



City Council Staff Report

Subject: FY 2026 – Financial Statements through February 28, 2026
(Cash Basis and Unaudited)

Author: Patrick A. Duhaney, City Manager 

Department: Finance

Date: March 13, 2026

Type of Item: Informational

Executive Summary

This financial report provides an overview of the City's General Fund revenues and expenditures compared to the amended budget for the period ending February 28, 2026 (eight months, or 66.7% of the fiscal year), as well as actual results from the previous fiscal year to date. Please note that revenue and expenditure projections will be presented in the March interim report.

As of February 28, 2026, General Fund revenues totaled \$792.9 million, reflecting an increase of \$35.9 million, or 4.7%, compared to the same period in the prior year. It is important to note that revenue collections can fluctuate month to month, as due dates for various revenue sources are not evenly distributed throughout the year. The largest revenue source, real estate tax, is billed twice annually, with payments due on December 5, 2025, and June 5, 2026. The first half of the net levy is \$398.5 million. The current collection percentage on this levy is 98.15%. Personal property tax payments are also due on June 5, 2026. Additionally, various supplemental billings are ongoing, and some collections through February 28, 2026, apply to the previous year's tax bills. Notable revenue increases include real estate taxes at \$16.1 million, personal property taxes at \$1.9 million, sales taxes at \$1.9 million, charges for services at \$3.8 million and interest income at \$1.9 million. Business license taxes were due March 1, 2026, and have increased \$6.1 million to date due in part to timing differences. Federal revenues decreased \$3.4 million mainly due to decreased funding from the Department of Health and Human Services of \$2.4 million and a one-time COVID reimbursement of \$1.4 million received in FY 2025.

As of February 28, 2026, General Fund expenditures totaled \$1,124.2 million, an increase of \$70.5 million, or 6.7%, from the prior year. No unexpected or unbudgeted significant expenditures occurred in the first eight months of FY 2026. Total transfers increased \$33.0 million, or 7.2%, primarily due to increased funding for general government capital projects of \$16.1 million and Storm Water capital projects of \$6.0 million, combined with an increase in school transfers of \$10.2 million. Human Services expenditures increased \$8.6 million, or 9.2%, due to increases in purchased client services and salaries due to the addition of new full-time employees. Parks and

City Council Staff Report

FY 2026 Financial Statements through February 28, 2026 (Cash Basis and Unaudited)

March 13, 2026

Recreation expenditures increased \$3.0 million, or 11.1%, due to increases in salaries and professional services. Non-departmental expenditures increased \$3.6 million due to increase in purchase of vehicle replacements and rolling stock. Police expenditures increased \$7.9 million, or 8.3%, due to increases in salaries and software maintenance services. Public Works expenditures increased \$7.5 million, or 11.4%, primarily due to increases in pavement installation, maintenance and repair services.

Total Water and Sewer revenues as of February 28, 2026, are \$102.1 million, which is 64.5% of the current year budget of \$158.4 million and are \$3.5 million or 3.5% more than prior year collections of \$98.6 million for the same period. Charges for services revenue of \$94.1 million are more than the prior year's charges for services of \$88.3 million by \$5.8 million. Water and Sewer other local revenue decreased \$1.2 million from the prior year attributable to decrease in sewer capital recovery fees. Year-to-date expenditures are \$106.7 million, which is 62.2% of the current year budget of \$171.4 million and is \$7.3 million or 7.3% more than prior year expenditures of \$99.4 million (for the same time period) due to increased capital outlay expenditures of \$1.4 million, increased funding of Water and Sewer Capital projects of \$2.2 million, and increased water purchase for resale of \$2.1 million. Total budgeted expenditures for FY 2026 of \$171.4 million are \$11.0 million or 6.9% more than the FY 2025 expenditure budget of \$160.4 million.

Total Storm Water revenues as of February 28, 2026, are \$38.0 million, which is 66.1% of the current year budget of \$57.5 million and are \$8.0 million or 26.7% more than prior year collections totaling \$30.0 million due to increased utility fees of \$6.2 million and increased interest income of \$1.8 million. The Storm Water utility fee increased from 49.3 ¢ per day in FY 2025 to 58.2¢ per day in FY 2026. Year-to-date expenditures are \$41.8 million, which is 64.3% of the current year budget of \$65.0 million and is \$10.3 million or 32.7% more than prior year expenditures totaling \$31.5 million (for the same time period) due to increased debt service costs of \$2.9 million associated with the issuance of new debt in FY 2025, combined with increases in the purchase of new vehicles and rolling stock of \$3.4 million and increases in professional services of \$2.2 million.

