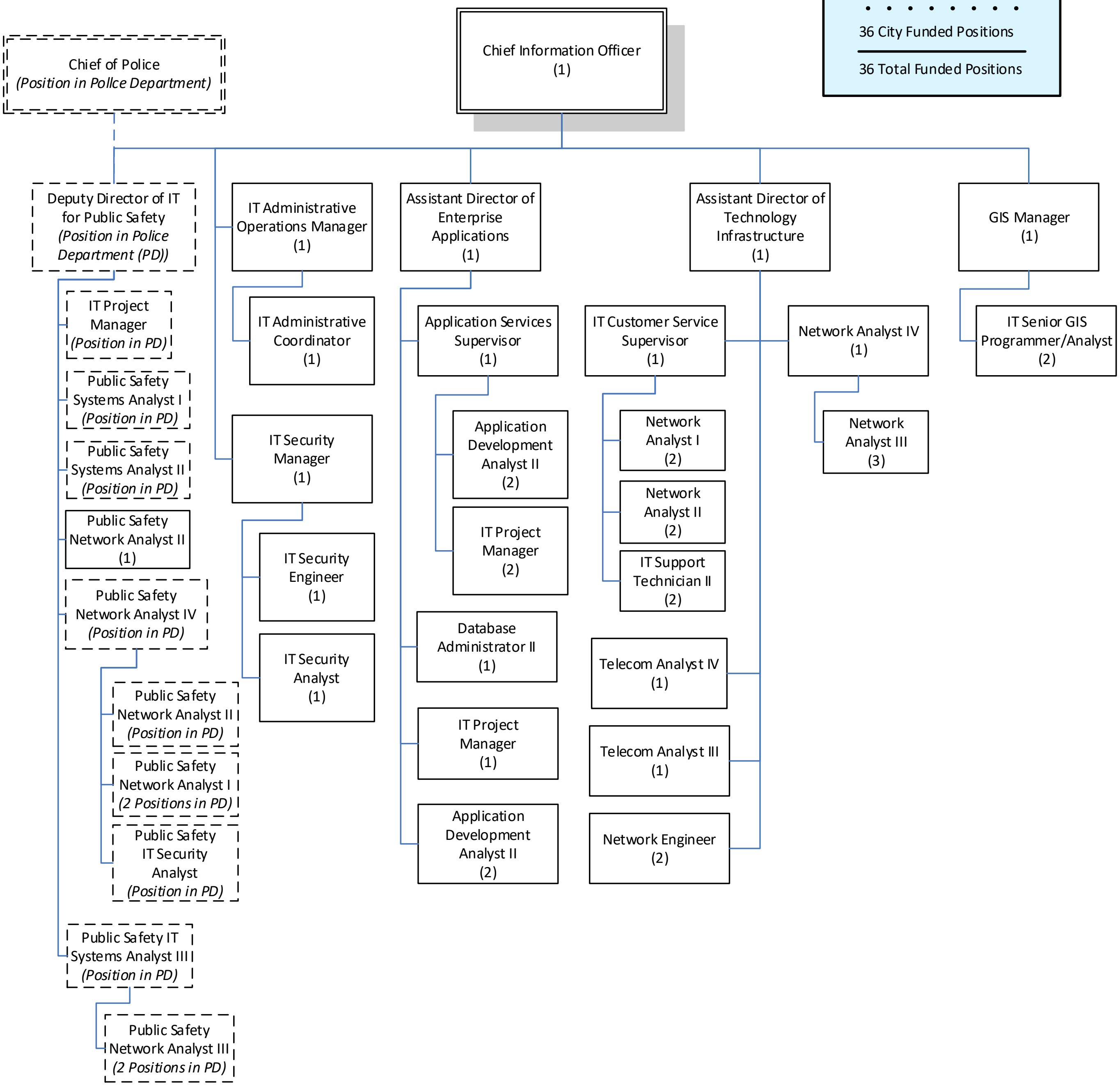
	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
BUDGET SUMMARY					
EXPENDITURES					
Operating					
Contractual Services	$228,336	$216,440	$216,440	$216,440	$216,440
Subtotal Operating	***$228,336***	***$216,440***	***$216,440***	***$216,440***	***$216,440***
TOTAL CITY COST	**$228,336**	**$216,440**	**$216,440**	**$216,440**	**$216,440**

INFORMATION TECHNOLOGY

POSITION SUMMARY

36 City Funded Positions

36 Total Funded Positions



Information Technology (IT)

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	36	36	36	36	36
TOTAL FTE	**36**	**36**	**36**	**36**	**36**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$3,043,860	$3,159,240	$3,263,688	$3,263,688	$3,263,688
Employee Benefits	1,217,113	1,265,998	1,340,458	1,340,458	1,340,458
Subtotal Personnel Services	***$4,260,973***	***$4,425,238***	***$4,604,146***	***$4,604,146***	***$4,604,146***
Operating					
Contractual Services	$183,988	$286,526	$301,848	$301,848	$301,848
Internal Service Charges	3,154	3,985	3,479	3,479	3,479
Other Charges	382,551	648,495	595,993	595,993	595,993
Rentals and Leases	1,872	2,000	2,100	2,100	2,100
Subtotal Operating	***$571,565***	***$941,006***	***$903,420***	***$903,420***	***$903,420***
Total General Fund Expenditures	**$4,832,538**	**$5,366,244**	**$5,507,566**	**$5,507,566**	**$5,507,566**
Total Grant Expenditures [1]	$3,000	$3,000	$5,000	$5,000	$5,000
TOTAL EXPENDITURES	**$4,835,538**	**$5,369,244**	**$5,512,566**	**$5,512,566**	**$5,512,566**
DEDICATED REVENUES					
State Grants	$3,000	$3,000	$5,000	$5,000	$5,000
TOTAL DEDICATED REVENUES	**$3,000**	**$3,000**	**$5,000**	**$5,000**	**$5,000**
TOTAL CITY COST	**$4,832,538**	**$5,366,244**	**$5,507,566**	**$5,507,566**	**$5,507,566**

[1] Grant details are located in the Other Funds section of this document.

