Personnel Summary	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
FUND PERSONNEL SUMMARY					
GENERAL FUND FTEs					
Full-Time	**1,037.20**	**1,038.60**	**1,044.34**	**1,044.34**	**1,044.34**
City Funded Full-Time	581.20	580.60	585.34	585.34	585.34
City Funded Civilian Full-Time	89.00	89.00	87.00	87.00	87.00
City Funded Sworn Full-Time	366.00	368.00	371.00	371.00	371.00
City Sworn Full-Time Not Funded	*1.00*	*1.00*	*1.00*	*1.00*	*1.00*
Part-Time	**36.88**	**33.08**	**33.63**	**33.63**	**33.63**
City Funded Part-Time	30.85	28.33	28.88	28.88	28.88
City Funded Civilian Part-Time	6.03	4.75	4.75	4.75	4.75
Hourly	**44.03**	**41.07**	**38.97**	**38.97**	**38.97**
City Funded Hourly	36.23	32.27	30.77	30.77	30.77
City Funded Civilian Hourly	3.80	4.80	4.20	4.20	4.20
City Funded Sworn Hourly	4.00	4.00	4.00	4.00	4.00
State Funded Full-Time	**52.75**	**53.48**	**56.02**	**56.02**	**56.02**
TOTAL GENERAL FUND FTEs	**1,170.86**	**1,166.23**	**1,172.96**	**1,172.96**	**1,172.96**
OTHER FUNDS FTEs					
Full-Time	**226.60**	**226.60**	**226.60**	**226.60**	**226.60**
City Funded Full-Time	226.60	226.60	226.60	226.60	226.60
Part-Time	**3.29**	**3.29**	**3.29**	**3.29**	**3.29**
City Funded Part-Time	3.29	3.29	3.29	3.29	3.29
Hourly	**5.28**	**5.18**	**5.18**	**5.18**	**5.18**
City Funded Hourly	5.28	5.18	5.18	5.18	5.18
Grant Funded FTEs	**51.96**	**50.58**	**48.89**	**48.89**	**48.89**
Grant Funded Full-Time	23.07	21.32	24.04	24.04	24.04
Grant Funded Civilian Full-Time	1.00	0.00	0.00	0.00	0.00
Grant Funded Sworn Full-Time	22.00	22.00	21.00	21.00	21.00
Grant Funded Part-Time	2.10	2.30	0.80	0.80	0.80
Grant Funded Hourly	3.79	4.96	3.05	3.05	3.05
TOTAL OTHER FUNDS FTEs	**287.13**	**285.65**	**283.96**	**283.96**	**283.96**
ALL FUNDS FTEs					
Full-Time	**1,263.80**	**1,265.20**	**1,270.94**	**1,270.94**	**1,270.94**
City Funded Full-Time	807.80	807.20	811.94	811.94	811.94
City Funded Civilian Full-Time	89.00	89.00	87.00	87.00	87.00
City Funded Sworn Full-Time	366.00	368.00	371.00	371.00	371.00
City Civilian Full-Time Not Funded	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
City Sworn Full-Time Not Funded	*1.00*	*1.00*	*1.00*	*1.00*	*1.00*
Part-Time	**40.17**	**36.37**	**36.92**	**36.92**	**36.92**
City Funded Part-Time	34.14	31.62	32.17	32.17	32.17
City Funded Civilian Part-Time	6.03	4.75	4.75	4.75	4.75
Hourly	**49.31**	**46.25**	**44.15**	**44.15**	**44.15**
City Funded Hourly	41.51	37.45	35.95	35.95	35.95
City Funded Civilian Hourly	3.80	4.80	4.20	4.20	4.20
City Funded Sworn Hourly	4.00	4.00	4.00	4.00	4.00
State Funded Full-Time	**52.75**	**53.48**	**56.02**	**56.02**	**56.02**
Grant Funded FTEs	**51.96**	**50.58**	**48.89**	**48.89**	**48.89**
Grant Funded Full-Time	23.07	21.32	24.04	24.04	24.04
Grant Funded Sworn Full-Time	22.00	22.00	21.00	21.00	21.00
Grant Funded Civilian Full-Time	1.00	0.00	0.00	0.00	0.00
Grant Funded Part-Time	2.10	2.30	0.80	0.80	0.80
Grant Funded Hourly	3.79	4.96	3.05	3.05	3.05
TOTAL ALL FUNDS FTEs	**1,457.99**	**1,451.88**	**1,456.92**	**1,456.92**	**1,456.92**

Note: Civilian and Sworn designations represent positions in Public Safety.

Personnel Summary (continued)

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
FUND PERSONNEL SUMMARY					
General Government Administration					
City Council and Clerk					
City Funded Full-Time	1.00	1.00	1.00	1.00	1.00
City Funded Part-Time	0.50	0.50	0.50	0.50	0.50
City Manager's Office					
City Funded Full-Time	6.00	7.00	7.00	7.00	7.00
City Assessor					
City Funded Full-Time	8.00	7.00	7.00	7.00	7.00
City Funded Hourly	0.50	0.50	0.50	0.50	0.50
City Attorney					
City Funded Full-Time	8.90	7.90	7.90	7.90	7.90
City Funded Hourly	0.28	0.32	0.32	0.32	0.32
Commissioner of the Revenue					
City Funded Full-Time	4.00	4.00	4.00	4.00	4.00
City Funded Part-Time	0.60	0.60	0.60	0.60	0.60
State Funded Full-Time	6.00	6.00	6.00	6.00	6.00
Financial Services - Office of Management and Budget					
City Funded Full-Time	7.00	7.00	7.00	7.00	7.00
Financial Services - Accounting					
City Funded Full-Time	9.00	9.00	9.00	9.00	9.00
City Funded Hourly	0.50	0.50	0.00	0.00	0.00
Financial Services - Billings and Collections					
City Funded Full-Time	21.00	19.00	19.00	19.00	19.00
Financial Services - Procurement					
City Funded Full-Time	5.00	5.00	5.00	5.00	5.00
Human Resources					
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
Information Technology - Administration					
City Funded Full-Time	5.00	6.00	6.00	6.00	6.00
Information Technology - Application Services					
City Funded Full-Time	11.00	10.00	10.00	10.00	10.00
Information Technology - Geographic Information System					
City Funded Full-Time	3.00	3.00	3.00	3.00	3.00
Information Technology - Network Services					
City Funded Full-Time	17.00	17.00	17.00	17.00	17.00
Registrar					
City Funded Full-Time	2.00	2.00	2.00	2.00	2.00
State Funded Full-Time	1.00	1.00	1.00	1.00	1.00
State Treasurer					
State Funded Full-Time	2.00	2.00	2.00	2.00	2.00
General Government Administration Total FTEs	**129.81**	**126.85**	**126.35**	**126.35**	**126.35**
Judicial Administration					
Circuit Court Clerk					
City Funded Full-Time	1.00	1.00	1.00	1.00	1.00
City Funded Hourly	0.70	0.70	0.00	0.00	0.00
State Funded Full-Time	13.00	13.00	14.00	14.00	14.00
Circuit Court Judges					
City Funded Full-Time	2.00	2.00	2.00	2.00	2.00

Personnel Summary (continued)

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
FUND PERSONNEL SUMMARY					
Judicial Administration *(continued)*					
Commonwealth Attorney including Fines and Fees					
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
Sheriff					
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
Judicial Administration Total FTEs	**66.33**	**66.60**	**69.31**	**69.31**	**69.31**
Public Safety					
Police Department					
City Funded Sworn Full-Time	177.00	177.00	177.00	177.00	177.00
City Funded Sworn Hourly	4.00	4.00	4.00	4.00	4.00
City Funded Civilian Full-Time	40.00	42.00	43.00	43.00	43.00
City Funded Civilian Part-Time	3.65	3.10	3.10	3.10	3.10
Off-Duty					
City Funded Civilian Part-Time	0.70	0.70	0.70	0.70	0.70
Animal Control Unit					
City Funded Sworn Full-Time	1.00	1.00	4.00	4.00	4.00
City Funded Civilian Full-Time	3.00	4.00	1.00	1.00	1.00
City Funded Civilian Part-Time	0.73	0.00	0.00	0.00	0.00
Emergency Communications					
City Funded Sworn Full-Time	0.00	1.00	1.00	1.00	1.00
City Funded Civilian Full-Time	37.00	33.00	33.00	33.00	33.00
City Funded Civilian Hourly	3.30	3.30	2.70	2.70	2.70
Fire Department					
City Funded Sworn Full-Time	188.00	189.00	189.00	189.00	189.00
City Funded Civilian Full-Time	9.00	10.00	10.00	10.00	10.00
City Funded Civilian Part-Time	0.95	0.95	0.95	0.95	0.95
City Funded Civilian Hourly	0.50	1.50	1.50	1.50	1.50
City Sworn Full-Time Not Funded	1.00	1.00	1.00	1.00	1.00
Public Safety Total FTEs	**469.83**	**471.55**	**471.95**	**471.95**	**471.95**
Public Works					
Public Works Administration					
City Funded Full-Time	10.00	10.00	12.00	12.00	12.00
Buildings Maintenance					
City Funded Full-Time	42.00	41.00	39.00	39.00	39.00
City Funded Part-Time	1.00	0.50	1.09	1.09	1.09
City Funded Hourly	0.83	0.83	0.83	0.83	0.83
Parks and Grounds Maintenance					
City Funded Full-Time	33.00	33.00	33.00	33.00	33.00
Engineering					
City Funded Full-Time	32.00	32.00	32.00	32.00	32.00
City Funded Hourly	2.20	1.50	1.50	1.50	1.50
Street Maintenance					
City Funded Full-Time	28.00	28.00	28.00	28.00	28.00
Refuse					
City Funded Full-Time	24.00	25.00	25.00	25.00	25.00
Public Works Total FTEs	**173.03**	**171.83**	**172.42**	**172.42**	**172.42**

Personnel Summary (continued)

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
FUND PERSONNEL SUMMARY					
Health and Human Services					
Human Services - Social Services Administration					
City Funded Full-Time	153.00	154.00	159.00	159.00	159.00
City Funded Part-Time	2.19	2.19	2.19	2.19	2.19
City Funded Hourly	4.00	4.00	4.00	4.00	4.00
Human Services - Juvenile Services					
City Funded Full-Time	24.50	20.50	20.50	20.50	20.50
City Funded Part-Time	0.40	0.40	0.40	0.40	0.40
City Funded Hourly	5.78	5.78	5.78	5.78	5.78
Health and Human Services Total FTEs	**189.87**	**186.87**	**191.87**	**191.87**	**191.87**
Parks, Recreation, and Cultural					
Public Library					
City Funded Full-Time	20.00	20.00	20.00	20.00	20.00
City Funded Part-Time	7.90	6.67	6.67	6.67	6.67
Parks and Recreation					
City Funded Full-Time	31.84	30.00	30.00	30.00	30.00
City Funded Part-Time	11.51	11.43	11.24	11.24	11.24
City Funded Hourly	4.42	5.26	4.38	4.38	4.38
Recreation Services					
City Funded Part-Time	1.21	1.83	1.83	1.83	1.83
City Funded Hourly	4.54	3.20	2.93	2.93	2.93
Community Market					
City Funded Full-Time	4.00	4.00	4.00	4.00	4.00
City Funded Part-Time	1.21	1.23	1.23	1.23	1.23
Parks, Recreation, and Cultural Total FTEs	**86.63**	**83.62**	**82.28**	**82.28**	**82.28**
Community Development					
Community Development - Office of the Director					
City Funded Full-Time	3.00	3.00	3.00	3.00	3.00
Community Development - Inspections and Code Compliance					
City Funded Full-Time	12.00	12.00	13.00	13.00	13.00
City Funded Part-Time	0.73	0.73	0.73	0.73	0.73
City Funded Hourly	1.23	1.23	1.10	1.10	1.10
Community Development - Planning					
City Funded Full-Time	5.00	5.00	4.00	4.00	4.00
Community Development - Zoning and Natural Resources					
City Funded Full-Time	5.00	5.00	5.00	5.00	5.00
Office of Economic Development and Tourism					
City Funded Full-Time	9.00	9.00	9.00	9.00	9.00
City Funded Hourly	1.80	1.80	1.55	1.55	1.55
Museums					
City Funded Full-Time	4.00	4.00	4.00	4.00	4.00
City Funded Part-Time	3.60	2.15	2.40	2.40	2.40
Communications and Public Engagement					
City Funded Full-Time	10.00	15.00	15.00	15.00	15.00
Community Development Total FTEs	**55.36**	**58.91**	**58.78**	**58.78**	**58.78**
TOTAL GENERAL FUND FTEs	**1,170.86**	**1,166.23**	**1,172.96**	**1,172.96**	**1,172.96**

Personnel Summary (continued)

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
FUND PERSONNEL SUMMARY					
FLEET SERVICES FUND					
City Funded Full-Time	14.00	15.00	15.00	15.00	15.00
City Funded Hourly	0.10	0.00	0.00	0.00	0.00
TOTAL FLEET SERVICES FUND FTEs	**14.10**	**15.00**	**15.00**	**15.00**	**15.00**
AIRPORT FUND					
Administration					
City Funded Full-Time	5.00	5.00	6.00	6.00	6.00
City Funded Part-Time	0.70	0.70	0.70	0.70	0.70
Terminal					
City Funded Full-Time	5.00	3.00	3.00	3.00	3.00
Airfield					
City Funded Full-Time	4.00	5.00	4.00	4.00	4.00
General Aviation					
City Funded Full-Time	1.00	1.00	1.00	1.00	1.00
Police and Fire Services					
Grant Funded Hourly	3.00	3.00	3.00	3.00	3.00
TOTAL AIRPORT FUND FTEs	**18.70**	**17.70**	**17.70**	**17.70**	**17.70**
WATER FUND					
Administration/Engineering					
City Funded Full-Time	32.00	31.00	31.00	31.00	31.00
Meter Reading					
City Funded Full-Time	7.00	7.00	7.00	7.00	7.00
Water Line Maintenance					
City Funded Full-Time	21.75	21.75	21.75	21.75	21.75
Water Treatment Plant					
City Funded Full-Time	25.00	25.00	25.00	25.00	25.00
TOTAL WATER FUND FTEs	**85.75**	**84.75**	**84.75**	**84.75**	**84.75**
SEWER FUND					
Sewer Line Maintenance					
City Funded Full-Time	23.45	23.45	23.45	23.45	23.45
Wastewater Treatment Plant					
City Funded Full-Time	40.00	40.00	40.00	40.00	40.00
City Funded Hourly	0.40	0.40	0.40	0.40	0.40
TOTAL SEWER FUND FTEs	**63.85**	**63.85**	**63.85**	**63.85**	**63.85**
STORMWATER FUND					
City Funded Full-Time	10.80	10.80	10.80	10.80	10.80
City Funded Hourly	0.25	0.25	0.25	0.25	0.25
TOTAL STORMWATER FUND FTEs	**11.05**	**11.05**	**11.05**	**11.05**	**11.05**