Total Tourism Investment Program (TIP) Special Revenue Fund revenues as of February 28, 2026, are \$41.0 million, which is 72.7% of the current year amended budget of \$56.5 million and are in line with prior year collections totaling \$40.7 million. Year-to-date expenditures (including encumbrances) are \$44.5 million, which is 72.3% of the current year amended budget of \$61.5 million and \$6.5 million more than prior year expenditures totaling \$38.0 million for the same period. This increase is primarily due to increased debt service payments of \$2.2 million, increased transfers to general government capital projects of \$2.7 million and increased programming and operations expenditures of \$1.2 million.

Should you have any additional questions or concerns, please contact Deputy City Manager, Monica D. Croskey at Mcroskey@vbgov.com or (757) 385-4242, or Finance Director, Wendy Hu, at whu@vbgov.com or (757) 385-4227.

Attachments (5)

- General Fund Summary Schedule A
- General Fund Revenue Schedule B
- General Fund Expenditure Schedule C
- Tourism Investment Program (TIP) Schedule D
- General Fund Glide Chart

CITY OF VIRGINIA BEACH, VIRGINIA
GENERAL FUND REVENUE AND EXPENDITURE SUMMARY
FOR THE PERIOD ENDING FEBRUARY 28, 2026
SCHEDULE A

	FY 2026 ADOPTED BUDGET	FY 2026 AMENDED BUDGET	FY 2026 YTD ACTUAL	FY 2026 ACTUAL % OF BUDGET	FY 2025 AMENDED BUDGET	FY 2025 YTD ACTUAL	FY 2025 ACTUAL % OF BUDGET
REVENUES (SCHEDULE B):							
LOCAL	\$ 1,318,606,100	\$ 1,318,659,711	\$ 673,627,711	51.1%	\$ 1,245,447,175	\$ 637,619,713	51.2%
STATE	195,821,821	198,776,579	94,574,869	47.6%	191,968,318	91,090,327	47.5%
FEDERAL	26,090,548	25,944,628	15,537,736	59.9%	25,576,973	18,976,916	74.2%
TRANSFERS	13,734,535	13,734,535	9,156,357	66.7%	13,504,098	9,320,495	69.0%
TOTAL REVENUES	\$ 1,554,253,004	\$ 1,557,115,453	\$ 792,896,673	50.9%	\$ 1,476,496,564	\$ 757,007,452	51.3%
EXPENDITURES (SCHEDULE C):							
GENERAL GOVERNMENT	\$ 515,924,901	\$ 550,116,258	\$ 347,301,564	63.1%	\$ 527,290,045	\$ 325,387,262	61.7%
PUBLIC SAFETY	263,084,153	282,763,340	200,879,943	71.0%	260,275,365	189,043,926	72.6%
NON DEPARTMENTAL	50,418,435	54,159,255	43,356,637	80.1%	53,571,130	39,737,051	74.2%
DEBT SERVICE	55,095,110	55,095,110	42,778,531	77.6%	63,095,110	42,680,341	67.6%
TRANSFERS	643,869,516	751,564,676	489,911,138	65.2%	673,908,057	456,879,203	67.8%
RESERVES	28,551,000	6,166,559	-	0.0%	1,781,709	-	0.0%
TOTAL EXPENDITURES	\$ 1,556,943,115	\$ 1,699,865,197	\$ 1,124,227,812	66.1%	\$ 1,579,921,417	\$ 1,053,727,782	66.7%
EXCESS OF REVENUES OVER/(UNDER)							
EXPENDITURES	\$ (2,690,111)	\$ (142,749,744)	\$ (331,331,139)		\$ (103,424,852)	\$ (296,720,331)	
LESS AMOUNTS APPROPRIATED FROM PRIOR YEAR FUND BALANCE							
FUND BALANCE:							
FY 2025 ENCUMBRANCES		\$ 29,525,759					
FY 2025 CARRYFORWARDS		5,760,638					
AQUARIUM IMPROVEMENTS		3,200,000					
AQUARIUMS & PARKS CAMERAS		1,240,631					
FY 2026 CITY OPERATIONS		6,946,664					
FY 2026 AMENDED CIP BUDGET		50,516,859					
FY 2026 SCHOOL REVERSION & TRUE-UP		45,559,193					
		\$ 142,749,744					