Information Technology Budget Description

The Department Submitted FY 2027 Information Technology budget of $5,507,566 represents a 2.6% increase of $141,322 compared to the Adopted FY 2026 budget of $5,366,244.

Highlights of the Department Submitted FY 2027 budget include:

- $178,908 increase in Salaries and Employee Benefits reflecting adjustments resulting from the 2.5% cost of living adjustment adopted by City Council for FY 2026 as well as the increase for the employer's share for health insurance.
- $15,322 increase in Contractual Services reflecting annual increases for software application maintenance and support, as well as software subscription costs.
- $52,502 decrease in Other Charges reflecting right-sizing O365 subscription licenses, as well as reductions to meet the maximum City cost allocation.

All major items submitted were proposed by the City Manager for funding.

The Manager's Proposed FY 2027 Information Technology budget was adopted by City Council without change.

Information Technology – Administration Division. Provides administrative support (payroll, P-card, annual budget submission, facility management) for the department. Provides information technology security support, procurement of specific technologies, and specific software license management for all City departments.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	5	6	6	6	6
TOTAL FTE	**5**	**6**	**6**	**6**	**6**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$569,244	$588,792	$603,517	$603,517	$603,517
Employee Benefits	212,563	227,319	239,802	239,802	239,802
Subtotal Personnel Services	***$781,807***	***$816,111***	***$843,319***	***$843,319***	***$843,319***
Operating					
Contractual Services	$20,160	$24,000	$24,600	$24,600	$24,600
Other Charges	46,018	61,578	55,633	55,633	55,633
Rentals and Leases	1,872	2,000	2,100	2,100	2,100
Subtotal Operating	***$68,050***	***$87,578***	***$82,333***	***$82,333***	***$82,333***
TOTAL CITY COST	**$849,857**	**$903,689**	**$925,652**	**$925,652**	**$925,652**

Information Technology – Application Services Division. Provides business process and technical services to the users of the City's computer systems. Services include operational support, system specification and procurement, system management, system customization, programming, training, troubleshooting, and consulting.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	11	10	10	10	10
TOTAL FTE	**11**	**10**	**10**	**10**	**10**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$840,053	$922,797	$957,337	$957,337	$957,337
Employee Benefits	340,650	361,809	383,532	383,532	383,532
Subtotal Personnel Services	***$1,180,703***	***$1,284,606***	***$1,340,869***	***$1,340,869***	***$1,340,869***
Operating					
Contractual Services	$156,612	$254,051	$262,676	$262,676	$262,676
Other Charges	15,404	38,803	39,912	39,912	39,912
Subtotal Operating	***$172,016***	***$292,854***	***$302,588***	***$302,588***	***$302,588***
TOTAL CITY COST	**$1,352,719**	**$1,577,460**	**$1,643,457**	**$1,643,457**	**$1,643,457**

Information Technology – Geographic Information System (GIS) Division. Provides business process and technical services to the users of the City GIS. The division is responsible for maintaining base data layers for topography, hydrology, and planimetric features as well as orthophotography to support City departments in planning and decision making. The data is also available for use by citizens and outside organizations.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	3	3	3	3	3
TOTAL FTE	**3**	**3**	**3**	**3**	**3**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$249,830	$264,750	$263,398	$263,398	$263,398
Employee Benefits	102,397	108,388	111,832	111,832	111,832
Subtotal Personnel Services	***$352,227***	***$373,138***	***$375,230***	***$375,230***	***$375,230***
Operating					
Contractual Services	$6,618	$8,000	$14,097	$14,097	$14,097
Other Charges	48,649	60,073	57,135	57,135	57,135
Subtotal Operating	***$55,267***	***$68,073***	***$71,232***	***$71,232***	***$71,232***
Total General Fund Expenditures	**$407,494**	**$441,211**	**$446,462**	**$446,462**	**$446,462**
Total Grant Expenditures [1]	$3,000	$3,000	$5,000	$5,000	$5,000
TOTAL EXPENDITURES	**$410,494**	**$444,211**	**$451,462**	**$451,462**	**$451,462**
DEDICATED REVENUES					
State Grants	$3,000	$3,000	$5,000	$5,000	$5,000
TOTAL DEDICATED REVENUES	**$3,000**	**$3,000**	**$5,000**	**$5,000**	**$5,000**
TOTAL CITY COST	**$407,494**	**$441,211**	**$446,462**	**$446,462**	**$446,462**

[1] Grant details are located in the Other Funds section of this document.

Information Technology – Network Services Division. Provides services to engineer and operate the City's local and wide area networks. This includes managing and supporting all of the communications devices and services along with the software required to provide these networks. In addition to Help Desk services, other services provided and supported include e-mail, Internet access, remote network access, application-specific server operation, desktop user support, hardware and software standards, and centralized purchasing of the City's personal computers.

