



Martinsville
A CITY WITHOUT LIMITS



FY 2024-2025 ADOPTED OPERATING BUDGET

Adopted by City of Martinsville City Council on May 16, 2024

Moving Martinsville Toward Infinite Opportunities



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BUDGET MESSAGE



April 9, 2024

Honorable Mayor and Members of the City Council:

I am proud to present the 2024-2025 Operating Budget. This balanced budget underscores our commitment to realistic projections, conservative spending, and a heightened focus on outcomes closely aligned with our financial commitments. The annual budget is the most important collaborative responsibility of the City Council, City Manager, staff, and the community. The budget is a plan of revenue and expense activities for the upcoming fiscal year. It is intended to provide clear, concise, and coordinated financial programs to achieve the Council's priorities and policies and the expectations of our residents.

As the newly appointed City Manager of Martinsville, I am dedicated to enforcing fiscal responsibility at every level within my team. This dedication will be evident in all our actions and decisions as we align performance goals with the Council's strategic objectives and streamline our fiscal and administrative policies. This year's budget theme, "Moving Martinsville Toward Infinite Opportunities and Soaring for Excellence," symbolizes the limitless possibilities awaiting our community as we embark on a year of transformation.

You will also notice significant changes in the presentation and content of the budget. These adjustments aim to enhance transparency and understandability, with readability being a key consideration in the design of the budget document. This year's performance-informed budget clearly outlines our resources and expenditures and highlights our past achievements and key performance indicators for each program.

Summary

The Fiscal Year 2024-2025 Operating Budget will focus on addressing the highest of our organizational and community priorities while positioning the city positively to address future economic uncertainties. The comprehensive budget totals \$117.32 million, breaking into \$82.19 million in City Dedicated Funds and \$32.50 million allocated for Martinsville Public Schools, with an additional \$2.63 million in external funds where we serve as the fiscal agent.

Personnel expenses, which typically consume 80-90% of a city's budget, are covered for 321 full-time and 64 part-time positions, excluding Martinsville Public Schools staff. A 3% cost of living adjustment (COLA) is included for full-time city employees, aligning with the Commonwealth's provision for Constitutional Officers. Despite anticipating a 10% hike in healthcare costs, the budget pleasantly reflects no increase, contributing to an overall 3% rise in the budget from the previous fiscal year. The budget formulation process tackled six significant challenges, cumulatively presenting a \$4 million budgetary hurdle. These challenges include:

- Fund Balance Use: The FY 2023-24 Budget was adopted using a \$2.54 Million transfer from the

City's Fund Balance.

- Extensive Use of One-Time Funding for Recurring Cost: Grant Funds, including ARPA, have subsidized ongoing operating costs without identifying long-term funding sources for the services.
- Partial Year Funding for Positions: Positions were funded with mid-year hiring calculations or eliminated to balance the budget.
- Fund Transfers: Transfers from Enterprise Funds have been extensively used to balance the General Fund budget without clearly defined justification.
- Constitutional and Supporting Agency's Support: Continued legal obligation to subsidize State Constitutional Offices and support community organizations.
- Deferred Utility Rate Increases: The city has deferred or limited necessary rate increases to support an aging infrastructure system.

Despite these challenges, the FY 2024-25 budget marks a modest increase, primarily driven by annualizing personnel costs and uniform COLA. The budget strategy promotes level funding across departments, with exceptions only for legal, health, and safety mandates. A notable strategy shift includes a more disciplined approach to fund transfers, limiting them to those with clear financial justification aimed at infrastructure sustainability and cost allocation. This year, for the first time, transfers from the fund balance have been excluded as a means to balance the General Fund and other funds, breaking from past practices. Additionally, steps towards better fund segregation include reallocating all State Grant Funds for Streets into dedicated funds and proposing the creation of a Stormwater Fund as a new financial management strategy, paving the way for future Enterprise Funds.

General Fund

The General Fund supports some of the City of Martinsville's most challenging issues, including increasing community safety, cleaning up our neighborhoods, and attracting investments in housing and other economic enhancements. Previously, the fund's equilibrium relied on a \$2.54 million allocation from the City's Balance and incorporated a program reduction of 2.5% for general fund departments and 5% for public safety, culminating in a \$685,174 additional funding gap. The revised proposal for the General Fund stands at \$38.1 million, marking a subtle increase of less than 1.8% from the last fiscal year.

Significant adjustments include segregating the \$4,442,000 in street funds, originally part of the General Fund and sourced from the Virginia Department of Transportation, into a newly established Street Fund. These funds are received every quarter. Additionally, there's a recommendation to merge the separately managed Meal's Tax Fund into the General Fund. Historically, the Meals Tax was allocated specifically for Sewer and School Construction, a practice set during a different economic climate, which led to establishing a separate fund. Unlike many communities that do not isolate this tax, Martinsville opted for fund separation. These modifications, among others to the Chart of Accounts, aim to enhance financial management practices. The objective is to align more closely with the Government Financial Official Association's best practices, ensuring the city's budgeting and financial reporting are transparent and efficient.

The General Fund represents the single largest source of Revenue for the City. In developing the revenue forecast, many factors are generally considered to include:

- Economic trends at the state and federal levels
- Land use dynamics, including the balance between housing, retail, and industrial sectors

- Demographic shifts
- Global trends in housing values
- Inflation rates
- Construction and development activity
- Consumer purchasing power
- Employment trends

While the various financial areas are interconnected, our revenue and expenditure forecasts draw from the end-of-the-year projections for FY 23-24 and historical revenue data, alongside estimates from the Commissioner of Revenue. Taxes in Martinsville have shown a consistent and stable growth pattern. Despite a national and local increase in housing values, the demand for homes within the city remains high, with a limited inventory affecting sales. This aligns with the stable population and tax base trends. In 2024, the median listing price for homes in Martinsville reached \$189.9K, marking a 24.6% increase year-over-year, with the price per square foot at \$111 and the median home selling price at \$143.7K. Many homes targeted for redevelopment are undergoing extensive rehabilitation, which is expected to enhance overall property values eventually. The policy of conducting property reassessments biennially means that the budget for this segment will remain the same this cycle.

Initial forecasts for personal property taxes, particularly on vehicles, predicted a stable trend, anticipating a softening market value. Contrary to expectations, we now forecast a slight yet modest increase. Sales and meal taxes continue to see growth, reflecting a broader trend observed during and after the COVID-19 pandemic, linked to consumer spending habits, inflation, and the general rise in the cost of goods.

Beyond taxation, Martinsville benefits significantly from Revenue from the Commonwealth, which is crucial for supporting our Constitutional and state-supported functions as an independent city. Expenditures in these areas account for 20% of the total general fund budget, while funding from the Commonwealth covers 60% of these costs, highlighting the impact of unfunded obligations that support our City.

Special Revenue Funds

The government establishes Special Revenue Funds to manage finances allocated for specific projects, promoting transparency and accountability to ensure funds are utilized appropriately. The special revenue funds generally include grants and other revenue earmarked for a specific purpose. In this budget cycle, we're focusing on the meticulous segregation of funds, leading to the establishment of dedicated Grant, Street, and Stormwater Funds.

Grants Fund: This will be established in the future to consolidate all grants from local, state, and federal sources into one centralized location. It encompasses the City's major grant programs, including Victim Witness, Police, Fire, and Brownfields, ensuring efficient management and oversight. We recommend that the City Council adopt a formal grant policy to enhance accountability further. This policy would require departments to gain Council approval before accepting any grants, ensuring sustainability of any required local matches and preventing commitments to financially burdensome obligations. The budget includes only consistently funded programs by the Commonwealth and the Federal Government, with other programs to be presented to the Council upon receipt of award letters.

Streets Fund: Introduced in this year's budget, the Streets Fund aims to isolate the Virginia

Department of Transportation (VDOT) Urban Allocation funds for enhanced transparency and accountability. VDOT allocates these funds based on lane miles within the municipality, with quarterly disbursements for authorized activities such as street maintenance and repairs. The adopted budget for the FY 2024-25 Streets Fund is \$4,442,000.

Stormwater Fund: This fund is recommended to align with practices in other cities; it addresses stormwater infrastructure management. Funding comes from charges on parcels with impervious surfaces, reflected in utility bills. Residential customers face a standard monthly charge of \$3, while multi-family will be charged \$8, and Non-Residential Commercial and industrial \$10. This approach not only aids in managing stormwater to prevent erosion and pollution but also supports groundwater recharge. The initial revenue estimate for the Stormwater Fund stands at \$419 thousand, focusing on fund balance growth in its inaugural year to support future city projects.

Enterprise Funds

Enterprise Funds are designated for revenues generated from business-type activities. In Martinsville, this includes the utilities such as water, sewer, refuse, electric, and the telecommunications service, MiNET.

Water and Wastewater

The water and sewer funds, historically managed as separate entities under the Water Resources Department, are recommended for consolidation into a single fund for efficiency. The combined adopted budget for FY 2024-25 is \$9.82 million, with water services allocated \$4.31 million and sewer services \$5.50 million. This restructuring includes the relocation of all capital project revenues and expenditures to a dedicated Capital Project fund for improved tracking and accountability. Additionally, an anticipated rate adjustment will affect our external service charges. This budget also initiates the separation of capital expenditures to a Capital Project Fund, enhancing transparency and management of these investments.

Refuse

Supporting solid waste operations, the Refuse Fund encompasses refuse collection services provided directly by the city. With service divisions across residential and business sectors, including dumpster provision, this fund faces the challenge of aging equipment and increasing environmental compliance costs. To maintain its enterprise nature, fee evaluations are proposed to be conducted annually. The FY 2024-25 budget proposal stands at \$2.13 million, showing a decrease from the previous year's \$2.7 million due to the strategic elimination of certain fund balance allocations.

Electric

Martinsville's Electric Fund, the largest of the Enterprise Funds, provides municipal electric service, a distinction shared with only 15 other Virginia municipalities. Despite rising costs, efforts have been made to mitigate rate increases for residents. However, a rate adjustment is recommended to replenish the depleted fund balance and align rates with purchase costs. The adopted budget is \$24.7 million, a modest 1% increase from the previous year, including a planned rate adjustment and the relocation of capital project expenditures to the Capital Project Fund for better management.

Telecommunication (MiNet)

Previously intertwined with other funds, MiNet is set to operate fully as an independent Enterprise Fund in the upcoming budget. With expansion plans underway, significant growth is expected, funded by a cost allocation plan and a gross receipt tax. No immediate rate increase is proposed, but

future assessments will ensure fund sustainability. The FY 2024-25 budget is \$2.28 million, a 13% increase from the previous year, reflecting the expansion's initial impact and setting the stage for further telecommunication infrastructure investments.

Strategic Priorities

The City of Martinsville City Council, along with staff, developed the following strategic priorities. This process involved multiple strategy meetings with the intent of outlining the priorities below and pave the way for the strategic action plan development process.

1. Governance

2. Community Affairs

3. Infrastructure

4. Development

The 2024-2025 Operating Budget and all subsequent decisions will be made with these four strategic priorities in mind. In the Summer and Fall of 2024 the City of Martinsville will be developing and adopting a Strategic Action Plan that will be the framework for the City moving forward. This Strategic Action Plan will use the four priorities above to identify goals and objectives for the City.

Conclusion

The 2024-2025 Operating Budget marks the initiation of an ambitious fiscal transformation championed by our team, underlining our dedication to fostering enhanced transparency and accountability across the board. Despite significant progress in refining our fiscal practices, we remain steadfast in our commitment to rigorous monitoring and the necessary adjustments to evolve into a high-performing entity. This budget meticulously addresses critical community and organizational needs while strategically bracing for potential economic downturns in the near future.

I want to highlight and extend my profound appreciation to our exceptionally committed and skilled staff, whose contributions were indispensable in formulating this budget. This document is the culmination of a collective effort that spans the entire organization—from the diligent frontline departmental staff and supportive personnel to the management teams and the exceptionally industrious Finance Department members. Their collective endeavor is a testament to our unwavering resolve to ensure Martinsville's standing as an exemplary city for our residents, businesses, visitors, and workforce.

Respectively Submitted

Aretha R. Ferrell-Benavides
City Manager

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CITY PROFILE

Contents Include:

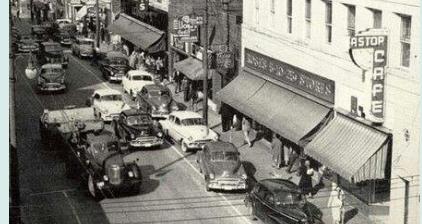
- City's History
- Demographic Profile
- Economic Overview
- Elected Officials
- Department Heads
- Functional Organization Chart



OUR HISTORY

Located in southern Virginia in the Eastern foothills of the Blue Ridge Mountains, Martinsville is named for the General Joseph Martin, a frontiersman, soldier, and statesman. We are known as a destination with "Deep Roots" where unique assets and rich legacies offer exceptional visitor experiences and high-quality of life for residents.

- 1790 Martinsville is named the county seat of Henry after the western portion of Henry County was broken off to form Patrick County.
- 1873 Martinsville is incorporated into a town.
- 1902 Manufacturing furniture becomes an important role in the city and region. This phase makes significant contributions to our community by employing thousands of skilled craftsmen by area furniture manufacturers.

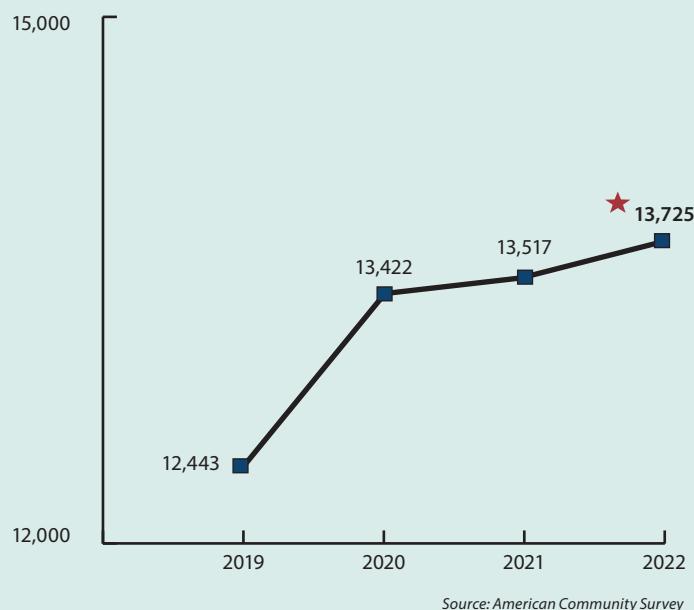

- 1925 The Pannill Knitting Company is founded.
- 1928 Martinsville becomes a city of the second class.
- 1941 Martinsville becomes a city of the first class.
- 1947 NASCAR opens the Martinsville Speedway, the first track to host the NASCAR World Series.

- 1980s Economic interests shift and local industries suffer as a result of industries exiting the United States.
- 1995 Designated as a Virginia Main Street community.
- 1998 Listed in both the Virginia Landmarks Register and National Register of Historic Places
- 2005 Martinsville Mustangs of the Coastal Plain League begin playing at Hooker Field, delivering premier baseball to the community.

DEMOGRAPHIC PROFILE

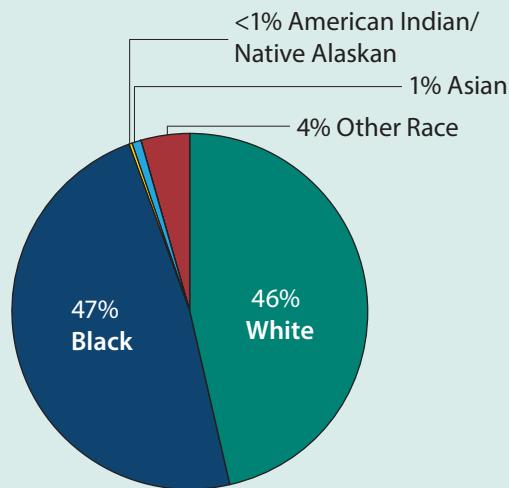
► POPULATION

The latest data indicates the population in Martinsville is at 13,725 residents. The graph shows a modest upward trend in Martinsville's population, increasing from 12,443 in 2019. This growth occurs despite a broader context of population decline in the surrounding area.



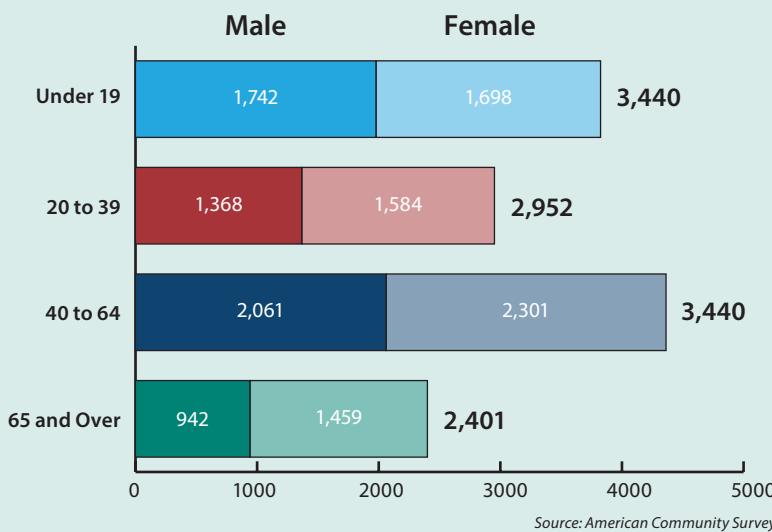
► RACE

47% of Martinsville residents are Black, 46% White, 4% indicate they are some other race, and about 1% are Asian. The remaining population are American Indian/Native Alaskan and Pacific Islander.



► AGE

Martinsville's population has a median age of 39.9 years. 53% of the population is female and 47% are male.



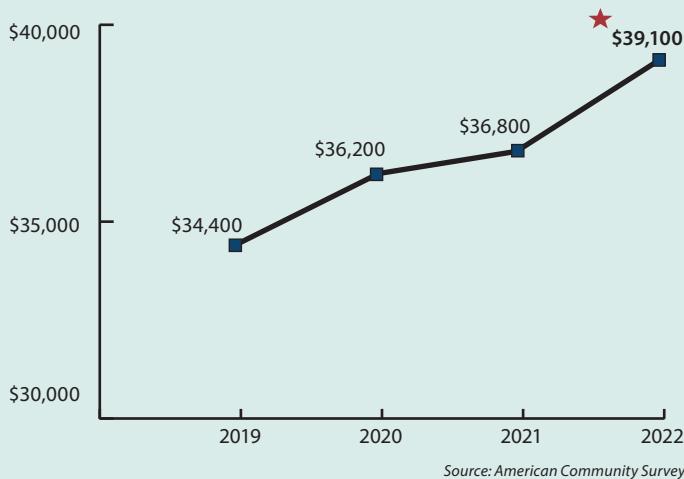
► UNEMPLOYMENT RATE

The unemployment rate has declined from the 4.3% in 2020 to 3.9% in 2022.

Source: American Community Survey

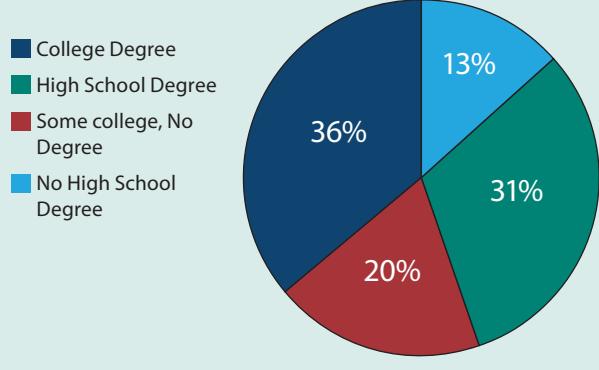
► MEDIAN HOUSEHOLD INCOME

Martinsville's median household income over the last few years shows a consistent and encouraging upward trend from \$34,400 in 2019 to \$39,100 in 2022, or at a rate of approximately 4.38%.



► EDUCATION ATTAINMENT

The workforce in Martinsville is well-educated and skilled, with a diverse range of educational backgrounds among individuals aged 25 and over. Specifically, 13% have not completed high school, 31% hold only a high school diploma, 20% have attended some college but have not earned a degree, and 36% have obtained a college degree.



► AVERAGE MONTHLY RENT

The average monthly rent, according to Apartments.com, is \$669 per month for a 699 square foot space.

► MEDIAN HOME VALUE

The median home value in Martinsville, according to Realtor.com, is \$165,000 (February 2024).

LARGEST EMPLOYERS

1. Danville Regional Medical
2. Piedmont Regional Community Service Board
3. Martinsville City Schools
4. City of Martinsville
5. Wal Mart
6. Real Time Staffing Service Inc.
7. Security Forces, Inc.
8. Southern Finishing Company
9. Palm Harbor Homes Inc.
10. Patrick Henry Nursing & Rehabilitation
11. Virginia Glass and Mirror Inter.
12. Lowes' Home Centers, Inc.
13. Martinsville Plant
14. Young Williams Pc
15. Chick-Fil-A at Martinsville
16. Kroger
17. Care Advantage
18. Debbie's Staffing Services
19. Social Services Henry Martinsville
20. West Shore Home LLC
21. Aarco Inc.
22. YMCA
23. Mehler Engineered Products
24. Nelson Ford
25. Ameristaff
26. A Nurses Touch Home Care LLC
27. Surge Staffing LLC
28. Martinsville Phys Practice
29. Memorial Hospital of Martinsville & Henry County
30. Food Lion

Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages, 3rd Quarter 2023

CITY AMENITIES

With an abundance of parks, restaurants, trails, and access to the Blue Ridge Mountains, our city is wealthy with amenities yet still affordable for everyone to live.



13 Public Parks



5 Public Schools



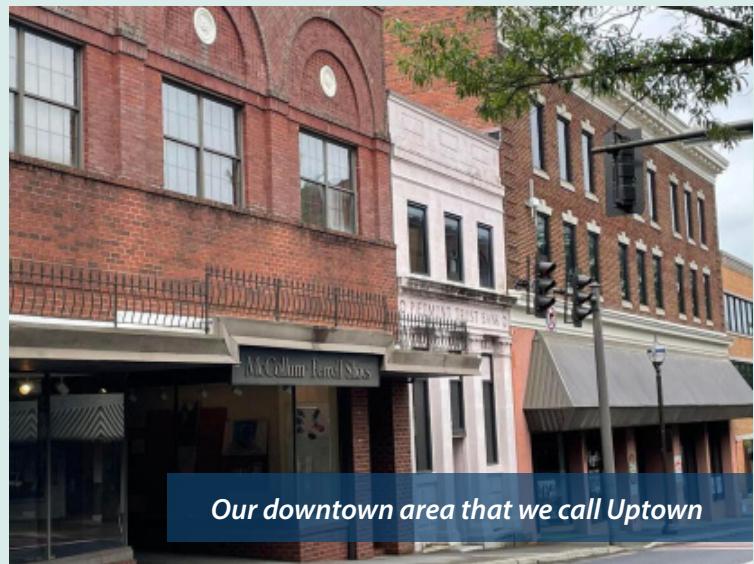
100 Miles of Paved Streets



High-Quality Public Broadband, Electric, and Water



96 Historic Buildings



ELECTED LEADERS

► ELECTED LEADERS

Martinsville is an independent city, meaning it does not fall within the territory of any county. It operates under a council-manager form of government. The City Council comprises five members who are elected at-large, serving staggered four-year terms. Elections occur in even-numbered years. From within their ranks, council members select the Mayor and Vice-Mayor to serve two-year terms.



LC Jones
Mayor



Aaron Rawls
Vice Mayor



Kathy Lawson
Council Member



Tammy Pearson
Council Member



Lawrence Mitchell
Council Member

► HISTORY OF COUNCIL-MANAGER GOVERNMENT

Originating in Staunton, Virginia, in 1908 with the appointment of a general manager, the Council-Manager form of government is now the most prevalent model in U.S. local governance. Martinsville operates under this system, reflecting its widespread adoption. This governance model mirrors the structure of an American corporation, contrasting the Mayor-Council system, which aligns more with the elected branches of the U.S. government. In the Council-Manager setup, the council acts similarly to a Board of Directors in a private corporation. Council members, elected by citizens, serve part-time to determine major policy issues, representing the interests of their constituents, akin to shareholders in a corporation. The Mayor, functioning like a Chairman of the Board, presides over Council meetings. The City Manager in this

arrangement is equivalent to a corporation's CEO, appointed and serving at the discretion of the Council. As a professional public administrator, the City Manager is responsible for executing the Council's policies and directives, possessing broad administrative powers. The role is designed to be apolitical, with a clear separation from partisan activities to ensure unbiased and professional administration. This system aims to combine the democratic input of elected officials with the efficiency and expertise of a professional administrator, ensuring responsive and effective city governance.

DEPARTMENT HEADS

► DEPARTMENT HEADS

The City of Martinsville has a very diverse and experienced group of department heads. This group of leaders is tasked with executing the directives from City Council and managing the day-to-day operations within the City of Martinsville.