CITY OF VIRGINIA BEACH, VIRGINIA
GENERAL FUND REVENUES
FOR THE PERIOD ENDING FEBRUARY 28, 2026
SCHEDULE B

	FY 2026 ADOPTED BUDGET	FY 2026 AMENDED BUDGET	FY 2026 YTD ACTUAL	FY 2026 ACTUAL % OF AMENDED BUDGET	FY 2025 AMENDED BUDGET	FY 2025 YTD ACTUAL	FY 2025 ACTUAL % OF AMENDED BUDGET
LOCAL REVENUE:							
REAL ESTATE TAXES	\$ 734,375,613	\$ 734,375,613	\$ 382,395,766	52.1%	\$ 700,281,996	\$ 366,345,759	52.3%
PERSONAL PROPERTY TAXES	167,188,166	167,188,166	32,663,271	19.5%	153,312,589	30,761,278	20.1%
SALES TAX	97,846,775	97,846,775	60,043,108	61.4%	93,281,986	58,128,573	62.3%
BUSINESS LICENSE	67,166,505	67,166,505	39,595,081	59.0%	62,625,915	33,507,422	53.5%
UTILITY TAXES	25,879,291	25,879,291	15,546,186	60.1%	25,879,291	14,084,455	54.4%
TELECOMMUNICATION TAX	17,229,098	17,229,098	11,047,619	64.1%	16,448,063	11,251,539	68.4%
MEAL TAX	65,149,968	65,149,968	42,185,335	64.8%	62,047,929	41,281,046	66.5%
HOTEL TAX	11,274,805	11,274,805	8,847,908	78.5%	11,477,696	8,364,961	72.9%
AUTOMOBILE LICENSE	10,639,555	10,639,555	6,003,572	56.4%	10,639,555	5,596,325	52.6%
CIGARETTE TAX	5,669,939	5,669,939	3,738,908	65.9%	6,993,331	3,983,635	57.0%
OTHER LOCAL TAXES	16,715,085	16,715,085	7,392,778	44.2%	14,969,319	6,384,680	42.7%
CHARGES FOR SERVICES - HUMAN SERVICES	27,711,214	27,711,214	17,149,743	61.9%	26,468,226	14,918,562	56.4%
CHARGES FOR SERVICES - OTHER	29,452,548	29,452,548	17,964,659	61.0%	28,090,439	16,358,869	58.2%
PERMITS AND FEES	11,269,972	11,269,972	6,993,585	62.1%	9,720,511	6,754,806	69.5%
INTEREST INCOME	13,757,734	13,757,734	13,242,081	96.3%	8,387,187	11,296,327	134.7%
OTHER LOCAL REVENUE	17,279,832	17,333,443	8,818,111	50.9%	14,823,142	8,601,476	58.0%
TOTAL LOCAL REVENUE	1,318,606,100	1,318,659,711	673,627,711	51.1%	1,245,447,175	637,619,713	51.2%
STATE REVENUE:							
MAINTENANCE OF ROADS	68,018,500	68,018,500	35,108,400	51.6%	66,174,346	34,015,832	51.4%
STATE AID LAW ENFORCEMENT	14,064,783	14,064,783	10,926,459	77.7%	13,372,311	10,926,216	81.7%
STATE REIMBURSEMENTS	15,165,150	15,348,594	9,530,550	62.1%	14,408,819	8,399,999	58.3%
STATE PUBLIC ASSISTANCE GRANTS	18,131,287	18,131,287	13,129,261	72.4%	18,131,287	12,333,872	68.0%
STATE REVENUE - HUMAN SERVICES	25,005,501	27,620,863	18,028,102	65.3%	24,566,479	16,981,610	69.1%
PERSONAL PROPERTY TAX PAID BY THE COMMONWEALTH OF VIRGINIA	53,412,868	53,412,868	6,526,559	12.2%	53,412,868	6,526,559	12.2%
OTHER STATE REVENUE	2,023,732	2,179,684	1,325,539	60.8%	1,902,208	1,906,240	100.2%
TOTAL STATE REVENUE	195,821,821	198,776,579	94,574,869	47.6%	191,968,318	91,090,327	47.5%
FEDERAL REVENUE	26,090,548	25,944,628	15,537,736	59.9%	25,576,973	18,976,916	74.2%
TRANSFERS	13,734,535	13,734,535	9,156,357	66.7%	13,504,098	9,320,495	69.0%
TOTAL GENERAL FUND REVENUE	\$ 1,554,253,004	\$ 1,557,115,453	\$ 792,896,673	50.9%	\$ 1,476,496,564	\$ 757,007,452	51.3%