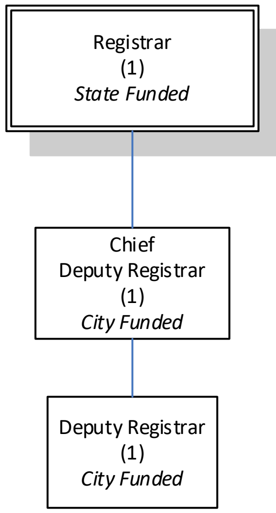
	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	17	17	17	17	17
TOTAL FTE	**17**	**17**	**17**	**17**	**17**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$1,384,733	$1,382,901	$1,439,436	$1,439,436	$1,439,436
Employee Benefits	561,503	568,482	605,292	605,292	605,292
Subtotal Personnel Services	***$1,946,236***	***$1,951,383***	***$2,044,728***	***$2,044,728***	***$2,044,728***
Operating					
Contractual Services	$598	$475	$475	$475	$475
Internal Service Charges	3,154	3,985	3,479	3,479	3,479
Other Charges	272,480	488,041	443,313	443,313	443,313
Subtotal Operating	***$276,232***	***$492,501***	***$447,267***	***$447,267***	***$447,267***
TOTAL CITY COST	**$2,222,468**	**$2,443,884**	**$2,491,995**	**$2,491,995**	**$2,491,995**

Registrar

Position Summary

1 State Funded Position
2 City Funded Positions

3 Total Funded Positions



Registrar. A State-mandated activity. Appointed by the Electoral Board, the Registrar maintains the active voter list, arranges facilities for voter registration and voting, and conducts elections. There are at least 2 expected elections scheduled during FY 2027, a November General Election for Senate, US House of Representatives, and local City Council at large seats along with at least one primary election for the same seats.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	2	2	2	2	2
State Funded Full-Time	1	1	1	1	1
TOTAL FTE	**3**	**3**	**3**	**3**	**3**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$198,029	$197,545	$211,381	$211,381	$211,381
Employee Benefits	82,896	85,073	94,180	94,180	94,180
Subtotal Personnel Services	***$280,925***	***$282,618***	***$305,561***	***$305,561***	***$305,561***
Operating					
Contractual Services	$56,459	$7,500	$35,400	$35,400	$35,400
Other Charges	30,470	18,212	22,000	22,000	22,000
Rentals and Leases	1,763	2,100	1,000	1,000	1,000
Subtotal Operating	***$88,692***	***$27,812***	***$58,400***	***$58,400***	***$58,400***
TOTAL EXPENDITURES	**$369,617**	**$310,430**	**$363,961**	**$363,961**	**$363,961**
DEDICATED REVENUES					
Revenues from the Commonwealth	$90,945	$93,359	$95,051	$95,051	$95,051
TOTAL DEDICATED REVENUES	**$90,945**	**$93,359**	**$95,051**	**$95,051**	**$95,051**
TOTAL CITY COST	**$278,672**	**$217,071**	**$268,910**	**$268,910**	**$268,910**

Registrar Budget Description

The Department Submitted FY 2027 Registrar budget of $363,961 represents a 17.2% increase of $53,531 compared to the Adopted FY 2026 budget of $310,430.

Highlights of the Department Submitted FY 2027 budget include:

- $22,943 increase in Salaries and Employee Benefits reflecting adjustments resulting from the 2.5% cost of living adjustment adopted by City Council for FY 2026, the 3.0% pay increase adopted by the General Assembly for the Registrar, as well as reclassification of one Deputy Registrar to Chief Deputy Registrar and the increase for the employer's share for health insurance.
- $27,900 increase in Contractual Services reflecting historical spending.
- $3,788 increase in Other Charges reflecting historical spending.
- $1,100 decrease in Rentals and Leases reflecting historical spending.

All major items submitted were proposed by the City Manager for funding.

The Manager's Proposed FY 2027 Registrar budget was adopted by City Council without change.

Electoral Board. Consists of three members appointed by the Circuit Court Judge. Members are appointed for staggered three-year terms and are responsible for overseeing general and primary elections and ensuring the maintenance and security of voting machines. The Electoral Board must also canvass the vote the day after an election to decide the validity of provisional ballots and confirm the results of the election.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
BUDGET SUMMARY					
EXPENDITURES					
Operating					
Contractual Services	$124,926	$82,900	$70,000	$70,000	$70,000
Other Charges	65,465	52,950	53,371	53,371	53,371
Rentals and Leases	190	0	2,000	2,000	2,000
Capital Outlay	143,200	0	0	0	0
Subtotal Operating	***$333,781***	***$135,850***	***$125,371***	***$125,371***	***$125,371***
TOTAL EXPENDITURES	**$333,781**	**$135,850**	**$125,371**	**$125,371**	**$125,371**
DEDICATED REVENUES					
Revenues from the Commonwealth	$10,799	$10,958	$11,285	$11,285	$11,285
TOTAL DEDICATED REVENUES	**$10,799**	**$10,958**	**$11,285**	**$11,285**	**$11,285**
TOTAL CITY COST	**$322,982**	**$124,892**	**$114,086**	**$114,086**	**$114,086**

Electoral Board Budget Description

The Department Submitted FY 2027 Electoral Board budget of $125,371 represents a 7.7% decrease of $10,479 compared to the Adopted FY 2026 budget of $135,850.

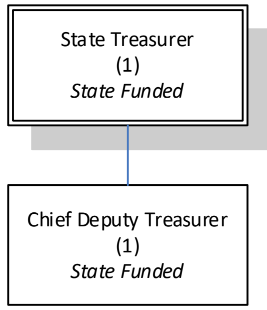
Highlights of the Department Submitted FY 2027 budget include:

- $12,900 decrease in Contractual Services reflecting an estimated decrease in temporary personnel services.
- $2,000 increase in Rentals and Leases reflecting the cost of polling place rentals.

All major items submitted were proposed by the City Manager for funding.

The Manager’s Proposed FY 2027 Electoral Board budget was adopted by City Council without change.