Aretha R. Ferrell-Benavides
City Manager



Edena Reese-Atmore
Chief Operating Officer



Greg Maggard
Managing Director of
Operations & Infrastructure



Mandy McGhee
Managing Director of
Fiscal Services



Kendall Davis
Chief Public Information
Officer



Matthew Eggleston
Interim Director
Information Technology



Robert A. Floyd
Administrator
Budget & Strategic
Planning



Travis Hodge
Director
Organizational Development



Keith Holland
Director of Community
Development



Durwin Joyce
Director
Electric



Mandy Muse
Director
Water Resources



Mike Scaffidi
Director of
Telecommunications



Kim Walker
Administrator
Housing

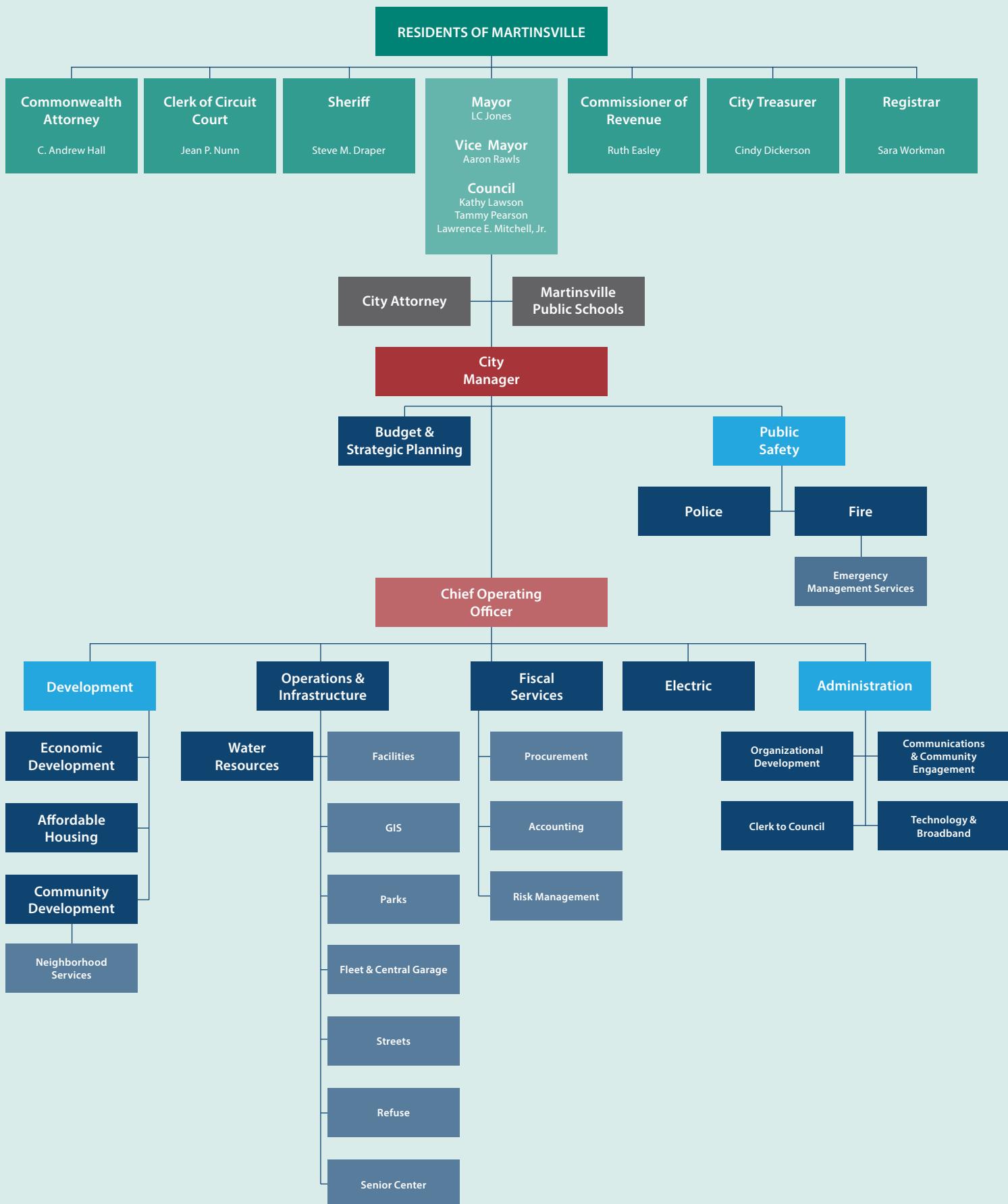


Rob Fincher
Chief of Police



Dan Howell
Chief of Fire

FUNCTIONAL ORGANIZATION CHART



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BUDGET OVERVIEW

Contents Include:

- Budget Process
- Budget Calendar
- Budget Overview
- Personnel Summary

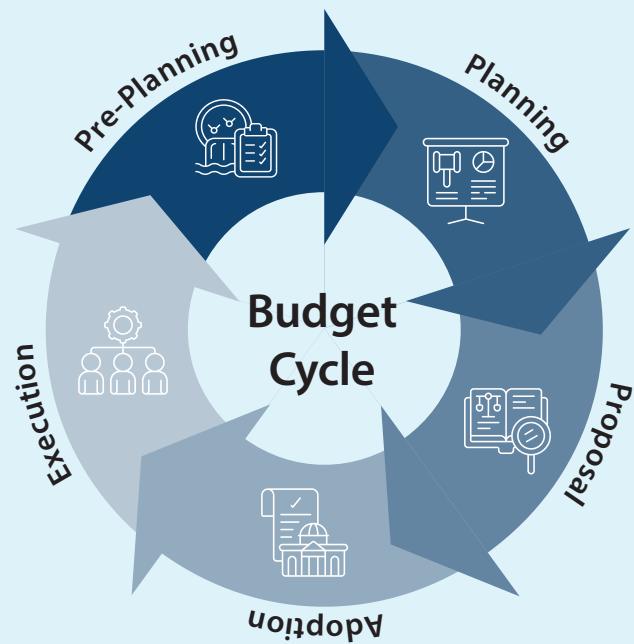


BUDGET PROCESS

BUDGET PROCESS

The planning process for the city's budget is a meticulous and iterative cycle designed to translate community needs and organizational goals into actionable financial plans. The fiscal year begins July 1 and ends June 30 annually. This cycle is composed of distinct, interconnected stages:

1. Pre-Planning
2. Planning
3. Proposal
4. Adoption
5. Execution



| November to March | March to April | April to May | May to June | July to All-Year |
|--|--|--|---|--|
| Pre-Planning | Planning | Proposal | Adoption | Execution |
| The budget cycle begins with the pre-planning stage. Here is when the Council engages in goal-setting during non-election years, previous budget outcomes are evaluated, and the City Manager's Office and the Finance Department kicks off the budget with initial conversations with city-wide departments and distributing forms. | During this stage, the groundwork for the budget is laid out in detail. The Council and the School Board conduct joint meetings to align educational funding with priorities. Departments submit their budget requests and workshops are conducted for understanding revenue streams and evaluating needs and expenses, ensuring budget alignment. | The City Manager presents the ADOPTED budget to the Council, moving the budget from planning to the decision-making stage. The proposal includes a budget message explaining the budget's rationale and key financial strategies employed. | The adoption stage is the accumulation of activities during the budget's proposal are subjected to public scrutiny and review. The Council conducts a public hearing on the operating budget for residents to voice their opinions. The fiscal year's budget is officially adopted by a vote. | After the budget is adopted, the city moves into the execution phase, where all plans are put into action. A budget-in-brief is developed providing an accessible summary of the budget to the public. |

BUDGET PROCESS EVALUATION

In March 2024, the city engaged in a budget process evaluation in collaboration with the University of Texas at Dallas. The evaluation, completed in May 2024, will provide key recommendations for the city to review and adopt. The focus of the evaluation is to enhance its transparency, efficiency, and effectiveness. Any recommendations adopted by the Council and the City Manager will be implemented for the upcoming budget year.

BUDGET CALENDAR

► CALENDAR PURPOSE

To provide a timeline and schedule of items to departments, staff, and residents, that facilitate planning and publishing of the annual city budget. Included are important deadlines to submit information to the City Manager's Office by municipal and state fiscal standards. The calendar serves as a visual informational aid and is distributed to the public for openness and inclusiveness. The FY24-25 Budget Calendar was approved by Council on MONTH DAY, YEAR.

► BUDGET CALENDAR

| November 2023 | | | | | | | | |
|---------------|----|----|----|----|----|----|----------------------------|--|
| S | M | T | W | T | F | S | | |
| | | | 1 | 2 | 3 | 4 | November 7 | City Manager, Chief Operating Officer, and the Finance Director Begins Budget Discussion |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | November 10 | Veterans Holiday |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | November 15 | Distribute Capital Improvement Plan (CIP) Forms and Instructions to Departments |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | November 23 to November 24 | Thanksgiving Holiday |
| 26 | 27 | 28 | 29 | 30 | | | November 28 | Regular City Council Meeting |
| | | | | | | | | |

| December 2023 | | | | | | | | |
|---------------|----|----|----|----|----|----|----------------------------|------------------------------|
| S | M | T | W | T | F | S | | |
| | | | | | 1 | 2 | December 12 | Regular City Council Meeting |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 | December 22 | Christmas Eve Holiday |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | December 25 to December 26 | Christmas Holiday |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 | | |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 | | |
| 31 | | | | | | | | |

| January 2024 | | | | | | | | |
|--------------|----|----|----|----|----|----|------------|---|
| S | M | T | W | T | F | S | | |
| | 1 | 2 | 3 | 4 | 5 | 6 | January 1 | New Years Holiday |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | January 3 | Joint Financial Meeting with City Council and the School Board |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 | January 4 | Mid-Year Department Budget Review |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 | January 5 | Audit Presentation; Mid-Year Department Budget Presentation; New Fiscal Year Budget Outlook |
| 28 | 29 | 30 | 31 | | | | January 6 | Previous Fiscal Budget Closeout Presentation; School Budget Approval |
| | | | | | | | January 9 | Regular City Council Meeting |
| | | | | | | | January 10 | Council 1:1 Briefing; Outside Agency Funding Request Closes and Portal Opens |
| | | | | | | | January 11 | School Board Presentation of FY25 - First Reading |
| | | | | | | | January 15 | Martin Luther King Jr. Holiday |
| | | | | | | | January 16 | Dept. Meetings with Outside Agencies; Final State Budget |
| | | | | | | | January 23 | Regular City Council Meeting |
| | | | | | | | January 24 | School Board Work Session; Public Hearing FY25 |
| | | | | | | | January 30 | Operating Budget Kick-Off and Instruction Delivery |

| February 2024 | | | | | | | March 2024 | | | | | | | April 2024 | | | | | | | |
|---|----|----|----|----|----|----|--|----|----|----|----|----|----|---|----|----|----|----|----|----|--|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S | |
| | | | | 1 | 2 | 3 | | | | | | 1 | 2 | | 1 | 2 | | | | | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | |
| 25 | 26 | 27 | 28 | 29 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 28 | 29 | 30 | | | | | |
| | | | | | | | 31 | | | | | | | | | | | | | | |
| February 13 Previous Fiscal Year Audit | | | | | | | March 8 Council Vision and Goal Setting Retreat | | | | | | | April 1 Finalize Draft Budget & Message; Finalize Health Insurance Estimates | | | | | | | |
| February 19 President's Day Holiday | | | | | | | March 12 Regular City Council Meeting; Preliminary Revenue Estimate Discussion with the Commission of Revenue and City Departments; Review of Fees | | | | | | | April 9 City Manager Submits Budget Proposal to City Council; Regular City Council Meeting | | | | | | | |
| February 27 Regular City Council Meeting | | | | | | | March 13 Health Insurance Committee Meeting | | | | | | | April 18 Budget Workshop - Revenue, Constitutional Officers and General Government | | | | | | | |
| | | | | | | | March 26 Regular City Council Meeting | | | | | | | April 23 Budget Workshop - Org. Development, Operations, Utilities, Fire; Reg. City Council Meeting | | | | | | | |
| | | | | | | | | | | | | | | April 25 Outside Agencies, Constitutional & Publish Budget Public Hearing in Newspaper | | | | | | | |
| May 2024 | | | | | | | June 2024 | | | | | | | | | | | | | | |
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S | |
| | | | 1 | 2 | 3 | 4 | | | | | | | 1 | | | | | | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
| 26 | 27 | 28 | 29 | 30 | 31 | | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | |
| | | | | | | | 30 | | | | | | | | | | | | | | |
| May 2 Community Budget Presentation | | | | | | | June 3 Close All Procurements | | | | | | | | | | | | | | |
| May 9 Public School 1st Reading Public Hearing on ADOPTED Operating Budget; Regular Council Meeting | | | | | | | June 10 Budget-In Brief Developed | | | | | | | | | | | | | | |
| May 14 Regular City Council Meeting | | | | | | | June 19 Juneteenth Holiday | | | | | | | | | | | | | | |
| May 16 2nd Reading Council adopts General, School, & Proprietary Fund Budgets; Formal Adoption of Appropriat. Ordinance; Special Council Meeting. | | | | | | | June 30 Fiscal Year Ends | | | | | | | | | | | | | | |
| May 27 Memorial Day Holiday | | | | | | | July 1 Fiscal Year Begins | | | | | | | | | | | | | | |

PERSONNEL SUMMARY

► EXEMPT AND FULL-TIME

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|---|---------------------------|-------------|-------------|-------------|------------|
| GENERAL GOVERNMENT | | | | | |
| City Council | | | | | |
| Deputy Clerk/Asst To CM | City Council | 0 | 0 | 1 | 0.5 |
| Clerk of Council/Executive Assistant | City Council | 0.06 | 0.06 | 0.06 | 0 |
| Total City Council | | 0.06 | 0.06 | 1.06 | 0.5 |
| City Attorney | | | | | |
| City Attorney | City Attorney | 0.5 | 0.5 | 0 | 1 |
| Executive Assistant | City Attorney | 0.06 | 0.06 | 0 | 0.5 |
| Total City Attorney | | 0.56 | 0.56 | 0 | 1.5 |
| City Manager | | | | | |
| City Manager | City Manager | 1 | 1 | 1 | 1 |
| Executive Assistant | City Manager | 0.94 | 0.94 | 1 | 0.5 |
| Admin Associate | City Manager | 0.5 | 0.5 | 0 | 0 |
| Assistant to the City Manager/Deputy Clerk | City Manager | 0 | 0 | 0 | 0.5 |
| Chief Operating Officer/Assistant City Manager | City Manager | 0.5 | 0.5 | 0 | 1 |
| Total City Manager | | 2.94 | 2.94 | 2 | 3 |
| Human Resources/Organizational Development | | | | | |
| Director of Human Resources | Human Resources | 1 | 1 | 1 | 1 |
| Human Resource Generalist | Human Resources | 1 | 1 | 1 | 1 |
| Total Human Resources/Organizational Development | | 2 | 2 | 2 | 2 |
| Communications | | | | | |
| Network Admin | Communications | 0.08 | 0 | 0 | 0 |
| Total Communications | | 0.08 | 0 | 0 | 0 |
| Public Information Officer | | | | | |
| Public Information Officer | Public Information Office | 0 | 1 | 1 | 1 |
| Community Engagement Specialist | Public Information Office | 0 | 0 | 1 | 1 |
| Total Public Information Officer | | 0 | 1 | 2 | 2 |
| GENERAL GOVERNMENT TOTAL | | 5.64 | 6.56 | 7.06 | 9 |
| TECHNOLOGY & TELECOMMUNICATIONS | | | | | |
| MiNET Department | | | | | |
| Telcom Director | MiNET Department | 1 | 1 | 1 | 1 |
| Network Service Technician | MiNET Department | 1 | 1 | 1 | 1 |
| Telecom Network Service Manager | MiNET Department | 1 | 1 | 1 | 1 |
| Telecom Network Specialist | MiNET Department | 1 | 1 | 1 | 1 |
| Telecom Business/Office Manager | MiNET Department | 1 | 1 | 1 | 1 |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|--|-----------------------|--------------|-----------|-----------|------------|
| Utility Maintenance Worker | MiNET Department | 1 | 1 | 1 | 1 |
| Telecom Maintenance Tech | MiNET Department | 1 | 1 | 1 | 1 |
| Network Service Support | MiNET Department | 1 | 1 | 1 | 1 |
| IT Chief Tech Officer | MiNET Department | 0 | 0 | 0 | 0.5 |
| MiNET Department | | 8 | 8 | 8 | 8.5 |
| Information Services | | | | | |
| Network Administrator | Information Services | 1.92 | 2 | 2 | 2 |
| Director of Information Services | Information Services | 1 | 1 | 1 | 1 |
| IT Chief Tech Officer | Information Services | 0 | 0 | 0 | 0.5 |
| Help Desk Techncian | Information Services | 0 | 0 | 0.5 | 2 |
| Total Information Services | | 2.92 | 3 | 3 | 5.5 |
| TECHNOLOGY & TELECOMMUNICATIONS TOTAL | | 10.92 | 11 | 11 | 14 |
| FISCAL SERVICES | | | | | |
| Finance Adminstration | | | | | |
| Managing Director of Finance | Finance Director | 1 | 1 | 1 | 1 |
| Assistant Director of Finance | Finance Director | 1 | 1 | 1 | 1 |
| FINANCE ADMINISTRATION TOTAL | | 2 | 2 | 2 | 2 |
| Accounting | | | | | |
| Accounting Specialist | Accounting | 2 | 2 | 2 | 2 |
| Accounting/Payroll Specialist | Accounting | 1 | 1 | 1 | 1 |
| ACCOUNTING DIVISION TOTAL | | 3 | 3 | 3 | 3 |
| Purchasing Department | | | | | |
| Purchasing Manager | Purchasing Department | 1 | 1 | 1 | 1 |
| Purchasing Agent | Purchasing Department | 1 | 1 | 1 | 1 |
| Inventory Specialist | Purchasing Department | 1 | 1 | 1 | 1 |
| PURCHASING DIVISION TOTAL | | 3 | 3 | 3 | 3 |
| FISCAL SERVICES TOTAL | | 8 | 8 | 8 | 8 |
| DEVELOPMENT SERVICES | | | | | |
| Community Development | | | | | |
| Community Development Director | Community Development | 1 | 1 | 1 | 1 |
| Community Development Specialist | Community Development | 1 | 1 | 1 | 1 |
| Zoning Specialist | Planning & Zoning | 0 | 0 | 0 | 0 |
| Total Community Development | | 2 | 2 | 2 | 2 |
| Neighborhood Services | | | | | |
| Code Compliance Inspector I | Inspections | 0 | 1 | 1 | 2 |
| Building Zone Official | Inspections | 1 | 1 | 1 | 1 |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|---|------------------------------------|--------------|--------------|--------------|-----------|
| Permit Tech | Inspections | 1 | 1 | 1 | 1 |
| Fire Marshall | Inspections | 0 | 0.5 | 0.5 | 0 |
| Inspector | Inspections | 2 | 1 | 1 | 1 |
| Total Inspections | | 4 | 4.5 | 4.5 | 5 |
| Housing & Economic Development | | | | | |
| Economic Development Director | Community Development | 0 | 0 | 1 | 1 |
| Housing Administrator | Housing | 0 | 0 | 1 | 1 |
| Total Community Development | | 0 | 0 | 2 | 2 |
| DEVELOPMENT SERVICES TOTAL | | 6 | 6.5 | 8.5 | 9 |
| POLICE | | | | | |
| Police Chief | Police | 1 | 1 | 1 | 1 |
| Major | Police | 1 | 1 | 1 | 1 |
| Captain | Police | 2 | 2 | 2 | 2 |
| Administrative Office Associate | Police | 1 | 1 | 1 | 1 |
| Master Officer | Police | 1 | 1 | 1 | 1 |
| Lieutenant | Police | 6 | 6 | 6 | 6 |
| Sergeant | Police | 9 | 9 | 9 | 9 |
| Senior Officer | Police | 6 | 6 | 6 | 6 |
| Police Officers | Police | 20 | 18 | 18 | 18 |
| Police Department Specialist | Police | 3 | 3 | 3 | 3 |
| POLICE DEPARTMENT TOTAL | | 50 | 48 | 48 | 48 |
| FIRE | | | | | |
| Fire Department | | | | | |
| Fire Chief | Fire Department | 1 | 1 | 1 | 1 |
| Assistant EMS Chief | Fire Department | 0.25 | 0.25 | 0.25 | 0 |
| Assistant Fire Chief of Operations | Fire Department | 3 | 3 | 3 | 3 |
| Fire Captain | Fire Department | 3 | 3 | 3 | 3 |
| Fire Lieutenant | Fire Department | 3 | 3 | 3 | 3 |
| Firefighter/Paramedic /Intermed/EMT | Fire Department | 15 | 15 | 15 | 15 |
| Fire Marshall | Fire Department | 0.5 | 0.5 | 0.5 | 1 |
| Administrative Office Associate | Fire Department | 1 | 1 | 1 | 1 |
| Community Health Care Worker (Grants end 6/30/24) | Fire Department | 1 | 1 | 1 | 1 |
| Total Fire Department | | 27.75 | 27.75 | 27.75 | 28 |
| Emergency Management Service (EMS) | | | | | |
| Assistant Fire-EMS Chief | Emergency Management Service (EMS) | 0.75 | 0.75 | 0.75 | 1 |
| Total EMS | | 0.75 | 0.75 | 0.75 | 1 |
| Transport | | | | | |
| Patient Transport/EMT | Transport | 0 | 2 | 2 | 2 |
| Total Transport | | 0 | 2 | 2 | 2 |
| Emergency Management / Safety Officer | | | | | |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|--|---------------------------------------|-------------|-------------|-------------|-----------|
| Emergency Management Coordinator | Emergency Management / Safety Officer | 1 | 1 | 1 | 1 |
| Assist Safety Coordinator | Emergency Management / Safety Officer | 1 | 1 | 1 | 1 |
| Total Emergency Management | | 2 | 2 | 2 | 2 |
| FIRE & EMERGENCY MANAGEMENT TOTAL | | 30.5 | 32.5 | 32.5 | 33 |
| CONSTITUTIONAL OFFICES | | | | | |
| Commissioner of Revenue | | | | | |
| Commissioner of Revenue | Commissioner of Revenue - Elected | 1 | 1 | 1 | 1 |
| Deputy I | Commissioner of Revenue | 2 | 2 | 2 | 2 |
| Master Commissioner Deputy I | Commissioner of Revenue | 1 | 1 | 1 | 1 |
| Tax Examiner II | Commissioner of Revenue | 1 | 1 | 1 | 1 |
| Real Estate Assessor | Commissioner of Revenue | 1 | 1 | 1 | 1 |
| Assistant Real Estate Assessor | Commissioner of Revenue | 1 | 1 | 1 | 1 |
| COMMISSIONER OF REVENUE TOTAL | | 7 | 7 | 7 | 7 |
| Treasurer | | | | | |
| Treasurer | Treasurer - Elected | 1 | 1 | 1 | 1 |
| Deputy III | Treasurer | 1 | 1 | 1 | 1 |
| Deputy I | Treasurer | 3 | 3 | 3 | 3 |
| TREASURER TOTAL | | 5 | 5 | 5 | 5 |
| Clerk of Circuit Court | | | | | |
| Clerk of Court | Clerk of Circuit Court - Elected | 1 | 1 | 1 | 1 |
| Assistant Chief Deputy | Clerk of Circuit Court | 1 | 1 | 1 | 1 |
| Deputy Clerk I | Clerk of Circuit Court | 1 | 1 | 1 | 1 |
| Deputy Clerk II | Clerk of Circuit Court | 1 | 1 | 1 | 1 |
| Deputy Clerk III | Clerk of Circuit Court | 1 | 1 | 1 | 1 |
| Accountant | Clerk of Circuit Court | 1 | 1 | 1 | 1 |
| CLERK OF CIRCUIT COURT TOTAL | | 6 | 6 | 6 | 6 |
| Circuit Court | | | | | |
| Law Clerk | Circuit Court | 0 | 0 | 1 | 1 |
| Secretary to the Judge | Circuit Court | 1 | 1 | 1 | 1 |
| CIRCUIT COURT TOTAL | | 1 | 1 | 2 | 2 |
| Victim Witness | | | | | |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|---|--|-----------|-----------|-----------|-----------|
| Victim Witness Director | Victim Witness | 1 | 1 | 1 | 1 |
| VICTIM WITNESS OFFICE TOTAL | | 1 | 1 | 1 | 1 |
| Commonwealth Attorney's Office | | | | | |
| Commonwealth Attorney | Commonwealth Attorney's Office - Elected | 1 | 1 | 1 | 1 |
| Deputy Commonwealth Attorney | Commonwealth Attorney's Office | 1 | 1 | 1 | 1 |
| Assistant Commonwealth Attorney | Commonwealth Attorney's Office | 2 | 2 | 2 | 2 |
| Juvenile Attorney I | Commonwealth Attorney's Office | 1 | 1 | 1 | 1 |
| Secretary | Commonwealth Attorney's Office | 2 | 2 | 2 | 2 |
| Administrative Assistant II | Commonwealth Attorney's Office | 1 | 1 | 1 | 1 |
| Paralegal | Commonwealth Attorney's Office | 1 | 1 | 1 | 1 |
| COMMONWEALTH ATTORNEY'S OFFICE TOTAL | | 9 | 9 | 9 | 9 |
| Registrar Office | | | | | |
| Registrar* | Registrar Office - Appointed | 1 | 1 | 1 | 1 |
| Deputy Registrar | Registrar Office | 0 | 1 | 1 | 1 |
| REGISTRAR OFFICE TOTAL | | 1 | 2 | 2 | 2 |
| Sheriff (Courts & Corrections) | | | | | |
| Sheriff | Sheriff - Elected | 1 | 1 | 1 | 1 |
| Chief Deputy | Sheriff | 1 | 1 | 1 | 1 |
| Deputy | Sheriff - Courts | 11 | 11 | 11 | 7 |
| Office Administrative Assistant | Sheriff - Courts | 1 | 1 | 1 | 1 |
| Captain | Sheriff - Courts | 1 | 1 | 1 | 1 |
| Deputy | Sheriff - Corrections | 23 | 22 | 23 | 20 |
| Captain/Jail Administrator | Sheriff - Corrections | 1 | 1 | 1 | 1 |
| Deputy Paramedic | Sheriff - Corrections | 1 | 1 | 1 | 1 |
| Sergeant | Sheriff - Corrections | 4 | 4 | 4 | 4 |
| Lieutenant | Sheriff - Corrections | 4 | 4 | 4 | 6 |
| Food Service | Sheriff - Corrections | 2 | 2 | 2 | 2 |
| Work Force Manager - Inmate Workers | Sheriff - Corrections | 1 | 1 | 1 | 2 |
| Director of Work Force Service - Inmate Workers | Sheriff - Corrections | 1 | 1 | 1 | 1 |
| LIDS | Sheriff - Corrections | 1 | 1 | 1 | 1 |
| Behavioral Health Case Manager | Sheriff - Corrections | 0 | 0 | 1 | 1 |
| SHERIFF OFFICE TOTAL | | 53 | 52 | 54 | 52 |
| CONSTITUTIONALS OFFICES TOTAL | | 83 | 83 | 86 | 84 |
| OPERATIONS & INFRASTRUCTURE | | | | | |
| Public Works | | | | | |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|---|---|--------------|--------------|--------------|-------------|
| Managing Director of Operations/ Infrastructure (Public Works) | Public Works | 1 | 1 | 1 | 1 |
| Administrative Office Associate | Public Works | 0.75 | 0.50 | 0.50 | 0.50 |
| Geo Information Specialist | Public Works | 2 | 2 | 1 | 1 |
| Underground Utility Locator | Engineering | 0.25 | 0.25 | 0.25 | 0 |
| Engineering Tech | Engineering | 0 | 0 | 0 | 0 |
| Engineer | Engineering | 0 | 0 | 1 | 0 |
| Total Public Works | | 4.00 | 3.75 | 3.75 | 2.50 |
| Central Garage | | | | | |
| Fleet Manager | Central Garage | 1 | 1 | 1 | 1 |
| Auto Mechanic | Central Garage | 5 | 5 | 5 | 6 |
| Auto Shop Supervisor | Central Garage | 1 | 1 | 1 | 1 |
| Total Central Garage | | 7 | 7 | 7 | 8 |
| Streets | | | | | |
| Sr. Network Service Tech | Traffic Signals | 1 | 1 | 1 | 1 |
| Crew Supervisor | Street Maintenance | 0.75 | 1 | 1 | 1 |
| Crew Supervisor | Street Marking and Maintenance | 1 | 1 | 1 | 1 |
| Crew Supervisor | Street Cleaning | 1 | 1 | 1 | 1 |
| General Supervisor | Street Construction/ Infrastructure | 0 | 0.25 | 0.25 | 1 |
| Network Service Tech | Traffic Signals | 1 | 1 | 1 | 1 |
| Public Works Field Superintendent | Street Maintenance | 1 | 1 | 1 | 1 |
| Utility Maintenance Workers | Street Cleaning | 8.25 | 8.25 | 11.25 | 6 |
| Utility Maintenance Workers | Street Marking and Maintenance | 2 | 3 | 3 | 3 |
| Utility Maintenance Workers | Street Maintenance | 6.91 | 6.91 | 6.91 | 8 |
| Total Streets | | 22.91 | 24.41 | 27.41 | 24 |
| City Hall Maintenance | | | | | |
| Building Maintenance Supervisor | City Hall Maintenance | 1 | 1 | 1 | 1 |
| Custodial | City Hall Maintenance | 1 | 1 | 1 | 2 |
| Total City Hall Maintenance | | 2 | 2 | 2 | 3 |
| Parks | | | | | |
| Park Administrator | Park Maintenance | 1 | 1 | 1 | 1 |
| Crew Supervisor | Park Maintenance | 1 | 1 | 1 | 1 |
| Utility Maintenance Workers | Park Maintenance | 2 | 2 | 2 | 2 |
| Total Parks | | 3 | 3 | 3 | 4 |
| Senior Center | | | | | |
| Senior Center Transportation Coordinator | Senior Center | 1 | 1 | 1 | 1 |
| Senior Center Admin Assistant | Senior Center | 0.75 | 0 | 0 | 0 |
| Total Senior Center | | 1.75 | 1 | 1 | 1 |
| Refuse Department | | | | | |
| Utility Maintenance Worker | Refuse Department | 5 | 5 | 5 | 5 |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|--|-------------------------------|--------------|--------------|--------------|--------------|
| Auto Mechanic | Refuse Department | 1 | 1 | 1 | 1 |
| Refuse Technician | Refuse Department | 1 | 1 | 1 | 1 |
| Crew Supervisor | Refuse Department | 1 | 1 | 1 | 1 |
| Laborer | Refuse Department | 1 | 1 | 1 | 1 |
| Refuse Department Total | | 9 | 9 | 9 | 9 |
| Landfill | | | | | |
| Landfill Utility System Technician | Landfill | 1 | 1 | 1 | 1 |
| Landfill Total | | 1 | 1 | 1 | 1 |
| OPERATIONS & INFRASTRUCTURE TOTAL | | 50.66 | 51.41 | 54.41 | 51.50 |
| WATER/WASTE WATER | | | | | |
| Water/Waste Water Resources Director | Water Impounding & Filtration | 0.5 | 0.5 | 0.5 | 1 |
| Admin Associate | Water Impounding & Filtration | 1 | 1 | 1 | 0.5 |
| W/WW Project Manager | Water Impounding & Filtration | 0.5 | 0.5 | 0.5 | 1 |
| WWaterWastewatr Plant Operators I-III | Water Impounding & Filtration | 8 | 8 | 8 | 8 |
| WWW Mechanic I-II | Water Impounding & Filtration | 3 | 3 | 3 | 3 |
| Water & Wastewaster Plant Managers | Water Impounding & Filtration | 2 | 2 | 2 | 2 |
| Utility Maintenance Worker | Water Maintenance | 10 | 10 | 10 | 10 |
| W/WW Maintenance Coordinator | Water Maintenance | 1 | 1 | 1 | 1 |
| Construction Manager | Water Construction | 1 | 1 | 1 | 1 |
| Underground Utility Locator | Water Construction | 0 | 0 | 0 | 0.5 |
| Environ Comp Off | Wastewater Plant | 1 | 1 | 1 | 1 |
| WWW Oper Trainee | Wastewater Plant | 6 | 6 | 6 | 6 |
| Sol Hand Coord | Wastewater Plant | 1 | 1 | 1 | 1 |
| WW Maint Supervisor | Wastewater Plant | 1 | 1 | 1 | 1 |
| Lab Quality Analysis | Wastewater Plant | 1 | 1 | 1 | 1 |
| Electrical and Electronics Technician | Wastewater Plant | 1 | 1 | 1 | 1 |
| Crew Supervisor | Sewer Maintenance | 2 | 2 | 2 | 2 |
| Total Water | | 40 | 40 | 40 | 41 |
| ELECTRIC | | | | | |
| Electric Department Director | Electric Administration | 1 | 1 | 1 | 1 |
| Administrative Associate | Electric Administration | 1 | 1 | 1 | 1 |
| Line Crew Supervisor | Electric Installation | 1 | 1 | 1 | 1 |
| First Class Sub/Mtr Tech | Electric Installation | 1 | 1 | 1 | 1 |
| Superintendent of Electric Operations | Electric Installation | 1 | 1 | 1 | 1 |
| Service Technician | Electric Installation | 1 | 1 | 1 | 1 |
| Lead Sub/Mtr Tech | Electric Maintenance | 1 | 1 | 1 | 1 |