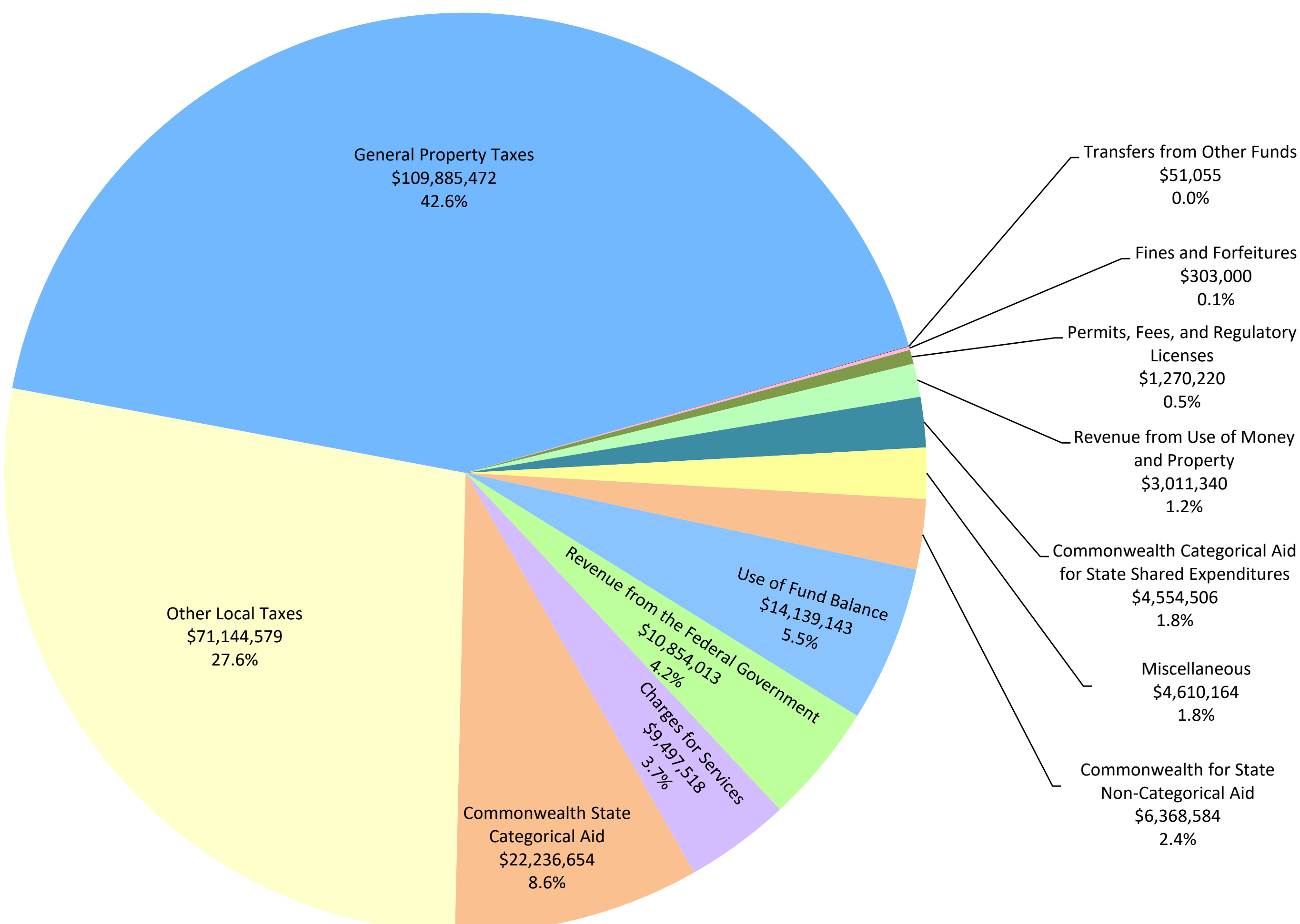
Personnel Summary (continued)

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
FUND PERSONNEL SUMMARY					
OTHER FUNDS					
Children's Services Act (CSA) Fund					
Grant Funded Full-Time	1.00	1.00	1.00	1.00	1.00
Regional Juvenile Detention Center Fund					
City Funded Full-Time	34.50	35.50	35.50	35.50	35.50
City Funded Part-Time	2.59	2.59	2.59	2.59	2.59
City Funded Hourly	4.53	4.53	4.53	4.53	4.53
Risk Management Fund					
City Funded Full-Time	3.10	3.10	3.10	3.10	3.10
Community Development Block Grant (CDBG) Fund					
Grant Funded Full-Time	0.80	0.80	0.80	0.80	0.80
Grant Funded Part-Time	0.60	0.60	0.60	0.60	0.60
HOME Investment Partnerships Program Fund					
Grant Funded Full-Time	0.20	0.20	0.20	0.20	0.20
Grant Funded Part-Time	0.20	0.20	0.20	0.20	0.20
City/Federal/State Aid Fund					
Office of the Commonwealth's Attorney Grants					
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
Fire Department Grants					
Grant Funded Sworn Full-Time	21.00	21.00	21.00	21.00	21.00
Grant Funded Civilian Full-Time	1.00	0.00	0.00	0.00	0.00
Police Department Grants					
Grant Funded Sworn Full-Time	1.00	1.00	0.00	0.00	0.00
Human Services - Social Services Grants					
Grant Funded Full-Time	1.00	2.00	2.00	2.00	2.00
Community Corrections and Pretrial Services Grant					
Grant Funded Full-Time	11.00	10.00	11.00	11.00	11.00
Grant Funded Hourly	0.70	1.88	0.00	0.00	0.00
Virginia Juvenile Community Crime Control Act (VJCCCA)					
Grant Funded Full-Time	1.00	1.00	1.00	1.00	1.00
Lynchburg Adult Recovery Court Program (24th Judicial Circuit)					
Grant Funded Full-Time	1.00	1.00	1.00	1.00	1.00
TOTAL OTHER FUNDS FTEs	**93.68**	**93.30**	**91.61**	**91.61**	**91.61**
TOTAL FULL TIME EQUIVALENTS	**1,457.99**	**1,451.88**	**1,456.92**	**1,456.92**	**1,456.92**

Employer Benefit Rates	
Virginia Retirement System (VRS) – Retirement Contribution Rate:	16.28%
Group Life Insurance:	1.06%
Social Security Tax (Employer's share of FICA):	6.20%
Medicare Tax (Employer's share of FICA):	1.45%
Health Benefit:	$8,760 annually
Dental Benefit:	$336 annually
Vision Benefit:	$49 annually
Employer Benefit Rates – Hybrid Only	
VRS – Defined Contribution Component Rate:	1.00% to 3.50%
Virginia Local Disability Program (VLDP):	0.50%

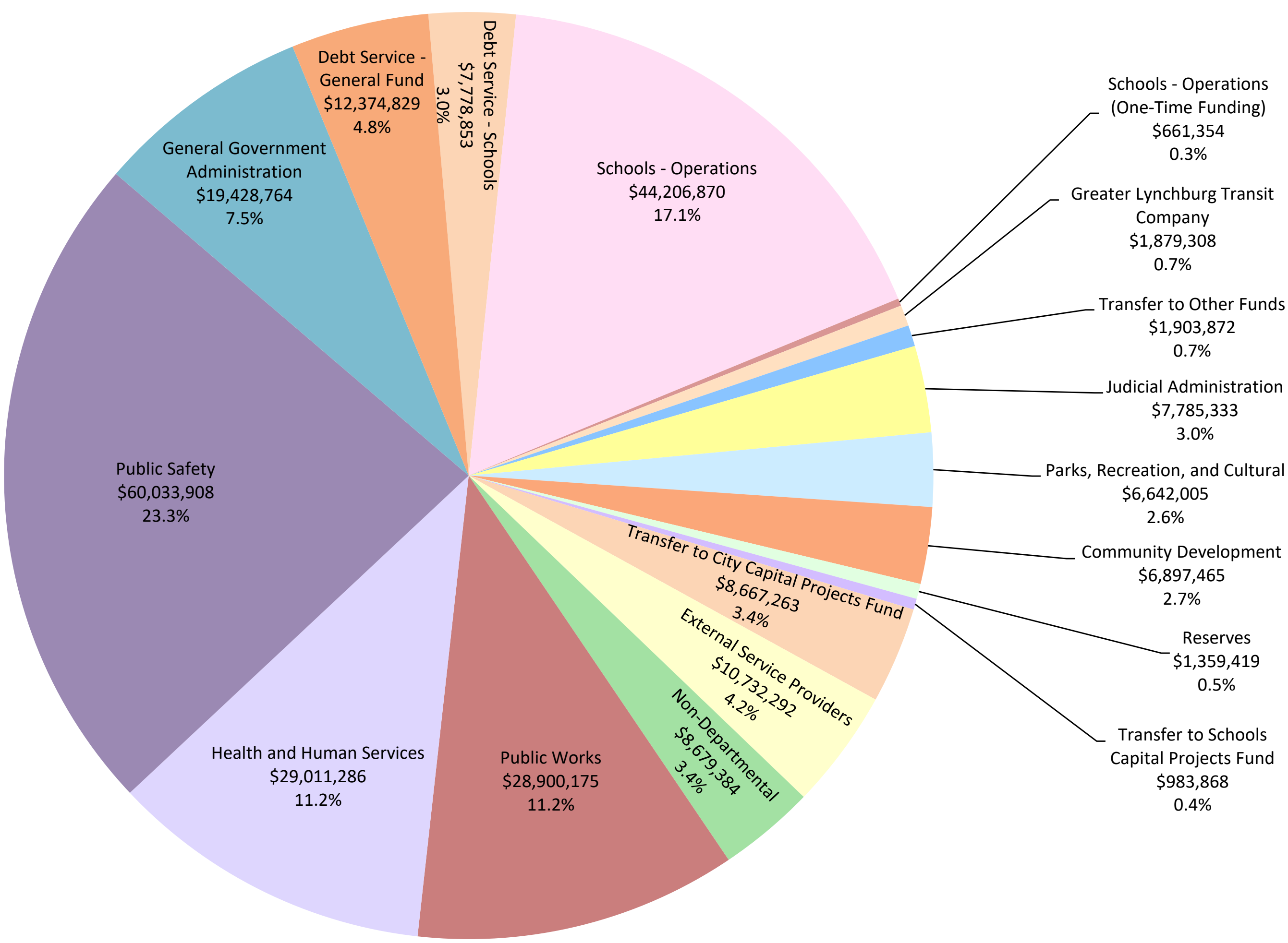
FY 2027 REVENUES AND USE OF FUND BALANCE

$257,926,248



FY 2027 EXPENDITURES, RESERVES, AND TRANSFERS

$257,926,248



General Fund Financial Summary

	Actual FY 2025	Adopted FY 2026	Revised Estimate FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
BEGINNING UNASSIGNED FUND BALANCE	$40,362,724	$37,416,215	$47,419,842	$33,839,355	$33,839,355	$33,839,355
REVENUES						
Non-dedicated Revenue	$185,940,994	$191,741,897	$191,741,897	$199,043,171	$199,043,171	$197,493,171
Dedicated Revenue	46,324,846	44,261,437	44,689,044	48,072,879	48,072,879	46,242,879
TOTAL REVENUES	$232,265,840	$236,003,334	$236,430,941	$247,116,050	$247,116,050	$243,736,050
Transfers from Other Funds	$1,600,000	$0	$0	$51,055	$51,055	$51,055
Other Financing Sources	250,776	0	0	0	0	0
Use of (Additions to) Committed/Assigned Fund Balance	5,505,195	1,438,988	1,549,963	1,646,658	2,946,658	4,673,393
TOTAL REVENUES AND USE OF COMMITTED/ASSIGNED FUND BALANCE AND OTHER	$239,621,811	$237,442,322	$237,980,904	$248,813,763	$250,113,763	$248,460,498
Use of Previous Fiscal Year (Additions to) Unassigned Fund Balance	$0	$4,030,440	$4,543,837	$0	$0	$753,265
Use of Previous Fiscal Year Unassigned Fund Balance - Capital	0	9,036,650	9,036,650	9,127,750	9,127,750	8,712,485
TOTAL REVENUES AND USE OF FUND BALANCE	$239,621,811	$250,509,412	$251,561,391	$257,941,513	$259,241,513	$257,926,248
EXPENDITURES						
Operating - Departmental	$146,731,207	$154,391,753	$155,197,720	$158,698,936	$158,698,936	$158,698,936
Operating - Non-Departmental	9,410,496	10,199,691	10,199,691	5,046,884	8,679,384	8,679,384
External Service Providers	10,199,020	10,602,467	10,602,467	10,785,502	10,732,292	10,732,292
Transfers to Other Funds	3,917,555	1,368,906	1,614,918	2,803,872	2,803,872	1,903,872
General Fund - Debt Service	10,167,096	11,315,105	11,315,105	12,374,829	12,374,829	12,374,829
Greater Lynchburg Transit Company (GLTC)	1,863,272	1,879,308	1,879,308	3,652,248	1,879,308	1,879,308
Schools - Operations	37,042,445	42,072,111	42,072,111	46,603,126	44,206,870	44,206,870
Schools - Operations (One-Time Funding)	0	0	0	0	0	661,354
Schools - Debt Service	7,804,220	7,951,184	7,951,184	7,778,853	7,778,853	7,778,853
TOTAL OPERATING	$227,135,311	$239,780,525	$240,832,504	$247,744,250	$247,154,344	$246,915,698
Reserves						
Law Library	N/A	$3,488	$3,488	$2,900	$2,900	$2,900
Recreation Programs	N/A	75,417	75,417	102,525	102,525	102,525
Public Safety Building	N/A	56,412	56,412	53,994	53,994	53,994
General Fund Reserve for Contingencies	N/A	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
TOTAL RESERVES	$0	$1,335,317	$1,335,317	$1,359,419	$1,359,419	$1,359,419
TOTAL EXPENDITURES	$227,135,311	$241,115,842	$242,167,821	$249,103,669	$248,513,763	$248,275,117
TRANSFER TO CAPITAL FUNDS						
School Capital Projects Fund	$0	$950,000	$950,000	$1,645,222	$1,645,222	$983,868
City Capital Projects Fund	5,429,382	8,443,570	8,443,570	9,082,528	9,082,528	8,667,263
TOTAL TRANSFER TO CAPITAL	$5,429,382	$9,393,570	$9,393,570	$10,727,750	$10,727,750	$9,651,131
TOTAL EXPENDITURES, RESERVES, AND TRANSFERS	$232,564,693	$250,509,412	$251,561,391	$259,831,419	$259,241,513	$257,926,248
UNASSIGNED FUND BALANCE	$47,419,842	$24,349,125	$33,839,355	$22,821,699	$24,711,605	$24,373,605
COMMITTED/ASSIGNED FUND BALANCE RESERVES *(detail on next page)*	$26,925,040	$17,852,331	$20,658,088	$19,195,849	$17,895,849	$16,169,114
TOTAL FUND BALANCE	$74,344,882	$42,201,456	$54,497,443	$42,017,548	$42,607,454	$40,542,719

Note: Use of Fund Balance is consistent with Financial Policies adopted by City Council.