STATE TREASURER



POSITION SUMMARY

2 State Funded Positions

2 Total Funded Positions

State Treasurer. A State Constitutional Office, housed by the City, elected by City Residents, the State Treasurer collects State Revenue generated by State Income Tax and various fines and fees. The State Treasurer pays jurors and issues State cigarette stamps.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
State Funded Full-Time	2	2	2	2	2
TOTAL FTE	**2**	**2**	**2**	**2**	**2**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$145,859	$145,181	$140,726	$140,726	$140,726
Employee Benefits	63,631	63,580	64,463	64,463	64,463
Subtotal Personnel Services	***$209,490***	***$208,761***	***$205,189***	***$205,189***	***$205,189***
Operating					
Other Charges	$2,518	$4,666	$4,666	$4,666	$4,666
Subtotal Operating	***$2,518***	***$4,666***	***$4,666***	***$4,666***	***$4,666***
TOTAL EXPENDITURES	**$212,008**	**$213,427**	**$209,855**	**$209,855**	**$209,855**
DEDICATED REVENUES					
Commonwealth Aid for Shared Expenditures	$142,822	$139,023	$131,491	$131,491	$131,491
TOTAL DEDICATED REVENUES	**$142,822**	**$139,023**	**$131,491**	**$131,491**	**$131,491**
TOTAL CITY COST	**$69,186**	**$74,404**	**$78,364**	**$78,364**	**$78,364**

State Treasurer Budget Description

The Department Submitted FY 2027 State Treasurer budget of $209,855 represents a 1.7% decrease of $3,572 compared to the Adopted FY 2026 budget of $213,427.

Highlights of the Department Submitted FY 2027 budget include:

- $3,572 decrease in Salaries and Employee Benefits reflecting savings in the election of a new Treasurer that is not yet certified by the Compensation Board offset by the increase for the employer’s share for health insurance.

All major items submitted were proposed by the City Manager for funding.

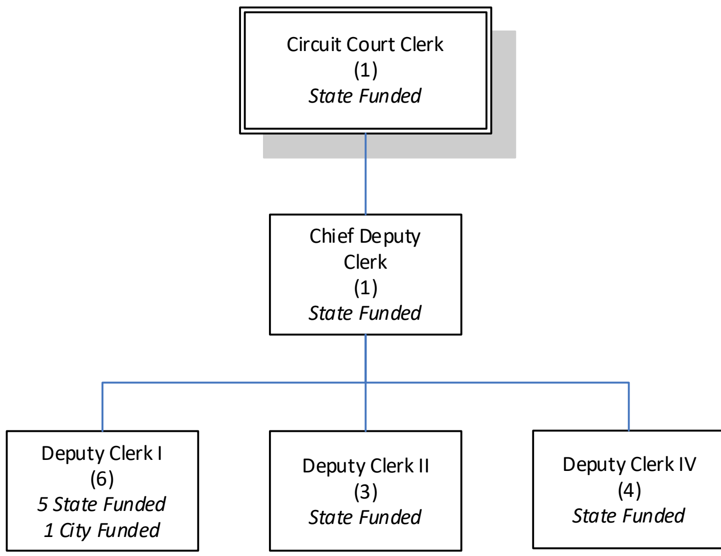
The Manager’s Proposed FY 2027 State Treasurer budget was adopted by City Council without change.

Circuit Court Clerk (24th Judicial District)

Position Summary

14 State Funded Positions
1 City Funded Position

15 Total Funded Positions



Circuit Court Clerk (24th Judicial District). A State Constitutional Office, elected by City residents. The Clerk is the chief administrative officer of the Court of Record. The Clerk keeps all permanent records concerning real estate, estates, marriages, and divorces, and has the authority to probate wills, grant administration of estates, and appoint guardians. The Clerk also oversees the flow of criminal and civil cases heard in the Circuit Court and the collection of fines and costs as well as collection of restitution as ordered by the court.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	1.0	1.0	1.0	1.0	1.0
City Funded Hourly	0.7	0.7	0.0	0.0	0.0
State Funded Full-Time	13.0	13.0	14.0	14.0	14.0
TOTAL FTE	**14.7**	**14.7**	**15.0**	**15.0**	**15.0**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$827,518	$804,366	$871,914	$871,914	$871,914
Employee Benefits	354,041	351,496	403,051	403,051	403,051
Subtotal Personnel Services	***$1,181,559***	***$1,155,862***	***$1,274,965***	***$1,274,965***	***$1,274,965***
Operating					
Contractual Services	$42,273	$53,300	$68,800	$68,800	$68,800
Other Charges	38,901	45,900	46,100	46,100	46,100
Rentals and Leases	6,655	8,000	8,000	8,000	8,000
Subtotal Operating	***$87,829***	***$107,200***	***$122,900***	***$122,900***	***$122,900***
TOTAL EXPENDITURES	**$1,269,388**	**$1,263,062**	**$1,397,865**	**$1,397,865**	**$1,397,865**
DEDICATED REVENUES					
Commonwealth Aid for Shared Expenditures	$758,350	$780,329	$869,569	$869,569	$869,569
Document Reproduction Fee	6,830	8,000	8,000	8,000	8,000
TOTAL DEDICATED REVENUES	**$765,180**	**$788,329**	**$877,569**	**$877,569**	**$877,569**
TOTAL CITY COST	**$504,208**	**$474,733**	**$520,296**	**$520,296**	**$520,296**

Circuit Court Clerk (24th Judicial District) Budget Description

The Department Submitted FY 2027 Circuit Court Clerk budget of $1,397,865 represents a 10.7% increase of $134,803 compared to the Adopted FY 2026 budget of $1,263,062.

Highlights of the Department Submitted FY 2027 budget include:

- $119,103 increase in Salaries and Employee Benefits reflecting a 3% increase by the State Compensation Board as well as the increase for the employer's share for health insurance. Also included is an additional deputy clerk position afforded in July 2025.
- $15,500 increase in Contractual Services reflecting adjustments for historical spending.