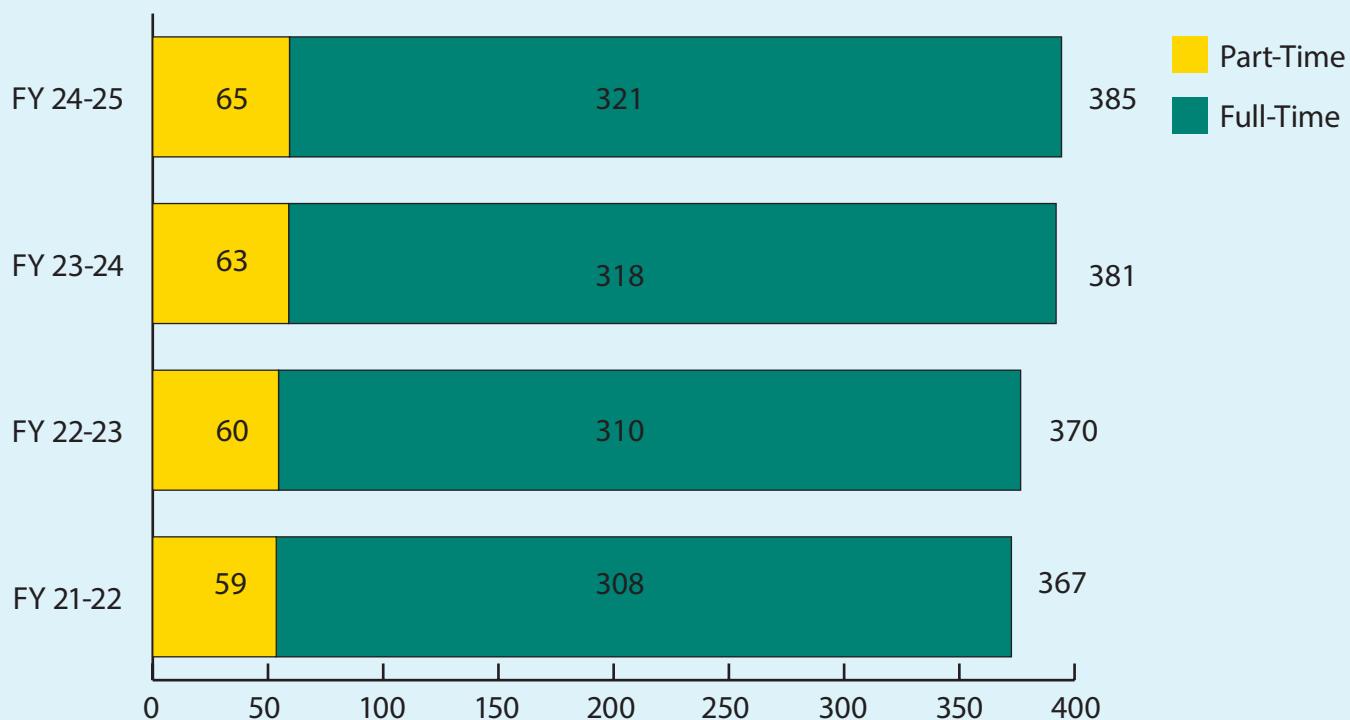
| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 | FY25 |
|--|----------------------------|------------|------------|------------|-------------|
| Subs/Meter Supervisor | Electric Maintenance | 1 | 1 | 1 | 1 |
| SCADA Technician | Electric Maintenance | 1 | 1 | 1 | 1 |
| Second Class Sub/Mtr Technician | Electric Maintenance | 1 | 1 | 1 | 1 |
| Service Technician | Electric Maintenance | 1 | 1 | 1 | 1 |
| Service Technician | Electric Construction | 3 | 3 | 3 | 3 |
| First Class Lineman Technician | Electric Construction | 1 | 1 | 1 | 1 |
| First Class Sub/Mtr Tech | Electric Construction | 1 | 1 | 1 | 1 |
| Second Class Lineman Technician | Electric Construction | 1 | 1 | 1 | 1 |
| Utility Billing Department Supervisor | Utility Billing Department | 1 | 1 | 1 | 1 |
| Customer Service Representative | Utility Billing Department | 3 | 3 | 3 | 3 |
| Meter Reader Supervisor | Utility Billing Department | 1 | 1 | 1 | 1 |
| AMI Tech | Utility Billing Department | 1 | 1 | 1 | 1 |
| Underground Utility Locator | | 0 | 0 | 0 | 0.5 |
| ELECTRIC DEPARTMENT TOTAL | | 23 | 23 | 23 | 23.5 |
| ALL DEPARTMENTS FULL-TIME TOTAL | | 308 | 310 | 318 | 321 |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 EOY | FY25 PRO |
|---|--------------------------------|----------|----------|----------|----------|
| GENERAL GOVERNMENT | | | | | |
| City Council | | | | | |
| Mayor | City Council | 1 | 1 | 1 | 1 |
| Vice Mayor | City Council | 1 | 1 | 1 | 1 |
| Council Members | City Council | 3 | 3 | 3 | 3 |
| Total Clerk of Council | | 4 | 4 | 4 | 5 |
| City Manager | | | | | |
| City Manager | City Manager | 0 | 0 | 1 | 0 |
| Budget Administrator | City Manager | 0 | 0 | 1 | 1 |
| Management Fellow | City Manager | 0 | 0 | 1 | 0 |
| Total Assistant City Manager/City Attorney | | 0 | 0 | 1 | 1 |
| GENERAL GOVERNMENT TOTAL | | 4 | 4 | 5 | 6 |
| FISCAL SERVICES | | | | | |
| Finance Administration | | | | | |
| Finance Director (Retired) | Finance Director (Retired) | 0 | 0 | 1 | 0 |
| Accounting Specialist | Finance | 0 | 0 | 0 | 1 |
| FINANCE ADMINISTRATION TOTAL | | 0 | 0 | 1 | 1 |
| FISCAL SERVICES TOTAL | | 0 | 0 | 1 | 1 |
| CONSTITUTIONAL OFFICES | | | | | |
| Commissioner of Revenue | | | | | |
| | Commissioner of Revenue | 1 | 1 | 1 | 1 |
| COMMISSIONER OF REVENUE TOTAL | | 1 | 1 | 1 | 1 |
| Treasurer | | | | | |
| | Treasurer | 3 | 3 | 3 | 3 |
| TREASURER TOTAL | | 3 | 3 | 3 | 3 |
| Clerk of Circuit Court | | | | | |
| | Clerk of Circuit Court | 1 | 1 | 1 | 1 |
| CLERK OF CIRCUIT COURT TOTAL | | 1 | 1 | 1 | 1 |
| Circuit Court | | | | | |
| | Circuit Court | 1 | 1 | 1 | 1 |
| CIRCUIT COURT TOTAL | | 1 | 1 | 1 | 1 |
| Victim Witness | | | | | |
| Assistant Victim Witness Director | Victim Witness | 1 | 1 | 1 | 1 |
| VICTIM WITNESS OFFICE TOTAL | | 1 | 1 | 1 | 1 |
| Commonwealth Attorney's Office | | | | | |
| | Commonwealth Attorney's Office | 2 | 2 | 2 | 2 |
| COMMONWEALTH ATTORNEY'S OFFICE TOTAL | | 2 | 2 | 2 | 2 |

| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 EOY | FY25 PRO |
|--|-------------------------------------|-------------|--------------|-------------|-------------|
| Registrar Office/Electoral Board | | | | | |
| Assistant Registrar | Registrar Office | 1 | 1 | 1 | 1 |
| Chairman | Electoral Board | 1 | 1 | 1 | 1 |
| Vice-Chairman | Electoral Board | 1 | 1 | 1 | 1 |
| Secretary | Electoral Board | 1 | 1 | 1 | 1 |
| REGISTRAR OFFICE TOTAL | | 4 | 4 | 4 | 4 |
| Sheriff (Courts & Corrections) | | | | | |
| Part-Time Jail | Sheriff - Corrections | 9 | 9 | 9 | 9 |
| Part-Time Doctor | Sheriff - Corrections | 1 | 1 | 1 | 1 |
| SHERIFF OFFICE TOTAL | | 10 | 10 | 10 | 10 |
| CONSTITUTIONALS OFFICES TOTAL | | 23 | 23 | 23 | 23 |
| POLICE | | | | | |
| Resource Officer | Police | 1 | 1 | 1 | 1 |
| POLICE DEPARTMENT TOTAL | | 1 | 1 | 1 | 1 |
| FIRE | | | | | |
| Fire Department | | | | | |
| Firefighter/Paramedic /Intermed/EMT | Fire Department | 10 | 10 | 10 | 10 |
| Total Fire Department | | 10 | 10.00 | 10 | 10 |
| FIRE & EMERGENCY MANAGEMENT TOTAL | | 10 | 10 | 10 | 10 |
| DEVELOPMENT SERVICES | | | | | |
| Neighborhood Services | | | | | |
| Inspector | Inspections | 0 | 1 | 1 | 0 |
| Total Inspections | | 0 | 1 | 1 | 0 |
| DEVELOPMENT SERVICES TOTAL | | 0 | 1 | 1 | 0 |
| OPERATIONS & INFRASTRUCTURE | | | | | |
| Public Works | | | | | |
| Seasonal | Public Works | 2 | 2 | 2 | 2 |
| Total Public Works | | 2.00 | 2.00 | 2.00 | 2.00 |
| Street Marking and Maintenance | | | | | |
| Utility Maintenance Workers | Street Marking and Maintenance | 1 | 1 | 1 | 1 |
| Total Street Marking and Maintenance | | 1 | 1 | 1 | 1 |
| Street Cleaning | | | | | |
| Utility Maintenance Workers | Street Cleaning | 1 | 1 | 1 | 1 |
| Total Street Cleaning | | 1 | 1 | 1 | 1 |
| Street Construction/Infrastructure | | | | | |
| CDL Trainer | Street Construction/ Infrastructure | 1 | 1 | 1 | 1 |
| Total Street Construction | | 1 | 1 | 1 | 1 |
| City Hall Maintenance | | | | | |
| Custodial | City Hall Maintenance | 1 | 1 | 1 | 0 |
| Total City Hall Maintenance | | 1 | 1 | 1 | 0 |

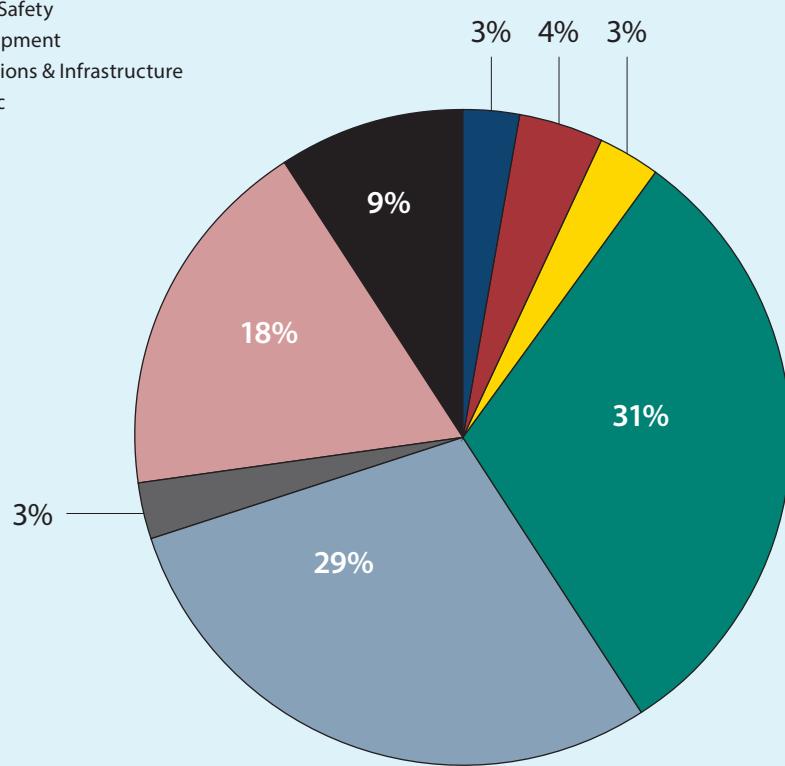
| TITLE | DEPARTMENT/ DIVISION | FY22 | FY23 | FY24 EOY | FY25 PRO |
|--|---|--------------|--------------|--------------|--------------|
| Park Maintenance | | | | | |
| Part-Time Services | Hooker Field | 1 | 1 | 1 | 1 |
| Utility Maintenance Workers | Park Maintenance | 1 | 1 | 1 | 1 |
| Total Park Maintenance | | 2 | 2 | 2 | 2 |
| Senior Center | | | | | |
| Part-Time Drivers | Senior Center | 7 | 7 | 7 | 7 |
| Total Senior Center | | 7 | 7 | 7 | 7 |
| OPERATIONS & INFRASTRUCTURE TOTAL | | 15.00 | 15.00 | 15.00 | 16.00 |
| WATER/WASTER WATER | | | | | |
| WATER | | | | | |
| Laborer | Water Construction | 1 | 1 | 1 | 1 |
| Laborer | Water Impounding & Filtration (1310/1311) | 1 | 1 | 1 | 1 |
| Lake Attendant | Reservoir | 3 | 3 | 4 | 4 |
| Total Water | | 5 | 5 | 6 | 6 |
| WASTEWATER | | | | | |
| Laborer | Wastewater Maintenance | 1 | 1 | 1 | 1 |
| Total Water | | 1 | 1 | 1 | 1 |
| TOTAL WATER/WASTEWATER | | 6.00 | 6.00 | 7.00 | 7.00 |
| ELECTRIC | | | | | |
| Laborer | Electric Construction | 0 | 0 | 0 | 1 |
| ELECTRIC DEPARTMENT TOTAL | | 0 | 0 | 0 | 1 |
| ALL DEPARTMENTS PART-TIME TOTAL | | 59.00 | 60.00 | 63.00 | 65.00 |

► EMPLOYEE BREAKDOWN



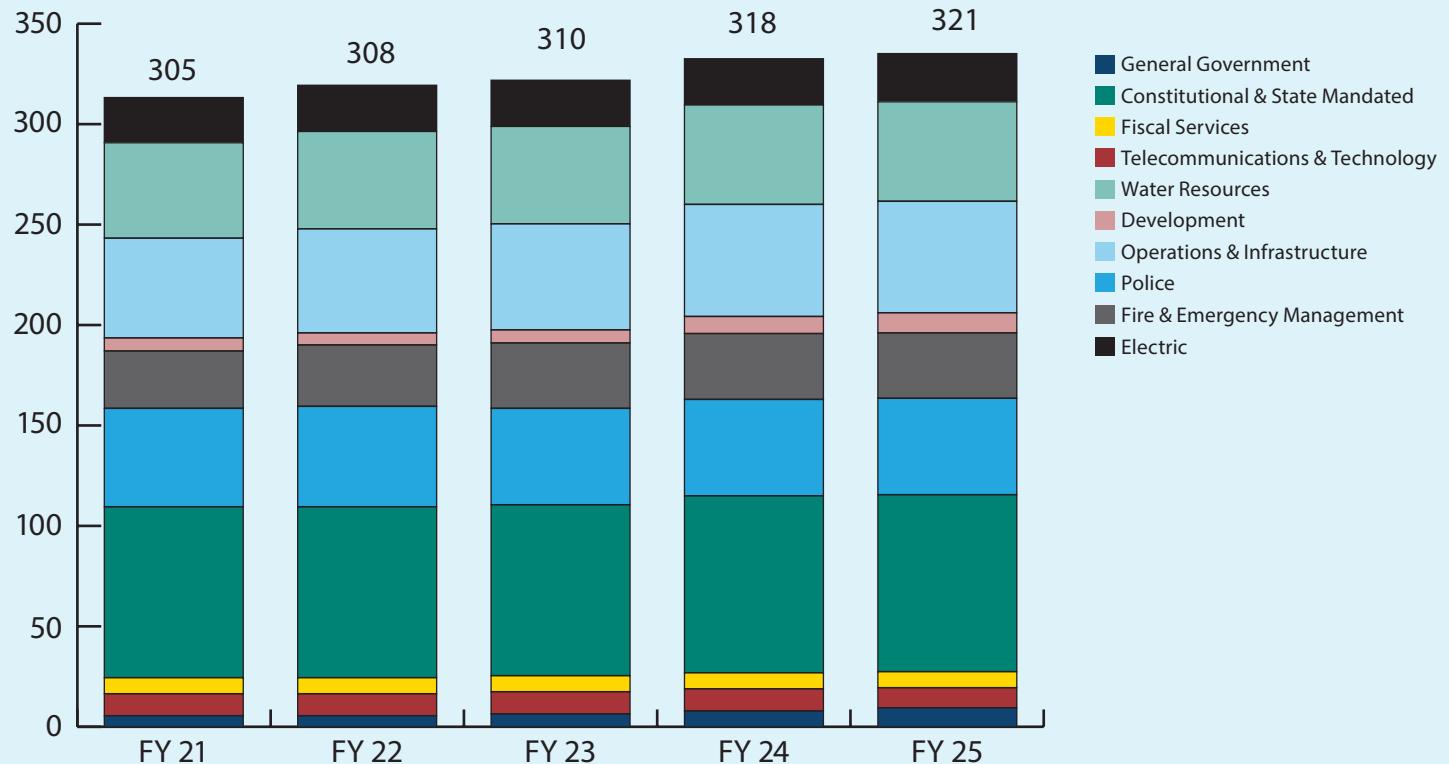
FY 24-25 ADOPTED FTE

- General Government
- Telecommunications & Technology
- Fiscal Services
- Constitutional
- Public Safety
- Development
- Operations & Infrastructure
- Electric

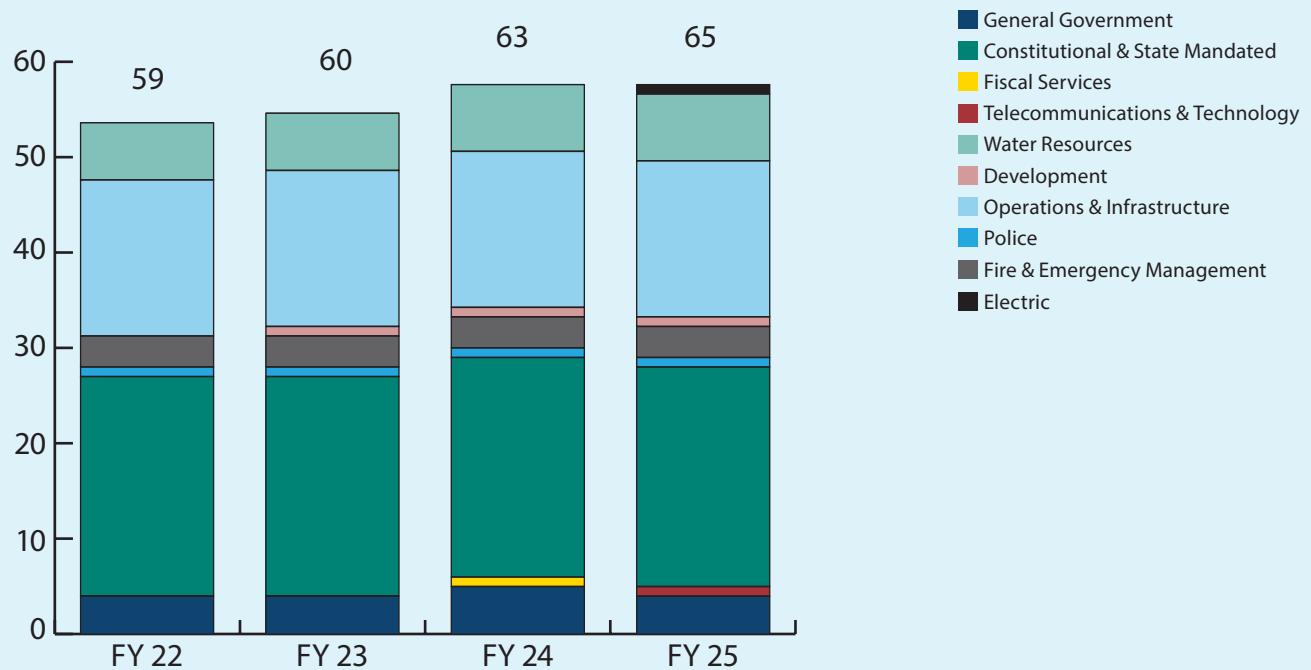


| Function Category | # of FTE |
|---------------------------------|----------|
| General Government | 10 |
| Technology & Telecommunications | 10 |
| Fiscal Services | 8 |
| Constitutional | 88 |
| Public Safety | 80.75 |
| Development Services | 9.5 |
| Operations & Infrastructure | 49.5 |
| Electric | 24 |

► FULL-TIME EMPLOYEE BREAKDOWN



► PART-TIME EMPLOYEE BREAKDOWN



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SUMMARIES

Contents Include:

- Combined Fund Summaries
 - General Fund
 - Tax & Fee Summaries
 - General Fund Revenue
 - Grant Fund
 - Special Revenue Funds
 - Enterprise Funds
 - School Funds



COMBINED FUND SUMMARIES

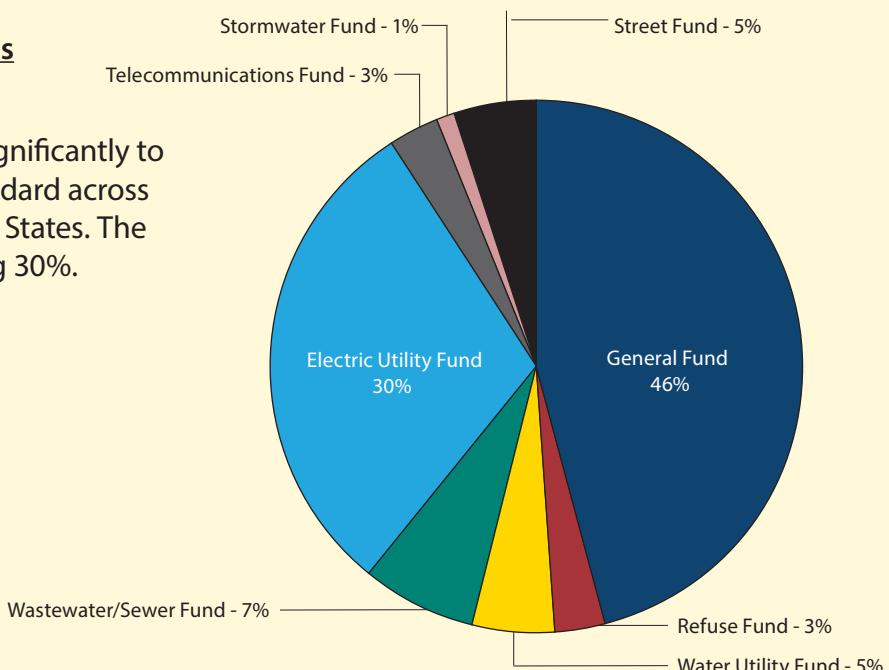
The summary presents financial data for the city's funds, which are allocated to support various city and school operations. The combined budget for all operating funds in the FY 2024-25 ADOPTED Budget amounts to approximately \$82.2 million. The primary categories of funds, as indicated by their higher financial figures, include the General Fund, Electric Utility Fund, and the Water and Sewer Utility Funds.

| REVENUE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED | Fund Balance/Net Position (As of 6/30/2023) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---|
| General Fund | 34,404,373 | 36,152,916 | 37,500,868 | 38,096,430 | 6,430,285 |
| Meals Tax Fund | 2,713,211 | 3,127,600 | 3,072,721 | - | 1,658,290 |
| IDA Fund (*) New | - | - | 250,000 | 250,000 | - |
| Refuse Fund | 1,872,858 | 2,174,838 | 2,709,704 | 2,136,950 | (156,411) |
| Telecommunications Fund | 2,040,299 | 2,119,678 | 2,023,651 | 2,280,031 | - |
| Water Utility Fund | 3,834,283 | 3,911,377 | 4,820,438 | 4,316,260 | 3,635,267 |
| Sewer Utility Fund | 4,391,556 | 4,624,597 | 7,119,720 | 5,507,629 | 284,341 |
| Electric Utility Fund | 19,374,924 | 20,041,669 | 24,189,063 | 24,748,380 | 2,233,231 |
| Stormwater Fund (*) New | - | - | - | 420,620 | - |
| Streets Fund (*) New | - | - | - | 4,442,000 | - |
| Combined Fund Totals | \$68,631,504 | \$72,152,675 | \$81,686,165 | \$82,198,300 | |

Distribution of Combined Funds

FY2024-2025 ADOPTED Budget

The General Fund contributes significantly to the overall budget, which is standard across local governments in the United States. The Electric Fund follows, comprising 30%.