CITY OF VIRGINIA BEACH, VIRGINIA
GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDING FEBRUARY 28, 2026
SCHEDULE C

GENERAL GOVERNMENT ACTIVITIES	FY 2026 ADOPTD BUDGET	FY 2026 AMENDED BUDGET	FY 2026 YTD ACTUALS	FY 2026 ACTUAL % OF AMENDED BUDGET	FY 2025 AMENDED BUDGET	FY 2025 YTD ACTUALS	FY 2025 ACTUAL % OF AMENDED BUDGET
AGRICULTURE	\$ 1,082,362	\$ 1,112,301	\$ 738,853	66.4%	\$ 1,149,004	\$ 696,665	60.6%
BUDGET AND MANAGEMENT SERVICES	1,639,215	1,744,271	1,123,792	64.4%	1,684,507	1,175,819	69.8%
CIRCUIT COURT	1,623,983	1,657,542	1,169,678	70.6%	1,695,590	1,241,413	73.2%
CITY ATTORNEY	6,193,939	6,454,377	4,603,802	71.3%	6,314,523	4,390,520	69.5%
CITY AUDITOR	1,166,443	1,169,405	755,842	64.6%	1,177,194	832,351	70.7%
CITY CLERK	785,503	893,668	674,562	75.5%	776,924	543,493	70.0%
CITY COUNCIL	777,218	931,366	628,951	67.5%	822,901	554,563	67.4%
CITY MANAGER	3,923,768	4,022,101	2,732,454	67.9%	4,120,556	2,689,400	65.3%
CITY REAL ESTATE ASSESSOR	4,319,674	4,462,515	3,035,404	68.0%	4,201,902	2,987,371	71.1%
CITY TREASURER	8,729,988	8,936,714	6,174,119	69.1%	8,685,038	5,954,795	68.6%
CLERK OF THE CIRCUIT COURT	4,978,461	5,117,766	3,501,981	68.4%	5,394,012	3,779,850	70.1%
COMMISSIONER OF THE REVENUE	7,508,247	7,664,086	5,194,816	67.8%	7,180,503	4,912,672	68.4%
COMMONWEALTH'S ATTORNEY	14,326,447	14,922,576	10,302,006	69.0%	14,097,026	9,549,893	67.7%
COMMUNICATIONS	4,553,403	4,861,447	3,661,482	75.3%	4,137,874	3,126,339	75.6%
CONVENTION AND VISITORS BUREAU	11,685,419	12,244,787	7,954,789	65.0%	11,771,068	7,538,914	64.0%
CULTURAL AFFAIRS AND HISTORIC HOUSES	5,384,079	7,273,365	3,906,676	53.7%	8,046,848	4,409,003	54.8%
ECONOMIC DEVELOPMENT	4,834,440	5,082,928	2,485,737	48.9%	5,418,924	2,646,182	48.8%
FINANCE	7,429,669	8,302,842	5,400,812	65.0%	8,932,624	5,649,725	63.2%
GENERAL DISTRICT COURT	491,097	504,960	240,685	47.7%	499,292	216,555	43.4%
HEALTH DEPARTMENT	4,374,594	4,408,793	3,260,700	74.0%	4,273,283	3,234,898	75.7%
HOUSING AND NEIGHBORHOOD PRESERVATION	8,767,361	9,073,307	5,540,130	61.1%	8,816,968	5,716,492	64.8%
HUMAN RESOURCES	9,773,374	10,290,436	6,701,510	65.1%	9,539,901	6,398,321	67.1%
HUMAN SERVICES	153,495,772	157,320,241	101,586,757	64.6%	152,382,489	93,010,583	61.0%
INFORMATION TECHNOLOGY	25,637,163	26,830,644	19,263,298	71.8%	26,271,425	18,950,485	72.1%
JUVENILE AND DOMESTIC RELATIONS DISTRICT	195,199	198,336	119,117	60.1%	209,249	115,559	55.2%
JUVENILE PROBATION	1,239,772	1,249,428	1,051,149	84.1%	1,425,373	1,050,297	73.7%
LIBRARY	22,087,821	22,927,875	15,630,823	68.2%	22,389,578	15,296,981	68.3%
MAGISTRATES	43,982	43,982	6,189	14.1%	58,256	21,296	36.6%
OFFICE OF PERFORMANCE & ACCOUNTABILITY	966,137	776,801	574,285	73.9%	1,035,873	666,654	64.4%
PARKS AND RECREATION	44,601,663	47,046,277	29,867,027	63.5%	44,146,421	26,877,498	60.9%
PLANNING	16,187,715	17,586,072	12,186,551	69.3%	17,801,215	11,308,671	63.5%
PUBLIC WORKS	116,216,568	133,196,063	73,839,030	55.4%	121,047,002	66,291,122	54.8%
VIRGINIA AQUARIUM	17,866,602	18,527,794	10,727,679	57.9%	17,380,268	10,195,703	58.7%
VOTER REGISTRATION AND ELECTIONS	3,037,823	3,281,192	2,660,877	81.1%	4,406,433	3,357,180	76.2%
TOTAL GENERAL GOVERNMENT	515,924,901	550,116,258	347,301,564	63.1%	527,290,045	325,387,262	61.7%