All major items submitted were proposed by the City Manager for funding.

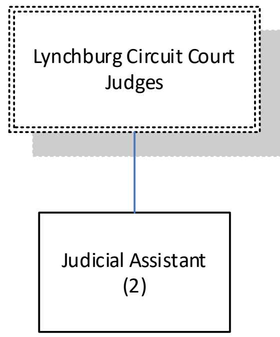
The Manager's Proposed FY 2027 Circuit Court Clerk budget was adopted by City Council without change.

CIRCUIT COURT JUDGES (24TH JUDICIAL DISTRICT)

POSITION SUMMARY

2 City Funded Positions

2 Total Funded Positions



Circuit Court Judges (24th Judicial District). This Court operates at the jury level and has jurisdiction for criminal and civil cases in the City of Lynchburg, as well as Amherst, Bedford, Campbell, and Nelson Counties.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	2	2	2	2	2
TOTAL FTE	**2**	**2**	**2**	**2**	**2**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$96,009	$93,065	$94,963	$94,963	$94,963
Employee Benefits	36,149	43,834	46,304	46,304	46,304
Subtotal Personnel Services	***$132,158***	***$136,899***	***$141,267***	***$141,267***	***$141,267***
Operating					
Contractual Services	$14,298	$25,000	$25,000	$25,000	$25,000
Other Charges	9,118	27,039	27,039	27,039	27,039
Rentals and Leases	3,239	7,061	7,061	7,061	7,061
Subtotal Operating	***$26,655***	***$59,100***	***$59,100***	***$59,100***	***$59,100***
TOTAL CITY COST	**$158,813**	**$195,999**	**$200,367**	**$200,367**	**$200,367**

Circuit Court Judges (24th Judicial District) Budget Description

The Department Submitted FY 2027 Circuit Court Judges budget of $200,367 represents a 2.2% increase of $4,368 compared to the Adopted FY 2026 budget of $195,999.

Highlights of the Department Submitted FY 2027 budget include:

- $4,368 increase in Salaries and Employee Benefits resulting adjustments resulting from the 2.5% cost of living adjustment adopted by City Council for FY 2026 as well as the increase for the employer’s share for health insurance.

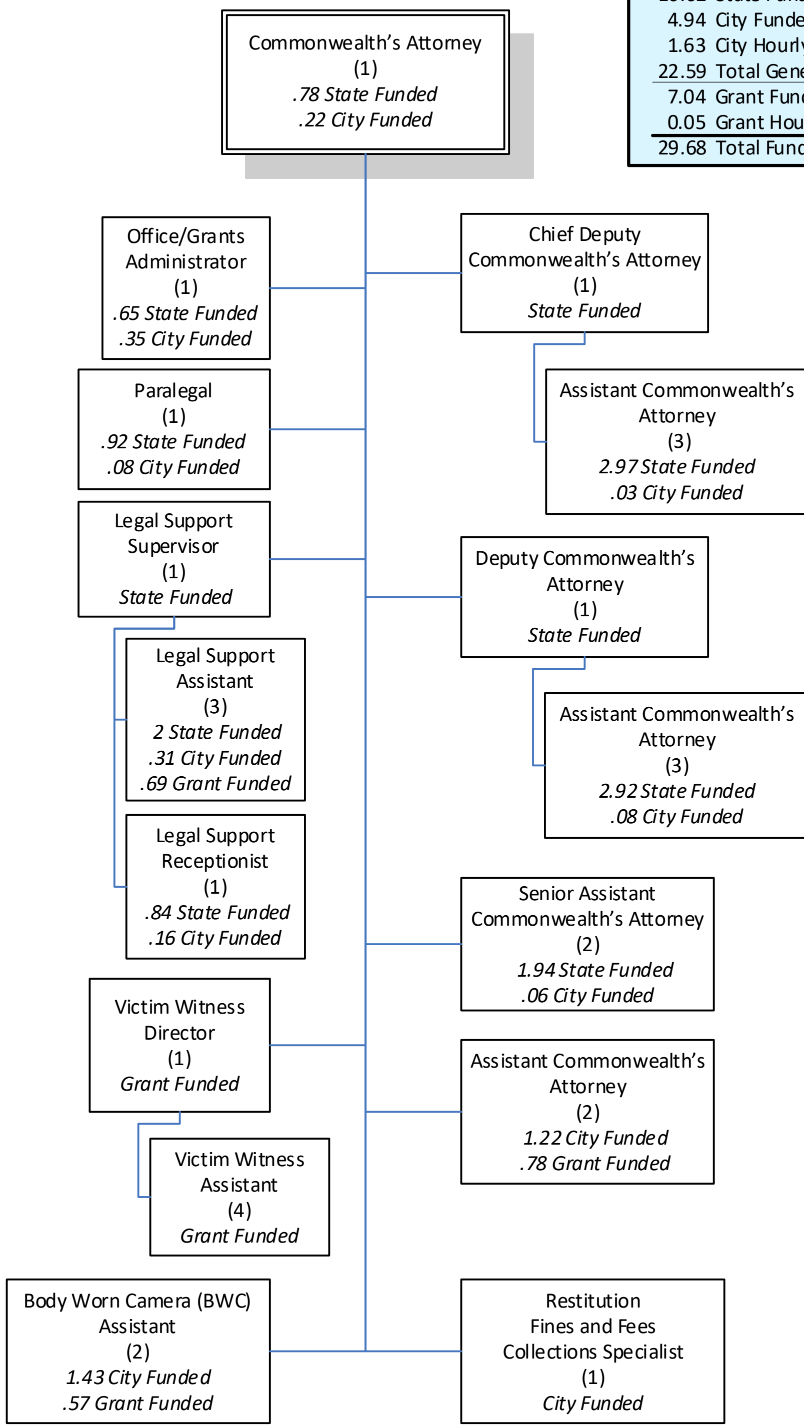
All major items submitted were proposed by the City Manager for funding.