GENERAL FUND

► OVERVIEW

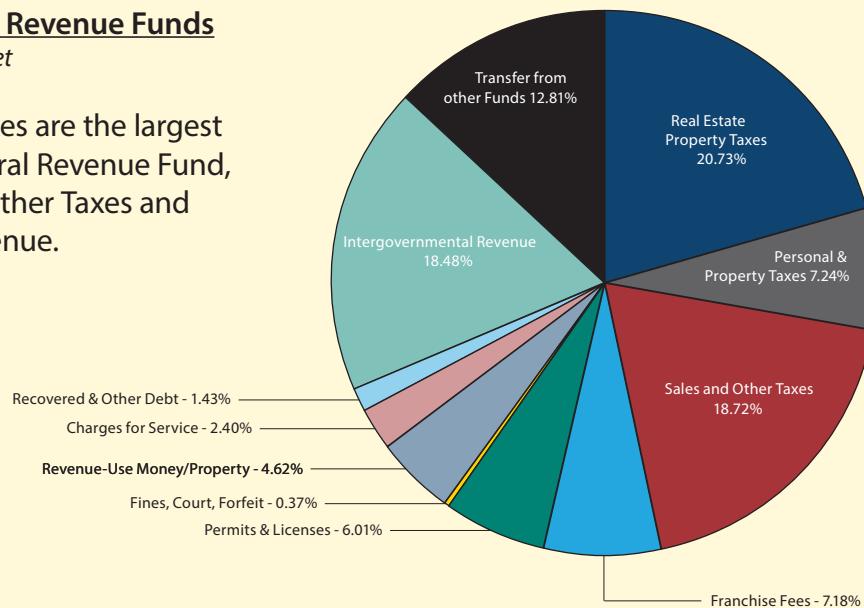
The General Fund supports functions and activities that are traditionally provided by local government. Included are general administration, development, operations and infrastructure, public safety, fiscal services, and constitutional offices. Revenue to finance these programs are derived principally property (real-estate and personal) taxes, local sales taxes and revenue from the Commonwealth. Other sources of revenue include building permit fees and municipal court fines at a much smaller percentage.

| REVENUE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--------------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| Real Estate Property Taxes | 7,114,119 | 6,903,971 | 7,645,000 | 7,860,482 |
| Personal and Business Property Taxes | 2,507,634 | 2,597,298 | 2,523,900 | 2,744,500 |
| Sales and Other Taxes | 3,948,804 | 3,663,051 | 3,820,609 | 7,020,350 |
| Franchise Fees | 1,745,773 | 1,677,615 | 1,637,017 | 2,722,624 |
| Permits & Licenses | 2,174,301 | 2,251,521 | 2,117,700 | 2,279,800 |
| Fines, Court, Forfeit | 164,868 | 157,396 | 141,824 | 141,250 |
| Rev-Use Money/Prop | 1,504,496 | 1,524,623 | 1,650,177 | 1,752,157 |
| Charges for Services | 760,251 | 884,346 | 932,900 | 909,350 |
| Recovered & Other Debt | 635,517 | 780,341 | 853,725 | 542,425 |
| Intergov Revenue | 10,234,523 | 11,277,295 | 11,067,407 | 7,379,290 |
| Transfer from other Funds | 3,614,088 | 4,435,458 | 5,110,609 | 4,744,202 |
| Total Revenue | \$34,404,373 | \$36,152,916 | \$37,500,868 | \$38,096,430 |

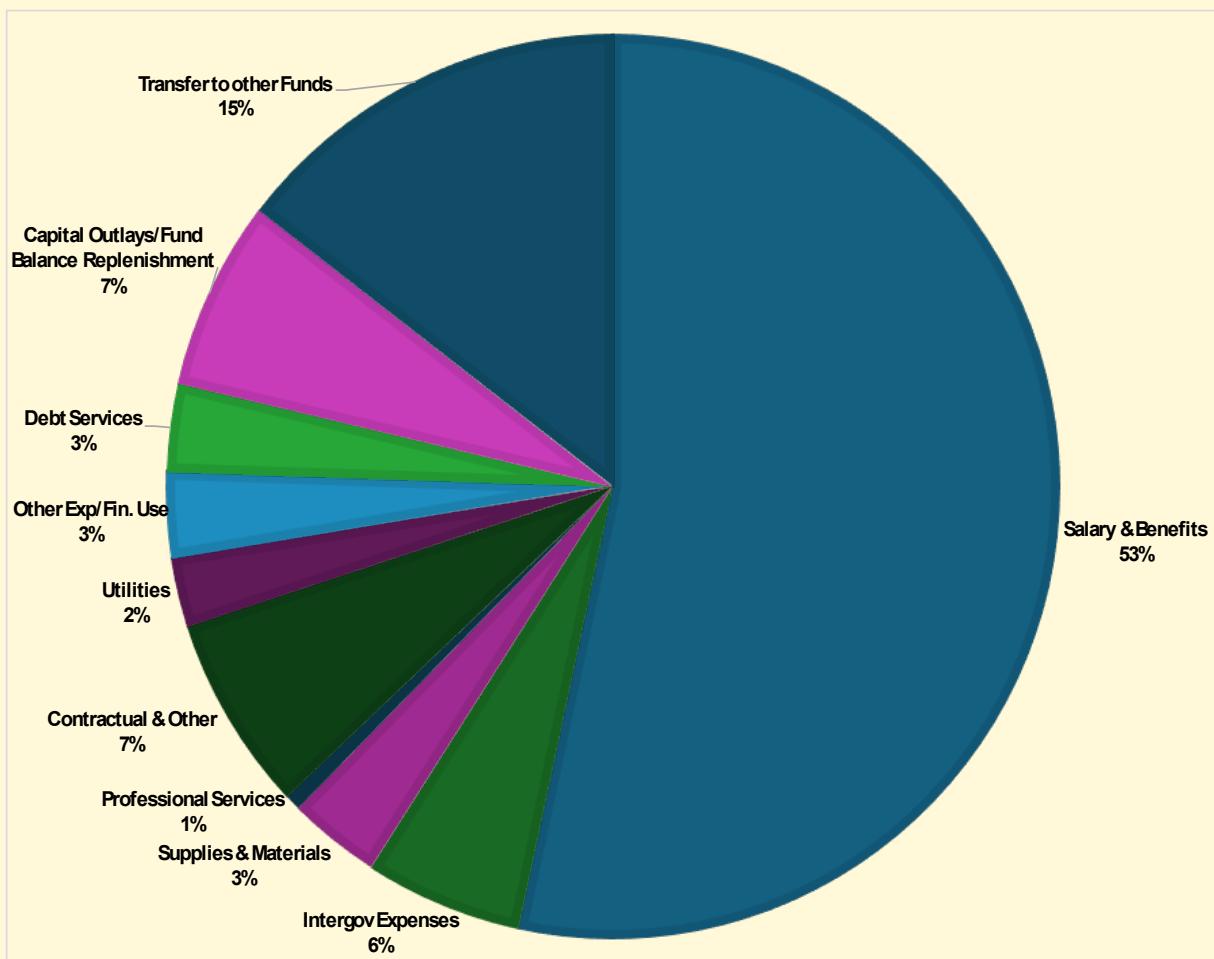
Distribution of General Revenue Funds

FY2024-2025 ADOPTED Budget

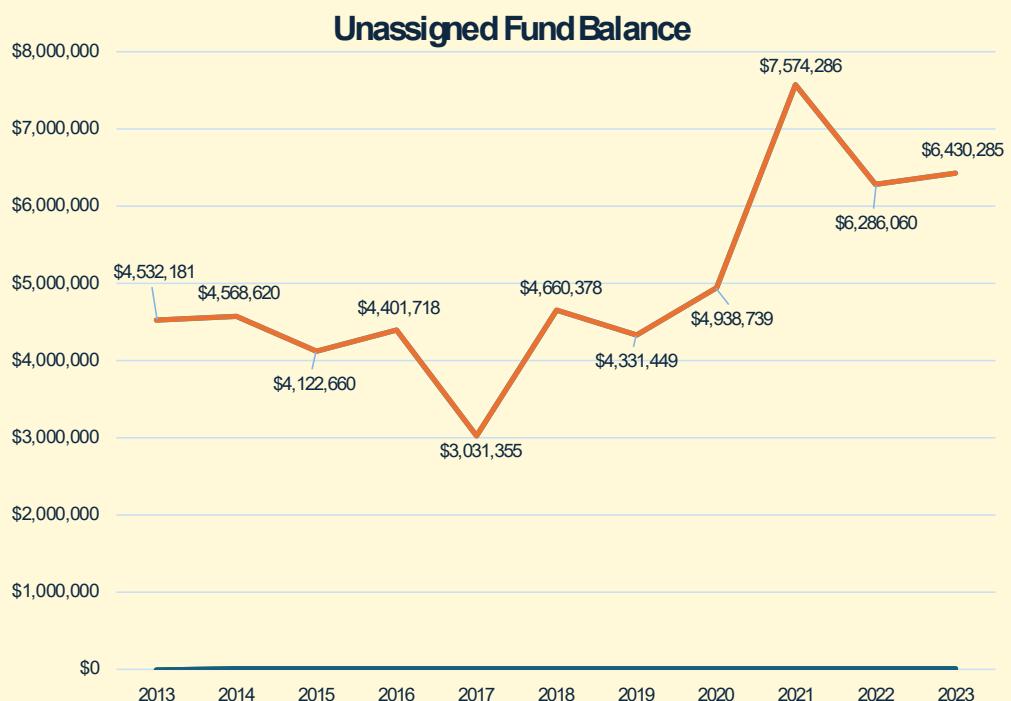
Real Estate Property Taxes are the largest contributor to the General Revenue Fund, followed by Sales and Other Taxes and Intergovernmental Revenue.



| EXPENSES | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 18,000,691 | 18,982,593 | 21,752,781 | 20,335,455 |
| Intergov Expenses | 306,388 | 861,408 | 50,500 | 2,162,793 |
| Supplies & Materials | 1,493,634 | 1,641,923 | 1,685,516 | 1,267,807 |
| Professional Services | 183,690 | 263,069 | 252,050 | 222,814 |
| Contractual & Other | 6,887,308 | 6,954,589 | 6,468,390 | 2,679,951 |
| Utilities | 1,368,923 | 1,284,363 | 1,304,062 | 950,325 |
| Other Exp/Fin. Use | 1,633,374 | 1,727,989 | 444,932 | 1,149,005 |
| Debt Services | - | - | - | 1,199,644 |
| Capital Outlays/Fund Balance Replenishment | 15,724 | 20,677 | - | 2,585,999 |
| Transfer to other Funds | 5,352,936 | 4,236,690 | 5,542,637 | 5,542,637 |
| Total Expenditures | \$35,242,667 | \$35,973,301 | \$37,500,868 | \$38,096,430 |



| EXPENSES BY FUNCTION | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|---------------------------|----------------------|----------------------|-----------------------|-----------------------|
| GENERAL GOVERNMENT | 1,513,246 | 1,786,109 | 1,900,878 | 2,705,758 |
| FISCAL SERVICES | 793,941 | 911,080 | 1,049,129 | 1,103,356 |
| CONSTITUTIONALS | 8,203,566 | 8,127,336 | 9,295,484 | 9,477,666 |
| DEVELOPMENT SERVICES | 736,399 | 716,461 | 744,789 | 1,160,970 |
| PUBLIC SAFETY | 7,413,350 | 8,635,481 | 8,350,993 | 8,465,696 |
| OPERATIONS/INFRASTRUCTURE | 1,900,789 | 2,023,571 | 2,009,731 | 2,067,017 |
| PARKS AND GROUNDS | 642,940 | 604,235 | 604,600 | 715,969 |
| EXTERNAL | 2,961,204 | 3,228,660 | 2,745,328 | 2,881,233 |
| DEBT | - | - | - | 1,199,644 |
| SCHOOLS | 5,352,936 | 4,236,690 | 5,542,637 | 5,542,637 |
| NON-DEPARTMENTAL | 1,777,845 | 658,280 | 109,973 | 190,485 |
| FUND BALANCE/CAPITAL | - | - | - | 2,585,999 |
| TOTAL EXPENDITURES | \$31,321,215 | \$30,924,902 | \$32,353,542 | \$38,096,430 |



TAX & FEE SUMMARIES

► OVERVIEW

The General Fund is comprised of tax revenue and other sources, as illustrated in the table above. The FY 2024-25 Operating Budget maintains all General Fund tax rates at the current rates. However, adjustments are recommended to the fee structure based on comparison to neighboring jurisdictions.

| Real Estate | |
|---|---|
| The Martinsville City Council establishes all tax rates for local taxation as part of its annual budget process. The reassessment values are utilized as part of the budget process by City Council to determine the tax rate necessary for generating revenue from real property. | Real Estate: \$0.99 per \$100 assessed value |
| Personal Property: Vehicle/Equipment Per \$100 of Assessed | |
| | Automobiles: \$29 Trucks of Not More Than 15,000 Pounds Gross Weight: \$29 Trucks of More Than 15,000 Pounds Gross Weight: \$29 for the first fifteen thousand 15,000 pounds, and \$1.45 per 1,000 pounds gross weight in excess of 15,000 pounds, rounded to the nearest thousand. Motorcycles: \$7.25 Personal Property and Business Equipment: \$2.30 per \$100 assessed value |
| Personal Property: Machinery & Tools | |
| | Machinery and Tools: \$1.85 per \$100 assessed value |
| Cigarette | |
| | \$0.40 per pack of cigarettes effective September 1, 2023. |
| Lodging | |
| The City of Martinsville levies a transient lodging tax on every hotel, motel, tourist home, short-term rental or other lodging places that furnish lodging for compensation to any person on a transient basis (90 consecutive days or less). | Effective September 1, 2023, those entities providing such services are required to collect 7% of the total lodging bill. Lodging businesses collect the tax in trust for the City of Martinsville. |
| Meals | |
| The City of Martinsville imposes a local tax on all prepared meals and beverages sold for immediate consumption either on or off the seller's premises. The tax is collected by every restaurant, caterer, convenience store, grocery delicatessen, etc. engaged in the business of selling prepared food and beverages in Martinsville | The tax rate is 7% of the total cost of the prepared food or beverage. Prepared food and beverage items are also subject to the 5.3% Virginia Retail Sales and Use Tax. |

► BUSINESS LICENSES

Business licenses are based on gross receipts at various rates and thresholds. Every business required to obtain a license under the city's business license ordinance shall submit an annual business license application and pay the license tax outlined below:

Verified Gross Receipts Under \$10,000 - No license tax, but annual reporting required.

Verified Gross Receipts Between \$10,001 to \$100,000 - \$30

Verified Gross Receipts over \$100,001 - License tax calculated based on rates below.

| Business Category | Tax Rates |
|---|--|
| Contractors | 0.0010 of gross receipts |
| Retail Sales | 0.0020 of gross receipts |
| Financial, Real Estate, and Professional Services | 0.0058 of gross receipts |
| Repair, Personal, and Business Services | 0.0036 of gross receipts |
| Wholesale Sales | 0.0005 of gross purchases |
| Carnivals, Circuses, etc. | \$150 per day |
| Fortune Tellers, Clairvoyants, etc. | \$1,000 per day |
| Utilities | .0050 of gross receipts |
| Itinerant Merchants | \$50 annually per site |
| Peddlers | \$50 annually |
| Direct Sellers | On gross receipts over \$4,000: 0.0020 of retail gross receipts or 0.0005 of wholesale gross purchases |

► BUILDING FEES

| Category | Description | Current Rate | Adopted Rates | Discussion |
|-----------------|--|--------------|---------------|--|
| Residential | New single family or duplex | \$400 | \$500 | Includes all trade permits |
| Residential | New addition, remodel or alteration | \$200 | \$300 | Includes all trade permits |
| Residential | New or replacement deck | \$50 | \$60 | Increase |
| Residential | Building only | \$40 | \$50 | +\$0.10 per square foot over 500 sq ft |
| Commercial | New construction | \$40 | \$50 | +\$0.10 per square foot over 500 sq ft |
| Commercial | Alterations/Renovation | \$40 | \$50 | +\$0.10 per square foot over 500 sq ft |
| Other | Demolition | \$50 | \$60 | Increase |
| Other | Moving Structures | \$100 | \$250 | Increase |
| Electrical | New fixtures/components | \$50 | \$70 | Increase |
| Electrical | New or upgrade service 600 amps max | \$50 | \$60 | Increase |
| Electrical | New or upgrade service 600 amps | \$100 | \$250 | Increase |
| Electrical | New or rewiring not associated with other work | \$50 | \$65 | Increase |
| Electrical | Solar Installation permits | \$0 | \$75 | New |
| Mechanical | New mechanical system (includes alterations/renovations) | \$40 | \$50 | +\$2 per \$1000 over \$20,000 |
| Mechanical | Gas piping | \$40 | \$50 | Increase |
| Plumbing | New plumbing system (includes alterations/renovations) | \$40 | \$50 | +\$4 per fixture over 10 |
| Plumbing | Water/sewer line (new, repair, or replace) | \$40 | \$50 | Increase |
| Plumbing | Pool (includes barrier) | \$50 | \$70 | Increase |
| Fire Protection | New sprinkler system (includes alterations/renovations) | \$50 | \$60 | +\$2 per \$1000 over \$20,000 |
| Fire Protection | New exhaust hood with suppression | \$50 | \$70 | Increase |
| Fire Protection | New alarm system | \$50 | \$70 | Increase |
| Sign | Ground | \$50 | \$75 | Increase |
| Sign | Wall | \$50 | \$50 | +\$25 per location over 2 |
| Sign | Temporary | \$25 | \$50 | Increase |

► INSPECTION, FIRE PREVENTION, & ZONING

Inspection, fire prevention, and zoning fees play a pivotal role in underpinning the vital services that safeguard public welfare and ensure adherence to regulatory standards. These fees are instrumental in defraying the costs associated with deploying specialized personnel, maintaining state-of-the-art equipment, and managing necessary resources. In lieu of general taxation, which would indiscriminately distribute costs across the taxpayer base, these targeted fees ensure that the costs are borne by the users of these services, thereby embedding a fair and equitable financial model. Moreover, these fees serve as an enforcement lever, mandating inspections and adherence to zoning regulations that collectively guarantee that structures and developments conform to the requisite safety, health, and environmental benchmarks.

An analysis of our fee structure alongside market trends and practices in neighboring jurisdictions has prompted an update. You will observe increments in certain fees within the fire prevention and inspection categories, aligning them more closely with the prevailing market rates and reflecting the value of these specialized services. Concurrently, to maintain robust city operations, we have identified and introduced fees for services that were previously not charged. These adjustments and additions are crafted to ensure that our city continues to provide exceptional, responsive, and responsible services to all its stakeholders.

| Category | Description | Current Rate | ADOPTED Rates | Discussion |
|--|--|--------------|---------------|------------|
| Inspection Fees | Re-Inspection | \$50 | \$80 | Increase |
| Inspection Fees | Working without a permit | \$100 | \$200 | Increase |
| Inspection Fees | Temporary Certificate of Occupancy | \$25 | \$30 | Increase |
| Inspection Fees | First 30-day extension of Temporary Certificate of Occupancy | \$0 | \$100 | New |
| Inspection Fees | Second 30-day extension of Temporary Certificate of Occupancy | \$0 | \$200 | New |
| Inspection Fees | Each additional month of open temporary Certificate of Occupancy | \$0 | \$250 | New |
| Inspection Fees | Final Certificate of Occupancy | \$0 | \$0 | |
| Fire Prevention | Tank Removal | \$50 | \$100 | Increase |
| Fire Prevention | Tent (over 900 square feet) | \$50 | \$100 | Increase |
| Fire Prevention | Open burn | \$50 | \$100 | Increase |
| Fire Prevention | Fireworks | \$50 | \$100 | Increase |
| Site Plan Submittal/Review | Site Plan Submission and Review | \$200 | \$200 | |
| Subdivision Plat Review (minor) | | \$200 | \$200 | |
| Subdivision Plat Review (major) | | \$250 | \$250 | |
| Special Use Permit | Special Use Permit | \$200 | \$200 | |
| Plat Review | Plat Review | \$0 | \$200 | New |
| Appeal | Zoning Appeal Fees | \$200 | \$200 | |
| Zoning Review and Letter of Compliance | Determination of Zoning Compliance Letter | \$0 | \$25 | New |
| Zoning Verification/Compliance Letter | | \$200 | \$200 | |
| Rezoning Application | | \$200 | \$200 | |

► OTHER FEES & SERVICES

We've updated our schedule of fees and services to better align with the current needs and practices. Notably, we have discontinued charging for digital and printed copies of city plans and ordinances, as these documents are now available online at no cost to the public. Additionally, we've revised the fee structure for Freedom of Information Act (FOIA) requests. Instead of a flat fee, we now charge based on the time it takes to process the request, calculated at the hourly rate of the employee involved, plus a nominal fee of \$0.25 for each page that needs to be copied or scanned. This adjustment is consistent with municipal practices throughout the Commonwealth and in cities nationwide.

| Category | Description | Current Rate | ADOPTED Rates | Discussion |
|--|----------------------------|--------------|---|---------------------------------|
| Dance Hall | Per Location | \$50 | \$50 | |
| Special Events | Special Event Review Fee | \$0 | \$25 | New |
| Special Events | Special Events Permit | \$0 | \$100 | New |
| ARB Review | ARB Review | \$0 | \$100 | New |
| ROW Abandonment | ROW Abandonment | \$200 | \$200 | |
| Adopt a Truck | Adopt a Truck | \$0 | \$75 | Use of PKWS trailer for weekend |
| Legal Advertisements | Planning Commission | \$250 | \$250 | |
| Legal Advertisements | Architectural Review Board | \$250 | \$250 | |
| Legal Advertisements | Board of Zoning Appeals | \$250 | \$250 | |
| Digital Copy of Comprehensive Plan | | \$50 | \$0 | Readily available on webpage |
| Digital Copy of Zoning Ordinance | | \$50 | \$0 | Readily available on webpage |
| Digital Copy of Historic District Guidelines | | \$50 | \$0 | Readily available on webpage |
| Printed Copy of Comprehensive Plan | | \$150 | N/A | Digital Only |
| Printed Copy of Zoning Ordinance | | \$150 | N/A | Digital Only |
| Printed Copy of Subdivision Ordinance | | \$150 | N/A | Digital Only |
| Printed Copy of Historic Guidelines | | \$150 | N/A | Digital Only |
| GIS/Maps | | \$150 | N/A | Digital Only |
| Responding to FOIA Requests | | \$200 | Hourly rate of employee plus \$0.25 per page copied/scanned | |

GENERAL FUND REVENUE

| REVENUE SOURCE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|---|----------------------|----------------------|-----------------------|-----------------------|
| 39 - REAL PROP TAXES | | | | |
| 401232 - CURRENT REAL PROPERTY TAXES | 6,386,552 | 6,217,788 | 6,950,000 | 7,185,482 |
| 411188 - DELINQUENT REAL PROP TAXES | 437,998 | 455,518 | 425,000 | 430,000 |
| 411225 - CURRENT PSC REAL PROP TAXES | 293,657 | 230,953 | 270,000 | 245,000 |
| 411299 - DELINQUENT PSC REAL ESTATE | - | 3,178 | - | - |
| 39 - REAL PROP TAXES Total | 7,118,207 | 6,907,437 | 7,645,000 | 7,860,482 |
| 40 - PERSNL/BUS PROP TAX | | | | |
| 411322 - CURRENT PSC PERSONAL PROP TAX | 8,453 | 5,921 | 8,900 | 9,500 |
| 411425 - CURRENT PERSONAL PROP TAX | 1,120,649 | 1,196,205 | 1,300,000 | 1,425,000 |
| 411499 - DELINQUENT PERSONAL PROP TAX | 99,250 | 158,011 | 80,000 | 100,000 |
| 411525 - CURRENT MACHINERY & TOOLS TAX | 133,781 | 147,041 | 135,000 | 155,000 |
| 411599 - DELINQUENT MACHINERY & TOOLS | 2,177 | 1,365 | - | - |
| 411625 - CURRENT BUSINESS EQUIPMENT | 1,110,677 | 1,061,977 | 1,000,000 | 1,055,000 |
| 411699 - DELINQUENT BUSINESS EQUIP TAX | 28,568 | 23,312 | - | - |
| 40 - PERSNL/BUS PROP TAX Total | 2,503,556 | 2,593,832 | 2,523,900 | 2,744,500 |
| 41 - SALES & OTHER TAXES | | | | |
| 402100 - MEALS TAX | - | - | - | 3,045,000 |
| 421101 - LOCAL SALES & USE TAX | 2,764,058 | 2,494,349 | 2,600,000 | 2,800,000 |
| 421102 - SALES TAX-MOPED | 1,793 | 1,435 | 1,500 | 1,500 |
| 421202 - UTILITY TAX AMERICAN ELECTRIC | 32,280 | 47,919 | 40,000 | 35,000 |
| 421203 - COUNTY UTILITY TAX | - | 1,863 | - | - |
| 421204 - NATURAL GAS CONSUMPTION TAX | 9,193 | 8,617 | 9,500 | 9,500 |
| 421214 - UTIL TAX ELEC METERED | 531,354 | 508,652 | 515,000 | 520,000 |
| 421215 - UTIL TAX ELEC UNMETERED | 9,936 | 9,878 | 10,000 | 10,000 |
| 421216 - UTIL TAX WATER | 2,389 | 2,348 | 2,300 | 2,300 |
| 421501 - MOTOR VEH TAX DECAL | 345,563 | 329,400 | 340,000 | 340,000 |
| 421705 - GRANTOR TAX | 28,555 | 35,326 | 32,000 | 32,000 |
| 421805 - CIGARETTE TAX | 144,826 | 129,995 | 155,000 | 155,000 |
| 421901 - RENTAL TAX | 44 | 27 | 50 | 50 |
| 421905 - TRANSIENT ROOM TAX | 15,910 | 29,690 | 40,000 | 70,000 |
| 490101 - MEALS TAX ADMINS | 62,904 | 67,278 | 75,259 | - |
| 41 - SALES & OTHER TAXES Total | 3,948,804 | 3,663,051 | 3,820,609 | 7,020,350 |
| 42 - FRANCHISE FEES | | | | |
| 421410 - FRANCHISE LICENSE TAX | 20,000 | 20,000 | 20,000 | 20,000 |
| 421601 - BANK FRANCHISE TAX | 507,145 | 500,114 | 440,000 | 525,000 |
| 432315 - RIGHT OF WAY FEES | 61,805 | 35,122 | 40,000 | 40,000 |

| REVENUE SOURCE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--|----------------------|----------------------|-----------------------|-----------------------|
| 442506 - TELECOMMUNICATIONS TAX | 648,446 | 631,884 | 625,000 | 600,000 |
| 482101 - REFUSE-IN LIEU OF TAXES | 22,641 | 19,910 | 20,890 | 108,742 |
| 482102 - WATER-IN LIEU OF TAXES | 74,806 | 71,469 | 94,370 | 195,569 |
| 482103 - SEWER-IN LIEU OF TAXES | 226,651 | 215,957 | 210,806 | 231,230 |
| 482104 - ELECTRIC-IN LIEU OF TAXES | 184,279 | 183,160 | 185,951 | 1,002,083 |
| 42 - FRANCHISE FEES Total | 1,745,773 | 1,677,615 | 1,637,017 | 2,722,624 |
| 43 - PERMITS & LICENSES | | | | |
| 421310 - BUSINESS LICENSES | 2,157,701 | 2,231,422 | 2,100,000 | 2,255,000 |
| 432101 - ANIMAL LICENSES | 3,609 | 2,954 | 3,500 | 3,700 |
| 432307 - ZONING HEARING FEES | 200 | - | - | - |
| 432308 - BUILDING PERMITS | 11,314 | 15,869 | 13,000 | 20,000 |
| 432310 - FIRE PREVENTION PERMITS | 500 | 500 | 250 | 300 |
| 432311 - PRECIOUS METALS/GEMS | 200 | - | 200 | 100 |
| 432319 - PUBLIC DANCE PERMIT FEES | 200 | 200 | 250 | 200 |
| 432321 - MISC INSPECTION FEES | 577 | 576 | 500 | 500 |
| 43 - PERMITS & LICENSES Total | 2,174,301 | 2,251,521 | 2,117,700 | 2,279,800 |
| 44 - FINES/COURT/FORFEIT | | | | |
| 432305 - TRANSFER FEES | 559 | 599 | 500 | 500 |
| 432316 - COURT REPORTER FEES | 10,000 | 10,000 | 10,000 | 10,000 |
| 432318 - NUISANCE ABATEMENT FEE | 4,886 | 83 | 4,500 | 4,500 |
| 441101 - COURT FINES & COSTS | 78,950 | 83,107 | 80,000 | 80,000 |
| 441104 - E-SUMMONS | 6,902 | 8,591 | 7,000 | 7,000 |
| 442401 - CONF ASSETS - PD | 24,544 | 6,699 | - | - |
| 461103 - SHERIFF FEES | 3,625 | 3,625 | 3,624 | 5,000 |
| 461106 - COURT APPOINTED ATTYS | 3,717 | 5,192 | 6,000 | 4,500 |
| 461107 - COURT HOUSE SECURITY FEE | 24,077 | 30,691 | 22,000 | 22,000 |
| 461201 - COMMONWEALTH ATTORNEY FEES | 3,848 | 4,987 | 4,000 | 4,000 |
| 461301 - LOCK-UP/JAIL ADM. FEES | 2,421 | 3,191 | 3,000 | 3,000 |
| 461303 - DOG IMPOUND/CITATION FEES | 1,340 | 630 | 1,200 | 750 |
| 44 - FINES/COURT/FORFEIT Total | 164,868 | 157,396 | 141,824 | 141,250 |
| 45 - REV-USE MONEY/PROP | | | | |
| 405465 - IPR LOAN PRINCIPAL - HOLLAND | 25 | - | - | - |
| 405500 - LOAN - P & I/P FULLER | 350 | 300 | - | - |
| 411701 - PENALTIES | 144,861 | 144,022 | 135,000 | 148,000 |
| 411702 - INTEREST | 175,118 | 217,035 | 150,000 | 190,000 |
| 450101 - INTEREST ON BANK DEPOSITS | 18 | 18 | 20 | - |
| 450102 - INTEREST ON INVESTMENTS | 451,646 | 544,265 | 500,000 | 525,000 |
| 450200 - RENT/FORMER HOUSING BLDG | 18,000 | 18,000 | 18,000 | - |
| 450201 - RENTAL/GENERAL PROPERTY | 5,217 | 5,217 | 5,217 | 5,217 |
| 450202 - RENT OF REC PROPERTIES | 4,695 | 4,510 | 5,000 | 5,000 |
| 450204 - RENTAL/WARREN CT | - | 180 | - | - |
| 450205 - RENTAL/SHERIFF EIP EQUIP | 815 | - | - | - |
| 450207 - RENTAL EQUIPMENT | 677,919 | 502,203 | 800,000 | 800,000 |