Committed and Assigned Fund Balance Reserves

COMMITTED FUND BALANCE RESERVES	Actual FY 2025	Adopted FY 2026	Revised Estimate FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
Encumbrances	$107,089	$0	$0	$0	$0	$0
General Fund Reserve for Contingencies FY 2025	N/A	50,000	N/A	N/A	N/A	N/A
General Fund Reserve for Contingencies FY 2026	N/A	1,200,000	1,175,000	N/A	N/A	N/A
General Fund Reserve for Contingencies FY 2027	N/A	N/A	N/A	1,200,000	1,200,000	1,200,000
Technology Fund	110,975	0	0	0	0	0
Detention Home Workers' Compensation	100,000	100,000	100,000	100,000	100,000	100,000
Health Insurance	0	223,973	0	0	0	0
Lynchburg City Schools - Textbooks	408,265	408,265	408,265	408,265	408,265	408,265
Lynchburg City Schools - Health Insurance	1,066,925	1,066,925	1,066,925	1,066,925	1,066,925	1,066,925
Other Post-Employment Benefits (OPEB)	3,393,636	3,235,222	3,393,636	3,393,636	3,393,636	3,393,636
Debt Service - Solid Waste	82,728	72,598	72,598	62,398	62,398	62,398
Debt Service	1,726,735	1,726,735	1,726,735	1,726,735	1,726,735	0
Lynchburg City Schools - Special Education	321,000	321,000	321,000	321,000	321,000	321,000
Greater Lynchburg Transit Company (GLTC)	1,759,811	1,386,856	1,402,891	1,402,891	102,891	102,891
Fuel	300,000	300,000	300,000	300,000	300,000	300,000
Concord Turnpike Landfill Maintenance	240,000	240,000	240,000	240,000	240,000	240,000
Airline Service	400,000	400,000	400,000	400,000	400,000	400,000
Schools Non-Closure	1,600,000	1,600,000	1,600,000	0	0	0
Sub-total Committed Fund Balance Reserves	**$11,617,164**	**$12,331,574**	**$12,207,050**	**$10,621,850**	**$9,321,850**	**$7,595,115**
ASSIGNED FUND BALANCE RESERVES						
Encumbrances	$6,985,809	$0	$0	$0	$0	$0
Lynchburg City Schools - Return of School Funding	3,401,926	82,784	3,401,926	3,401,926	3,401,926	3,401,926
Law Library	79,611	76,364	83,099	85,999	85,999	85,999
Museums	50,028	50,028	50,028	50,028	50,028	50,028
Recreation Services	462,826	567,670	538,243	640,768	640,768	640,768
Partners in Emergency Response (PIER)	1,536	32,736	1,536	1,536	1,536	1,536
Health Insurance	3,176,469	3,552,228	3,208,222	3,208,222	3,208,222	3,208,222
Line of Duty Death Benefit	501,440	501,440	501,440	501,440	501,440	501,440
Parking	261,703	261,703	261,703	261,703	261,703	261,703
Point of Honor	2,653	2,653	2,653	2,653	2,653	2,653
Fire Restitution	100	100	100	100	100	100
Adopt-A-Bed Program	1,085	1,085	1,085	1,085	1,085	1,085
Virginia Land Conservation	2,314	2,314	2,314	2,314	2,314	2,314
Public Safety Building	0	56,412	56,412	110,406	110,406	110,406
Future Landfill Needs	260,998	260,998	260,998	260,998	260,998	260,998
Community Corrections and Pretrial Services	113,528	60,992	75,429	38,971	38,971	38,971
Fire Training Center	5,850	11,250	5,850	5,850	5,850	5,850
Sub-total Assigned Fund Balance Reserves	**$15,307,876**	**$5,520,757**	**$8,451,038**	**$8,573,999**	**$8,573,999**	**$8,573,999**
TOTAL COMMITTED AND ASSIGNED FUND BALANCE RESERVES	**$26,925,040**	**$17,852,331**	**$20,658,088**	**$19,195,849**	**$17,895,849**	**$16,169,114**

Changes to Committed and Assigned Fund Balance Reserves

COMMITTED AND ASSIGNED FUND BALANCE RESERVES	REVISED ESTIMATE FY 2026	ADOPTED FY 2027	CHANGE BETWEEN FY 2026 and FY 2027	REASON FOR CHANGE
General Fund Reserve for Contingencies FY 2027	N/A	$1,200,000	$1,200,000	Amount to fully fund FY 2027 General Fund Reserve for Contingencies
Debt Service	$1,726,735	$0	($1,726,735)	Amount to assist with the Trash Fee waiver
Debt Service - Solid Waste	$72,598	$62,398	($10,200)	Amount to assist with funding Solid Waste Debt Service
Greater Lynchburg Transit Company (GLTC)	$1,402,891	$102,891	($1,300,000)	Amount to assist with current public transit needs and to plan for future multi-modal transportation options, including public transit.
Schools Non-Closure	$1,600,000	$0	($1,600,000)	Amount to assist with funding Schools capital projects
Law Library	$83,099	$85,999	$2,900	Amount to assist with future Law Library expenditures
Recreation Services	$538,243	$640,768	$102,525	Amount to assist with funding Recreation Services expenditures
Public Safety Building	$56,412	$110,406	$53,994	Amount to assist with furniture, fixtures, and equipment for the Public Safety Building
Community Corrections and Pretrial Services	$75,429	$38,971	($36,458)	Amount to assist with funding Community Corrections and Pretrial Services

General Fund Revenue Summary by Category

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
REVENUE SUMMARY BY CATEGORY					
NON-DEDICATED REVENUE					
General Property Taxes	$99,297,511	$107,391,232	$109,885,472	$109,885,472	$109,885,472
Other Local Taxes	68,285,136	68,244,240	72,694,579	72,694,579	71,144,579
Permits, Fees, and Regulatory Licenses	1,132,172	1,075,200	1,013,220	1,013,220	1,013,220
Fines and Forfeitures	337,645	262,500	303,000	303,000	303,000
Revenue from Use of Money and Property	5,168,463	3,476,340	3,011,340	3,011,340	3,011,340
Charges for Services	4,872,432	4,555,019	5,368,276	5,368,276	5,368,276
Commonwealth for State Non-Categorical Aid	6,422,166	6,342,084	6,368,584	6,368,584	6,368,584
Miscellaneous	425,469	395,282	398,700	398,700	398,700
TOTAL NON-DEDICATED REVENUE	**$185,940,994**	**$191,741,897**	**$199,043,171**	**$199,043,171**	**$197,493,171**
DEDICATED REVENUE					
Permits, Fees, and Regulatory Licenses	$237,570	$242,500	$257,000	$257,000	$257,000
Charges for Services	4,482,448	4,061,538	6,609,242	6,609,242	4,129,242
Recreation Revenue	567,087	596,500	406,000	406,000	406,000
Miscellaneous	3,549,273	3,185,854	3,805,464	3,805,464	3,805,464
Revenue from the Commonwealth					
Categorical Aid for State Shared Expenditures	4,174,953	4,174,362	4,554,506	4,554,506	4,554,506
State Categorical Aid	21,770,207	21,162,928	21,586,654	21,586,654	22,236,654
Revenue from the Federal Government					
Federal Direct/Categorical Aid	11,543,308	10,837,755	10,854,013	10,854,013	10,854,013
TOTAL DEDICATED REVENUE	**$46,324,846**	**$44,261,437**	**$48,072,879**	**$48,072,879**	**$46,242,879**
TOTAL REVENUES	**$232,265,840**	**$236,003,334**	**$247,116,050**	**$247,116,050**	**$243,736,050**

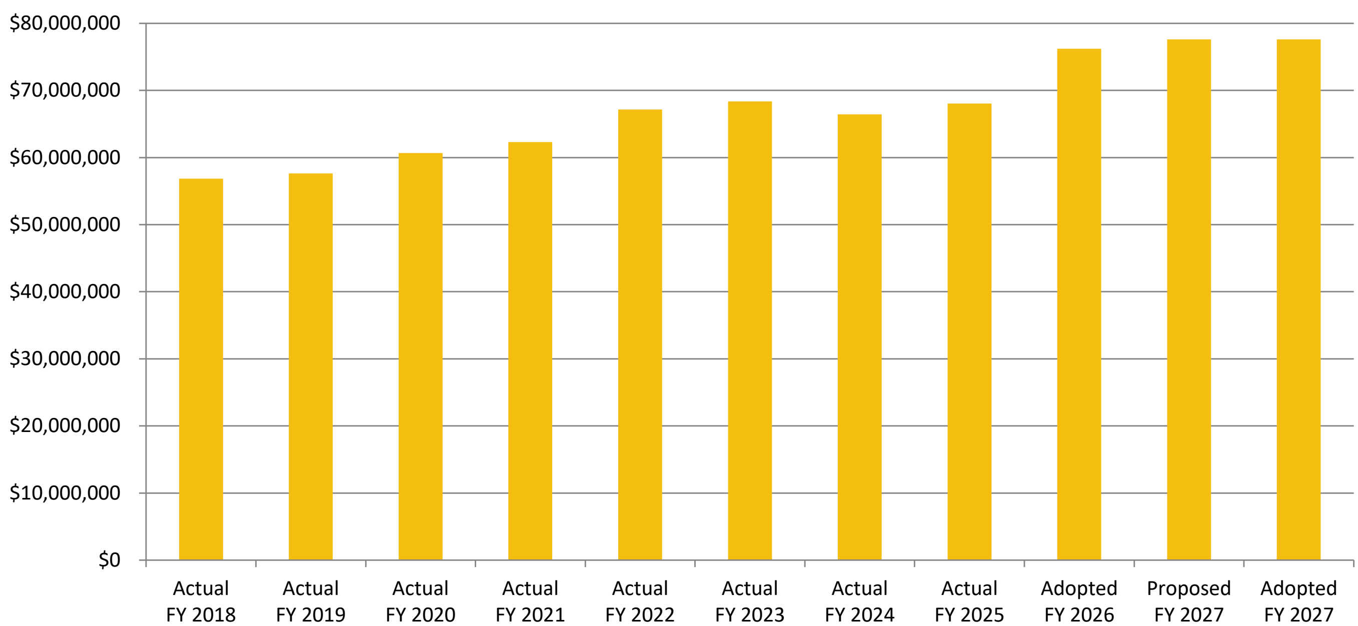
Current Real Property Tax

Fiscal Year	Tax Rate	Amount	Percent Change
2018	$1.11 per $100 of assessed value	$56,841,340	
2019	$1.11 per $100 of assessed value	$57,645,519	1.4%
2020	$1.11 per $100 of assessed value	$60,650,828	5.2%
2021	$1.11 per $100 of assessed value	$62,288,818	2.7%
2022	$1.11 per $100 of assessed value	$67,142,754	7.8%
2023	$1.11 per $100 of assessed value	$68,371,086	1.8%
2024	$0.89 per $100 of assessed value	$66,448,286	(2.8%)
2025	$0.89 per $100 of assessed value	$68,045,837	2.4%
2026 Adopted	$0.84 per $100 of assessed value	$76,200,432	12.0%
2027 Proposed	$0.84 per $100 of assessed value	$77,589,739	1.8%
2027 Adopted	**$0.84 per $100 of assessed value**	**$77,589,739**	**1.8%**

Enabling Legislation and Rate Changes:

Section 58.1-3200 through 58.1-3389 of the Virginia Code authorizes localities to levy taxes on real property. This tax includes land, buildings, and improvements on such buildings. Currently, this tax is not capped by the State. Reassessments are completed on a biennial basis and revenues are projected based on information received from the City Assessor.

Real estate taxes are levied as of the first day of July each year. Supplemental real estate taxes are levied throughout the year to reflect construction in progress during the fiscal year. Real estate taxes are payable in four installments on November 15, January 15, March 15, and May 15. If paid thereafter, a 10% penalty and interest at the rate of 10% per annum is added.



FY 2027 Analysis:

Actual FY 2024 reflects the twenty-two-cent rate reduction that more than equalized the tax rate. Adopted FY 2026 reflects the results of the 2025 reassessment with continued accelerated growth in the real estate market net of City Council action to lower the tax rate by five cents to partially offset the growth in assessments. Proposed FY 2027 reflects growth for new construction typical of reassessment years.

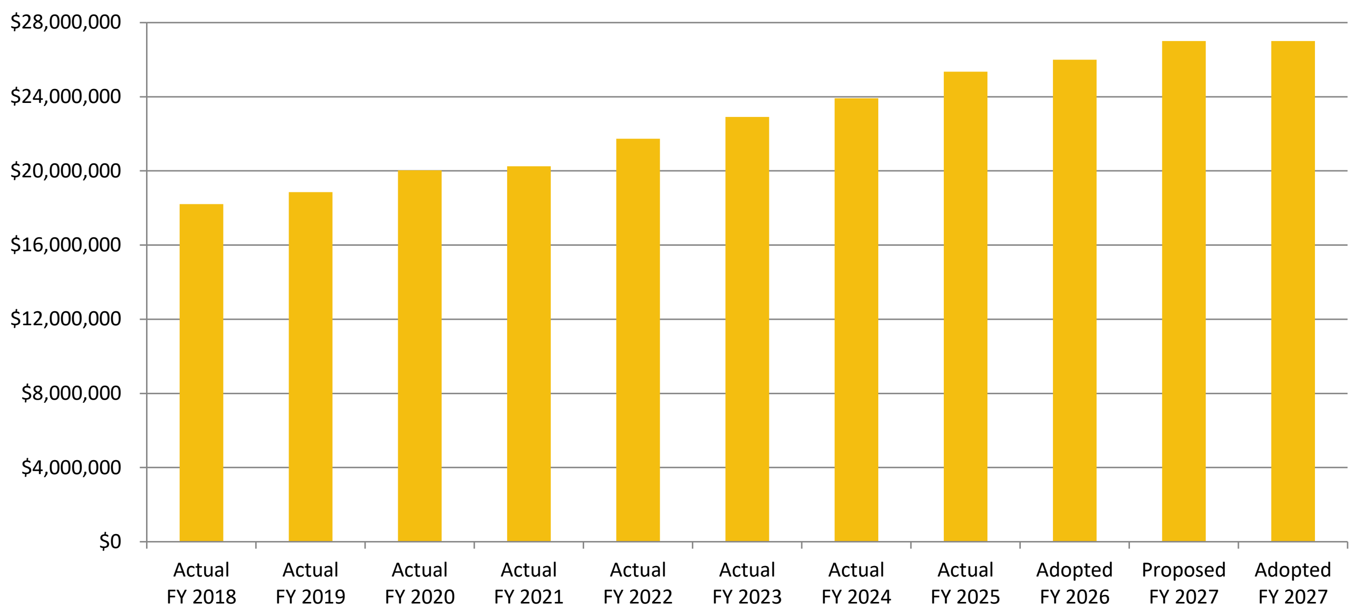
Current Personal Property Tax – Local Portion

Fiscal Year	Tax Rate	Amount	Percent Change
2018	$3.80 per $100 of assessed value	$18,206,205	
2019	$3.80 per $100 of assessed value	$18,850,037	3.5%
2020	$3.80 per $100 of assessed value	$20,028,232	6.3%
2021	$3.80 per $100 of assessed value	$20,249,467	1.1%
2022	$3.80 per $100 of assessed value	$21,728,128	7.3%
2023	$3.80 per $100 of assessed value	$22,910,128	5.4%
2024	$3.80 per $100 of assessed value	$23,917,571	4.4%
2025	$3.80 per $100 of assessed value	$25,355,683	6.0%
2026 Adopted	$3.80 per $100 of assessed value	$26,000,000	2.5%
2027 Proposed	$3.80 per $100 of assessed value	$27,000,000	3.8%
2027 Adopted	**$3.80 per $100 of assessed value**	**$27,000,000**	**3.8%**

Enabling Legislation and Rate Changes:

Sections 58.1-3500 and 58.1 3531 of the Virginia Code allows cities to levy a tax on tangible personal property of businesses and individuals. Currently, this tax is not capped by the State. The Commonwealth allocates $5.5 million to the City to be utilized in providing tax relief for automobiles owned by individuals and used for personal use.