The Manager’s Proposed FY 2027 Circuit Court Judges budget was adopted by City Council without change.

Office of the Commonwealth's Attorney

Position Summary

16.02	State Funded Positions
4.94	City Funded Positions
1.63	City Hourly Positions
22.59	Total General Fund Positions
7.04	Grant Funded Positions
0.05	Grant Hourly Positions
29.68	Total Funded Positions



Office of the Commonwealth's Attorney and Fines and Fees

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	3.96	5.20	4.94	4.94	4.94
City Funded Part-Time	0.00	0.10	0.00	0.00	0.00
City Funded Hourly	1.63	0.40	1.63	1.63	1.63
State Funded Full-Time	14.75	15.48	16.02	16.02	16.02
Grant Funded Full-Time	7.07	5.32	7.04	7.04	7.04
Grant Funded Part-Time	1.30	1.50	0.00	0.00	0.00
Grant Funded Hourly	0.09	0.08	0.05	0.05	0.05
TOTAL FTE	**28.80**	**28.08**	**29.68**	**29.68**	**29.68**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$1,706,288	$1,708,350	$1,889,819	$1,889,819	$1,889,819
Employee Benefits	651,904	688,706	753,764	753,764	753,764
Subtotal Personnel Services	***$2,358,192***	***$2,397,056***	***$2,643,583***	***$2,643,583***	***$2,643,583***
Operating					
Contractual Services	$14,863	$6,595	$89,154	$89,154	$89,154
Internal Service Charges	0	4,698	4,238	4,238	4,238
Other Charges	49,917	37,741	67,865	67,865	67,865
Rentals and Leases	3,196	3,519	3,383	3,383	3,383
Capital Outlay	28,800	0	0	0	0
Subtotal Operating	***$96,776***	***$52,553***	***$164,640***	***$164,640***	***$164,640***
Total General Fund Expenditures	**$2,454,968**	**$2,449,609**	**$2,808,223**	**$2,808,223**	**$2,808,223**
Total Grant Expenditures [1]	$611,158	$453,664	$510,780	$510,780	$510,780
TOTAL DEPARTMENT EXPENDITURES	**$3,066,126**	**$2,903,273**	**$3,319,003**	**$3,319,003**	**$3,319,003**
DEDICATED REVENUES					
Commonwealth Aid for Shared Expenditures	$1,460,570	$1,466,438	$1,690,979	$1,690,979	$1,690,979
Commonwealth Attorney Fees - FOIA Requests	81	200	200	200	200
Federal Grants	401,208	288,899	270,373	270,373	270,373
State Grants	189,605	144,610	220,257	220,257	220,257
In-Kind Grant Match	20,345	20,155	20,150	20,150	20,150
Fines and Fees - Dedicated	76,423	75,989	79,826	79,826	79,826
TOTAL DEDICATED REVENUES	**$2,148,232**	**$1,996,291**	**$2,281,785**	**$2,281,785**	**$2,281,785**
TOTAL CITY COST	**$917,894**	**$906,982**	**$1,037,218**	**$1,037,218**	**$1,037,218**

[1] Grant details are located in the Other Funds section of this document.

Office of the Commonwealth's Attorney and Fines and Fees Budget Description

The Department Submitted FY 2027 Office of the Commonwealth's Attorney budget of $2,808,223 represents a 14.6% increase of $358,614 compared to the Adopted FY 2026 budget of $2,449,609.

Highlights of the Department Submitted FY 2027 budget include:

- $246,527 increase in Salaries and Employee Benefits reflecting a 3% increase by the State Compensation Board as well as the increase for the employer's share for health insurance.
- $82,559 increase in Contractual Services reflecting increases to Software Maintenance and the Axon Justice Body-Worn Camera Management (previously included under the Police Department contract).
- $30,124 increase in Other Charges reflecting historical spending.

All major items submitted were proposed by the City Manager for funding.

The Manager's Proposed FY 2027 Office of the Commonwealth's Attorney budget was adopted by City Council without change.