| REVENUE SOURCE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--|----------------------|----------------------|-----------------------|-----------------------|
| 450208 - SALE OF PROPERTY | - | - | 15,000 | 30,000 |
| 450209 - SALE OF SALVAGE/SURPLUS | 23,732 | 88,274 | 20,000 | 40,000 |
| 450210 - PARKING SPACES CBD EMPLOYEES | 2,100 | 1,200 | 1,440 | 1,440 |
| 450215 - RENT/ARMORY | - | - | - | 7,500 |
| 461419 - CANOE RENTAL FEES | - | - | 500 | - |
| 45 - REV-USE MONEY/PROP Total | 1,504,496 | 1,524,623 | 1,650,177 | 1,752,157 |
| 46 - CHARGES FOR SERVICES | | | | |
| 421701 - RECORDATIONS/DEEDS/WILLS | 108,003 | 76,618 | 70,000 | 80,000 |
| 432317 - AMBULANCE FEES | 492,799 | 555,364 | 525,000 | 575,000 |
| 432324 - NON-EMER TRANSPORT FEES | 72,442 | 161,128 | 257,400 | 185,000 |
| 441102 - OVERTIME PARKING CHARGES | 435 | 390 | 500 | 550 |
| 461105 - COURT HOUSE MAINT FEES | 4,688 | 5,558 | 6,000 | 4,500 |
| 461110 - DOCUMENT REPRODUCTION FEES | 1,590 | 1,361 | 1,700 | 1,500 |
| 461112 - REMOTE ACCESS FEE | 16,955 | 19,857 | 15,000 | 5,000 |
| 461302 - POLICE SERVICES | 1,563 | 1,855 | 2,000 | 2,000 |
| 461304 - BLOOD/DNA SAMPLE FEES | 579 | 754 | 1,000 | 800 |
| 461307 - LIVE SCAN CHARGES | 3,757 | 4,009 | 5,000 | 5,000 |
| 461308 - PASSPORT PHOTOS/DOC | 2,962 | 4,551 | 2,800 | 3,500 |
| 461501 - JAIL LABOR/ST MAINT | 24,000 | 24,000 | 24,000 | 24,000 |
| 461701 - ADMIN FEES/DEBT SET-OFF | 18,443 | 17,372 | 10,000 | 10,000 |
| 461705 - ADMIN FEES/TREAS COLLECTIONS | 9,280 | 7,899 | 10,000 | 10,000 |
| 482902 - 911 ALARM PENALTIES | 2,755 | 3,630 | 2,500 | 2,500 |
| 46 - CHARGES FOR SERVICES Total | 760,251 | 884,346 | 932,900 | 909,350 |
| 47 - RECOVERD & OTHR/DEBT | | | | |
| 403920 - REBATES | 107 | 258 | - | - |
| 443142 - HARVEST-SOUTHSIDE PARK | 0 | 25,000 | - | - |
| 480412 - DONATIONS/SHERIFF | 2,500 | 6,347 | - | - |
| 480414 - INMATE WORK CREW | 4,232 | 2,820 | 2,000 | 2,000 |
| 480420 - DONATIONS/SENIOR CITIZENS | 80 | - | - | - |
| 482701 - RETURNED CHECK FEES | 8,125 | 9,994 | 8,000 | 12,000 |
| 482801 - OVER/UNDER ACCOUNT | 40,706 | 42,309 | - | - |
| 482901 - UNCLASSIFIED REVENUE | 27,806 | 35,810 | 30,000 | 33,000 |
| 490002 - W W MOORE | 48,267 | 92,043 | 50,000 | 85,000 |
| 490003 - SSI/LIDS PAYMENTS | 6,500 | 5,400 | 6,500 | 6,500 |
| 490100 - J & DR REIMBURSEMENTS | 4,205 | 6,851 | 2,000 | 5,000 |
| 490103 - DEMOLITION | 18,239 | 6,413 | 5,000 | 5,000 |
| 490104 - ADVANCE/RECOVERED COST | 176,817 | 231,452 | 150,000 | 225,000 |
| 490105 - HEALTH DEPT REFUND | 0 | 22,107 | 5,000 | 6,500 |
| 490106 - JUROR & WITNESS | 4,800 | 6,660 | 3,500 | 10,000 |
| 490111 - MEDICAL CO PAY REIMBURSEMENT | 5,539 | 4,218 | 6,000 | 6,000 |
| 490114 - ST. MAINT OVERHEAD | 200,000 | 200,000 | 440,000 | - |

| REVENUE SOURCE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--|----------------------|----------------------|-----------------------|-----------------------|
| 490118 - RECOVERED COSTS/TREASURER | 21,195 | 27,297 | 20,000 | 25,000 |
| 490125 - TRAFFIC REIMBURSEMENT | 360 | 809 | 500 | 500 |
| 490128 - RECOVERED COST/SHERIFF | 8,827 | 4,719 | - | - |
| 490132 - PROJECT LIFESAVER | 363 | 1,503 | 1,000 | 1,000 |
| 490134 - RECOVERED COST/REC & PARKS | 100 | - | - | - |
| 490135 - CIRCUIT COURT CLERK/POSTAGE | 855 | 483 | 100 | 500 |
| 490136 - FIRE TRAINING ATM | 1,000 | - | - | - |
| 490137 - RECOV COST/PUBLIC SAFETY | 13,053 | 10,388 | 10,000 | 10,000 |
| 490139 - RECOVERED COST/CIT PROG | 29,761 | 41,674 | 30,000 | 30,000 |
| 490144 - INMATE FEES | 62,930 | 50,823 | 55,000 | 50,000 |
| 490802 - SOCIAL SERVICES/RENT 33% | 23,526 | 23,526 | 23,525 | 23,525 |
| 490803 - PROGRAM INCOME | 1,141 | 1,200 | 1,000 | 1,200 |
| 490804 - SR SERV TRANSPORTATION | 1,378 | 1,257 | 1,000 | 1,100 |
| 490901 - REGIONAL LIBRARY | 4,518 | 3,600 | 3,600 | 3,600 |
| 47 - RECOVERD & OTHR/DEBT Total | 635,517 | 780,341 | 853,725 | 542,425 |
| 48 - INTERGOV REVENUE | | | | |
| 405555 - BROWNFIELDS GRANT - EPA | 100,000 | 89,959 | - | - |
| 416508 - VDEM HAZARD MITIGATION GRANT | - | 58,981 | - | - |
| 422001 - AUTO RENTAL TAX | 121,080 | 121,096 | 8,000 | 15,000 |
| 422701 - PPTRA COMMONWEALTH REIMBURSE | 626,428 | 626,428 | 626,428 | 656,066 |
| 422801 - RAILROAD ROLLING STOCK TAXES | 8,042 | 7,950 | 8,000 | 8,400 |
| 422802 - GAMES OF SKILL | - | - | - | 8,000 |
| 434101 - CA/SALARIES REGULAR | 512,237 | 533,802 | 590,910 | 673,336 |
| 434102 - CA/SALARIES TEMP | 13,772 | - | 4,373 | - |
| 434105 - CA/OFFICE EXPENSES | 9,070 | 8,280 | 6,859 | 6,859 |
| 434201 - SHERIFF SALARIES REGULAR | 2,073,711 | 2,352,190 | 2,529,461 | 2,703,287 |
| 434202 - SHERIFF SALARIES TEMP | - | - | 13,309 | 13,309 |
| 434301 - COMM REV/REG SALARIES | 126,900 | 133,572 | 144,442 | 170,477 |
| 434401 - TREASURER/REG SALARIES | 108,667 | 115,920 | 124,972 | 150,462 |
| 434423 - DHS DISASTER GRANT PROGRAM | - | 85,387 | - | - |
| 434601 - REGISTRAR/SALARIES REGULAR | 57,802 | 60,219 | 65,000 | 65,000 |
| 434604 - RG/SALARIES ELECTORAL BOARD | 5,612 | 5,865 | 6,000 | 6,000 |
| 434701 - CLERK CIR CT/SALARIES REG | 356,558 | 352,325 | 371,424 | 370,683 |
| 436142 - US MARSHAL OT GRANT | 2,721 | 810 | - | - |
| 436145 - DCJS-CEFS - SHERIFF DEPT | 40,123 | - | - | - |
| 436160 - TANF - PASS-THROUGH | 134,508 | 107,958 | - | - |
| 436401 - POLICE | 7,416 | 18,597 | - | - |
| 436406 - VIPER TASK FORCE/POLICE OT | 2,289 | 4,255 | 3,000 | 3,000 |
| 436410 - BULLETPROOF VEST GRANT | 9,160 | 7,588 | - | - |
| 436415 - DMV GRANT - POLICE DEPT | 4,360 | 14,569 | 9,000 | 9,000 |

| REVENUE SOURCE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|---|----------------------|----------------------|-----------------------|-----------------------|
| 436419 - VICTIM/WITNESS PROGRAMS | 70,444 | 72,285 | 79,071 | 79,071 |
| 436421 - SENIOR CITIZENS | 23,584 | 22,088 | 20,000 | 20,000 |
| 436427 - ORG CRIME/DRUG ENF TASK FORCE | - | 25,268 | 10,000 | 10,000 |
| 436900 - FEDERAL TAX CREDIT | - | - | - | 372,721 |
| 442301 - SR CITIZENS | 7,123 | 6,683 | - | - |
| 442303 - FEMA REIMBURSEMENT | 47,321 | 131,761 | - | - |
| 442402 - CONF ASSETS - COMM. ATT | 1,479 | 1,131 | - | - |
| 442501 - VICTIM WITNESS | 30,142 | 30,979 | 33,888 | 33,888 |
| 442505 - HB599 FUNDS | 936,017 | 1,029,015 | 1,072,231 | 1,072,231 |
| 442601 - EMS FOUR FOR LIFE | - | - | 10,000 | 10,000 |
| 442701 - FIRE PROGRAMS FUND | 55,940 | 54,103 | 55,940 | - |
| 442801 - STREET MAINT | 3,576,713 | 4,128,931 | 4,442,599 | - |
| 442901 - JAIL PER DIEM | 397,257 | 207,714 | 250,000 | 215,000 |
| 443106 - VDEM - SWVA INCIDENT MGMT TM | 36,907 | 107,200 | - | - |
| 443107 - VA TOURISM GRANT | - | 15,000 | - | - |
| 443110 - LIBRARY OF VIRGINIA | 57,225 | - | - | - |
| 443312 - JAG/LLEBG - POLICE DEPT | 9,828 | 19,552 | - | - |
| 443403 - LOCAL EMER MNGMT PROGRAM GRANT | 7,500 | 7,990 | 7,500 | 7,500 |
| 443406 - LOCAL EMER MGMT PROG SUB-AWARD | 24,804 | - | - | - |
| 485801 - CHILDRENS SERVICES ACT | 629,896 | 711,846 | 575,000 | 700,000 |
| 490801 - SENIOR CITIZENS | 1,888 | - | - | - |
| 48 - INTERGOV REVENUE Total | 10,234,523 | 11,277,295 | 11,067,407 | 7,379,290 |
| 49 - TRANS FROM OTHR FUND | | | | |
| 451501 - TRANSFER FROM MEALS TAX FUND | - | - | 300,000 | 1,650,000 |
| 451510 - TRANSFER FROM REFUSE FUND | 696,688 | - | 300,000 | 232,187 |
| 451511 - TRANSFER FROM TELECOMM FUND | 200,827 | - | 100,000 | 122,613 |
| 451518 - TRANSFER FROM SCHOOL FUND | - | - | - | 243,102 |
| 451520 - TRANSFER FROM WATER | 1,445,000 | - | 250,000 | 450,818 |
| 451522 - TRANSFER FROM ARPA FUND | - | 3,000,000 | 85,000 | - |
| 451530 - TRANSFER FROM SEWER | - | - | - | 641,922 |
| 451540 - TRANSFER FROM ELECTRIC | - | - | - | 903,560 |
| 462101 - CONTRIB FROM FUND BALANCE | - | - | 2,545,566 | - |
| 490151 - RC COST ALLOCATION REFUSE | 41,870 | 60,359 | 70,902 | - |
| 490152 - RC COST ALLOCATION WATER | 144,014 | 168,191 | 201,854 | - |
| 490153 - RC COST ALLOCATION SEWER | 239,752 | 221,002 | 257,137 | - |
| 490154 - RC COST ALLOCATION ELECTRIC | 214,010 | 265,180 | 274,741 | - |
| 490155 - RC COST ALLOCATION TELE-COMM | 46,221 | 74,732 | 81,997 | - |
| 490156 - RC COST ALLOCATION CDBG | 1,508 | 144 | 152 | - |

| REVENUE SOURCE | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--|----------------------|----------------------|-----------------------|-----------------------|
| 490201 - RC COLLECTION REFUSE | 10,276 | 11,156 | 9,652 | - |
| 490202 - RC COLLECTION WATER | 20,237 | 23,665 | 23,231 | - |
| 490203 - RC COLLECTION SEWER | 18,349 | 18,668 | 16,563 | - |
| 490204 - RC COLLECTION ELECTRIC | 28,808 | 34,241 | 29,168 | - |
| 490205 - RC COLLECTION TELECOMM | 320 | 13,122 | 13,427 | - |
| 490301 - RC BILLING REFUSE | 29,798 | 30,520 | 31,786 | - |
| 490302 - RC BILLING WATER | 116,935 | 119,768 | 124,736 | - |
| 490303 - RC BILLING SEWER | 29,798 | 30,520 | 31,786 | - |
| 490304 - RC BILLING ELECTRIC | 176,532 | 180,809 | 188,310 | - |
| 490401 - RC SAFETY REFUSE | 4,565 | 4,439 | 6,459 | - |
| 490402 - RC SAFETY WATER | 8,090 | 6,721 | 9,887 | - |
| 490403 - RC SAFETY SEWER | 13,536 | 7,539 | 10,778 | - |
| 490404 - RC SAFETY ELECTRIC | 5,695 | 10,466 | 14,490 | - |
| 490405 - RC SAFETY TELECOMM | 633 | 1,228 | 1,724 | - |
| 490420 - TRANS FROM 420-STREET IM- PROV | - | - | - | 500,000 |
| 490501 - RC COMMUNICATION REFUSE | 1,501 | 1,829 | 1,680 | - |
| 490502 - RC COMMUNICATION WATER | 2,659 | 2,769 | 2,572 | - |
| 490503 - RC COMMUNICATION SEWER | 4,450 | 3,106 | 2,803 | - |
| 490504 - RC COMMUNICATION ELECTRIC | 1,872 | 4,312 | 3,769 | - |
| 490505 - RC COMMUNICATIONS TELECOM | 208 | 506 | 448 | - |
| 490601 - RC CENT GARAGE REFUSE | 37,447 | 55,848 | 44,069 | - |
| 490602 - RC CENT GARAGE WATER | 18,334 | 18,969 | 20,959 | - |
| 490603 - RC CENT GARAGE SEWER | 26,662 | 32,578 | 22,069 | - |
| 490604 - RC CENT GARAGE ELECTRIC | 26,662 | 24,398 | 24,221 | - |
| 490605 - RC CENTRAL GARAGE TELE- COMM | 831 | 8,673 | 8,673 | - |
| 49 - TRANS FROM OTHR FUND Total | 3,614,088 | 4,435,458 | 5,110,609 | 4,744,202 |
| TOTAL REVENUES | \$34,404,383 | \$36,152,917 | \$37,500,868 | \$38,096,430 |

SPECIAL REVENUE FUNDS

► OVERVIEW

Revenue that is derived primarily from grant funds is not allocated to the General Fund but rather is accounted for in Special Revenue Funds. As such, this revenue is derived from a specific source and must be used to finance specific activities. In addition to revenue from external sources, some revenue derived from charges and fees for services are also accounted for in Special Revenue Funds. Included are the Street, Stormwater, Grant, and IDA Funds.

IDA Fund

The IDA Fund (Industrial Development Authority) is developed for attracting and retaining businesses in the Martinsville area. Responsibilities of the IDA are under the purview of the IDA Director.

Grants Fund

To be created to centralize most state, federal and other grant programs.

Streets Fund

The is a dedicated fund created to centralized the Virginia Department of Transportation Urban Allocation Funds.

Stormwater Fund

Recommending implementation of a Stormwater Utility to fund the City's stormwater management program. The ordinance established a stormwater fee at a rate of \$3.75 per Equivalent Residential Unit (ERU).

► STORMWATER FUND

| CATEGORY | NUMBER OF UNITS | MONTHLY AMOUNT | ANNUAL | REVENUE |
|------------------------------|-----------------|----------------|--------|----------------|
| Residential | 7281 | 3 | 36 | 262,116 |
| Multi-Family | 290 | 8 | 96 | 27,840 |
| Non Residential – Commercial | 963 | 10 | 120 | 115,560 |
| Non-Residential Industrial | 114 | 10 | 120 | 13,680 |
| Interest | | | | 1,000 |
| TOTAL | | | | 420,620 |

A Stormwater Fund is being created to be consistent with other localities across the Commonwealth. The fund will be used to manage the stormwater infrastructure. Revenue would be derived from each parcel containing impervious surfaces included in utility bills. For residential customers, a standard \$3 per month charge is added; for non-residential customers, it is \$3.50 - \$4.00 per month. These fees are added to the utility bill.

► STREETS FUND

| | FY 2024-25 ADOPTED |
|-----------------------|-----------------------|
| Salary & Benefits | 1,700,000 |
| Supplies & Materials | 230,000 |
| Professional Services | 8,000 |
| Contractual & Other | 1,950,000 |
| Utilities | 198,000 |
| Other Exp/Fin. Use | 17,434 |
| Capital Outlays | 0 |
| Grand Total | \$4,442,559 |

A Streets Fund is being created to centralize all Virginia Department of Transportation Urban Allocation Funds.

► IDA FUND

| | FY 2024-25 ADOPTED |
|-----------------------|-----------------------|
| Salary & Benefits | |
| Supplies & Materials | |
| Professional Services | |
| Contractual & Other | |
| Utilities | |
| Other Exp/Fin. Use | |
| Capital Outlays | |
| Grand Total | \$250,000 |

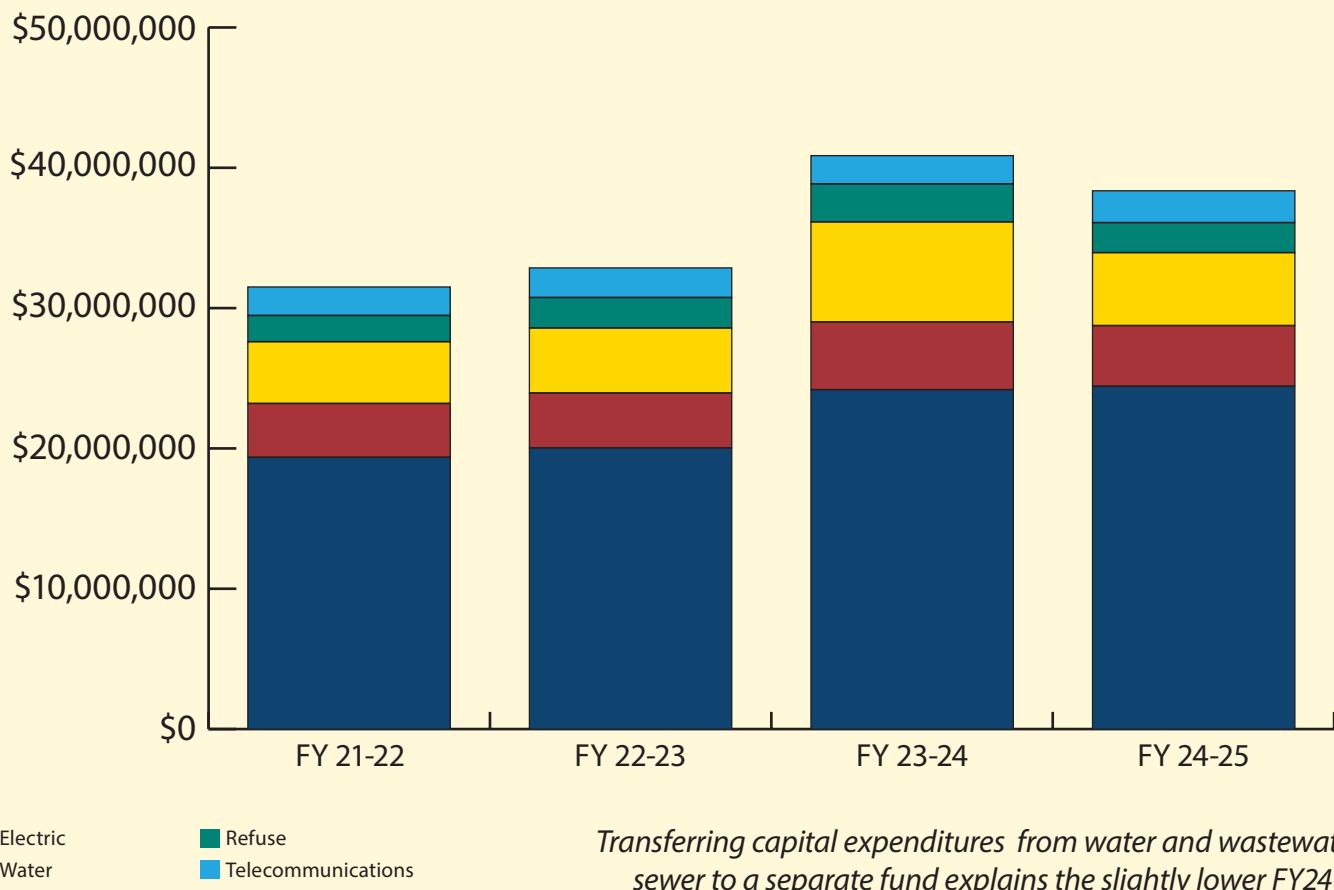
The IDA Fund is being created for attracting and retaining businesses in the Martinsville area.

ENTERPRISE FUNDS

► OVERVIEW

Enterprise Funds are used to account for operations that are financed in a manner similar to private business enterprises with the intent that costs of providing services to the general public on a continuing basis be financed primarily through user charges. The City of Martinsville has water, wastewater (also referred to as sewer), electric, and telecommunications.

| FUNDS | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| ELECTRIC | 19,374,924 | 20,041,669 | 24,189,063 | 24,748,380 |
| WATER | 3,834,283 | \$3,911,377 | 4,820,438 | 4,316,260 |
| WASTEWATER/SEWER | 4,391,556 | 4,624,597 | 7,119,720 | 5,507,629 |
| REFUSE | 1,872,858 | 2,174,838 | 2,709,704 | 2,136,950 |
| TELECOMMUNICATIONS | 2,040,299 | 2,119,678 | 2,023,651 | 2,280,031 |
| Enterprise Funds Total | \$31,513,920 | \$32,872,159 | \$40,862,576 | \$38,989,250 |



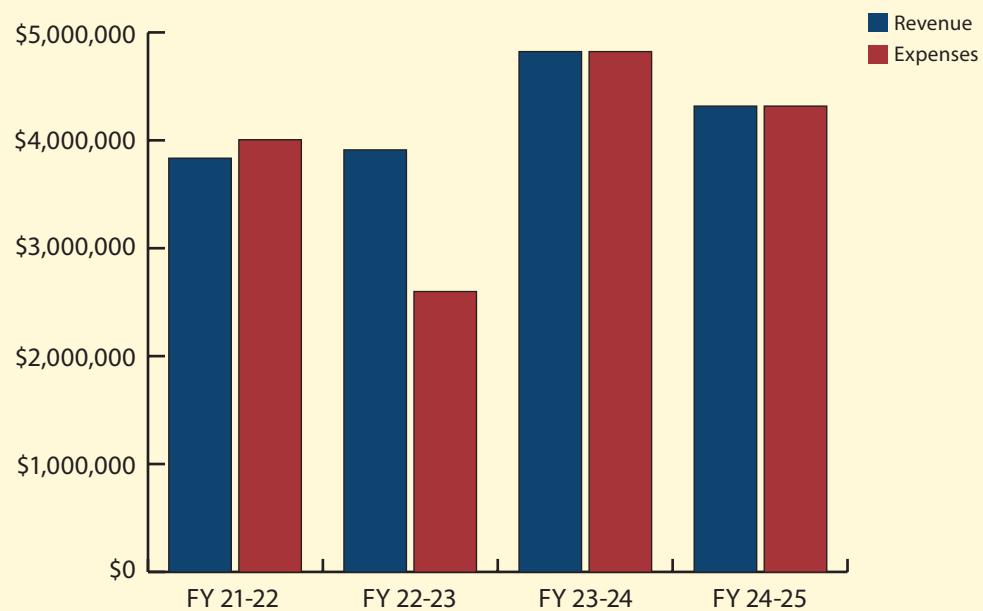
Transferring capital expenditures from water and wastewater/sewer to a separate fund explains the slightly lower FY24-25 projections from last year.