Personal property taxes are due in two installments on June 5 and December 5 each year. Supplemental billings for personal property acquisitions will be due March 5 and September 5.



FY 2027 Analysis:

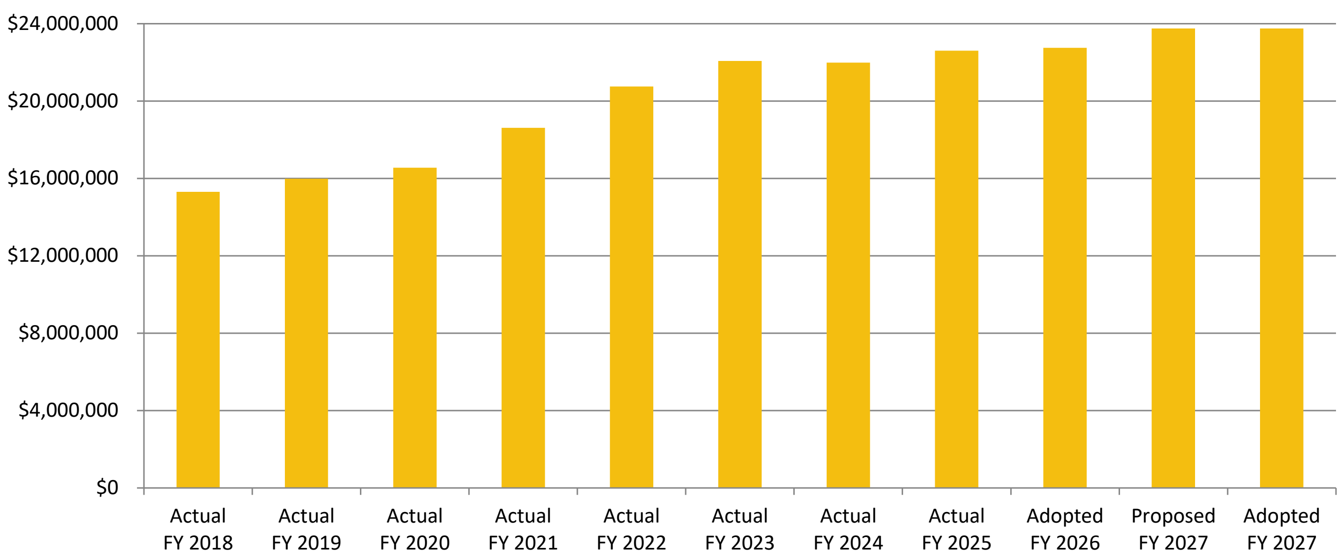
Current Personal Property Tax revenue is based on National Automobile Dealers Association (NADA) values and also includes Machinery and Tools Tax. The value of cars has continued to grow based on the cost of new vehicles due to inflation. While there continues to be fewer vehicles in the City, the value of those vehicles continues to grow. Proposed FY 2027 reflects the continuation of this growth trend of about $1 million year over year.

Local Sales and Use Tax

Fiscal Year	Tax Rate	Amount	Percent Change
2018	1% + 4.3% VA tax	$15,297,496	
2019	1% + 4.3% VA tax	$15,978,346	4.5%
2020	1% + 4.3% VA tax	$16,553,430	3.6%
2021	1% + 4.3% VA tax	$18,618,346	12.5%
2022	1% + 4.3% VA tax	$20,747,211	11.4%
2023	1% + 4.3% VA tax	$22,074,939	6.4%
2024	1% + 4.3% VA tax	$21,979,312	(0.4%)
2025	1% + 4.3% VA tax	$22,604,861	2.8%
2026 Adopted	1% + 4.3% VA tax	$22,750,000	0.6%
2027 Proposed	1% + 4.3% VA tax	$23,750,000	4.4%
2027 Adopted	**1% + 4.3% VA tax**	**$23,750,000**	**4.4%**

Enabling Legislation and Rate Changes:

Section 58.1-603 of the Virginia Code authorizes the imposition of a sales and use tax on the purchase price of retail products. Section 58.1-605 of the Virginia Code allows cities to levy a general retail sales and use tax of 1% to provide revenue to the General Fund. Section 36-188 of the City Code enables the City to collect the 1% sales and use tax; the State component of the sales and use tax was increased from 4.0% to 4.3% in FY 2014.



FY 2027 Analysis:

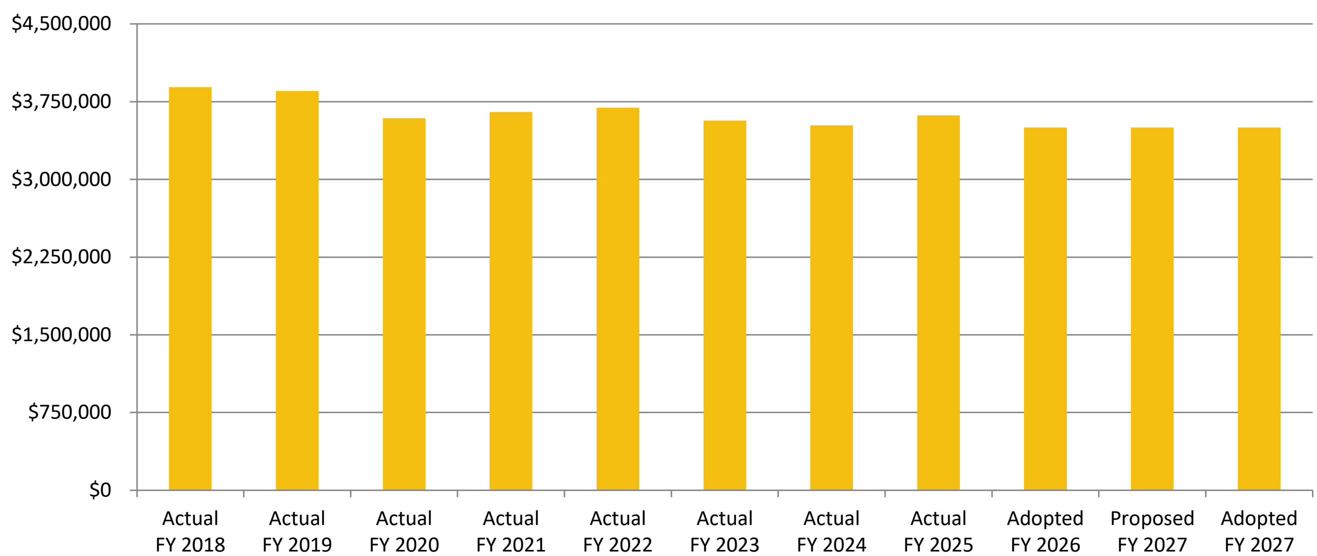
Beginning with Actual FY 2024 and continuing through Proposed FY 2027, continued moderate growth in sales is reflective of buyer confidence in the economy.

Consumer Utility Tax Electric

Fiscal Year	Tax Rate	Amount	Percent Change
2018	See below	$3,890,588	
2019	See below	$3,852,130	(1.0%)
2020	See below	$3,591,341	(6.8%)
2021	See below	$3,650,828	1.7%
2022	See below	$3,692,155	1.1%
2023	See below	$3,567,085	(3.4%)
2024	See below	$3,520,815	(1.3%)
2025	See below	$3,618,697	2.8%
2026 Adopted	See below	$3,500,000	(3.3%)
2027 Proposed	See below	$3,500,000	0.0%
2027 Adopted	**See below**	**$3,500,000**	**0.0%**

Residential (R): The greater of: $0.00460 for the first 1,000 kwh (or a fraction thereof) plus $0.00260 for each kwh over the first 1,000 kwh, *or* 7% of the minimum monthly charge.
Commercial (C): The greater of: $0.00480 for the first 1,000 kwh (or a fraction thereof) plus $0.00292 for each kwh over the first 1,000 kwh, *or* 7% of the minimum monthly charge.
Industrial (I): The greater of: $0.00375 for the first 1,000 kwh (or a fraction thereof) plus $0.00260 for each kwh over the first 1,000 kwh, *or* 7% of the minimum monthly charge.

Enabling Legislation and Rate Changes:
Section 58.1-3814 of the Virginia Code allows localities to impose a local utility tax on the consumers of public utilities. These utilities include electric, gas, and water. The percentage of the tax varies based on residential (R), commercial (C), or industrial (I) classification. In 2001, the General Assembly changed the rate of the electric tax to a consumption tax. This tax is now based on kilowatt hours of electricity used by the consumer.



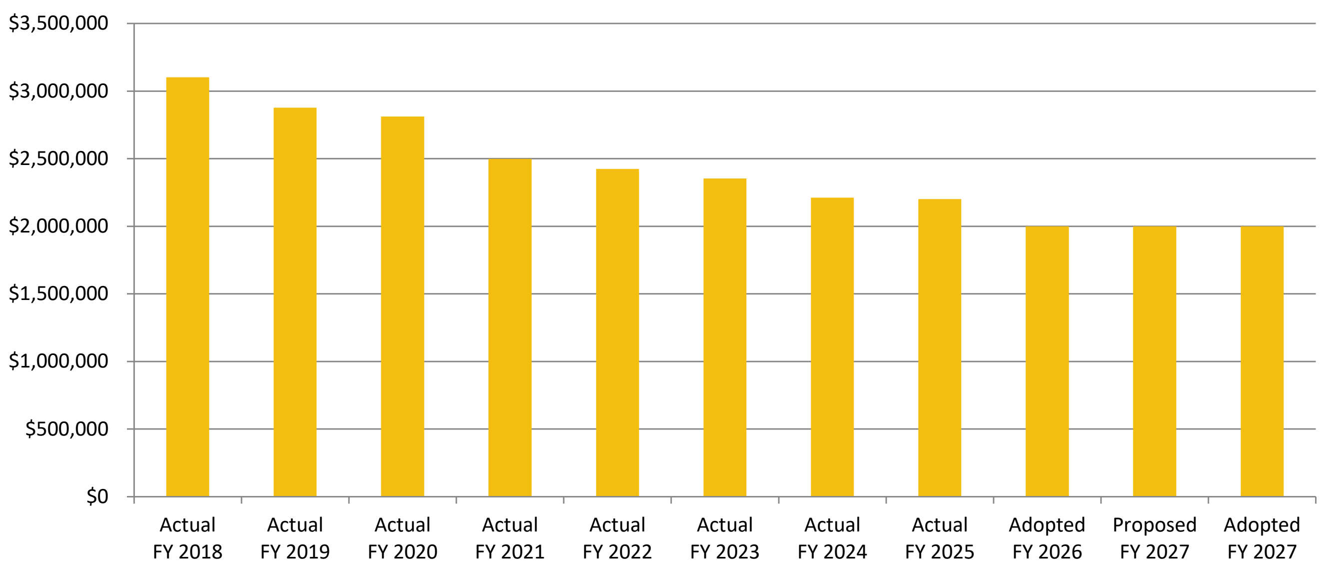
FY 2027 Analysis:
Electric Consumer Utility tax revenue aligns with weather patterns. With rate fluctuations and consumer savings programs, this revenue typically remains constant at approximately $3.5 million.

Communications Sales and Use Tax

Fiscal Year	Tax Rate	Amount	Percent Change
2018	See below	$3,101,975	
2019	See below	$2,877,715	(7.2%)
2020	See below	$2,812,099	(2.3%)
2021	See below	$2,497,779	(11.2%)
2022	See below	$2,424,362	(2.9%)
2023	See below	$2,354,000	(2.9%)
2024	See below	$2,212,151	(6.0%)
2025	See below	$2,201,390	(0.5%)
2026 Adopted	See below	$2,000,000	(9.1%)
2027 Proposed	See below	$2,000,000	0.0%
2027 Adopted	**See below**	**$2,000,000**	**0.0%**

Enabling Legislation and Rate Changes:

Section 58.1-662 of the Virginia Code allows the State to collect this tax. The tax is then allocated and distributed monthly according to the percentage of telecommunications and television cable funds (local consumer utility tax on landlines and wireless, E-911, business license tax in excess of 0.5%, video programming excise tax and local consumer utility tax on cable television) received by the locality in Fiscal Year 2006 from local tax rates adopted on or before January 1, 2006. This legislation became effective January 1, 2007 and is intended to be revenue neutral for localities.