Office of the Commonwealth's Attorney. A State Constitutional Office, elected by City residents. The Commonwealth's Attorney investigates crimes in the City and prosecutes criminal law violations. The Commonwealth's Attorney also investigates criminal misconduct; prosecutes all warrants, indictments, or information charging a felony; and prosecutes misdemeanors or other violations of State law and City ordinances.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	2.96	4.20	3.94	3.94	3.94
City Funded Part-Time	0.00	0.10	0.00	0.00	0.00
City Funded Hourly	1.63	0.40	1.63	1.63	1.63
State Funded Full-Time	14.75	15.48	16.02	16.02	16.02
Grant Funded Full-Time	7.07	5.32	7.04	7.04	7.04
Grant Funded Part-Time	1.30	1.50	0.00	0.00	0.00
Grant Funded Hourly	0.09	0.08	0.05	0.05	0.05
TOTAL FTE	**27.80**	**27.08**	**28.68**	**28.68**	**28.68**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$1,658,764	$1,660,947	$1,841,001	$1,841,001	$1,841,001
Employee Benefits	630,062	666,778	730,217	730,217	730,217
Subtotal Personnel Services	***$2,288,826***	***$2,327,725***	***$2,571,218***	***$2,571,218***	***$2,571,218***
Operating					
Contractual Services	$12,568	$4,424	$86,668	$86,668	$86,668
Internal Service Charges	0	4,698	4,238	4,238	4,238
Other Charges	46,250	34,253	63,889	63,889	63,889
Rentals and Leases	2,101	2,520	2,384	2,384	2,384
Capital Outlay	28,800	0	0	0	0
Subtotal Operating	***$89,719***	***$45,895***	***$157,179***	***$157,179***	***$157,179***
Total General Fund Expenditures	**$2,378,545**	**$2,373,620**	**$2,728,397**	**$2,728,397**	**$2,728,397**
Total Grant Expenditures [1]	$611,158	$453,664	$510,780	$510,780	$510,780
TOTAL DEPARTMENT EXPENDITURES	**$2,989,703**	**$2,827,284**	**$3,239,177**	**$3,239,177**	**$3,239,177**
DEDICATED REVENUES					
Commonwealth Aid for Shared Expenditures	$1,460,570	$1,466,438	$1,690,979	$1,690,979	$1,690,979
Commonwealth Attorney Fees - FOIA Requests	81	200	200	200	200
Federal Grants	401,208	288,899	270,373	270,373	270,373
State Grants	189,605	144,610	220,257	220,257	220,257
In-Kind Grant Match	20,345	20,155	20,150	20,150	20,150
TOTAL DEDICATED REVENUES	**$2,071,809**	**$1,920,302**	**$2,201,959**	**$2,201,959**	**$2,201,959**
TOTAL CITY COST	**$917,894**	**$906,982**	**$1,037,218**	**$1,037,218**	**$1,037,218**

[1] Grant details are located in the Other Funds section of this document.

Office of the Commonwealth's Attorney – Fines and Fees. Pursuant to Section 19.2-349, *Code of Virginia*, the Office of the Commonwealth's Attorney exercises its authority to pursue in-house collections of delinquent fines and fees exceeding forty-five days.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	1	1	1	1	1
TOTAL FTE	**1**	**1**	**1**	**1**	**1**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$47,524	$47,403	$48,818	$48,818	$48,818
Employee Benefits	21,842	21,928	23,547	23,547	23,547
Subtotal Personnel Services	***$69,366***	***$69,331***	***$72,365***	***$72,365***	***$72,365***
Operating					
Contractual Services	$2,295	$2,171	$2,486	$2,486	$2,486
Other Charges	3,667	3,488	3,976	3,976	3,976
Rentals and Leases	1,095	999	999	999	999
Subtotal Operating	***$7,057***	***$6,658***	***$7,461***	***$7,461***	***$7,461***
TOTAL DEPARTMENT EXPENDITURES	**$76,423**	**$75,989**	**$79,826**	**$79,826**	**$79,826**
DEDICATED REVENUES					
Fines and Fees - Dedicated	$76,423	$75,989	$79,826	$79,826	$79,826
TOTAL DEDICATED REVENUES	**$76,423**	**$75,989**	**$79,826**	**$79,826**	**$79,826**
TOTAL CITY COST	**$0**	**$0**	**$0**	**$0**	**$0**

General District Court. Processes and hears traffic violations and criminal misdemeanor cases as well as preliminary hearings for most felonies. This court conducts hearings for civil claims up to $25,000. This Court also provides information and assistance to the general public, attorneys, defendants, witnesses and law-enforcement agencies.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
BUDGET SUMMARY					
EXPENDITURES					
Operating					
Contractual Services	$32,548	$62,000	$62,000	$62,000	$62,000
Other Charges	12,743	14,173	14,173	14,173	14,173
Rentals and Leases	5,462	6,100	6,100	6,100	6,100
Subtotal Operating	***$50,753***	***$82,273***	***$82,273***	***$82,273***	***$82,273***
TOTAL CITY COST	**$50,753**	**$82,273**	**$82,273**	**$82,273**	**$82,273**

General District Court Budget Description

The Department Submitted FY 2027 General District Court budget of $82,273 represents no change compared to the Adopted FY 2026 budget.

All major items submitted were proposed by the City Manager for funding.

The Manager’s Proposed FY 2027 General District Court budget was adopted by City Council without change.

Juvenile and Domestic Relations (J&DR) District Court. Hears and determines cases involving juveniles, including delinquency-status offenses, custody, support, child abuse and neglect, and adult criminal cases (misdemeanors and preliminary felony hearings) when a child or family member is the alleged victim.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
BUDGET SUMMARY					
EXPENDITURES					
Operating					
Contractual Services	$7,839	$6,100	$6,100	$6,100	$6,100
Other Charges	11,644	14,000	13,800	13,800	13,800
Rentals and Leases	4,017	11,000	11,000	11,000	11,000
Subtotal Operating	***$23,500***	***$31,100***	***$30,900***	***$30,900***	***$30,900***
TOTAL CITY COST	**$23,500**	**$31,100**	**$30,900**	**$30,900**	**$30,900**

Juvenile and Domestic Relations (J&DR) District Court Budget Description

The Department Submitted FY 2027 Juvenile and Domestic Relations (J&DR) District Court budget of $30,900 represents a 0.6% decrease of $200 compared to the Adopted FY 2026 budget of $31,100.

Highlights of the Department Submitted FY 2027 budget include:

- $200 decrease in Contractual Services reflecting historical spending.

All major items submitted were proposed by the City Manager for funding.

The Manager's Proposed FY 2027 Juvenile and Domestic Relations (J&DR) District Court budget was adopted by City Council without change.