► WATER FUND

The Water Fund of the city is a cornerstone of the municipality's infrastructure, ensuring the provision and maintenance of quality water services to residents. The combined budget for the Water and Sewer Funds in fiscal year 2024-25 totals \$9.82 million, with the Water Fund's allocation being \$4.31 million. This year's budget also emphasizes the reallocation of capital project funds, segregating them into a dedicated Capital Project Fund. A key feature of the upcoming budget is the anticipated rate adjustment which is poised to have an impact on external service charges, which is the fund's primary source of income.

| REVENUE | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|----------------------------|--------------------|--------------------|---------------------|--------------------|
| REV-USE MONEY/PROP | 183,634 | 215,054 | 181,000 | 181,000 |
| CHARGES FOR SERVICES | 3,563,427 | 3,687,333 | 3,961,760 | 4,134,260 |
| RECOVERD & OTHR/DEBT | 58,099 | 8,989 | 1,000 | 1,000 |
| INTERGOV REVENUE | 29,594 | - | - | - |
| TRANS FROM OTHR FUND | - | - | 676,678 | - |
| Water Revenue Total | \$3,834,283 | \$3,911,377 | \$4,820,438 | \$4,316,260 |

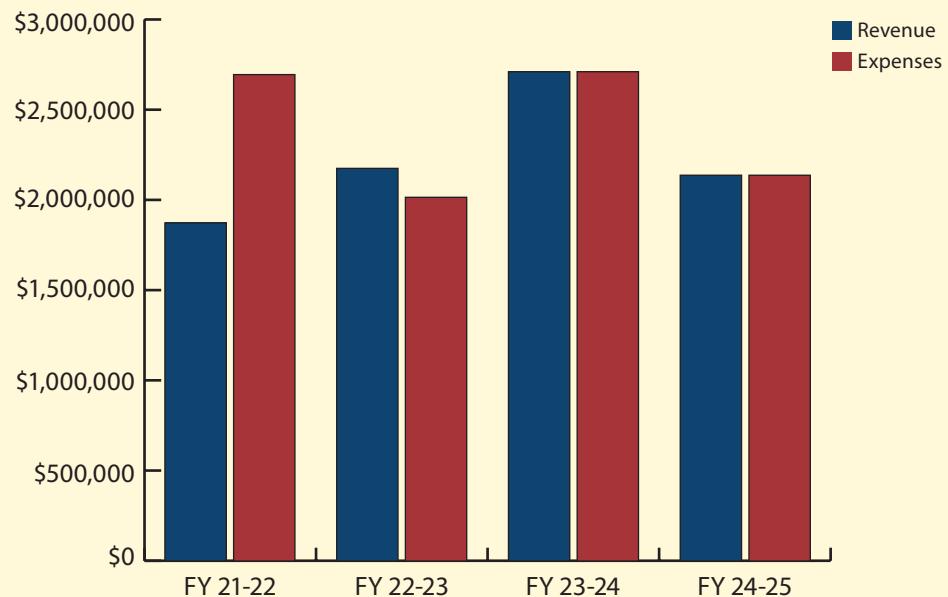
| EXPENSES | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|-----------------------------|--------------------|--------------------|---------------------|--------------------|
| SALARY AND BENEFITS | 784,906 | 932,425 | 1,377,306 | 1,284,983 |
| SUPPLIES & MATERIALS | 308,293 | 427,168 | 487,750 | 462,750 |
| PROF. SERVICES | 16,479 | 17,427 | 75,000 | 60,000 |
| CONTRACTUAL & OTHER | 661,935 | 593,526 | 747,222 | 568,446 |
| UTILITIES | 198,830 | 201,790 | 178,736 | 178,736 |
| OTHER EXP/ FIN. USES | 16,926 | 5,088 | 10,750 | 10,750 |
| DEBT SERVICES | 60,281 | 55,455 | 350,162 | 361,560 |
| CAPITAL OUTLAYS | 511,986 | 367,949 | 1,343,512 | - |
| TRANS TO OTHR FUNDS | 1,445,000 | - | 250,000 | 1,389,035 |
| Water Expenses Total | \$4,004,636 | \$2,600,829 | \$4,820,438 | \$4,316,260 |



The Refuse Fund is tasked with managing the refuse collection services which are essential for maintaining the community's health and cleanliness. The fund's FY 24-25 ADOPTED budget is set at \$2.13 million. The fund is lower than the previous year's budget of \$2.7 million, with the elimination of certain allocations, specifically capital outlays, reflecting the strategic fiscal approach and the allocation of capital expenses to other dedicated funds for improved financial management. Annual fee evaluations are set to be implemented to ensure the fund's enterprise nature is maintained and addresses the challenges of aging equipment and increasing compliance costs associated with environmental regulations.

| REVENUE | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|-----------------------------|--------------------|--------------------|---------------------|--------------------|
| REV-USE MONEY/PROP | 114,551 | 179,527 | 159,000 | 179,750 |
| CHARGES FOR SERVICES | 1,739,784 | 1,950,053 | 1,908,700 | 1,943,700 |
| RECOVERD & OTHR/DEBT | 18,523 | 45,258 | 13,500 | 13,500 |
| INTERGOV REVENUE | - | - | - | - |
| TRANS FROM OTHR FUND | - | - | 628,504 | - |
| Refuse Revenue Total | \$1,872,858 | \$2,174,838 | \$2,709,704 | \$2,136,950 |

| EXPENSES | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|------------------------------|--------------------|--------------------|---------------------|--------------------|
| SALARY AND BENEFITS | 558,467 | 462,852 | 639,680 | 594,721 |
| INTERGOV EXPENSES | - | - | - | - |
| SUPPLIES & MATERIALS | 81,559 | 99,374 | 107,552 | 104,050 |
| PROF. SERVICES | 94,997 | 67,986 | 105,000 | 85,000 |
| CONTRACTUAL & OTHER | 896,988 | 1,123,972 | 951,788 | 958,331 |
| UTILITIES | 24,652 | 29,810 | 30,635 | 30,655 |
| OTHER EXP/ FIN. USES | 2,469 | 2,469 | 2,469 | 2,469 |
| DEBT SERVICES | 10,414 | 9,235 | 52,580 | 52,357 |
| CAPITAL OUTLAYS | 327,467 | 219,125 | 470,000 | 22,738 |
| TRANS TO OTHR FUNDS | 696,688 | - | 350,000 | 309,367 |
| Refuse Expenses Total | \$2,693,700 | \$2,014,823 | \$2,709,704 | \$2,136,950 |

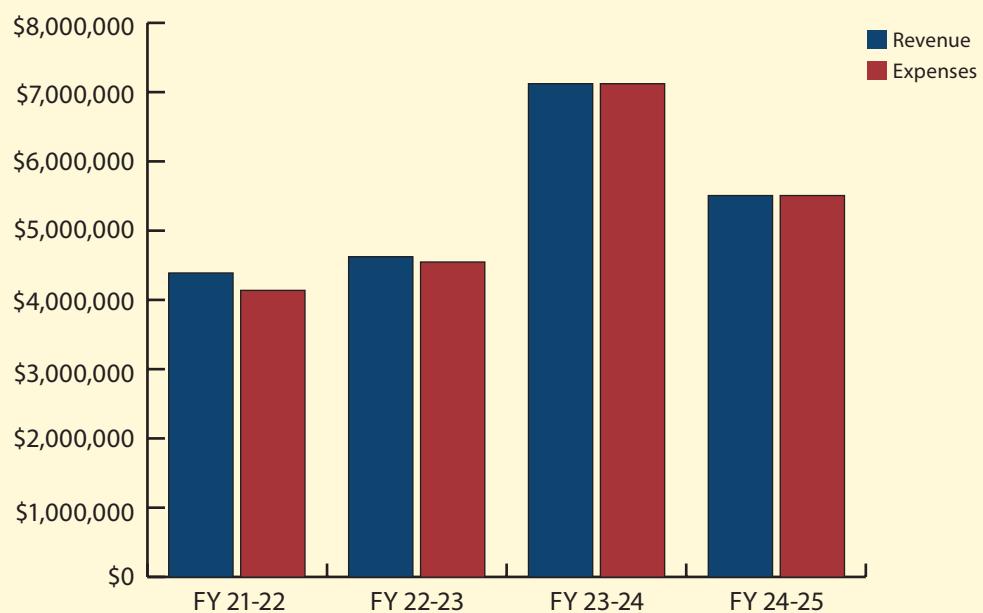


► WASTEWATER/SEWER

The Wastewater/Sewer Fund is dedicated to managing and maintaining the sewer infrastructure, ensuring the sanitation and environmental health of our community. One notable change this fiscal year includes transferring capital project revenues and expenses into a dedicated Capital Project fund. An anticipated rate adjustment is also projected to influence external service charges contributing to the fund's revenue. The increase in salary and benefits for FY24-25 is due to the structural change of consolidating both Water and Wastewater/Sewer functions under Water Resources.

| REVENUE | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|---------------------------------|--------------------|--------------------|---------------------|--------------------|
| REV-USE MONEY/PROP | 25,512 | 23,386 | 25,512 | 25,512 |
| CHARGES FOR SERVICES | 4,362,696 | 4,601,211 | 4,828,500 | 5,167,300 |
| RECOVERD & OTHR/DEBT | - | - | - | - |
| INTERGOV REVENUE | 3,348) | - | - | - |
| TRANS FROM OTHR FUND | - | - | 2,265,708 | 314,817 |
| Wastewater Revenue Total | \$4,391,556 | \$4,624,597 | \$7,119,720 | \$5,507,629 |

| EXPENSES | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|----------------------------------|--------------------|--------------------|---------------------|--------------------|
| SALARY AND BENEFITS | 1,465,398 | 1,327,889 | 1,626,547 | 1,789,076 |
| SUPPLIES & MATERIALS | 363,926 | 497,213 | 572,900 | 572,900 |
| PROF. SERVICES | 3,560 | 121,320 | 55,000 | 75,000 |
| CONTRACTUAL & OTHER | 658,312 | 664,209 | 826,555 | 603,853 |
| UTILITIES | 903,224 | 943,388 | 1,022,474 | 1,021,974 |
| OTHER EXP/ FIN. USES | 25,355 | 16,374 | 14,775 | 14,775 |
| DEBT SERVICES | - | - | 634,336 | 634,336 |
| CAPITAL OUTLAYS | 721,287 | 979,328 | 2,367,133 | 153,793 |
| TRANS TO OTHR FUNDS | - | - | - | 641,922 |
| Wastewater Expenses Total | \$4,141,061 | \$4,549,720 | \$7,119,720 | \$5,507,629 |

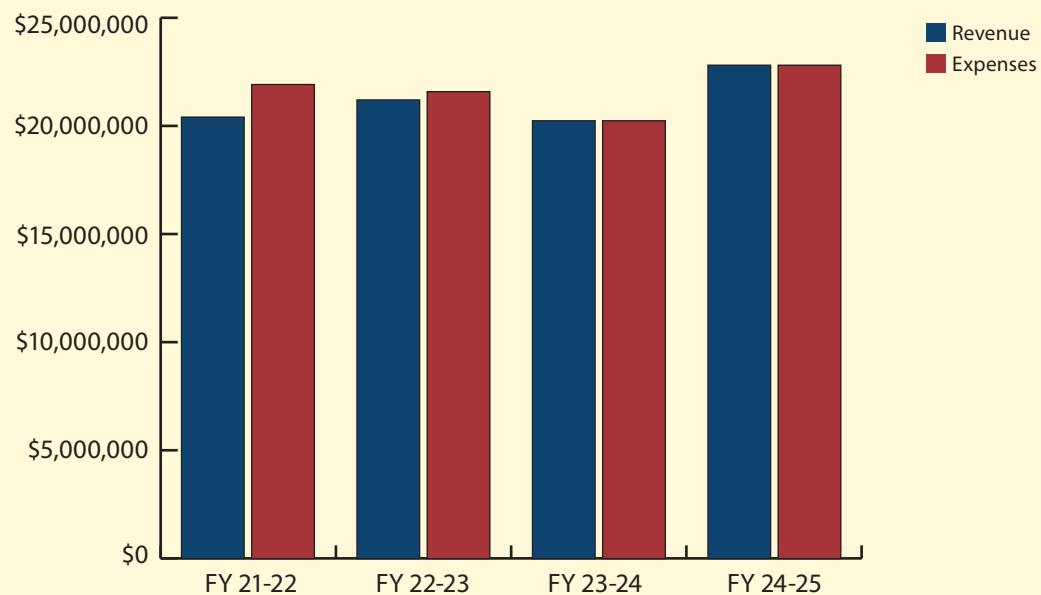


► TELECOMMUNICATIONS

Our Telecommunications (MINet) Fund is paramount in providing broadband services for the city's businesses and residents. The fund is transitioning to function as a fully independent Enterprise Fund as part of a broader move to bring reliable broadband to all residents. The budget for the Telecommunications Fund for FY 2024-25 is set at \$2.28 million, marking a 13% increase from the previous fiscal year. This increment reflects the initial stages of the fund's expansion, which is set to be financed through a comprehensive cost allocation plan and the imposition of a gross receipt tax. The city has made a strategic decision to forgo immediate rate increases, opting instead for periodic assessments to ensure the long-term sustainability of the fund. Still, we expect a slight increase of 7.69% for charges for services from last year.

| REVENUE | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|------------------------------|--------------------|--------------------|---------------------|--------------------|
| FRANCHISE FEES | 57,444 | 61,277 | 76,200 | 75,690 |
| REV-USE MONEY/PROP | 25,701 | 27,594 | 27,050 | 27,850 |
| CHARGES FOR SERVICES | 1,898,303 | 1,811,780 | 1,860,401 | 2,003,551 |
| RECOVERD & OTHR/DEBT | 58,852 | 78,087 | 60,000 | 32,000 |
| INTERGOV REVENUE | - | 140,940 | - | 140,940 |
| TRANS FROM OTHR FUND | - | - | - | - |
| Telecom Revenue Total | \$2,040,299 | \$2,119,678 | \$2,023,651 | \$2,280,031 |

| EXPENSES | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|-------------------------------|--------------------|--------------------|---------------------|--------------------|
| SALARY AND BENEFITS | 438,522 | 524,981 | 591,473 | 822,479 |
| SUPPLIES & MATERIALS | 111,145 | 172,758 | 148,400 | 148,400 |
| CONTRACTUAL & OTHER | 351,241 | 528,169 | 517,221 | 419,625 |
| UTILITIES | 624,851 | 524,742 | 508,400 | 508,400 |
| OTHER EXP/ FIN. USES | 5,134 | 4,477 | 5,500 | 5,500 |
| CAPITAL OUTLAYS | 459,137 | 402,699 | 152,657 | 253,014 |
| TRANS TO OTHR FUNDS | 200,827 | - | 100,000 | 122,613 |
| Telecom Expenses Total | \$2,190,857 | \$2,157,826 | \$2,023,651 | \$2,280,031 |

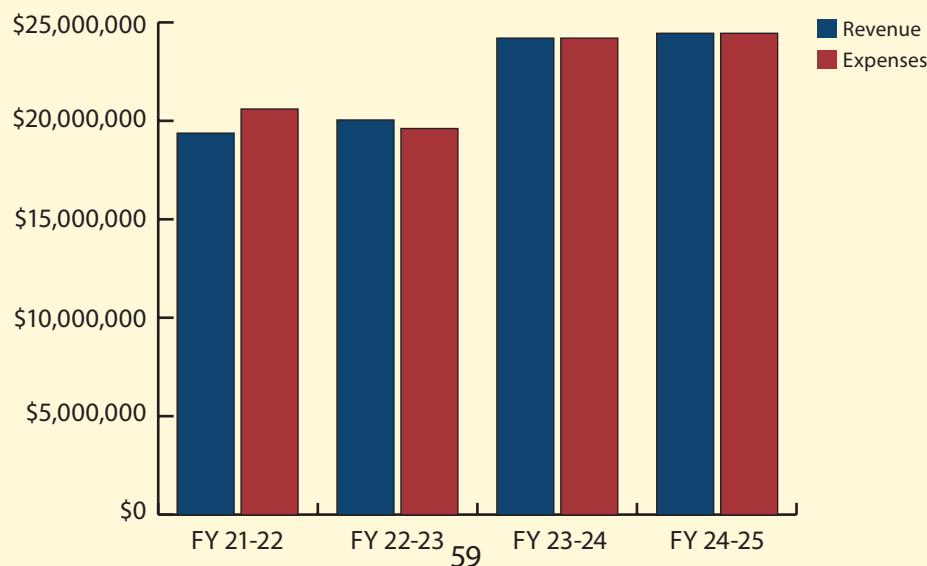


ELECTRIC

The Electric Fund of Martinsville is a prime example of municipal self-reliance, as one of the few Virginia cities to manage its own electric service. The budget for the Electric Fund for FY 2024-25 is \$24.75 million, marking a modest increase of 2% from the previous year's budget. This slight increment includes a planned rate adjustment aimed at replenishing the fund balance which has been diminished. Moreover, this adjustment is vital for realigning the rates with the escalating purchase costs of electricity. A significant change can be seen in the allocation for capital outlays, which decreases dramatically from \$1.51 million in FY 23-24 to \$0 in FY 24-25. This change is consistent with the relocation of capital project expenditures to the Capital Project Fund, which is a strategic move aimed at better financial management and project tracking.

| REVENUE | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| REV-USE MONEY/PROP | 47,447 | 195,512 | 18,132 | 96,132 |
| CHARGES FOR SERVICES | 19,255,926 | 19,773,950 | 23,508,431 | 24,311,431 |
| RECOVERD & OTHR/DEBT | 46,504 | 72,207 | 12,500 | 27,500 |
| INTERGOV REVENUE | 25,048 | - | - | - |
| TRANS FROM OTHR FUND | - | - | 650,000) | 313,317 |
| Electric Revenue Total | \$19,374,924 | \$20,041,669 | \$24,189,063 | \$24,748,380 |

| EXPENSES | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| SALARY AND BENEFITS | 1,007,683 | 1,267,338 | 1,882,583 | 2,308,804 |
| SUPPLIES & MATERIAL | 90,049 | 221,413 | 308,750 | 316,950 |
| PROFESSIONAL SERVICES | 10,960 | 14,156 | 183,850 | 82,850 |
| CONTRACTUAL & OTHER | 1,063,146 | 1,114,115 | 1,393,538 | 1,639,196 |
| UTILITIES | 17,600,115 | 16,184,188 | 17,569,179 | 18,708,179 |
| TRANSFER TO OTHER FUNDS | - | - | 895,701 | 1,226,548 |
| OTHER EXPENSE/FINANCE USE | 29,918 | 38,307 | 57,750 | 58,250 |
| DEBT SERVICES | - | 81,650 | 385,212 | 407,604 |
| CAPITAL OUTLAYS | 89,096 | 81,650 | 385,212 | - |
| Electric Expenses Total | 20,597,012 | 19,608,678 | 24,189,063 | 24,748,380 |



SCHOOL FUNDS

► OVERVIEW

School funds include the operating funds, the school cafeteria, federal program money, and the All in VA Initiative Fund. Virginia Code requires that all school funds be segmented, as in the case for school operations and cafeteria funds.

| | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| SCHOOL OPERATIONS FUND | 222,480,866 | 23,900,452 | 25,230,341 | 28,050,273 |
| SCHOOL CAFETERIA FUND | 2,027,474 | 1,752,107 | 2,069,368 | 2,186,601 |
| FEDERAL PROGRAMS - SCHOOLS | 1,766,683 | 1,904,737 | - | 2,266,944 |
| ALL IN VA INITIATIVE FUND | - | - | - | - |
| TOTAL SCHOOL FUNDING | \$26,208,212 | \$27,888,923 | \$27,299,709 | \$32,503,818 |



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PROGRAM BUDGETS

Contents Include:

General Government
Fiscal Services
Development
Public Safety
Public Utilities & Infrastructure
Constitutional & State Appointed
Courts





GENERAL GOVERNMENT



City Council & Clerk

► PROGRAM DESCRIPTION

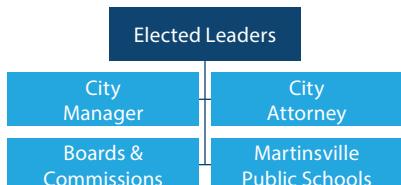
The City Council is the governing body and legislative arm of the City of Martinsville. It is comprised of five members, elected at large. The Mayor and City Council provide directions to the City Manager and staff to achieve service level objectives. The long-range vision of the City is established by adopting goals, objectives, and strategies. The Mayor and City Council adopt policies, the annual budget and five-year CIP, filed by the City Manager. The City Council selects a Mayor and Vice Mayor from its membership every two years. The City Council meet on the 2nd and 4th Tuesday of each month with other special meetings as needed.

► BUDGET HIGHLIGHTS

- Enhanced resources for performance management systems to facilitate regular performance evaluations and goal setting.
- Investment in leadership development programs to cultivate future leaders within the organization.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Developed individual budget for Council Professional Development
- Added funding for Board and Commission Orientation, Training, and Annual Thank You event

FY24-25 PROGRAM GOALS

- Complete Martinsville 2035 Strategic Action Plan
- Implement Annual Citizen Satisfaction Survey

EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 30,680 | 33,210 | 33,749 | 93,843 |
| Supplies & Materials | 1,363 | 11,228 | 8,200 | 10,162 |
| Contractual & Other | 1,221 | 16,214 | 17,010 | 5,520 |
| Other Exp/Fin. Use | 3,167 | 4,396 | 3,600 | 4,500 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$36,432 | \$65,047 | \$62,559 | \$114,025 |

PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---|--------------------|
| Mayor (P/T) | 1 |
| Vice Mayor (P/T) | 1 |
| Councilmember (P/T) | 3 |
| Deputy Clerk/Assistant to the City Manager (Shared with the City Manager) | 0.5 |
| Grand Total | 4.5 |

KEY PERFORMANCE INDICATORS

- Number of Council meetings held.
- Number of city sponsored community events.

City Attorney

► BUDGET HIGHLIGHTS

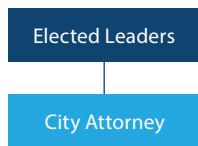
- Budget includes the allocation of salary and benefits to fill the position of the City Attorney.

► PROGRAM DESCRIPTION

The City Attorney performs general duties such as prepare all bonds, contracts, deeds, and instruments in writing whatsoever, which may be required by any ordinance or order of the City Council, or when, by law, usage or agreement, the preparation of such instrument is to be at the expense of the City. Whenever required, the City Attorney will give to the City Council and other officers and employees of the City, any and all necessary legal counsel and advice concerning their duties and matters and questions pertaining to the defense of any and all suits or proceedings instituted against the City. The City Attorney is to institute and prosecute all suits or proceedings commenced by the City and render such other legal service as the City Council may require.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- NA Goal (TBD)

FY24-25 PROGRAM GOALS

- Recruit and hire to fill the City Attorney position.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 92,437 | 71,738 | - | 244,429 |
| Supplies & Materials | 1,176 | 309 | 6,000 | 200 |
| Professional Services | - | 47,728 | 95,000 | 50,000 |
| Contractual & Other | 1,437 | 13 | 1,500 | 50 |
| Utilities | - | - | - | - |
| Other Exp/Fin. Use | 3,534 | 1,245 | 100 | - |
| Grand Total | \$98,585 | \$121,033 | \$102,600 | \$294,679 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|--|--------------------|
| City Attorney | 1 |
| Executive Assistant (Shared with City Manager) | 0.5 |
| Grand Total | 1.5 |

► KEY PERFORMANCE INDICATORS

- Percentage of legal opinion completed within 14 calendar days.
- Number of legal requests received.
- Number of Ordinances and Resolutions prepared annually.
- Number of contracts developed or reviewed annually.
- Number of FOIA requests filled to the City Attorney

City Manager's Office

► BUDGET HIGHLIGHTS

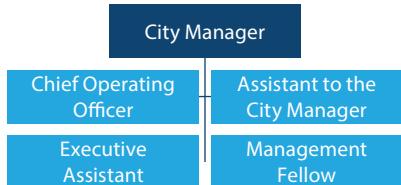
- Moved function for Budget and Strategic Planning under the Manager's Office.
- Consolidated the Assistant City Manager Budget with the the City Manager's Budget.
- Office is fully staffed, strengthening support for upcoming goals and objectives.

► PROGRAM DESCRIPTION

The City Manager is hired to serve the Council and the community. The City Manager supports, oversees, and coordinates executive branch departments, ensuring efficient and high-quality delivery of projects and services. The City Manager's Office also plays a key role in developing policy initiatives and monitoring department performance. Together, they are responsible for ensuring seamless collaboration across the executive departments. The budget and strategic planning are key features of the Office's responsibility, providing assistance to departments with budget and financial analysis, as well as long-term vision planning.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Charter Change Legislative Agenda.
- Filled key positions.

FY24-25 PROGRAM GOALS

- Integrate the City Manager's Work Plan with the Strategic Plan adopted by Council linking actionable objectives with long-term goals.
- Allow email subscription to the City Manager's Weekly Update to Council on the city's website for residents and other stakeholders to learn more about our city's operations.
- Implement high priority findings from the budget process evaluation.
- Apply for GFOA award.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 349,351 | 351,609 | 416,635 | 571,677 |
| Supplies & Materials | 1,093 | 861 | 1,000 | 1,000 |
| Professional Services | - | - | - | - |
| Contractual & Other | 90 | 92 | 300 | 300 |
| Utilities | - | - | - | - |
| Other Exp/Fin. Use | 364 | 2,567 | (2,885) | 21,500 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$350,898 | \$355,129 | \$413,107 | \$594,477 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|--|--------------------|
| City Manager | 1 |
| Chief Operating Officer (formerly ACM) | 1 |
| Assistant to the City Manager (Shared with City Council) | 0.5 |
| Executive Assistant (Shared with City Attorney) | 0.5 |
| Budget Administrator (P/T) | 1 |
| Grand Total | 4 |

► KEY PERFORMANCE INDICATORS

- Percent variance between forecast and actual revenue.
- Maintain high employee engagement rating and increase performance on areas of improvement.
- Monitor the City Manager's Work Plan and measure progress by tracking the percentage of FY24-24 items that are not started, in-progress, and completed.

Organizational Development

► BUDGET HIGHLIGHTS

- Enhanced resources for performance management systems to facilitate regular performance evaluations and goal setting.
- Investment in leadership development programs to cultivate future leaders within the organization.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Hired 48 new employees.
- Provided comprehensive customer service training to employees through online and in-person sessions.
- Ensured compliance with all relevant labor laws and regulations through audits and updates to HR policies and procedures.
- Enhanced communication channels within the organization by revamping the monthly HR newsletter in collaboration with the Public Information Officer.

FY24-25 PROGRAM GOALS

- Full implementation of Employee Self Service across all departments.
- Establish an employee leadership program.
- Implement strategy to enhance diversity in our candidate pool, including outreach to diverse networks such as HBCU centers and partnerships with diversity-focused organizations.
- Continue collaboration with the Public Information Officer to run recruiting campaigns on platforms like LinkedIn to promote job openings and company culture.
- Systematically monitor and track changes to labor policy and maintain compliance with regular audits and updates to policies and procedures

EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| SALARY AND BENEFITS | 500,498 | 550,929 | 577,427 | 596,990 |
| SUPPLIES & MATERIAL | 2,044 | 3,163 | 6,000 | 6,000 |
| CONTRACTS & PROFESSIONAL SERVICES | 26,125 | 39,199 | 35,300 | 36,850 |
| UTILITIES | - | - | - | - |
| TRANSFER TO OTHER FUNDS | - | - | - | - |
| OTHER EXPENSE/ FINANCE USE | 16,620 | 18,292 | 4,133 | 43,900 |
| GRAND TOTAL | \$545,287 | \$611,583 | \$622,860 | \$683,740 |

PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|--|--------------------|
| HR/Organizational Development Director | 1 |
| HR Generalist | 1 |
| Grand Total | 2 |

KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|-------------------------------|---|---|
| Retirement Eligible Employees | 33 eligible | Typically, it requires approximately three months to fill a retired position, unless there is a succession plan in place. |
| Self Service Implementation | Distributed to 120 employees thus far. | The Employee Self-Service feature has been distributed to 5 departments. Among these departments, 53 employees have accessed the service. |
| Diversity Hiring | 24 new hires (Jan 1 –Apr 1 24') 62% White, 29% Black, 8% Hispanic | Tracking of inventory turnover rates, cost of supplies, and other metrics for inventory control |

Communication & Community Engagement

► PROGRAM DESCRIPTION

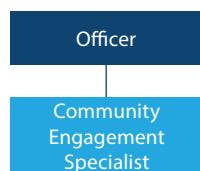
We foster an open, accountable, and effective government by developing, coordinating, and delivering meaningful and responsive communications for the community and City employees. We are an integral partner with the community, conducting and coordinating events, town halls and forums, and special projects which carry forward City initiatives city-wide. We are also a liaison between city leadership and our vibrant community organizations, civic groups, and Citizen Advisory Board.

► BUDGET HIGHLIGHTS

- Hired a Community Engagement Specialist to assist with marketing and special event planning.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Established a process for creating and hosting events by hosting 3 City Sponsored events as of March 29.
- Reestablished Martinsville Government Television (MGTV) with programming.
- Increased amount of in-house content.

FY24-25 PROGRAM GOALS

- Host 8 community events to drive community engagement.
- Produce 1 high production series per quarter and 1 episode of various series per week.
- Publish a minimum of 5 web articles and social media posts on social media.
- Establish the city's official logo guide to standardize branding guidelines and policy.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 44,712 | 87,414 | 104,224 | 165,149 |
| Supplies & Materials | 1,389 | 617 | 3,800 | 1,900 |
| Contractual & Other | 9,035 | 4,296 | 16,500 | 10,450 |
| Utilities | 577 | 372 | 650 | 500 |
| Other Exp/Fin. Use | - | 25 | (2,160) | 6,900 |
| Grand Total | \$55,712 | \$92,725 | \$123,014 | \$184,899 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---------------------------------|--------------------|
| Public Information Officer | 1 |
| Community Engagement Specialist | 1 |
| Grand Total | 2 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---------------------------------------|------------------------|---|
| Increase number of engagement events | 100+ attendees | Hosting at least 5 events that are targeted at city residents to drive engagement |
| Increase number of regional events | 500+ attendees | Hosting at least 4 events that are targeted to city residents and regional visitors |
| Number of High Production Mini Series | 4 Mini Series | MGTV producing 1 mini series per quarter. |
| Grow Social media reach | Reach 300,000 profiles | Growing social media reach from content across all platforms from 233,000 to 300,000. |



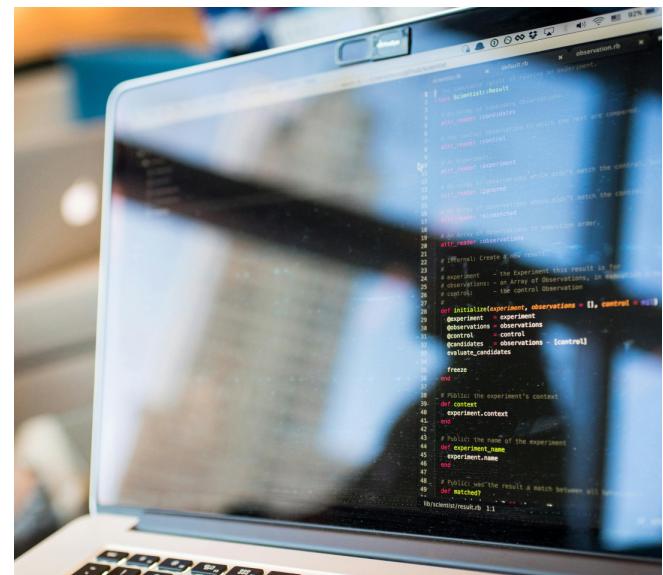
Information Technology

► BUDGET HIGHLIGHTS

- Two helpdesk positions are budgeted to assist with buffering Tier 2 personnel with improvements and innovation.