FY 2027 Analysis:

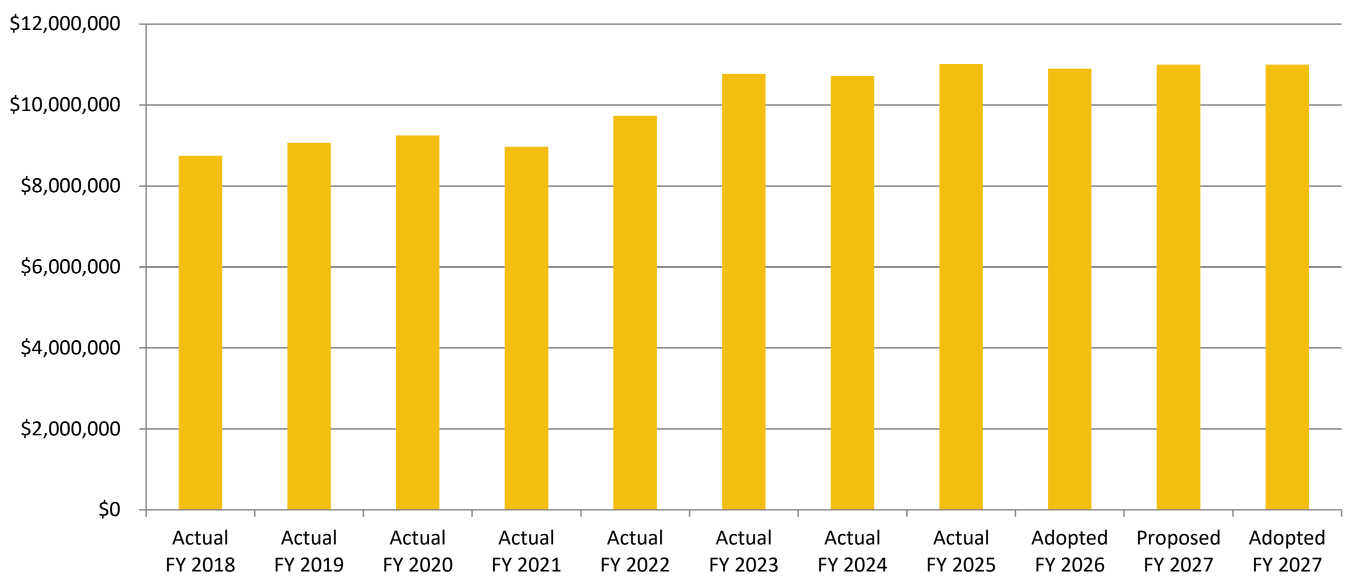
Communication Sales and Use Tax continues to decline; the reduction in land-line use and the lower cost for telecommunication services has affected the revenue generated through this stream. There are bills before the General Assembly that would positively impact this revenue stream with the taxation of streaming; however, Proposed FY 2027 does not anticipate the additional revenue.

Business Licenses

Fiscal Year	Tax Rate	Amount	Percent Change
2018	See Below	$8,745,469	
2019	See Below	$9,067,804	3.7%
2020	See Below	$9,248,010	2.0%
2021	See Below	$8,971,084	(3.0%)
2022	See Below	$9,733,730	8.5%
2023	See Below	$10,767,119	10.6%
2024	See Below	$10,717,469	(0.5%)
2025	See Below	$11,009,513	2.7%
2026 Adopted	See Below	$10,900,000	(1.0%)
2027 Proposed	See Below	$11,000,000	0.9%
2027 Adopted	**See Below**	**$11,000,000**	**0.9%**

Enabling Legislation and Rate Changes:

Sections 58.1-3700 through 58.1-3735 of the Virginia Code authorizes localities to impose a local license tax on businesses, professions, and occupations. The tax rate varies depending on the type of business as well as gross receipts/purchases. For gross receipts/purchases greater than $150,000 the tax rate per $100 is: $0.15 on contracting; $0.19 on retail; $0.34 on repair, personal, business, and other services; $0.55 on financial, real estate, and professional services; and $0.26 plus a $20 fee for wholesale merchants. These rates are lowered effective January 1, 2024, below the maximum allowed by State law. Business License taxes are due on May 1.



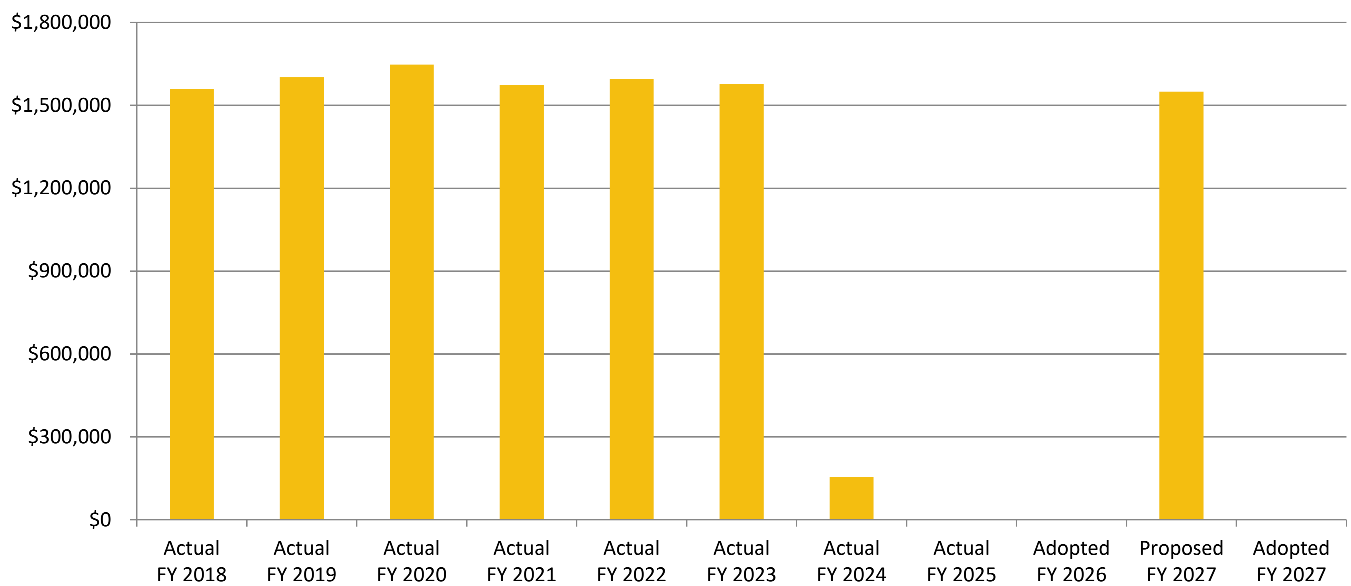
FY 2027 Analysis:

Coming out of the economic impact of COVID-19, FY 2022 - FY 2023 actuals reflect the unprecedented recovery based on online sales and restaurants adjusting their business models. FY 2024 reflects City Council action to adjust the income level requiring a license. Beginning with Actual FY 2025, slight growth is anticipated through FY 2027 Proposed based on the local economy.

Motor Vehicle Licenses

Fiscal Year	Fee	Amount	Percent Change
2018	$29.50/$34.50	$1,559,167	
2019	$29.50/$34.50	$1,601,711	2.7%
2020	$29.50/$34.50	$1,647,832	2.9%
2021	$29.50/$34.50	$1,573,242	(4.5%)
2022	$29.50/$34.50	$1,595,288	1.4%
2023	$29.50/$34.50	$1,576,554	(1.2%)
2024	$29.50/$34.50	$154,620	(90.2%)
2025	$0/$0	$0	(100.0%)
2026 Adopted	$0/$0	$0	0.0%
2027 Proposed	$29.50/$34.50	$1,550,000	100.0%
2027 Adopted	**$0/$0**	**$0**	**(100.0%)**

Enabling Legislation and Rate Changes:
Section 46.2-752 of the Virginia Code authorizes cities to levy a license tax or fee on motor vehicles, trailers, and semi-trailers. In 2004 the City of Lynchburg increased the Motor Vehicle License fee from $25.00 to $29.50 for vehicles weighing 4,000 pounds or less, and $34.50 for vehicles weighing greater than 4,000 pounds. The City cannot charge more than the State fee for a license plate. Unlike the Personal Property tax, State code authorizes cities to levy a Motor Vehicle License fee on all motor vehicles, trailers, and semi-trailers without exemption.

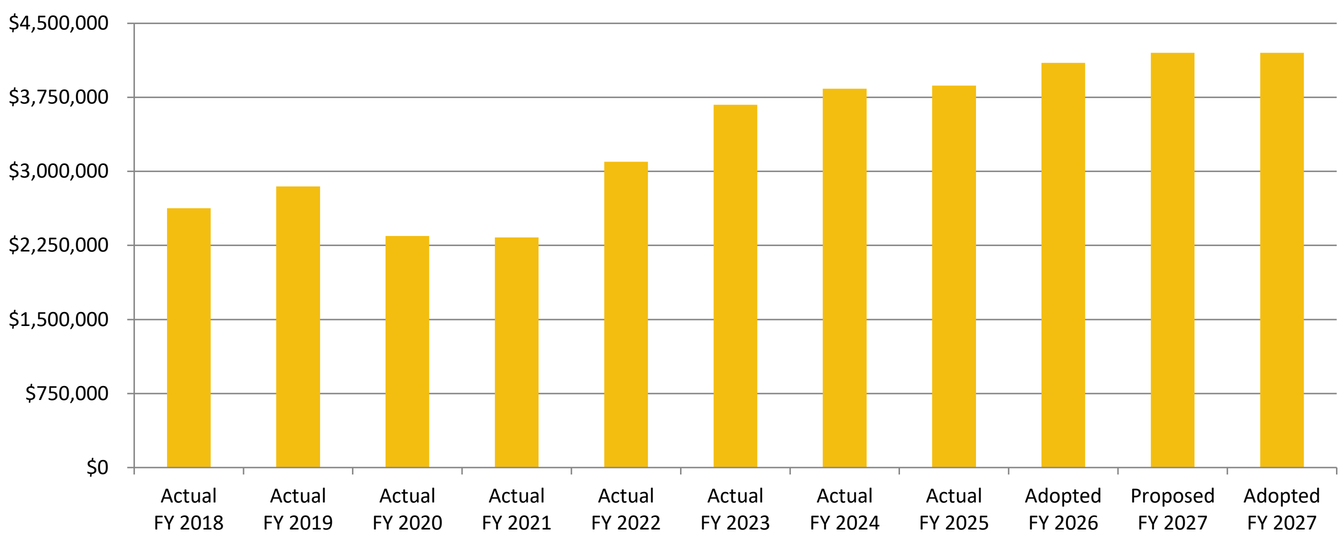


FY 2027 Analysis:
Actual FY 2024, Actual FY 2025 and Adopted FY 2026 reflect a three-year hiatus on collections based on City Council's desire to provide tax relief to citizens. With the hiatus complete, Proposed FY 2027 reflects the anticipated revenue collection based on City Code, which historically has been about $1.5 million.

Lodging Tax

Fiscal Year	Tax Rate	Amount	Percent Change
2018	6.5% + $1 per room/night	$2,627,328	
2019	6.5% + $1 per room/night	$2,847,497	8.4%
2020	6.5% + $1 per room/night	$2,346,355	(17.6%)
2021	6.5% + $1 per room/night	$2,331,743	(0.6%)
2022	6.5% + $1 per room/night	$3,096,832	32.8%
2023	6.5% + $1 per room/night	$3,673,580	18.6%
2024	6.5% + $1 per room/night	$3,836,195	4.4%
2025	6.5% + $1 per room/night	$3,869,555	0.9%
2026 Adopted	6.5% + $1 per room/night	$4,100,000	6.0%
2027 Proposed	6.5% + $1 per room/night	$4,200,000	2.4%
2027 Adopted	**6.5% + $1 per room/night**	**$4,200,000**	**2.4%**

Enabling Legislation and Rate Changes:
Section 58.1-3819 of the Virginia Code allows for a lodging tax to be imposed on rooms intended for dwelling or sleeping. Beginning FY 2018, the City of Lynchburg has a lodging tax of 6.5% plus $1 per room per night. Currently, this tax is not capped by the State.

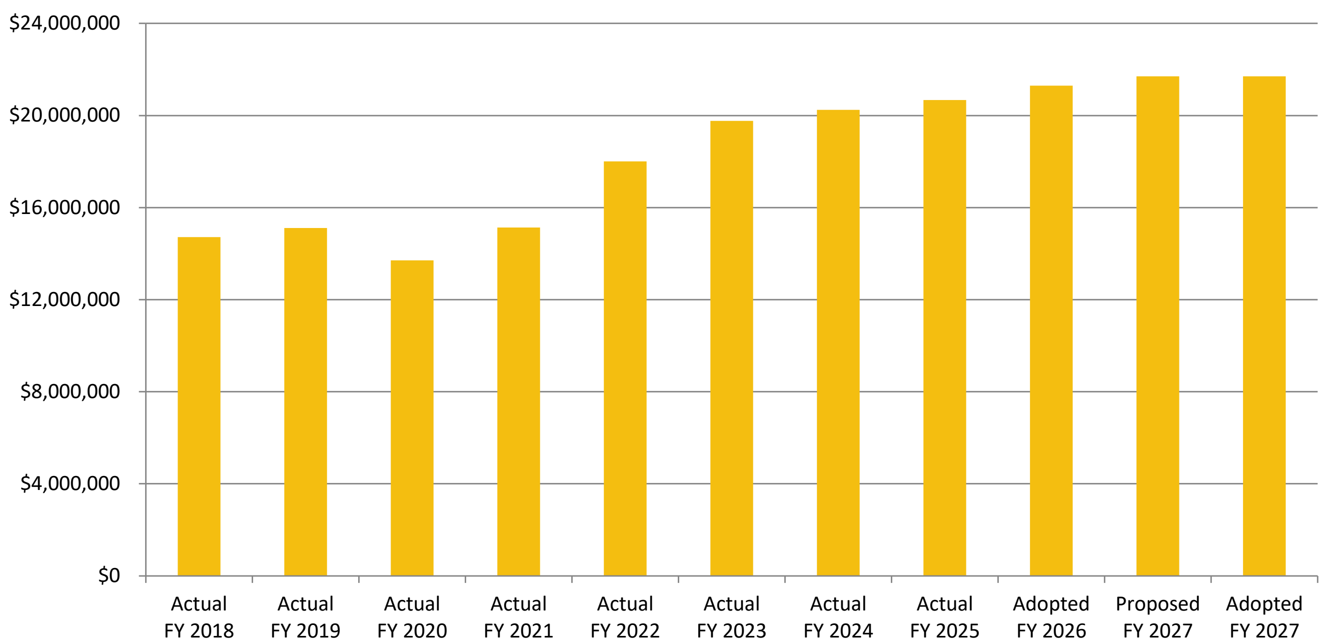


FY 2027 Analysis:
Actual FY 2025 reflects continued growth in the travel industry, along with increased revenues from Airbnb. Therefore, Adopted FY 2026 and Proposed FY 2027 reflects this continued slight growth that is consistent with the local economy.

Meals Tax

Fiscal Year	Tax Rate	Amount	Percent Change
2018	6.5%	$14,719,911	
2019	6.5%	$15,111,870	2.7%
2020	6.5%	$13,708,339	(9.3%)
2021	6.5%	$15,137,148	10.4%
2022	6.5%	$18,006,859	19.0%
2023	6.5%	$19,765,913	9.8%
2024	6.5%	$20,250,196	2.5%
2025	6.5%	$20,677,446	2.1%
2026 Adopted	6.5%	$21,300,000	3.0%
2027 Proposed	6.5%	$21,700,000	1.9%
2027 Adopted	**6.5%**	**$21,700,000**	**1.9%**

Enabling Legislation and Rate Changes:
Section 58.1-3833 of the Virginia Code allows for a city or county with general taxing powers to levy a meals tax. In 2005, Lynchburg raised the meals tax by one-half percent. Currently, this tax is not capped by the State.