CITY OF VIRGINIA BEACH, VIRGINIA
GENERAL FUND EXPENDITURES
FOR THE PERIOD ENDING FEBRUARY 28, 2026
SCHEDULE C

GENERAL GOVERNMENT ACTIVITIES	FY 2026 ADOPTD BUDGET	FY 2026 AMENDED BUDGET	FY 2026 YTD ACTUALS	FY 2026 ACTUAL % OF AMENDED BUDGET	FY 2025 AMENDED BUDGET	FY 2025 YTD ACTUALS	FY 2025 ACTUAL % OF AMENDED BUDGET
PUBLIC SAFETY							
EMERGENCY COMMUNICATIONS AND CITIZEN SERVICES	13,398,289	13,790,301	9,309,238	67.5%	13,273,296	8,569,436	64.6%
EMERGENCY MANAGEMENT	2,071,682	2,116,352	1,436,710	67.9%	1,982,871	1,259,649	63.5%
EMERGENCY MEDICAL SERVICES	25,440,800	28,170,815	20,975,119	74.5%	27,839,412	20,184,942	72.5%
FIRE	85,111,476	92,022,913	65,423,922	71.1%	82,222,817	63,233,649	76.9%
POLICE	137,061,906	146,662,958	103,734,954	70.7%	134,956,969	95,796,250	71.0%
TOTAL PUBLIC SAFETY	263,084,153	282,763,340	200,879,943	71.0%	260,275,365	189,043,926	72.6%
NON DEPARTMENTAL	50,418,435	54,159,255	43,356,637	80.1%	53,571,130	39,737,051	74.2%
DEBT SERVICE	55,095,110	55,095,110	42,778,531	77.6%	63,095,110	42,680,341	67.6%
TRANSFERS	643,869,516	751,564,676	489,911,138	65.2%	673,908,057	456,879,203	67.8%
RESERVES	28,551,000	6,166,559	-	0.0%	1,781,709	-	0.0%
GRAND TOTAL	\$ 1,556,943,115	\$ 1,699,865,197	\$ 1,124,227,812	66.1%	\$ 1,579,921,417	\$ 1,053,727,782	66.7%

CITY OF VIRGINIA BEACH, VIRGINIA
 TOURISM INVESTMENT PROGRAM SPECIAL REVENUE FUND
 STATEMENT OF REVENUES AND EXPENDITURES FOR THE PERIOD ENDING FEBRUARY 28, 2026
 SCHEDULE D