► PROGRAM DESCRIPTION

We manage and support the technology infrastructure and systems within the organization, playing a crucial role in seeing our technological resources are effectively utilized to meet our objectives and maintain a competitive edge. The IT Department is responsible for various tasks, including network administration, hardware and software maintenance cybersecurity, data management, user support, and strategic technology planning. By implementing and maintaining reliable and secure solutions, we enable efficient communication, enhance productivity, and foster innovation.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Installation of new VMWare environment.

FY24-25 PROGRAM GOALS

- Revamp department employment to allow employees to develop expertise and allow Tier 1 employees to handle tickets while Tier 2 employees can develop and improve the current IT infrastructure.
- Create new policies for (1) onboarding, (2) cybersecurity, and (3) disaster recovery.
- Design and implement prioritized network improvements.
- Implement cybersecurity principals throughout the City's infrastructure.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 266,133 | 296,910 | 264,412 | 524,763 |
| Supplies & Materials | 6,870 | 5,870 | 6,000 | 6,000 |
| Contractual & Other | 170,209 | 230,181 | 291,075 | 321,075 |
| Utilities | 2,617 | 2,190 | 2,400 | 2,400 |
| Other Exp/Fin. Use | 833 | 443 | (9,479) | 2,500 |
| Grand Total | \$446,662 | \$535,595 | \$554,408 | \$856,738 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---|--------------------|
| Director of Information Services | 1 |
| Network Administrator | 2 |
| Help Desk Technician | 2 |
| IT Chief Tech Officer (Shared with MiNET) | 0.5 |
| Network Specialist (P/T) | 1 |
| Grand Total | 6.5 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|--------------------|-------------|--|
| Ticket volume | New metric | Total number of tickets fielded by Tier 1 & 2 |
| SLA-Based Response | New metric | The time needed to respond/resolve tickets based on severity |



FISCAL SERVICES



Finance and Accounting

► PROGRAM DESCRIPTION

The Finance and Accounting Department oversees the city's fiscal activities. The department is responsible for maintaining a governmental accounting and budget system that provides both external and City Leadership with accurate financial information. Core functions include: (a) accounts payable, (b) budget and financial reporting, (c) preparation and coordination of the ACFR, (d) grant reporting and compliance, (e) cash management, (f) debt issuance, (g) financial policies, (h) payroll responsibilities, (i) VDOT highway reporting, (j) Workers Compensation Annual Audit, (k) provide bookkeeping services for the Blue Ridge Regional Library, Dan River ASAP, and the Piedmont Criminal Justice Training Academy.

► BUDGET HIGHLIGHTS

- Negotiated a reduction in Time and Attendance of more than \$12,000
- Training Development Program for the VGFOA Certification
- Implement scanner technology to upload documents in Munis for increased workflow efficiency

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Monthly Financial Reports to Council
- Managed a 2.5% budget reduction

FY24-25 PROGRAM GOALS

- Close out the FY24 fiscal year and begin the FY24 annual audit June 30.
- Train key staff members for succession planning strategies
- Virginia Government Finance Officers Certification Program
- Munis/Tyler Tech Training - "PACE" Training for all staff
- Implement Time and Attendance technology and workflow to automate and track employee time and attendance
- Enhance audit preparation
- Documented approval process across department and staffing levels
- Enhanced contract management and approval process
- Preparation for FY26 GFOA Budget and Financial Report Award

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 376,748 | 487,705 | 489,522 | 502,026 |
| Supplies & Materials | 4,719 | 5,054 | 4,750 | 8,000 |
| Contractual & Other | 16,922 | 14,962 | 19,850 | 19,900 |
| Utilities | - | - | - | - |
| Other Exp/Fin. Use | 1,699 | 944 | (7,560) | 9,000 |
| Grand Total | \$400,088 | \$508,666 | \$506,562 | \$538,926 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|-------------------------------|--------------------|
| Director of Finance | 1 |
| Assistant Director of Finance | 1 |
| Accounting Specialist | 3 |
| Accounting Specialist (P/T) | 1 |
| Grand Total | 6 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|--|---|--|
| Number of Audit findings for the Prior Fiscal Year | Annual Comprehensive Financial Report | To monitor and track the internal control and financial performance of the City of Martinsville. |
| Delivery of Monthly Financial Report | Number of reports delivered to City Council | To provide City Council and public Financial performance for the month |
| Collection Rates for Real Estate and Personal Property Taxes | Measure Collection Rates | Monitor the effective and efficient revenue administration and collection practices, including approaches for revenue management |
| Number of Purchase Orders | Quantity of purchase orders processed thru Munis | Volume of purchases by the City |
| Number of Inventory Items checked out | Quantity of inventory items checked out and accurate inventory quantities | Tracking of inventory turnover rates, cost of supplies, and other metrics for inventory control |
| Workers Compensation Claims | 13.6/ \$22,500 | Track and monitor the workers comp claims to reduce injuries and reduce costs. |

Procurement

► BUDGET HIGHLIGHTS

- Additional Training for succession planning
- Improved Contract Process with Compliance Measures

► PROGRAM DESCRIPTION

The Procurement department purchases goods and services for all City Departments, assists with the disposal of obsolete materials, and oversees the City Small Purchase Charge Card program and inventory management.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Participated in Vendor Workshops with the Economic Development Authority
- Coordinate the sales of obsolete inventory on "Gov Deals."
- Quarterly and Bi-annual physical inventory counts
- Cost-saving strategy to move from Verizon to T-Mobile Cell phone contract
- Monthly Reconciliation of Inventory Pick Tickets

FY24-25 PROGRAM GOALS

- Updates to Purchasing and Procurement Policies
- Updates to Small Purchase Charge Card Program Policies
- Improvements to the Contract Management Process and implementation of new documents and workflow process in Munis.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 174,952 | 191,630 | 208,051 | 218,930 |
| Supplies & Materials | 2,029 | 1,181 | 2,650 | 2,600 |
| Contractual & Other | 1,128 | 3,991 | 3,650 | 3,650 |
| Utilities | 659 | 332 | 750 | 500 |
| Other Exp/Fin. Use | 1,005 | 355 | (3,224) | 1,100 |
| Grand Total | \$179,773 | \$197,489 | \$211,877 | \$226,780 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|----------------------|--------------------|
| Purchasing Manager | 1 |
| Purchasing Agent | 1 |
| Inventory Specialist | 1 |
| Grand Total | 3 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---------------------------------------|---|---|
| Sales of Surplus Equipment/Goods | Gov Deals | Track assets that are sold and funds returned to the City |
| Number of Purchase Orders | Quantity of purchase orders processed thru Munis | Purchase |
| Number of Inventory Items checked out | Quantity of Inventory items check out and accurate inventory quantities | Tracking of inventory turnover rates, cost of supplies, and other metrics for inventory control |

Risk Management

► PROGRAM DESCRIPTION

Risk Management is responsible for administering the City's Loss/Control Safety program, ensuring adequate risk transfer through the appropriate insurance coverage, and facilitating reporting all insurance claims for the City. The Finance Department administers the Risk Management Program with assistance from HR and the Emergency Management Coordinator.

► BUDGET HIGHLIGHTS

- Maintain exceptional service level within budget constraint.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- The city increased the Cyber Security Liability Coverage to mitigate any attack.
- Reduced Experience Mod Factor, which reduced the Worker's Compensation Rates from \$ 0.79 to .75 to claim excellence.
- Increased Cyber Coverage limit to 5M.
- Implemented "Know Be For" to train staff to identify and mitigate risk to the network.

FY24-25 PROGRAM GOALS

- Continue safety training for staff since it dramatically reduces the claims and subsequent costs.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | - | - | - | - |
| Supplies & Materials | - | - | - | - |
| Contractual & Other | 214,080 | 204,924 | 330,690 | 337,650 |
| Utilities | - | - | - | - |
| Other Exp/Fin. Use | - | - | - | - |
| Grand Total | \$214,080 | \$204,924 | \$330,690 | \$337,650 |

► PERSONNEL SUMMARY

There are no personnel summaries for this program, since the program is administered by three city departments (Finance, HR, and Emergency Management).

► KEY PERFORMANCE INDICATORS

- Decrease the number of Worker's Comp claims
- Increase the number of city-wide safety trainings
- Decrease the number of work-related incidents



DEVELOPMENT



Community and Economic Development

► PROGRAM DESCRIPTION

The Martinsville Community Development Office develops and administers plans, ordinances, and programs to promote the public health, safety, and welfare of present and future residents. The Community Development Office oversees building inspections and permits, zoning, planning and subdivisions. The Office champions economic and community development efforts such as coordinating federal and state grant applications for community development projects and administering two Enterprise Zones and one Opportunity Zone. The Office provides staff support to Council, the Planning Commission, Board of Zoning Appeals, Architectural Review Board, Industrial Development Authority, Martinsville Housing & Redevelopment Authority, and the Arts and Cultural Committee. As such, we also collect data and provide expertise and information for economic development, affordable housing, environmental planning, and transportation policy.

► BUDGET HIGHLIGHTS

- \$25,000 for consultation services in developing the Arts & Cultural Plan
- Planning and Zoning is merged under Neighborhood Services and under the purview of this Office.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Granted extension of the Pine Hall Housing Rehabilitation CDBG Project.
- Completed 6 EPA Brownfield Site Assessment reviews.
- Transitioned several activities from prior administration for project management.
- Completed the transfer of property for the Aaron Mills Lofts project.
- Transferred property through IDA for a new hotel on Commonwealth Avenue.
- Developed a Climate Action Plan in coordination with the George Mason University.
- Developed a Parks Improvement Plan.
- Completed a Virginia Tourism Recovery Grant for way finding signs.

FY24-25 PROGRAM GOALS

- Develop an Arts & Culture Plan.
- Complete the Pine Hall Housing Rehabilitation Project with 16 housing units served.
- Apply for grants to address revitalization needs identified from the Fayette Street Planning Grant.
- Develop 100 new housing units to address housing needs.
- Establish a Small Business Revolving Loan Fund utilizing CDBG funding.
- Submit Planning Grant to DHCD for a new Housing Rehabilitation Target Area.
- Identify properties for strategic use of EPA Brownfield funds.
- Address priority needs identified in Parks Improvement Plan.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 186,237 | 144,507 | 149,121 | 354,179 |
| Supplies & Materials | 40,383 | 40,923 | 40,500 | 500 |
| Professional Services | - | 2,500 | 7,000 | - |
| Contractual & Other | 122,244 | 99,827 | 100,055 | 9,850 |
| Utilities | 1,484 | 528 | 1,200 | 600 |
| Other Exp/Fin. Use | 9,204 | 24,615 | 19,542 | 7,500 |
| Capital Outlays | 2,027 | 6,500 | - | - |
| Grand Total | \$361,579 | \$319,401 | \$317,418 | \$372,629 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|----------------------------------|--------------------|
| Community Development Director | 1 |
| Community Development Specialist | 1 |
| Grand Total | 2 |

► KEY PERFORMANCE INDICATORS

- Increasing the number of meetings for boards and commissions from 16 in FY23-24 to 18 in FY24-25.
- Double the number of Enterprise Zone incentive submissions from 3 in FY23-24 to 6 in FY24-25.
- Increase the number of housing units created from 16 in FY23-24 to 100 in FY 24-25.
- Track the percentage of priority needs that have been addressed in the Parks Improvement Plan and monitor the increase in community use of parks facilities post-improvement (i.e., part of resident survey).
- Measure the progress in setting up the Small Business Revolving Loan Fund and as the program progresses, we will monitor the growth rate of businesses that have received loans from the revolving fund in terms of revenue or employment.
- Monitor the number of housing units rehabilitated out of the targeted 16 units.
- Track changes in the affordability of housing in the community as new units are developed.

Planning and Zoning

► BUDGET HIGHLIGHTS

- ARPA funding has been set aside to initiate a new Comprehensive Plan beginning in FY25
- Program being merged with Neighborhood Services



► FUNCTION ORGANIZATIONAL CHART

Community Development Office

FY23-24 ACCOMPLISHMENTS

- Awarded CDBG Planning Grant for Fayette Street Corridor.
- Completed the Parks Improvement Plan.
- Reimplemented the Arts & Cultural Committee.
- Awarded Hope Grant from the Harvest Foundation for Arts & Cultural city-wide projects
- Updated City-wide way finding signage.
- Increased the Historic District boundary line.

FY24-25 PROGRAM GOALS

- Initiate developing the new Comprehensive Plan, spurring a series of public engagement opportunities.
- Review and amend the city's zoning ordinance and subdivision ordinance to address changing dynamics of Martinsville and to encourage sound development.
- Amend the city's official zoning map.
- Amend parcels included in the Enterprise Zone.
- Implement the Climate Action Plan.
- Make updates to Historic District guidelines.
- Implement the Community Forestry Revitalization program.
- Consider reimplementing the City Tree Board.
- Update plan review and approval processes.
- Create training opportunities for board and commission members.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | - | - | - | - |
| Supplies & Materials | 1,032 | 556 | 700 | - |
| Professional Services | - | - | 500 | - |
| Contractual & Other | 2,997 | 29 | 3,200 | - |
| Other Exp/Fin. Use | 2,968 | 1,614 | 2,362 | - |
| Capital Outlays | - | - | - | - |
| Grand Total | \$6,997 | \$2,199 | \$6,762 | \$- |

► PERSONNEL SUMMARY

There are no personnel summaries for this program, since the program is administered by the Community Development Office and directly overseen by the Development Director. This program is being merged with Neighborhood Services.

► KEY PERFORMANCE INDICATORS

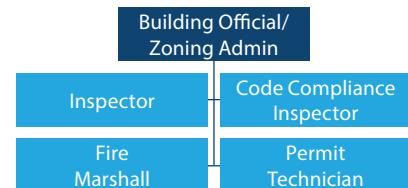
- Increase the number of public engagement opportunities to gain direct insight and input for planning and zoning initiatives.
- Evaluate the impact of ordinance amendments on new developments, considering factors like application rates or developer feedback.
- Monitor economic activity indicators in the Enterprise Zone after amendments, such as business openings or investments.
- Track the percentage of initiatives outlined in the Climate Action Plan that are implemented.
- Measure the level of community involvement in the forestry program, including volunteer participation rates.
- Track the percentage of board and commission members who complete the training program and assess the improvement in knowledge and competency of board and commission members post-training.

Neighborhood Services

► BUDGET HIGHLIGHTS

- Utilize ARPA funding set aside to focus on redevelopment of many vacant Uptown properties for housing or commercial use. Along with CDBG funds for matching façade improvements, assist in addressing blight and revitalization.
- Waiving fees, particularly related to Enterprise Zone incentives, which are showing significantly low return in fees and permit revenue that should be addressed and refined for FY25. Increased permit fees are requested in the budget to better cover costs and lost revenues.
- Planning and Zoning is being merged with this program.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- The team led efforts to be named an Essential Designated City in Buildings and Housing by the Alliance for National and Community Resilience (ANCR), the first city in the US to achieve that designation.
- Issued more than 20 demolition permits to remove unsafe and condemned structures
- Implemented the Fix It Martinsville program to report complaints and aims to improve the efficiency and tracking of permits and inspections.
- 2 vacancies of Code Compliance Inspector positions were filled and new employees sent to training through the DHCD. Both will be taking their certification exams for plumbing and electrical construction.
- ISO/BCEGS rating improved from a Class 3 Commercial and Class 4 Residential to a Class 2 Commercial and Class 2 Residential.

FY24-25 PROGRAM GOALS

- Reduce blighting influences, including compliance with nuisance codes for overgrown grass/weeds, trash, inoperable vehicles, and public health hazards.
- Increase property maintenance inspections to bring buildings into compliance with Virginia building codes and local ordinances.
- Issue 40 demolition permits for condemned structures.
- Conduct an assessment of all buildings within the Uptown Business District to identify actions that may be necessary for building code compliance for rehabilitation and possible adaptive reuse.
- Utilize the SpatialData Logistics software program to enhance and provide ease in issuing permits, tracking inspections, responding to complaints, and issuing code violations.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 305,782 | 343,215 | 399,193 | 406,218 |
| Supplies & Materials | 4,458 | 3,073 | 5,200 | 3,750 |
| Professional Services | - | - | 2,250 | 2,250 |
| Contractual & Other | 54,958 | 42,681 | 19,650 | 18,650 |
| Utilities | 1,737 | 1,611 | 1,500 | 2,000 |
| Other Exp/Fin. Use | 889 | 1,281 | (7,184) | 1,400 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$367,824 | \$391,860 | \$420,609 | \$434,268 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---------------------------|--------------------|
| Building/Zoning Official | 1 |
| Code Compliance Inspector | 2 |
| Permit Technician | 1 |
| Inspector | 1 |
| Grand Total | 5 |

► KEY PERFORMANCE INDICATORS

- Increase the total permit value vs. the fees waived and collected from \$5.4 m vs \$7k/\$13k in FY23-24 to \$8 m vs \$10k/\$13K in FY24-25.
- Double the number of demo permits from 20 in FY23-24 to 40 in FY24-25.
- Double the number of SFD permits from 10 in FY23-24 to 20 in FY24-25.
- Increase the number of MFD permits from 0 in FY23-24 to 3 in FY24-25.
- Track the percentage reduction in the number of nuisance violations (e.g., overgrown grass/weeds, trash, inoperable vehicles) compared to the previous fiscal year as well as measure the rate at which reported nuisance cases are resolved within a specific time frame (i.e., manually or through Fix-It).
- Monitor the percentage of properties inspected out of the total properties that require maintenance inspections.



PUBLIC SAFETY



Police

► PROGRAM DESCRIPTION

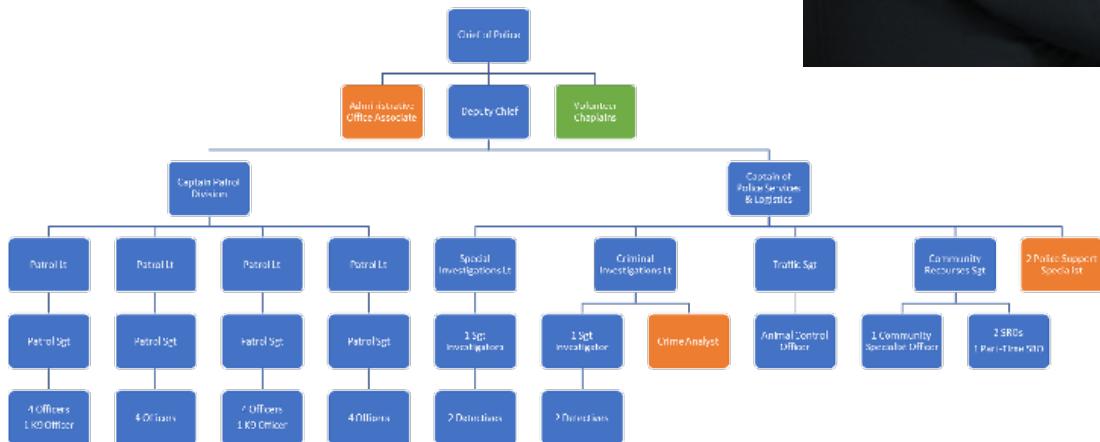
The police department serves the city by promoting safety, upholding the law, maintaining order, responding to crises, and fostering a sense of security and well-being within the community it serves. Our mission is: We, the members of the Martinsville Police Department, are committed to being responsive to our community in the delivery of quality services. Recognizing the responsibility to maintain order while affording dignity and respect to every individual, our objective is to improve the quality of life through a community partnership that promotes safe, secure neighborhoods.

► BUDGET HIGHLIGHTS

- Maintain services, training, and equipment for continued community needs.
- One Part-Time Resource Officer



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Crime reduction: 19.48% reduction in overall crime
- Reaccredited by the Virginia Law Enforcement Professional Standards Commission for a 7th consecutive term
- Secured grants for equipment and services in the amount of \$736,286

FY24-25 PROGRAM GOALS

- Continued crime reduction.
- Staff retention.
- Maintain accreditation.
- Increase traffic safety.
- Increase community engagement.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|---|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 3,768,442 | 4,054,316 | 4,465,928 | 4,257,246 |
| Intergov Expenses | 48,250 | 704,614 | - | - |
| Supplies & Materials | 191,622 | 207,496 | 168,100 | 175,600 |
| Professional Services | 19,631 | 26,306 | 5,200 | 20,200 |
| Contractual & Other | 211,554 | 170,067 | 190,580 | 215,913 |
| Utilities | 42,515 | 33,788 | 41,822 | 39,822 |
| Other Exp/Fin. Use | 111,252 | 105,107 | 8,905 | 110,000 |
| Capital Outlays | - | 4,175 | - | 4,200 |
| Transport Safety Comm Other Expenses | 754 | 1,490 | 1,500 | 1,500 |
| Grand Total | \$4,394,019 | \$5,307,358 | \$4,882,035 | \$4,824,481 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|--------------------------|--------------------|
| Police Chief | 1 |
| Major | 1 |
| Captain | 2 |
| Lieutenant | 6 |
| Sergeant | 9 |
| Police Officers | 25 |
| Administrative Associate | 4 |
| Resource Officer (P/T) | 1 |
| Grand Total | 49 |

► KEY PERFORMANCE INDICATORS

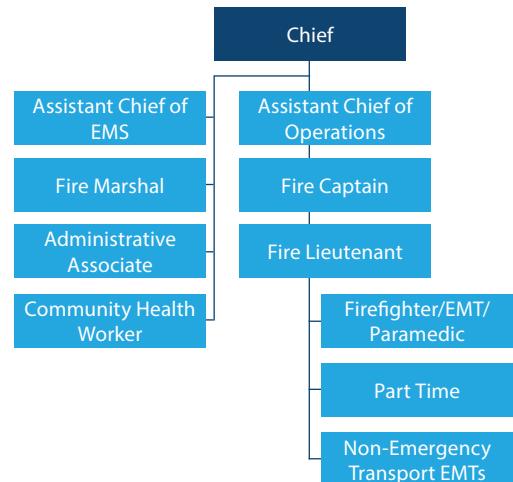
| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|--|---|--|
| Violent Crimes | Measured in the reporting of Group "A" offenses compared to the same number the previous year | The DOJ establishes certain crimes to be violent crimes or Group "A" offenses. This data is electronically reported, regulated, and maintained by the Virginia State Police. |
| Property Crime | Measured in the reporting of Group "B" offenses compared to the same number the previous year | The DOJ establishes certain crimes to be violent crimes or Group "A" offenses. This data is electronically reported, regulated, and maintained by the Virginia State Police. |
| Calls for service average response times | Total response time for all calls for service divided by the total number of calls | This data is collected, maintained, and reported by the Martinsville Henry County 911 Center. |
| Motor Vehicle Crashes | Total number of reportable vehicle crashes compared to the same number the previous year | This data is collected, maintained, and reported by the Virginia Department of Motor Vehicles. |

Fire

BUDGET HIGHLIGHTS

- Budget cuts in FY24 will impact FY25. There were significant reductions in part-time employees, physicals, and training.
- For FY 25, the Department budget reflects the cuts made in FY24, with some increases for inflation. To maintain a high level of service, the budget leans heavily into grant funds dedicated to PPE, equipment, and training.

FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Managed a 5% budget cut without losing FT personnel and a reduction in services.
- Increased smoke detector installations and pre-incident surveys.
- Increased the number of fire safety inspections.
- Worked with the VDH and the Health Coalition to maintain funding for the community health worker through June 2025.

FY24-25 PROGRAM GOALS

- Prepare for future vacancies due to attrition and retirement by developing a fund dedicated to recruitment and professional development for new employees.
- Complete the DEA registration and drug storage requirements.
- Work with the City Manager to correct departmental compression and ensure market-competitive wages.
- Complete the transition to a new EMS billing agency and take steps to improve EMS revenue collection rates.
- Ensure the non-emergency transport program remains fiscally responsible.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 2,224,303 | 2,427,154 | 2,679,465 | 2,753,785 |
| Intergov Expenses | 47,377 | 37,410 | 42,000 | 42,000 |
| Supplies & Materials | 32,146 | 41,498 | 37,750 | 38,250 |
| Professional Services | 17,431 | 16,420 | 20,000 | 4,400 |
| Contractual & Other | 65,233 | 83,140 | 60,300 | 62,300 |
| Utilities | 21,791 | 24,034 | 21,491 | 20,491 |
| Other Exp/Fin. Use | 10,850 | 9,703 | (77,266) | 10,500 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$2,419,132 | \$2,639,359 | \$2,783,740 | \$2,931,726 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|------------------------------------|--------------------|
| Fire Chief | 1 |
| Assistant Fire Chief of Operations | 3 |
| Captain | 3 |
| Lieutenant | 3 |
| Firefighter | 15 |
| Fire Marshall | 1 |
| Administrative Associate | 1 |
| Community Health Care Worker | 1 |
| Patient Transport/EMT | 2 |
| Assistant Fire Chief/EMS Chief | 1 |
| Firefighter (P/T) | 10 |
| Grand Total | 41 |

► KEY PERFORMANCE INDICATORS

- Target for 7.5 minutes average for incident response times.
- Aim for 50 pre-incident planning.
- Canvass homes to address at least 750 smoke detectors.
- Aim for a 100% referral rate from the Community Health Worker
- 780 non-emergency transport.

Emergency Management

► BUDGET HIGHLIGHTS

- Maintain a net neutral position for the upcoming fiscal year. Continue programs that have a neutral or positive fiscal impact on city-wide operations.

► PROGRAM DESCRIPTION

The Emergency Management and Safety Office provides a variety of services to employees and citizens. The Office maintains a positive and fluent relationship with local, state, and federal partners through different avenues. The Office also maintains a constant state of readiness for all hazards and emergencies while maintaining various plans and documents. All of this while ensuring compliance with state and federal regulations through OSHA, insurance, and other entities that may arise. CDL training and OSHA training are also a central function of the Office.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Completed a \$50,000 security grant project.
- Completed Phase 1 of a \$2M mitigation grant.
- Secured funding for the Generator Project.
- Completed a city-wide radio transition.
- Completed various city-wide safety projects.
- Further reduced the WC insurance rate.
- Hazardous chemical removal at WWP.

FY24-25 PROGRAM GOALS

- Maintain or reduce the WC insurance rate.
- Complete a city-wide mitigation plan that would posture us in a positive manner during a catastrophic event.
- Revamp areas of the City's EOP.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 142,072 | 183,187 | 198,014 | 204,571 |
| Intergov Expenses | 26,000 | 7,500 | 7,500 | 7,500 |
| Supplies & Materials | 9,116 | 13,350 | 15,400 | 15,500 |
| Professional Services | - | - | - | - |
| Contractual & Other | 4,767 | 5,678 | 9,675 | 10,675 |
| Utilities | 5,383 | 4,342 | 6,300 | 6,500 |
| Other Exp/Fin. Use | 2,076 | 4,824 | 1,412 | 6,275 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$189,414 | \$218,880 | \$238,301 | \$251,021 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|----------------------------------|--------------------|
| Emergency Management Coordinator | 1 |
| Assistant Safety Coordinator | 1 |
| Grand Total | 2 |

► KEY PERFORMANCE INDICATORS

- Maintain a 100% CDL Program success rate in FY24-25.
- Have a 50% completion rate for the mitigation project in FY24-25 (estimated 15% completion in FY23-24, and a 5% completion rate in FY22-23).



PUBLIC UTILITIES & INFRASTRUCTURE



Public Works

► BUDGET HIGHLIGHTS

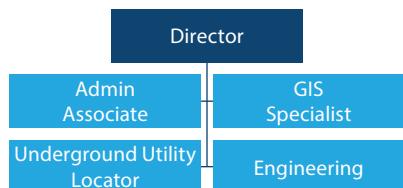
- Managed a 2.5% budget reduction in FY24.