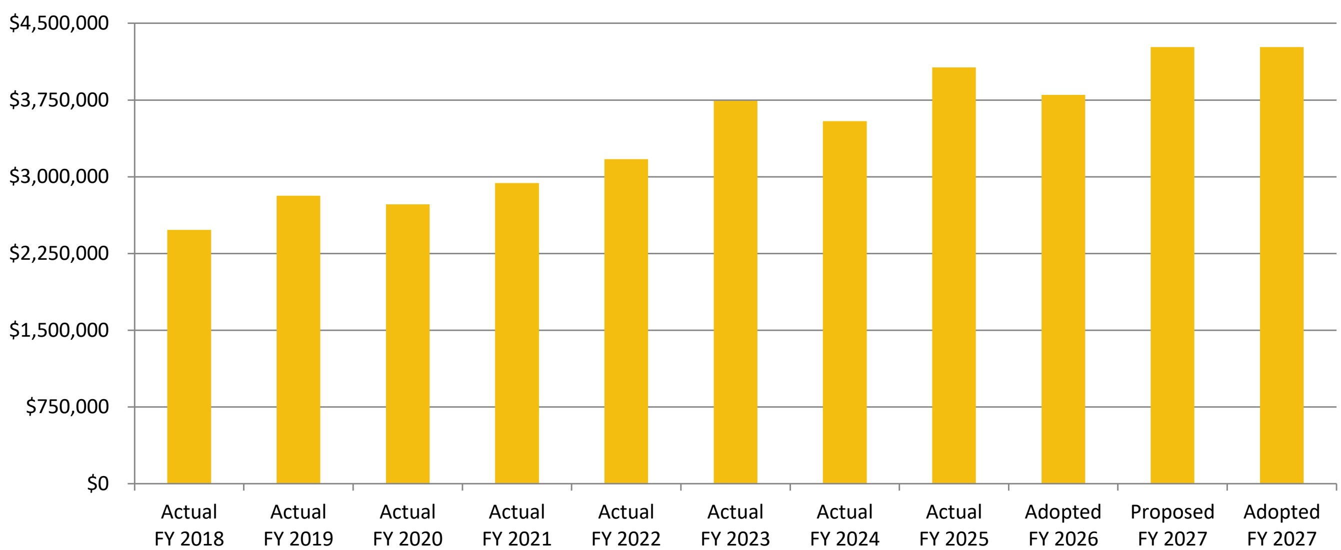
FY 2027 Analysis:
Actual FY 2025 reflects slight continued growth due, in part, to the increased price of a meal. Therefore, Adopted FY 2026 and Proposed FY 2027 reflects this continued slight growth that is consistent with the local economy.

Ambulance Service Fees

Fiscal Year	Fee Schedule	Amount	Percent Change
2018	See Below	$2,480,387	
2019	See Below	$2,813,828	13.4%
2020	See Below	$2,730,617	(3.0%)
2021	See Below	$2,939,547	7.7%
2022	See Below	$3,173,122	7.9%
2023	See Below	$3,741,019	17.9%
2024	See Below	$3,542,995	(5.3%)
2025	See Below	$4,068,709	14.8%
2026 Adopted	See Below	$3,800,264	(6.6%)
2027 Proposed	See Below	$4,266,613	12.3%
2027 Adopted	**See Below**	**$4,266,613**	**12.3%**

Enabling Legislation and Rate Changes:

Section 32.1-11.14 of the Virginia Code enables localities to charge for ambulance services. The City of Lynchburg has five different rates for these services. The first two are grouped under the classification of Basic Life Service. The base charges under this service are $350 if the incident is classified as a non-emergency, $500 if the incident is classified as an emergency. The other three rates are grouped under the classification of Advanced Life Support. Under this service the base charge is $425 if the incident is classified as a non-emergency; $600 if the incident is classified as an emergency; and $850 if three or more different medications combined with at least one Advanced Life Support procedure are administered. In addition to these base charges, there is a charge of $12 for each mile the patient is transported and a $50 oxygen supply charge. A fee of $100 will be charged to a patient who receives emergency medical services but does not require transport.



FY 2027 Analysis:

Ambulance Service Fees are collected for the City by a third-party administrator. The City's Billings and Collections staff is responsible for delinquent collections. Actual FY 2025 reflects growth over Actual FY 2024 with additional ambulance runs. Adopted FY 2026 is now expected to be more in line with Actual FY 2025. This growth is projected to continue with Proposed FY 2027.

Revenue Detail

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
NON-DEDICATED REVENUE					
General Property Taxes					
Current Real Property	$68,045,837	$76,200,432	$77,589,739	$77,589,739	$77,589,739
Real Property Tax Relief Program	(615,132)	(650,000)	(650,000)	(650,000)	(650,000)
Real Property Housing Rehab Program	(1,450,081)	(1,361,405)	(1,417,088)	(1,417,088)	(1,417,088)
Delinquent Real Property Taxes	1,318,556	1,000,000	1,100,000	1,100,000	1,100,000
Real Estate Tax - Economic Development	(161,183)	(157,401)	(156,460)	(156,460)	(156,460)
Current Public Service Corporation (PSC)	2,889,722	2,831,000	2,671,955	2,671,955	2,671,955
Penalty PSC Taxes	15,125	0	0	0	0
Current Personal Property - Local portion	25,355,683	26,000,000	27,000,000	27,000,000	27,000,000
Delinquent Personal Property Tax	2,565,127	2,350,000	2,500,000	2,500,000	2,500,000
Personal Property Tax - Economic Development	(27,830)	(21,394)	(2,674)	(2,674)	(2,674)
Penalty on Delinquent Tax	949,260	850,000	875,000	875,000	875,000
Interest on Delinquent Taxes	411,379	350,000	375,000	375,000	375,000
Miscellaneous General Property Taxes	1,048	0	0	0	0
Total General Property Taxes	**$99,297,511**	**$107,391,232**	**$109,885,472**	**$109,885,472**	**$109,885,472**
Other Local Taxes					
Local Sales and Use Tax	$22,604,861	$22,750,000	$23,750,000	$23,750,000	$23,750,000
Local Sales and Use Tax - Economic Development	(128,170)	(116,655)	(17,547)	(17,547)	(17,547)
Consumer Utility Tax - Electric	3,618,697	3,500,000	3,500,000	3,500,000	3,500,000
Consumer Utility Tax - Gas	613,515	500,000	575,000	575,000	575,000
Communications Sales and Use Tax	2,201,390	2,000,000	2,000,000	2,000,000	2,000,000
Right of Way Fees	317,943	225,000	250,000	250,000	250,000
Business License Tax	11,009,513	10,900,000	11,000,000	11,000,000	11,000,000
Business License Tax - Economic Development	(37,617)	(33,870)	(4,919)	(4,919)	(4,919)
Electric Consumption Tax	301,477	300,000	300,000	300,000	300,000
Gas Consumption Tax	28,869	50,000	25,000	25,000	25,000
Penalty on Business License Tax	202,439	100,000	175,000	175,000	175,000
Motor Vehicle Licenses	0	0	1,550,000	1,550,000	0
Delinquent Motor Vehicle Licenses	45,942	35,000	0	0	0
Bank Stock Tax	1,098,765	900,000	1,000,000	1,000,000	1,000,000
Recordation Tax - City	896,970	800,000	850,000	850,000	850,000
Probate Tax	14,782	25,000	15,000	15,000	15,000
Tobacco Tax	618,947	650,000	600,000	600,000	600,000
Amusement Tax	967,539	950,000	1,250,000	1,250,000	1,250,000
Penalty/Interest - Amusement Tax	2,143	0	0	0	0
Lodging Tax	3,869,555	4,100,000	4,200,000	4,200,000	4,200,000
Penalty/Interest - Lodging Tax	5,467	0	0	0	0
Lodging Tax - Economic Development	(423,554)	(397,786)	(56,211)	(56,211)	(56,211)
Meals Tax	20,677,446	21,300,000	21,700,000	21,700,000	21,700,000
Penalty/Interest - Meals Tax	118,802	75,000	90,000	90,000	90,000
Meals Tax - Economic Development	(340,585)	(367,449)	(56,744)	(56,744)	(56,744)
Total Other Local Taxes	**$68,285,136**	**$68,244,240**	**$72,694,579**	**$72,694,579**	**$71,144,579**

Revenue Detail

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
NON-DEDICATED REVENUE (continued)					
Permits, Fees, and Regulatory Licenses					
Animal Licenses	$3,915	$3,500	$3,000	$3,000	$3,000
Permit Parking Fees - City Owned	248,588	215,000	215,000	215,000	215,000
Permit Parking Fees - Lease Agreement	4,320	4,500	4,320	4,320	4,320
Land Disturbing Fees	24,107	28,000	25,000	25,000	25,000
Transfer Fees	2,294	2,000	2,000	2,000	2,000
Site Plans - Planning	15,426	15,000	15,000	15,000	15,000
Building Plan Review	54,212	45,000	40,000	40,000	40,000
Conditional Use Permits	2,481	3,600	3,600	3,600	3,600
Rezoning Fees - Planning	10,954	8,000	8,000	8,000	8,000
Subdivision Plats	7,605	12,500	12,500	12,500	12,500
Inspection Permit Fee - Building	688,422	690,000	640,000	640,000	640,000
Inspection Permit Fee - Signs	4,425	4,500	4,500	4,500	4,500
Demolition Fees	13,264	4,500	4,000	4,000	4,000
Legal Notice Advertising	14,012	10,000	10,000	10,000	10,000
Taxicab Application Fees	1,000	3,000	1,000	1,000	1,000
Elevator Administration Fee	16,957	20,000	20,000	20,000	20,000
Miscellaneous Permits, Privilege Fees, and Licenses	20,190	6,100	5,300	5,300	5,300
Total Permits, Fees, and Regulatory Licenses	**$1,132,172**	**$1,075,200**	**$1,013,220**	**$1,013,220**	**$1,013,220**
Fines and Forfeitures					
Court Fines and Forfeitures	$232,492	$150,000	$200,000	$200,000	$200,000
Criminal Court Fees	3,071	2,500	3,000	3,000	3,000
Parking Fines	102,082	110,000	100,000	100,000	100,000
Total Fines and Forfeitures	**$337,645**	**$262,500**	**$303,000**	**$303,000**	**$303,000**
Revenue from Use of Money and Property					
Interest on Investments	$4,855,836	$3,180,270	$2,715,270	$2,715,270	$2,715,270
General Government Property Rent	158,829	135,000	135,000	135,000	135,000
Criminal Justice Academy (CVCJA) Property Rent	33,014	33,000	33,000	33,000	33,000
Health Department Property Rent	98,214	98,000	98,000	98,000	98,000
Downtown Parking Deck Lease	7,500	15,000	15,000	15,000	15,000
Jones Memorial Library Lease	15,070	15,070	15,070	15,070	15,070
Total Revenue from Use of Money and Property	**$5,168,463**	**$3,476,340**	**$3,011,340**	**$3,011,340**	**$3,011,340**

Revenue Detail	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
NON-DEDICATED REVENUE (continued)					
Charges for Services					
Collection and Tax Lien Fees	$56,722	$50,000	$50,000	$50,000	$50,000
DMV Administration Fee	353,215	325,000	340,000	340,000	340,000
Payroll Deduction Fees	6,020	4,000	5,000	5,000	5,000
Fees for Court Officers	7,244	7,244	7,244	7,244	7,244
Jail Fee	4,267	1,500	1,900	1,900	1,900
E-Summons Fee	25,024	21,000	22,345	22,345	22,345
Commonwealth Attorney Fees	7,021	5,000	6,000	6,000	6,000
Commonwealth Atty Fines and Fees - Non-Dedicated	27,534	47,511	46,674	46,674	46,674
Ambulance Service Fees	4,068,709	3,800,264	4,266,613	4,266,613	4,266,613
Delinquent Ambulance Bills > 120 days	197,693	250,000	230,000	230,000	230,000
Downtown Parking Fees	38,479	40,000	40,000	40,000	40,000
Amphitheater Event Fee	0	0	345,000	345,000	345,000
Miscellaneous Charges for Services	80,504	3,500	7,500	7,500	7,500
Total Charges for Services	**$4,872,432**	**$4,555,019**	**$5,368,276**	**$5,368,276**	**$5,368,276**
Revenue from the Commonwealth for State Non-Categorical Aid					
Rolling Stock Taxes	$104,445	$95,000	$100,000	$100,000	$100,000
Deeds of Conveyance	249,069	200,000	220,000	220,000	220,000
Auto Rental Tax - DMV	478,952	500,000	500,000	500,000	500,000
Peer to Peer Vehicle Sharing Tax	45,279	2,500	4,000	4,000	4,000
Personal Property Tax Relief	5,543,584	5,543,584	5,543,584	5,543,584	5,543,584
Mobile Home Titling Taxes	837	1,000	1,000	1,000	1,000
Total State Non-Categorical Aid	**$6,422,166**	**$6,342,084**	**$6,368,584**	**$6,368,584**	**$6,368,584**
Miscellaneous Non-Dedicated					
Payment in Lieu of Tax - Westminster	$56,039	$42,000	$50,000	$50,000	$50,000
Payment in Lieu of Tax - LRHA	49,290	25,000	35,000	35,000	35,000
Credit Card Rebate	106,498	100,000	100,000	100,000	100,000
Wards Crossing West	23,264	128,282	113,700	113,700	113,700
Miscellaneous Revenue	190,378	100,000	100,000	100,000	100,000
Total Miscellaneous Non-Dedicated	**$425,469**	**$395,282**	**$398,700**	**$398,700**	**$398,700**
TOTAL NON-DEDICATED REVENUES	**$185,940,994**	**$191,741,897**	**$199,043,171**	**$199,043,171**	**$197,493,171**