	FY 2026 ADOPTED BUDGET	FY 2026 AMENDED BUDGET	FY 2026 YTD ACTUAL	FY 2026 YTD ACTUAL % OF AMENDED BUDGET	FY 2025 AMENDED BUDGET	FY 2025 YTD ACTUAL	FY 2025 YTD ACTUAL % OF AMENDED BUDGET
REVENUES:							
HOTEL ROOM TAX (5% OF TOTAL 8% AND \$1/NIGHT)	\$ 25,727,271	\$ 25,727,271	\$ 19,155,225	74.5%	\$ 27,137,471	\$ 18,615,210	68.6%
RESTAURANT MEAL TAX (1.06% OF TOTAL 5.5%)	19,619,699	19,619,699	12,685,059	64.7%	18,746,230	12,587,755	67.1%
CIGARETTE TAX (5 CENTS OF 75 CENTS/PACK)	404,996	404,996	267,208	66.0%	499,524	299,844	60.0%
ADMISSION TAX	7,578,563	7,578,563	6,382,782	84.2%	6,454,098	6,647,151	103.0%
FRANCHISE FEES & EVENT PERMITS	592,415	592,415	153,539	25.9%	442,415	91,551	20.7%
INTEREST ON BANK DEPOSITS	5,000	5,000	2,096,855	41937.1%	5,000	2,170,159	43403.2%
MISCELLANEOUS REIMBURSEMENTS	2,088,240	2,099,240	-	0.0%	6,000	3,013	0.0%
USE OF PROPERTY	445,613	445,613	294,821	66.2%	445,613	288,998	64.9%
TOTAL - REVENUES	\$ 56,461,797	\$ 56,472,797	\$ 41,035,487	72.7%	\$ 53,736,351	\$ 40,703,681	75.7%
EXPENDITURES:							
ADMINISTRATION AND SUPPORT	\$ 520,500	\$ 531,500	\$ 520,500	97.9%	\$ 751,020	\$ 745,020	99.2%
COMMUNITY AND ORGANIZATION CONTRIBUTIONS	1,161,109	1,259,361	1,161,109	92.2%	1,415,384	1,415,384	100.0%
FACILITIES MANAGEMENT	1,535,560	1,565,169	995,467	63.6%	1,580,503	481,645	30.5%
INFRASTRUCTURE MAINTENANCE	3,420,051	3,755,408	2,813,941	74.9%	4,372,927	3,242,247	74.1%
LANDSCAPE MANAGEMENT	1,356,489	1,426,702	867,151	60.8%	1,244,211	800,198	64.3%
LIFEGUARD SERVICES	1,228,647	1,228,647	130,424	10.6%	1,073,772	47,572	4.4%
PROGRAMMING AND OPERATIONS	10,626,496	12,653,667	11,486,712	90.8%	13,368,511	10,267,616	76.8%
SALES AND MARKETING	614,896	540,643	348,732	64.5%	1,066,091	403,342	37.8%
WASTE MANAGEMENT	105,061	131,276	101,215	77.1%	105,061	112,857	107.4%
DEBT SERVICE	26,345,109	26,345,109	20,999,681	79.7%	27,860,574	18,803,642	67.5%
TRANSFER TO GENERAL FUND	15,170	15,170	10,113	66.7%	15,170	10,475	69.0%
TRANSFER TO GENERAL GOVERNMENT CAPITAL PROJECTS	4,400,000	4,400,000	4,400,000	100.0%	2,450,000	1,691,667	69.0%
TRANSFER TO ATLANTIC PARK DEVELOPMENT AGREEMENT	2,088,240	2,088,240	663,871	31.8%	-	-	0.0%
CONTINGENCIES	3,044,469	5,581,276	-	0.0%	3,421,518	-	0.0%
TOTAL - EXPENDITURES AND ENCUMBRANCES	\$ 56,461,797	\$ 61,522,169	\$ 44,498,917	72.3%	\$ 58,724,742	\$ 38,021,663	64.7%
EXCESS OF REVENUES OVER (UNDER)							
EXPENDITURES AND ENCUMBRANCES	\$ -	\$ (5,049,372)	\$ (3,463,431)				
AMOUNT APPROPRIATED FROM FUND BALANCE	\$ -	\$ (5,049,372)	\$ (3,463,431)				
FUND BALANCE - JULY 1, 2025		53,804,921					
FUND BALANCE - ENDING		\$ 48,755,549					

*Includes encumbrances of \$5,660,345 as of February 28, 2026.

CITY OF VIRGINIA BEACH, VIRGINIA
 GENERAL FUND REVENUE AND EXPENDITURE TREND THROUGH
 THE PERIOD ENDING FEBRUARY 28, 2026