Magistrate. A judicial officer, the Magistrate reviews complaints by law enforcement officers and citizens before issuing arrest warrants, summonses, subpoenas, search warrants, civil warrants, mental emergency custody orders, and emergency protective orders. The Magistrate conducts bail hearings in criminal cases and accepts payments for certain traffic infractions and misdemeanors.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
BUDGET SUMMARY					
EXPENDITURES					
Operating					
Contractual Services	$63	$3,184	$0	$0	$0
Other Charges	558	3,170	5,320	5,320	5,320
Rentals and Leases	0	1,812	1,812	1,812	1,812
Subtotal Operating	***$621***	***$8,166***	***$7,132***	***$7,132***	***$7,132***
TOTAL CITY COST	**$621**	**$8,166**	**$7,132**	**$7,132**	**$7,132**

Magistrate Budget Description

The Department Submitted FY 2027 Magistrate budget of $7,132 represents a 12.7% decrease of $1,034 compared to the Adopted FY 2026 budget of $8,166.

Highlights of the Department Submitted FY 2027 budget include:

- $3,184 decrease in Contractual Services reflecting the elimination of janitorial services.
- $2,150 increase in Other Charges reflecting the need to replace furniture.

All major items submitted were proposed by the City Manager for funding.

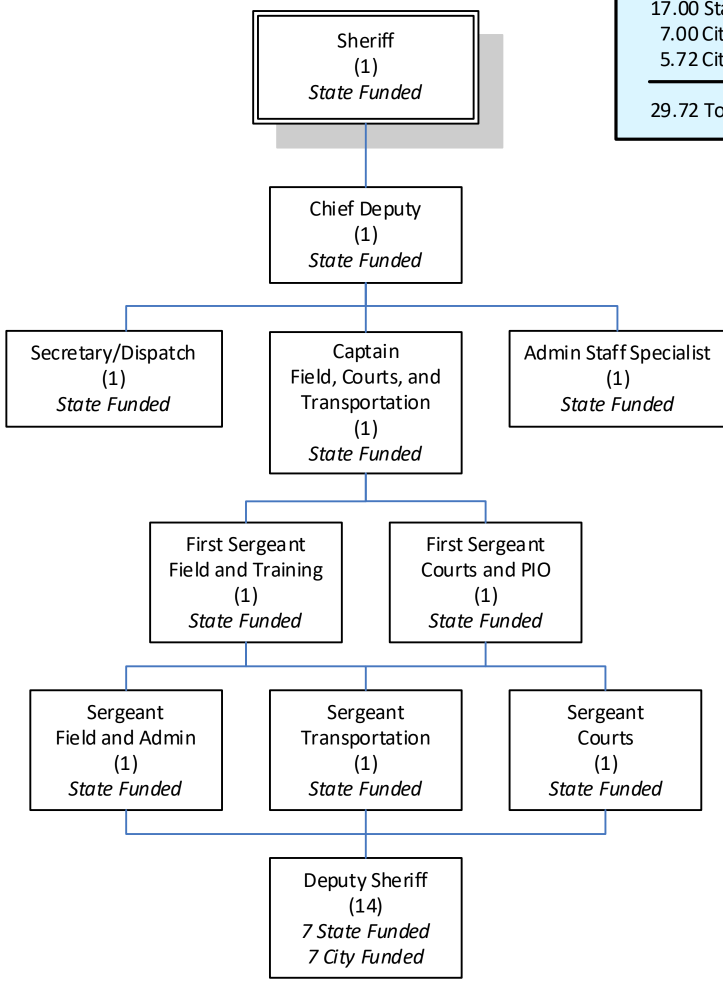
The Manager’s Proposed FY 2027 Magistrate budget was adopted by City Council without change.

Sheriff's Office

Position Summary

17.00 State Funded Positions
7.00 City Funded Positions
5.72 City Hourly Positions

29.72 Total Funded Positions



Sheriff's Office. A State Constitutional Office elected, every four-years, by City residents. The Sheriff's Office enforces court orders, serves summons and civil process, summons jurors for civil and criminal cases, and maintains security and order in all Lynchburg judicial facilities. The Sheriff's Office provides uniform security at each of the three courthouse entrances as well as the entrance to the Circuit Court Clerks' office. The Sheriff's Office also transports inmates to and from the various institutions across the state, transports mental commissions, mental health patients and extradites prisoners from other states as ordered by the court.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	6.00	7.00	7.00	7.00	7.00
City Funded Hourly	7.29	5.72	5.72	5.72	5.72
State Funded Full-Time	16.00	16.00	17.00	17.00	17.00
TOTAL FTE	**29.29**	**28.72**	**29.72**	**29.72**	**29.72**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$2,075,783	$2,096,613	$2,142,439	$2,142,439	$2,142,439
Employee Benefits	688,280	717,168	768,073	768,073	768,073
Subtotal Personnel Services	***$2,764,063***	***$2,813,781***	***$2,910,512***	***$2,910,512***	***$2,910,512***
Operating					
Contractual Services	$42,105	$62,856	$114,708	$114,708	$114,708
Internal Service Charges	92,166	107,874	101,803	101,803	101,803
Other Charges	132,224	125,170	130,050	130,050	130,050
Rentals and Leases	30,000	30,000	0	0	0
Subtotal Operating	***$296,495***	***$325,900***	***$346,561***	***$346,561***	***$346,561***
TOTAL EXPENDITURES	**$3,060,558**	**$3,139,681**	**$3,257,073**	**$3,257,073**	**$3,257,073**
DEDICATED REVENUES					
Commonwealth Aid for Shared Expenditures	$1,382,589	$1,389,489	$1,449,302	$1,449,302	$1,449,302
Sheriff's Fee Courtroom Services	105,011	101,000	105,372	105,372	105,372
TOTAL DEDICATED REVENUES	**$1,487,600**	**$1,490,489**	**$1,554,674**	**$1,554,674**	**$1,554,674**
TOTAL CITY COST	**$1,572,958**	**$1,649,192**	**$1,702,399**	**$1,702,399**	**$1,702,399**