Revenue Detail	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
DEDICATED REVENUE					
Permits, Fees, and Regulatory Licenses					
Vacant Building Registration Fee	$39,149	$35,000	$38,000	$38,000	$38,000
Penalty/Interest Vacant Building Registration Fee	3,678	0	0	0	0
Certificate of Occupancy for Existing Building	1,650	0	0	0	0
Temporary Certificate of Occupancy	13,950	0	0	0	0
Working Without a Building Permit	500	0	0	0	0
Short Term Rental Registration Fee	14,100	8,500	10,000	10,000	10,000
Short Term Rental Program - Civil Penalty	1,500	2,000	2,000	2,000	2,000
Derelict - Civil Penalty	0	15,000	24,000	24,000	24,000
Vacant Property Registration - Civil Penalty	39,144	30,000	33,000	33,000	33,000
False Alarm Service Assessment	38,731	45,000	40,000	40,000	40,000
False Alarm Permit Fee	71,918	100,000	105,000	105,000	105,000
Dumpster Permit Fee	4,150	0	0	0	0
Rental Inspection Fee - Annual/Periodic	9,100	7,000	5,000	5,000	5,000
Total Permits, Fees, and Regulatory Licenses	**$237,570**	**$242,500**	**$257,000**	**$257,000**	**$257,000**
Charges for Services					
Document Reproduction Fee	$6,830	$8,000	$8,000	$8,000	$8,000
Legal Service Charges - Schools	42,500	42,500	42,500	42,500	42,500
Probation Supervision Fee	13,803	0	0	0	0
Police - Schools Resource Officer (SRO) Program	189,101	140,000	140,000	140,000	140,000
Police Report Sales	1,735	2,200	2,200	2,200	2,200
Off-Duty Police Fee	1,184,901	1,100,000	1,100,000	1,100,000	1,100,000
Range Use Fee	15,600	13,800	13,800	13,800	13,800
Sheriff's Fee Courtroom Services	105,011	101,000	105,372	105,372	105,372
Commonwealth Atty Fines and Fees - Dedicated	76,423	75,989	79,826	79,826	79,826
Commonwealth Attorney Fees - FOIA Requests	81	200	200	200	200
Community Development Stormwater Charges	612,478	634,340	659,573	659,573	659,573
Public Works Administrative Stormwater Charges	182,208	179,453	201,584	201,584	201,584
Public Works Engineering Stormwater Charges	18,617	22,626	22,103	22,103	22,103
Public Works Streets Stormwater Charges	185,886	197,188	195,634	195,634	195,634
Public Works BMP's Stormater Charges	0	30,000	30,000	30,000	30,000
Residential Disposal Fees	618,836	484,000	2,972,960	2,972,960	492,960
Residential Trash Violation	48,152	12,000	18,000	18,000	18,000
Landlord Set Out Program	6,982	6,000	6,000	6,000	6,000
Building Maintenance - Other	10,142	10,142	10,142	10,142	10,142
Lynchburg Youth Group Home Charges	862,800	700,000	700,000	700,000	700,000
Human Services Court Order Fees	491	0	0	0	0
Library Fines and Fees	36,932	20,000	22,250	22,250	22,250
Lost/Damaged Library Property	2,675	3,000	2,500	2,500	2,500
Law Library Fees	36,762	30,000	30,000	30,000	30,000
Delinquent Library Charges	9,180	6,750	3,500	3,500	3,500
Off-Duty Fire Department	115,967	137,850	142,098	142,098	142,098
Off-Duty Fire Department - Penalty and Interest	1,340	0	0	0	0
PIER Outside Contract Agreements	24,291	29,500	26,000	26,000	26,000
PIER Internal Contract Agreements	50,000	50,000	50,000	50,000	50,000
Neighborhood Services	22,724	25,000	25,000	25,000	25,000
Total Charges for Services	**$4,482,448**	**$4,061,538**	**$6,609,242**	**$6,609,242**	**$4,129,242**

Revenue Detail	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
DEDICATED REVENUE (continued)					
Recreation Revenue					
Swimming Pool Fees	$40,968	$40,000	$10,000	$10,000	$10,000
Recreation Services Fees	522,920	541,000	387,500	387,500	387,500
Recreation Scholarship Fees	3,199	15,500	8,500	8,500	8,500
Total Recreation Revenue	**$567,087**	**$596,500**	**$406,000**	**$406,000**	**$406,000**
Miscellaneous Dedicated					
Indirect Costs and Services - Water	$1,219,026	$1,210,794	$1,406,045	$1,406,045	$1,406,045
Indirect Costs and Services - Sewer	309,271	297,615	322,716	322,716	322,716
Indirect Costs and Services - WWTP	660,449	587,936	626,573	626,573	626,573
Indirect Costs and Services - Stormwater	408,896	357,300	490,473	490,473	490,473
Indirect Costs and Services - Airport	203,165	220,890	225,441	225,441	225,441
Indirect Costs and Services - Detention Home	250,922	272,161	335,516	335,516	335,516
Parks and Recreation Special Events Sponsorship	3,666	7,000	5,000	5,000	5,000
P&R Special Events- GF Support Revenue	0	10,000	10,000	10,000	10,000
Recreation Program- Donations	22,550	0	0	0	0
Property Rental Parks and Recreation Facilities	28,164	0	164,500	164,500	164,500
Property Rental Market	97,179	110,000	110,000	110,000	110,000
Property Rental Market - Penalty and Interest	2,850	1,600	1,600	1,600	1,600
Property Rental Stadium	238,204	25,000	25,000	25,000	25,000
Mobile Vendor License Fee	2,400	1,500	1,500	1,500	1,500
Friends of the Lynchburg Library	12,696	19,458	16,000	16,000	16,000
Reimbursement - Point of Honor/Carriage House	29,594	28,000	28,000	28,000	28,000
Diggs Trust (Lynchburg Museum System)	37,820	36,000	36,000	36,000	36,000
Photograph Reproduction Fees	0	100	100	100	100
Rental of Museum Facilities	1,740	500	1,000	1,000	1,000
Hillcats - Donation Youth Athletic Programs	10,000	0	0	0	0
Other Miscellaneous Dedicated Revenue	10,681	0	0	0	0
Total Miscellaneous Dedicated	**$3,549,273**	**$3,185,854**	**$3,805,464**	**$3,805,464**	**$3,805,464**
Revenue from the Commonwealth					
State Categorical Aid for State Shared Expenditures					
Commissioner of the Revenue	$328,878	$294,766	$306,829	$306,829	$306,829
State Treasurer	142,822	139,023	131,491	131,491	131,491
Registrar/Electoral Board	101,744	104,317	106,336	106,336	106,336
Clerk of Court (includes Technology Trust Fund)	758,350	780,329	869,569	869,569	869,569
Sheriff	1,382,589	1,389,489	1,449,302	1,449,302	1,449,302
Commonwealth Attorney	1,460,570	1,466,438	1,690,979	1,690,979	1,690,979
Total Categorical Aid-State Shared Expenditures	**$4,174,953**	**$4,174,362**	**$4,554,506**	**$4,554,506**	**$4,554,506**

Revenue Detail

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
DEDICATED REVENUE (continued)					
Intergovernmental: State Categorical Aid					
Recovery - E-911 Wireless	$394,878	$420,000	$420,000	$420,000	$420,000
Highway Maintenance	9,743,419	9,927,955	9,984,353	9,984,353	9,984,353
Local Law Enforcement Funding (House Bill 599)	3,904,124	3,250,000	3,250,000	3,250,000	3,900,000
Social Services Administration	2,189,308	2,169,050	2,531,381	2,531,381	2,531,381
Social Services Programs	5,238,759	5,106,423	5,106,423	5,106,423	5,106,423
Public Library	257,965	252,500	257,497	257,497	257,497
SNAP Program Reimbursements	38,746	37,000	37,000	37,000	37,000
Health Department Funding	3,008	0	0	0	0
Total State Categorical Aid	**$21,770,207**	**$21,162,928**	**$21,586,654**	**$21,586,654**	**$22,236,654**
Intergovernmental: Federal Direct/Categorical Aid					
Social Services Administration	$6,097,480	$6,267,809	$6,267,809	$6,267,809	$6,267,809
Social Services Programs	4,668,939	3,972,204	3,972,204	3,972,204	3,972,204
USDA Funding - Group Home	33,626	25,000	0	0	0
Human Services Capital Lease	79,364	0	0	0	0
FINI Double-Dollars	42,139	30,000	41,000	41,000	41,000
Indirect Cost Reimbursement	621,760	542,742	573,000	573,000	573,000
Total Federal Direct/Categorical Aid	**$11,543,308**	**$10,837,755**	**$10,854,013**	**$10,854,013**	**$10,854,013**
TOTAL DEDICATED REVENUES	**$46,324,846**	**$44,261,437**	**$48,072,879**	**$48,072,879**	**$46,242,879**
TOTAL GENERAL FUND REVENUES	**$232,265,840**	**$236,003,334**	**$247,116,050**	**$247,116,050**	**$243,736,050**

Expenditure Detail

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
DEPARTMENTAL EXPENDITURE DETAIL SUMMARY					
General Government Administration					
City Council and Clerk	$294,799	$291,845	$296,807	$296,807	$296,807
City Manager Offices	1,466,893	1,474,592	1,517,076	1,517,076	1,517,076
City Assessor	846,679	837,384	891,823	891,823	891,823
City Attorney	1,187,512	1,229,082	1,262,101	1,262,101	1,262,101
Self-Insurance	1,428,460	1,575,701	1,694,074	1,694,074	1,694,074
Commissioner of the Revenue	907,962	1,026,907	1,068,633	1,068,633	1,068,633
Office of Management and Budget	1,166,827	1,230,177	1,291,523	1,291,523	1,291,523
Accounting Division	1,158,525	1,161,886	1,167,030	1,167,030	1,167,030
Billings and Collections Division	1,985,975	1,879,144	1,927,237	1,927,237	1,927,237
Procurement Division	534,687	579,231	604,446	604,446	604,446
Human Resources	1,192,611	1,251,376	1,284,821	1,284,821	1,284,821
Occupational Health	228,336	216,440	216,440	216,440	216,440
Information Technology (IT) Administration Division	849,857	903,689	925,652	925,652	925,652
Application Services Division	1,352,719	1,577,460	1,643,457	1,643,457	1,643,457
Geographic Information System (GIS) Division	407,494	441,211	446,462	446,462	446,462
Network Services Division	2,222,468	2,443,884	2,491,995	2,491,995	2,491,995
Registrar	369,617	310,430	363,961	363,961	363,961
Electoral Board	333,781	135,850	125,371	125,371	125,371
State Treasurer	212,008	213,427	209,855	209,855	209,855
TOTAL GENERAL GOVERNMENT ADMINISTRATION	**$18,147,210**	**$18,779,716**	**$19,428,764**	**$19,428,764**	**$19,428,764**
Judicial Administration					
Circuit Court Clerk (24th Judicial District)	$1,269,388	$1,263,062	$1,397,865	$1,397,865	$1,397,865
Circuit Court Judges (24th Judicial District)	158,813	195,999	200,367	200,367	200,367
Office of the Commonwealth’s Attorney	2,378,545	2,373,620	2,728,397	2,728,397	2,728,397
Office of the Commonwealth’s Attorney - Fines and Fees	76,423	75,989	79,826	79,826	79,826
General District Court	50,753	82,273	82,273	82,273	82,273
Juvenile and Domestic Relations (J&DR) District Court	23,500	31,100	30,900	30,900	30,900
Magistrate	621	8,166	7,132	7,132	7,132
Sheriff's Office	3,060,558	3,139,681	3,257,073	3,257,073	3,257,073
Court Service Unit (24th Judicial District)	1,470	1,500	1,500	1,500	1,500
TOTAL JUDICIAL ADMINISTRATION	**$7,020,071**	**$7,171,390**	**$7,785,333**	**$7,785,333**	**$7,785,333**
Public Safety					
Police Department	$25,797,638	$26,904,385	$27,349,343	$27,349,343	$27,349,343
Range Operations	18,529	13,800	13,800	13,800	13,800
Off-Duty	1,137,259	1,043,588	1,046,006	1,046,006	1,046,006
Animal Control Unit	311,468	458,159	507,236	507,236	507,236
Emergency Communications	3,992,525	3,862,372	3,926,760	3,926,760	3,926,760
Fire Department	23,875,245	26,464,823	27,114,763	27,114,763	27,114,763
Technical Rescue Team (TRT)/PIER Program	89,435	79,500	76,000	76,000	76,000
TOTAL PUBLIC SAFETY	**$55,222,099**	**$58,826,627**	**$60,033,908**	**$60,033,908**	**$60,033,908**
Public Works					
Public Works Administration	$1,469,238	$1,446,473	$1,567,993	$1,567,993	$1,567,993
Building Maintenance	4,915,597	5,627,709	5,632,814	5,632,814	5,632,814
Human Services Building	39,002	51,524	51,524	51,524	51,524
Parks and Grounds Maintenance	4,596,606	5,119,175	5,315,702	5,315,702	5,315,702
Engineering	5,349,167	5,569,147	5,663,191	5,663,191	5,663,191

Expenditure Detail

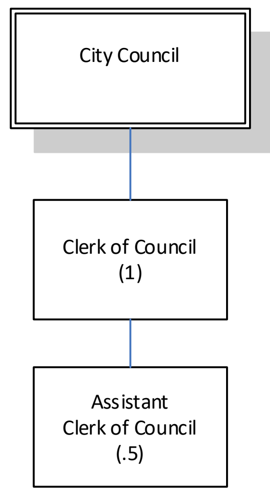
	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
DEPARTMENTAL EXPENDITURE DETAIL SUMMARY					
Public Works (continued)					
Street Maintenance	$3,476,992	$4,540,693	$4,679,035	$4,679,035	$4,679,035
Snow and Ice Removal	593,404	480,695	488,137	488,137	488,137
Refuse	4,806,877	5,247,235	5,304,784	5,304,784	5,304,784
Baseball Stadium Maintenance	246,935	196,995	196,995	196,995	196,995
TOTAL PUBLIC WORKS	**$25,493,818**	**$28,279,646**	**$28,900,175**	**$28,900,175**	**$28,900,175**
Health and Human Services					
Human Services - Social Services Administration	$15,308,836	$15,312,758	$16,153,249	$16,153,249	$16,153,249
Human Services - Social Services Public Assistance	8,478,011	9,236,036	9,236,036	9,236,036	9,236,036
Human Services - Juvenile Services	3,814,715	3,582,086	3,622,001	3,622,001	3,622,001
TOTAL HEALTH AND HUMAN SERVICES	**$27,601,562**	**$28,130,880**	**$29,011,286**	**$29,011,286**	**$29,011,286**
Parks, Recreation, and Cultural					
Public Library	$2,015,729	$2,016,680	$2,074,790	$2,074,790	$2,074,790
Law Library	11,029	11,512	12,100	12,100	12,100
Parks and Recreation	4,882,915	4,519,389	4,555,115	4,555,115	4,555,115
TOTAL PARKS, RECREATION, AND CULTURAL	**$6,909,673**	**$6,547,581**	**$6,642,005**	**$6,642,005**	**$6,642,005**
Community Development					
Office of the Director of Community Development	$457,439	$473,966	$518,551	$518,551	$518,551
Inspections and Code Compliance Division	1,414,013	1,232,524	1,351,293	1,351,293	1,351,293
Planning Division	436,278	486,695	430,523	430,523	430,523
Zoning and Natural Resources Division	455,028	466,645	482,710	482,710	482,710
Office of Economic Development and Tourism	1,704,537	1,872,000	1,892,156	1,892,156	1,892,156
Museums	515,795	497,814	518,305	518,305	518,305
Communications and Public Engagement	1,353,684	1,626,269	1,703,927	1,703,927	1,703,927
TOTAL COMMUNITY DEVELOPMENT	**$6,336,774**	**$6,655,913**	**$6,897,465**	**$6,897,465**	**$6,897,465**
OPERATING - DEPARTMENTAL	$146,731,207	$154,391,753	$158,698,936	$158,698,936	$158,698,936
OPERATING - NON-DEPARTMENTAL	$9,410,496	$10,199,691	$5,046,884	$8,679,384	$8,679,384
EXTERNAL SERVICE PROVIDERS	$10,199,020	$10,602,467	$10,785,502	$10,732,292	$10,732,292
TRANSFERS TO OTHER FUNDS	$3,917,555	$1,368,906	$2,803,872	$2,803,872	$1,903,872
DEBT SERVICE - GENERAL FUND	$10,167,096	$11,315,105	$12,374,829	$12,374,829	$12,374,829
DEBT SERVICE - SCHOOLS	$7,804,220	$7,951,184	$7,778,853	$7,778,853	$7,778,853
SCHOOLS - OPERATIONS	$37,042,445	$42,072,111	$46,603,126	$44,206,870	$44,206,870
SCHOOLS - OPERATIONS (ONE-TIME FUNDING)	$0	$0	$0	$0	$661,354
GREATER LYNCHBURG TRANSIT COMPANY	$1,863,272	$1,879,308	$3,652,248	$1,879,308	$1,879,308
RESERVES	$0	$1,335,317	$1,359,419	$1,359,419	$1,359,419
TRANSFER TO CITY CAPITAL PROJECTS FUND	$5,429,382	$8,443,570	$9,082,528	$9,082,528	$8,667,263
TRANSFER TO SCHOOLS CAPITAL PROJECTS FUND	$0	$950,000	$1,645,222	$1,645,222	$983,868
TOTAL EXPENDITURES, RESERVES, AND TRANSFERS	**$232,564,693**	**$250,509,412**	**$259,831,419**	**$259,241,513**	**$257,926,248**

City Council and Clerk

Position Summary

1.5 City Funded Positions

1.5 Total Funded Positions



City Council and Clerk. Consists of the City Council and Clerk of Council. The Council is the City's legislative body elected to accomplish City Charter-prescribed responsibilities. The Clerk is appointed by City Council to record the proceedings and preserve the records of all Council action, notify the public of all City Council meeting dates and actions, manage all Council-appointed Boards and Commissions, coordinate meetings and activities for the City Council, and provide overall support to all City Council members.

	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 Part-Time	0.5	0.5	0.5	0.5	0.5
TOTAL FTE	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$194,369	$194,024	$196,311	$196,311	$196,311
Employee Benefits	44,754	45,061	46,993	46,993	46,993
Subtotal Personnel Services	***$239,123***	***$239,085***	***$243,304***	***$243,304***	***$243,304***
Operating					
Contractual Services	$23,837	$25,860	$26,755	$26,755	$26,755
Other Charges	31,839	26,900	26,748	26,748	26,748
Subtotal Operating	***$55,676***	***$52,760***	***$53,503***	***$53,503***	***$53,503***
TOTAL CITY COST	**$294,799**	**$291,845**	**$296,807**	**$296,807**	**$296,807**

City Council and Clerk Budget Description

The Department Submitted FY 2027 City Council and Clerk budget of $296,807 represents a 1.7% increase of $4,962 compared to the Adopted FY 2026 budget of $291,845.

Highlights of the Department Submitted FY 2027 budget include:

- $4,219 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.

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

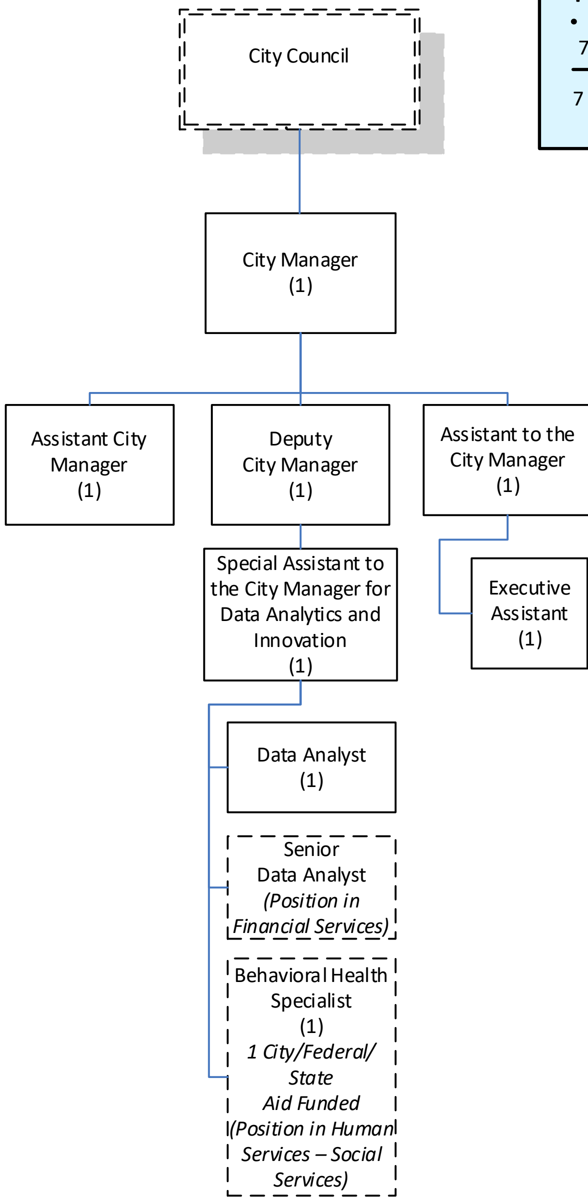
The Manager's Proposed FY 2027 City Council and Clerk budget was adopted by City Council without change.

City Manager Offices

Position Summary

7 City Funded Positions

7 Total Funded Positions



City Manager Offices. The City Manager is the city's chief administrative officer who oversees the day-to-day operations of the city and who studies and proposes solutions for community needs and programs; prepares the annual budget; interprets City Council actions for operating departments, outside organizations, and citizens; and provides leadership in executing Council policies.

	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	7	7	7	7
TOTAL FTE	**6**	**7**	**7**	**7**	**7**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$991,880	$1,057,800	$1,080,324	$1,080,324	$1,080,324
Employee Benefits	340,759	361,659	377,445	377,445	377,445
Subtotal Personnel Services	***$1,332,639***	***$1,419,459***	***$1,457,769***	***$1,457,769***	***$1,457,769***
Operating					
Contractual Services	$17,597	$1,550	$5,074	$5,074	$5,074
Internal Service Charges	2,564	1,737	2,387	2,387	2,387
Other Charges	113,044	51,846	51,846	51,846	51,846
Rentals and Leases	1,049	0	0	0	0
Subtotal Operating	***$134,254***	***$55,133***	***$59,307***	***$59,307***	***$59,307***
TOTAL CITY COST	**$1,466,893**	**$1,474,592**	**$1,517,076**	**$1,517,076**	**$1,517,076**

City Manager Offices Budget Description

The Department Submitted FY 2027 City Manager Offices budget of $1,517,076 represents a 2.9% increase of $42,484 compared to the Adopted FY 2026 budget of $1,474,592.

Highlights of the Department Submitted FY 2027 budget include:

- $38,310 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.
- $3,524 increase in Contractual Services reflecting historical spending.

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

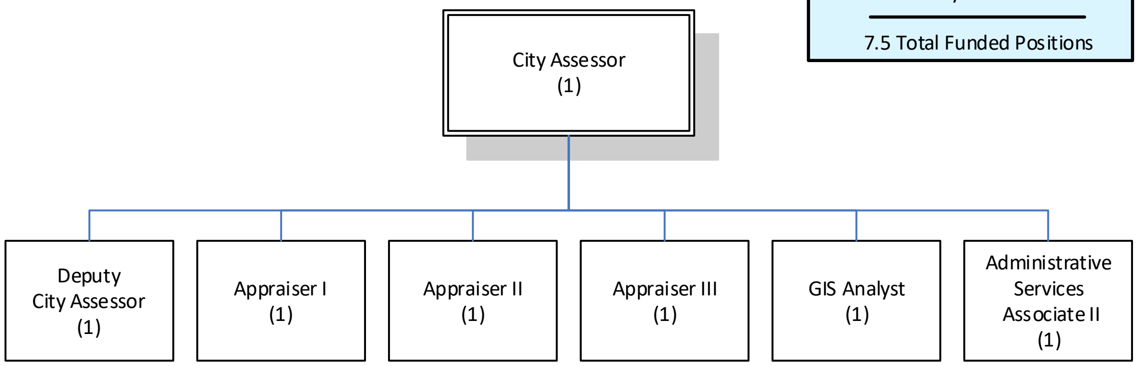
The Manager's Proposed FY 2027 City Manager Offices budget was adopted by City Council without change.

CITY ASSESSOR

POSITION SUMMARY

7.0 City Funded Positions
0.5 Hourly Positions

7.5 Total Funded Positions



City Assessor. Maintains and updates ownership and physical characteristic records for approximately 31,600 parcels and provides assessments for the properties. New construction and additions to properties are recorded and valued by the appraisers. The City Assessor also administers the Land Use Program and the Real Estate Rehabilitation Program. Staff provides assistance to the public, other City departments, and various local, state and federal agencies. This department has substantial information and resources that are utilized by those in the real estate profession, economic development, and related fields.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	8.0	7.0	7.0	7.0	7.0
City Funded Hourly	0.5	0.5	0.5	0.5	0.5
TOTAL FTE	**8.5**	**7.5**	**7.5**	**7.5**	**7.5**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$525,871	$517,100	$521,853	$521,853	$521,853
Employee Benefits	226,403	210,958	225,238	225,238	225,238
Subtotal Personnel Services	***$752,274***	***$728,058***	***$747,091***	***$747,091***	***$747,091***
Operating					
Contractual Services	$52,626	$60,266	$68,315	$68,315	$68,315
Internal Service Charges	6,108	9,923	8,527	8,527	8,527
Other Charges	33,632	36,637	65,290	65,290	65,290
Rentals and Leases	2,039	2,500	2,600	2,600	2,600
Subtotal Operating	***$94,405***	***$109,326***	***$144,732***	***$144,732***	***$144,732***
TOTAL CITY COST	**$846,679**	**$837,384**	**$891,823**	**$891,823**	**$891,823**

City Assessor Budget Description

The Department Submitted FY 2027 City Assessor budget of $891,823 represents a 6.5% increase of $54,439 compared to the Adopted FY 2026 budget of $837,384.

Highlights of the Department Submitted FY 2027 budget include:

- $19,033 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.
- $8,049 increase in Contractual Services reflecting an increase in software maintenance fees.
- $1,396 decrease in Internal Service Charges reflecting Fleet Services operating estimates.
- $28,653 increase in Other Charges reflecting the need for postage to mail real estate reassessment notices.

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

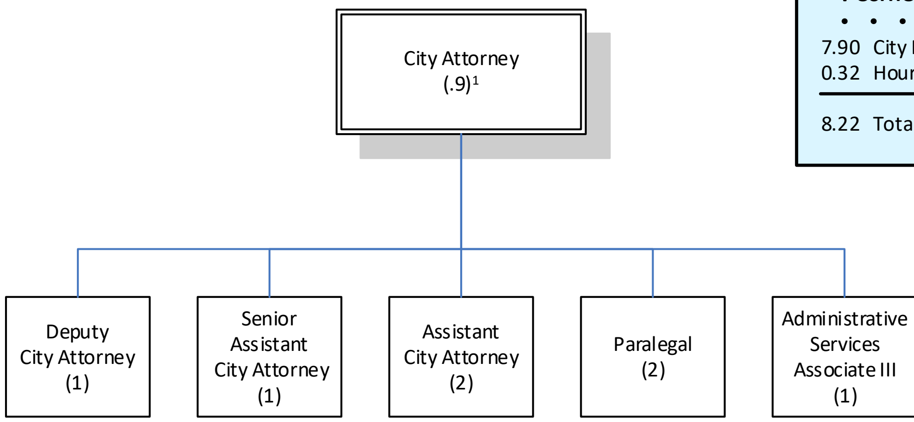
The Manager's Proposed FY 2027 City Assessor budget was adopted by City Council without change.

City Attorney

Position Summary

7.90 City Funded Positions
0.32 Hourly Positions

8.22 Total Funded Positions



[1] *Additional 0.1 FTE for the City Attorney is assigned to the Risk Management Budget.*

City Attorney. The Office provides legal services to City Council, the City Manager, City departments and agencies, and the Lynchburg School Board/Lynchburg City Schools. Services include rendering informal and formal legal opinions; recommending appropriate legal changes in the City Code, regulations and policies; advising of changes in law which affect the City; drafting legal documents; handling real estate matters including necessary title examinations, negotiations and closings; prosecuting and defending lawsuits on behalf of the City; supervising the City's Risk Management activities and the Self-Insurance Plan; working with area members of the General Assembly, reviewing bills which concern the City and helping coordinate the activities of the City before the General Assembly.

The City Attorney is appointed by and reports to City Council. The Office also includes a Deputy City Attorney, a Senior Assistant City Attorney, two Assistant City Attorneys, a real estate paralegal, a paralegal who serves as the Chief FOIA Officer for the City, one administrative assistant, and two hourly investigators.

	Actual FY 2025	Adopted FY 2026	Department Submitted FY 2027	Manager's Proposed FY 2027	Adopted FY 2027
POSITION SUMMARY					
City Funded Full-Time	8.90	7.90	7.90	7.90	7.90
City Funded Hourly	0.28	0.32	0.32	0.32	0.32
TOTAL FTE	**9.18**	**8.22**	**8.22**	**8.22**	**8.22**
BUDGET SUMMARY					
EXPENDITURES					
Personnel Services					
Salaries	$778,958	$782,945	$805,856	$805,856	$805,856
Employee Benefits	292,179	295,140	309,355	309,355	309,355
Subtotal Personnel Services	***$1,071,137***	***$1,078,085***	***$1,115,211***	***$1,115,211***	***$1,115,211***
Operating					
Contractual Services	$58,307	$86,326	$94,584	$94,584	$94,584
Other Charges	58,068	64,671	52,306	52,306	52,306
Subtotal Operating	***$116,375***	***$150,997***	***$146,890***	***$146,890***	***$146,890***
TOTAL EXPENDITURES	**$1,187,512**	**$1,229,082**	**$1,262,101**	**$1,262,101**	**$1,262,101**
DEDICATED REVENUES					
Legal Service Charges - Schools	$42,500	$42,500	$42,500	$42,500	$42,500
TOTAL DEDICATED REVENUES	**$42,500**	**$42,500**	**$42,500**	**$42,500**	**$42,500**
TOTAL CITY COST	**$1,145,012**	**$1,186,582**	**$1,219,601**	**$1,219,601**	**$1,219,601**

City Attorney Budget Description

The Department Submitted FY 2027 City Attorney budget of $1,262,101 represents a 2.7% increase of $33,019 compared to the Adopted FY 2026 budget of $1,229,082.

Highlights of the Department Submitted FY 2027 budget include:

- $37,126 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 and office restructuring.
- $8,258 increase in Contractual Services reflecting the anticipation of an increase in the cost/volume of outside legal services.
- $12,365 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 City Attorney budget was adopted by City Council without change.