► PROGRAM DESCRIPTION

We are dedicated to ensuring the well-being and safety of all city residents through the provision and maintenance of essential services. Under the leadership of the Managing Director of Operations/Infrastructure, the department oversees a comprehensive array of programs, including water, wastewater, refuse, streets, stormwater, grounds & parks, fleet, facilities, and telecommunications. This wide-ranging responsibility underscores the department's integral role in maintaining the city's infrastructure and enhancing the quality of life for its community.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Installed new roof at Incubator Building.
- Completed site improvements at Five Points housing development.

FY24-25 PROGRAM GOALS

- Integrate GIS into all Public Works and Utility operations.
- Complete a comprehensive sign inventory.
- Complete a Facility Assessment.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 558,467 | 462,852 | 639,680 | 753,602 |
| Supplies & Materials | 81,559 | 99,374 | 107,552 | 104,050 |
| Professional Services | 94,997 | 67,986 | 105,000 | 85,000 |
| Contractual & Other | 896,988 | 1,123,972 | 951,788 | 853,892 |
| Utilities | 24,652 | 29,810 | 30,635 | 30,655 |
| Other Exp/Fin. Use | 2,469 | 2,469 | 2,469 | 2,469 |
| Debt Services | 10,414 | 9,235 | 52,580 | 52,357 |
| Capital Outlays | 327,467 | 219,125 | 470,000 | 22,738 |
| Trans to other Funds | 696,688 | - | 350,000 | 232,187 |
| Grand Total | \$2,693,700 | \$209,308 | \$291,225 | \$2,136,950 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|--|--------------------|
| Managing Director of Operations/Infrastructure | 1 |
| Administrative Associate (Shared with Water Resources) | 0.5 |
| Geo Information Specialist | 1 |
| Grand Total | 4.5 |

► KEY PERFORMANCE INDICATORS

- Number of completed preventative maintenance tickets.

Water and Wastewater

BUDGET HIGHLIGHTS

- The Declining Block Rate Structure no longer supports the needs of Martinsville.
- Services are provided at rates below cost.
- Moving to a Uniform or Increasing Block Rate Structure facilitates a cash-positive fund balance, enabling system improvements and longevity.
- Water Resources merges with Water and Wastewater/Sewer.

PROGRAM DESCRIPTION

Martinsville's Water Resources Department provides reliable water and wastewater services that protect human health and the environment. The department is responsible for operating and maintaining the Beaver Creek Reservoir, Water Filtration Plant, 7 water storage tanks, 120 miles of water distribution lines, 140 miles of wastewater collection lines, and the Water Pollution Control Plant. To ensure services are of the highest quality, we strictly follow regulations set by state agencies and federal standards set by the United States Environmental Protection Agency.



FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Development of Service Line Inventory in response to the EPA's Lead-Free Initiative.
- Consistent regulatory compliance.
- Completion of multiple water line improvement projects.
- Substantial completion of the Jones Creek Interceptor Project.
- Implementation of ArcGIS for asset mapping.
- Improved fiscal and operational oversight.

FY24-25 PROGRAM GOALS

- Implementation of a new rate structure.
- Improved Asset & Work Order Management Systems.
- Submit Service Line Inventory to VDH by October 16, 2024, and prepare for EPA's ADOPTED Lead & Copper Rule Improvements.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| SALARY AND BENEFITS | 2,250,304 | 2,260,314 | 3,003,853 | 3,074,059 |
| SUPPLIES & MATERIAL | 672,219 | 924,381 | 1,060,650 | 1,035,650 |
| CONTRACTS & PROFESSIONAL SERVICES | 1,340,286 | 1,396,482 | 1,703,777 | 1,307,299 |
| UTILITIES | 1,102,054 | 1,145,178 | 1,201,210 | 1,200,710 |
| OTHER EXPENSE/FINANCE USE | 42,281 | 21,462 | 25,525 | 25,525 |
| DEBT SERVICES | 60,281 | 55,455 | 984,498 | 995,896 |
| CAPITAL OUTLAYS | 1,233,273 | 1,347,277 | 3,710,645 | 153,793 |
| TRANSFER TO OTHER FUNDS | 1,445,000 | - | 250,000 | 2,030,957 |
| GRAND TOTAL | \$8,145,697 | \$7,150,549 | \$11,940,158 | \$9,823,889 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---|--------------------|
| Water/Wastewater Resources Director | 1 |
| Project Manager | 1 |
| Plant Operators (Class I, II, & III) | 8 |
| Mechanics | 3 |
| Plant Managers | 2 |
| Utility Maintenance Worker | 10 |
| Maintenance Coordinator | 1 |
| Construction Manager | 1 |
| Administrative Associate (Shared with Public Works) | 0.5 |
| Underground Utility Locator (Shared with Electric) | 0.5 |
| Environmental Compliance Officer | 1 |
| Plant Operator Trainees | 6 |
| Solids Handling Coordinator | 1 |
| Plant Maintenance Supervisor | 1 |
| Lab Quality Analyst | 1 |
| Electrical Technician | 1 |
| Crew Supervisor | 2 |
| Laborer (P/T) | 3 |
| Lake Attendant (P/T) | 4 |
| Grand Total | 48 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|-----------------------------|-----------------------|-----------------------|
| Water Treated Capacity | 573 Million Gallons | Operations |
| # of VDH Permit Violations | 0 | Regulatory Compliance |
| Wastewater Treated Capacity | 1,602 Million Gallons | Operations |
| # of DEQ Permit Violations | 0 | Regulatory Compliance |

Refuse

► BUDGET HIGHLIGHTS

- Managed a 2.5% budget reduction in FY24.

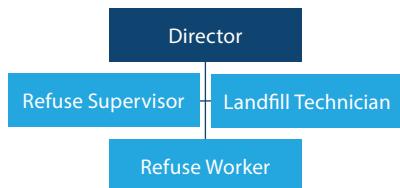
► PROGRAM DESCRIPTION

The City's fleet of garbage trucks collects refuse four days per week, collecting residential garbage once per week in four zones and daily for the Central Business District.

The Bulk Trash Collection Program provides for the residential collection of large items that typically cannot be picked up during regular waste collection.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Added 10 new accounts to routes
- Created a dumpster maintenance facility
- Acquired and outfitted a new box truck for commercial collection

FY24-25 PROGRAM GOALS

- Establish a secession plan for impending retirements
- Increase customer satisfaction while reducing complaints
- Create a plan to enable the department to take advantage of opportunities for new customers

► EXPENDITURES

| EXPENSES | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED REVENUE |
|-----------------------|--------------------|--------------------|---------------------|----------------------------|
| SALARY AND BENEFITS | 558,467 | 462,852 | 639,680 | 594,721 |
| INTERGOV EXPENSES | - | - | - | - |
| SUPPLIES & MATERIALS | 81,559 | 99,374 | 107,552 | 104,050 |
| PROF. SERVICES | 94,997 | 67,986 | 105,000 | 85,000 |
| CONTRACTUAL & OTHER | 896,988 | 1,123,972 | 951,788 | 958,331 |
| UTILITIES | 24,652 | 29,810 | 30,635 | 30,655 |
| OTHER EXP/ FIN. USES | 2,469 | 2,469 | 2,469 | 2,469 |
| DEBT SERVICES | 10,414 | 9,235 | 52,580 | 52,357 |
| CAPITAL OUTLAYS | 327,467 | 219,125 | 470,000 | 22,738 |
| TRANS TO OTHR FUNDS | 696,688 | - | 350,000 | 309,367 |
| Refuse Expenses Total | \$2,693,700 | \$2,014,823 | \$2,709,704 | \$2,136,950 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|------------------------------------|--------------------|
| Crew Supervisor | 1 |
| Utility Maintenance Worker | 5 |
| Auto Mechanic | 1 |
| Refuse Technician | 1 |
| Laborer | 1 |
| Landfill Utility System Technician | 1 |
| Grand Total | 9 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---------------------|------------------------|---|
| New Accounts | 8 | Bringing new accounting into the Department |
| Customer Complaints | Less than 500 annually | Reduction of current customer complaint count to a maximum of 9 per week. |

Electric

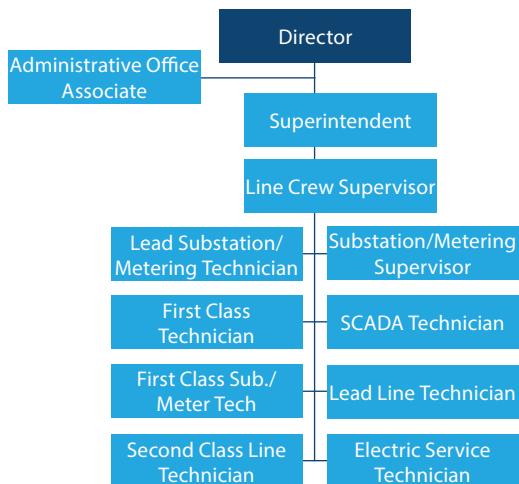
BUDGET HIGHLIGHTS

- The national trend of rising power costs will continue to impact our budget this year and beyond. Careful consideration of the balance between operational and financial responsibilities and the cost to customer will continue to be a pressing issue.
- Additional opportunities and challenges due to grid modernization will also be a focus this year and continued in-depth analysis is needed over the next decade.

PROGRAM DESCRIPTION

The Electric Department maintains and operates every aspect of the city's electric utility. This includes overhead and underground lines, five substations, 7,600 meters, and all associated equipment such as transformers, reclosers, breakers, poles, and numerous other protective and operational devices.

FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Emergency repairs were completed in two instances of equipment failure in one of our substations. Most work was completed in-house, resulting in cost savings (as compared to hiring external contractors).
- Worked with owners of newly developed properties to serve additional load as needed.
- Two apprentices completed training and were promoted to journeyman status. All other apprentices are on track to completion.
- The Northside project is scheduled to complete by the end of FY24, resulting in increased system reliability.
- Landfill generator training and peak shaving which resulted in transmission cost savings.

FY24-25 PROGRAM GOALS

- Aim for a 50% completion of pole changeout as indicated by pole testing.
- Incorporate updated testing standards and procedures for substations and power transformers.
- Continued training and certifications for both new and experienced employees.
- A work order system that fosters better tracking and coordination of all performed tasks.
- Power contracts in place for the 2026-2028 period.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|---------------------------|----------------------|----------------------|-----------------------|-----------------------|
| SALARY AND BENEFITS | 1,007,683 | 1,267,338 | 1,882,583 | 2,308,804 |
| SUPPLIES & MATERIAL | 90,049 | 221,413 | 308,750 | 316,950 |
| PROFESSIONAL SERVICES | 10,960 | 14,156 | 183,850 | 82,850 |
| CONTRACTUAL & OTHER | 1,063,146 | 1,114,115 | 1,393,538 | 1,639,196 |
| UTILITIES | 17,600,115 | 16,184,188 | 17,569,179 | 18,708,179 |
| TRANSFER TO OTHER FUNDS | - | - | 895,701 | 1,235,713 |
| OTHER EXPENSE/FINANCE USE | 29,918 | 38,307 | 57,750 | 58,250 |
| DEBT SERVICES | - | 81,650 | 385,212 | 407,604 |
| CAPITAL OUTLAYS | 89,096 | 81,650 | 385,212 | 407,604 |
| GRAND TOTAL | \$20,597,012 | \$19,608,678 | \$24,189,063 | \$24,748,380 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---|--------------------|
| Electric Director | 1 |
| Administrative Associate | 1 |
| Line Crew Supervisor | 1 |
| Superintendent of Electric Operations | 1 |
| SCADA Technician | 1 |
| Substation/Metering Supervisor | 1 |
| Lead Technician | 1 |
| First Class Line Technician | 3 |
| Second Class Line Technician | 2 |
| Service Technician | 5 |
| Underground Utility Locator (Shared with Water/Sewer) | 0.5 |
| Laborer (P/T) | 1 |
| Grand Total | 18.5 |

► KEY PERFORMANCE INDICATORS

- Seek for a maximum 30 minute outage response time.
- Strive for 0 lost time accidents in FY24-25 (1 lost time accident in FY23-24).
- Aim for 0 station equipment faults in FY24-25 (1 station equipment fault in FY23-24).
- Increase customer contact after concern is addressed by 10%, aiming for a total 100% in FY24-25 as compared to 90% in FY23-24.

Utility Billing

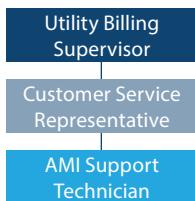
► PROGRAM DESCRIPTION

The Utility Billing Department is responsible for the processing of all monthly utility bills, which include water, sewer, electric, and refuse. Other responsibilities include: (a) maintaining and operating SENSUS and MUNIS billing functions., (b) processing of late fees, disconnects and reconnects, (c) new customer sign-ups and transfers of service, (d) customer questions, payment arrangements, high bill complaints, and application of energy assistance programs, and (e) meter alarm and trouble investigation and resolution.

► BUDGET HIGHLIGHTS

- Operation of Utility Billing is under Electric.
- The ADOPTED budget is flat apart from inflationary increases such as postage.
- Continuing to refine and improve billing processes through MUNIS may be challenging without some increase in funding for required software changes.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Implemented a paperless filing process for fuel assistance from the Energy Assistance Program.
- Refined our e-billing (paperless billing) process.
- Acclimated to the required billing software system upgrade.

FY24-25 PROGRAM GOALS

- Refine our service sign-up process to make signup more convenient for customers.
- Automate more UB processes resulting in less paperwork.
- Research possible vendors for customer meter insight.

► EXPENDITURES

- Operation of Utility Billing is under Electric.

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---------------------------------|--------------------|
| Utility Billing Supervisor | 1 |
| Customer Service Representative | 3 |
| Meter Reader Supervisor | 1 |
| AMI Technician | 1 |
| Grand Total | 6 |

► KEY PERFORMANCE INDICATORS

- Seek input in the residential customer service survey to include questions regarding customer service for utility billing and aim for improvement where necessary.
- Identify processes that are eligible for automation and track the number of paper saved as a result of the transition.

Telecommunications

► PROGRAM DESCRIPTION

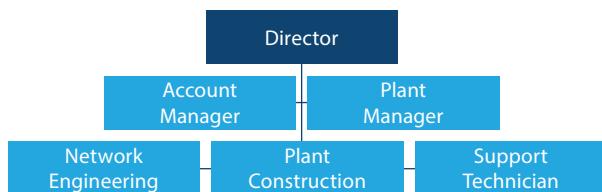
The Telecommunications Department, under the direction of the City Manager, is responsible for the network communications between government facilities for both the government agencies and the school system. This department serves as a Municipal Local Exchange Company under the direction of the State Corporation Commission. This qualifies the City of Martinsville to resell premium telephone and Internet services to our community business and residential customers. MINet is certified to serve facilities in the Martinsville City, Henry County, and Patrick County areas.

► BUDGET HIGHLIGHTS

- Separation of Telecom and Traffic Signals. (Traffic Signals under the direction of the Public Works Director)
- Increase in Revenues
- \$800,000 in ARPA funding to serve "AREA 7" with a PON Network



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Increase MINet's Visibility in the Community.
- Produce an Increased Revenue Stream.
- Increase the Robustness of the Internal Network Reducing Outages.
- Introducing a Passive Optical Network into the MINet System.
- All Employees are Certified Fiber Optic Technicians.

FY24-25 PROGRAM GOALS

- Enabling a new Internal Accounting and Billing System for Seamless Residential and Business Support.
- Expansion of the PON Network in the West End and North Side Region.
- Major Increase in Revenues due to the PON Expansion.
- Increase MINet's Visibility through Marketing.
- Revamp / Redevelop MINet's Website.

► EXPENDITURES

| | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED REVENUE |
|-------------------------------|--------------------|--------------------|---------------------|----------------------------|
| SALARY AND BENEFITS | 438,522 | 524,981 | 591,473 | 822,479 |
| SUPPLIES & MATERIALS | 111,145 | 172,758 | 148,400 | 148,400 |
| CONTRACTUAL & OTHER | 351,241 | 528,169 | 517,221 | 419,625 |
| UTILITIES | 624,851 | 524,742 | 508,400 | 508,400 |
| OTHER EXP/ FIN. USES | 5,134 | 4,477 | 5,500 | 5,500 |
| CAPITAL OUTLAYS | 459,137 | 402,699 | 152,657 | 253,014 |
| TRANS TO OTHR FUNDS | 200,827 | - | 100,000 | 122,613 |
| Telecom Expenses Total | \$2,190,857 | \$2,157,826 | \$2,023,651 | \$2,280,031 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|--|--------------------|
| Telecom Director | 1 |
| Telecom Network Services Manager | 1 |
| Telecom Business/Office Manager | 1 |
| Network Service Technician | 1 |
| Telecom Network Specialist | 1 |
| Utility Maintenance Worker | 1 |
| Network Service Support | 1 |
| Telecom Maintenance Technician | 1 |
| IT Chief Tech Officer (Shared with Information Technology) | 0.5 |
| Grand Total | 8.5 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---------------------------------|---|---|
| Current Customers | Monthly, Quarterly, and Yearly Billed Customers. | Business Customers - 271 Residential Customers - 102 |
| Customers in Waiting | Fluctuating customers on a monthly Basis. Current customers in waiting. | Business Customers - 8 Residential Customers - 17 |
| Expected Customers (FY25) | With the GPON Roll out, we believe that we will initially saturate 40% of the market. Between 65% and 80% is achievable after the initial roll out. | GPON Roll out Area 7 Residential - 410 Business Customers - 38 Other Areas Residential - 33 Business Customers - 7 |
| Service Calls (FY24 to Current) | MINet had a total of 533 Service calls. Many related to Billing questions. Others were changes of service and others related to support issues. | MAC Orders - 87 (Moves, Adds, Changes) Business Support - 281 Residential Support - 95 Billing Questions - 70 |

Streets

► PROGRAM DESCRIPTION

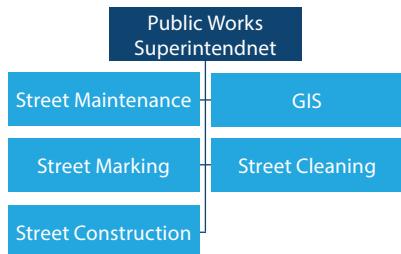
The Street Maintenance Division in Martinsville is committed to ensuring the safety and cleanliness of our streets for all residents. Our wide array of services includes asphalt repair, sidewalk maintenance, drainage system management, litter control, traffic light and signal visibility, snow removal, street sweeping, and the leaf collection program.

► BUDGET HIGHLIGHTS

- Managed a 2.5% budget reduction in FY24.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Coordinated with VDOT to complete State of Good Repair roadway improvements throughout the city.
- Enhanced Uptown aesthetics through beautification and reduced traffic lighting.

FY24-25 PROGRAM GOALS

- Complete a comprehensive Pavement Condition Index Plan for all roadways.
- Enhance roadway safety through GIS crash analysis.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 1,145,966 | 1,179,505 | 1,691,727 | 1,642,074 |
| Supplies & Materials | 180,870 | 224,284 | 229,500 | 248,100 |
| Professional Services | 7,580 | 2,902 | 7,450 | 7,000 |
| Contractual & Other | 1,365,583 | 1,854,738 | 1,922,914 | 1,492,416 |
| Utilities | 194,380 | 198,025 | 197,655 | 257,500 |
| Other Exp/Fin. Use | 14,920 | 14,276 | 17,434 | 794,910 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$2,909,299 | \$3,473,731 | \$4,066,680 | \$4,442,000 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|-----------------------------------|--------------------|
| Public Works Field Superintendent | 1 |
| General Supervisor | 1 |
| Crew Supervisor | 3 |
| Sr. Network Service Technician | 1 |
| Network Service Technician | 1 |
| Utility Maintenance Worker | 17 |
| Utility Maintenance Worker (P/T) | 2 |
| Grand Total | 26 |

► KEY PERFORMANCE INDICATORS

- Amount of roadway paved.
- Amount of roadway stripped.
- Number of signs replaced.

Stormwater

► PROGRAM DESCRIPTION

The Stormwater Management Division in Martinsville is focused on reducing environmental impacts from stormwater runoff, ensuring compliance with all federal, state, and local regulations. Our primary concerns include minimizing stormwater pollution from nutrients and sediments, as well as managing erosion and flooding risks due to runoff velocity and volume. Our division also oversees budgeting for stormwater-related projects and compliance, engages in grant acquisition to support funding needs, and addresses complex drainage issues to develop solutions for city-wide improvements.

► BUDGET HIGHLIGHTS

- Established a new fund for FY24-25.

| FY23-24 ACCOMPLISHMENTS | FY24-25 PROGRAM GOALS |
|---|---|
| <ul style="list-style-type: none">• Established a new fund for FY24-25. | <ul style="list-style-type: none">• Create a comprehensive Stormwater Control Plan with ADOPTED capital projects. |

TOTALS

| Category | Number of Units | Monthly Amount | Annual | Revenue |
|------------------------------|-----------------|----------------|--------|------------------|
| Residential | 7281 | 3 | 36 | \$262,116 |
| Multi-Family | 290 | 8 | 96 | \$27,840 |
| Non Residential – Commercial | 963 | 10 | 120 | \$115,560 |
| Non-Residential Industrial | 114 | 10 | 120 | \$13,680 |
| Interest | | | | \$1,000 |
| TOTAL | | | | \$420,620 |

PERSONNEL SUMMARY

There are no personnel summaries for this program.

Grounds & Parks

► PROGRAM DESCRIPTION

The Grounds Parks division is committed to cultivating and maintaining vibrant, inviting outdoor spaces for residents and visitors to enjoy. Our mission is to enhance the natural beauty of Martinsville, providing well-maintained parks, recreational areas, and public grounds that foster community engagement, physical activity, and relaxation. Key responsibilities of our division include the regular maintenance of parks, playgrounds, sports fields, public gardens, and other green spaces throughout the city. This encompasses lawn care, landscaping, tree planting and pruning, as well as the upkeep of outdoor facilities to ensure they are safe and accessible for everyone.

► BUDGET HIGHLIGHTS

- Added a Parks Administrator to facilitate the new Parks Master Plan

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Managed a 2.5% budget reduction in FY24.

FY24-25 PROGRAM GOALS

- Collaborate with the Community Development team with ongoing priorities for the Parks Improvement Plan.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 189,992 | 187,029 | 240,123 | 449,168 |
| Supplies & Materials | 64,808 | 70,160 | 43,500 | 41,500 |
| Professional Services | - | 90 | 100 | 100 |
| Contractual & Other | 111,557 | 120,716 | 111,200 | 82,500 |
| Utilities | 94,227 | 87,969 | 94,256 | 92,226 |
| Other Exp/Fin. Use | - | - | (8,425) | 125 |
| Capital Outlays | 8,841 | 8,841 | - | - |
| Grand Total | \$642,940 | \$604,235 | \$604,600 | \$715,969 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|--|--------------------|
| Parks Administrator | 1 |
| Crew Supervisor | 1 |
| Utility Maintenance Worker | 2 |
| Senior Center Transportation Coordinator | 1 |
| Hooker Field services (P/T) | 1 |
| Utility Maintenance Worker (P/T) | 1 |
| Drivers for Senior Center (P/T) | 7 |
| Grand Total | 14 |

► KEY PERFORMANCE INDICATORS

- Number of reports issued for cleanliness.
- Number of replanting and types of foliage.

Fleet

► PROGRAM DESCRIPTION

Fleet, commonly known as the Central Garage, is a dynamic division committed to maintaining and enhancing our community's operational efficiency through comprehensive vehicle and equipment management. Our mission encompasses a wide range of activities designed to support the infrastructure and service delivery needs of our municipality.

► BUDGET HIGHLIGHTS

- Managed a 2.5% budget reduction in FY24.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Managed a 2.5% budget reduction in FY24.

FY24-25 PROGRAM GOALS

- Equipment Replacement Fund is in progress.

EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 439,537 | 472,931 | 526,680 | 588,804 |
| Supplies & Materials | 16,400 | 15,353 | 16,600 | 15,150 |
| Professional Services | - | - | - | - |
| Contractual & Other | 22,885 | 23,086 | 20,600 | 19,850 |
| Utilities | 2,019 | 1,512 | 2,500 | 1,600 |
| Other Exp/Fin. Use | 375 | 1,225 | (8,629) | 2,800 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$481,216 | \$514,107 | \$557,751 | \$628,204 |

PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|----------------------|--------------------|
| Fleet Manager | 1 |
| Auto Shop Supervisor | 1 |
| Auto Mechanic | 6 |
| Grand Total | 8 |

KEY PERFORMANCE INDICATORS

- N/A

Facilities

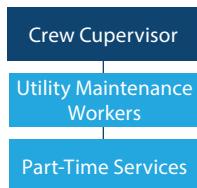
► PROGRAM DESCRIPTION

We are dedicated to ensuring that all municipal buildings and facilities are maintained at the highest standards, providing safe, functional, and efficient spaces for city operations and public services. Our division plays a pivotal role in supporting the city's commitment to excellence in service delivery by managing the upkeep, renovation, and strategic planning of city-owned properties.

► BUDGET HIGHLIGHTS

- Managed a 2.5% budget reduction in FY24.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Managed a 2.5% budget reduction in FY24.
- Pressure-cleaned building.

FY24-25 PROGRAM GOALS

- Identify areas of improvement in the division and create official standards, including communication and advertising for the maintenance and upkeep of city-owned properties.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 439,537 | 472,931 | 526,680 | 514,487 |
| Supplies & Materials | 16,400 | 15,353 | 16,600 | 15,150 |
| Contractual & Other | 22,885 | 23,086 | 20,600 | 19,850 |
| Utilities | 2,019 | 1,512 | 2,500 | 1,600 |
| Other Exp/Fin. Use | 375 | 1,225 | (8,629) | 2,800 |
| Grand Total | \$481,216 | \$514,107 | \$557,751 | \$553,887 |

► PERSONNEL SUMMARY

| Position | FY24-25 ADOPTED |
|---------------------------------|--------------------|
| Building Maintenance Supervisor | 1 |
| Utility Maintenance Worker | 2 |
| Grand Total | 3 |

► KEY PERFORMANCE INDICATORS

- Maintain cleanliness, measured by number of complaints.



CONSTITUTIONAL & STATE APPOINTED



Clerk of Circuit Court

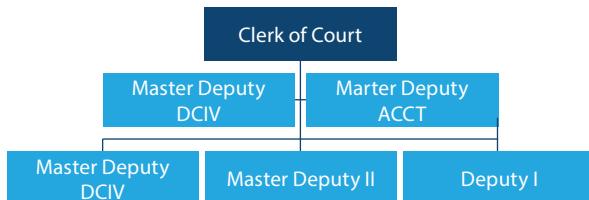
► PROGRAM DESCRIPTION

The Circuit Court Clerk is charged with the custody, safekeeping, and proper indexing of legal and quasi-legal papers deposited in her office. The Clerk's Office is responsible for filing all civil suits; docketing and filing criminal actions, filing divorce suits; and filing adoption petitions. There are over 800 duties and responsibilities listed in the Code of Virginia for the Clerk of Court. The Clerk serves as the recorder of deeds and probate judge, issues marriage licenses and is the official court administrator for all civil and criminal matters.

► BUDGET HIGHLIGHTS

- The ability to maintain and provide the citizens of the City of Martinsville with continued excellent customer service with higher level of cross-training.
- Providing effective assistance to the public for fair administration of justice to all
- Addition of E-Recording vendor

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Newly elected Clerk of Court.
- Maintained the office efficiently and effectively with no problems.
- Completed two successful audits.
- Implemented more effective cross-training.
- No employee turnover.

FY24-25 PROGRAM GOALS

- Continued education and training
- Enhancement of Jury Program
- Maintain excellent customer service by providing the training necessary
- Implementation of E-filing

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-------------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 468,662 | 478,608 | 536,725 | 521,979 |
| Supplies & Materials | 4,226 | 3,551 | 5,000 | 4,500 |
| Contractual & Professional Services | 62,225 | 8,000 | 5,000 | 5,500 |
| Utilities | 22,323 | 18,411 | 15,914 | 19,014 |
| Transfer to other Funds | - | - | - | - |
| Other Exp/Fin. Use | 1,278 | 2,094 | (9,494) | 3,870 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$558,714 | \$510,664 | \$553,145 | \$554,863 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|------------------------|--------------------|
| Clerk of Court | 1 |
| Assistant Chief Deputy | 1 |
| Deputy Clerk I | 1 |
| Deputy Clerk II | 1 |
| Deputy Clerk III | 1 |
| Accountant | 1 |
| Grand Total | 6 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---------------------------------|-------------|--|
| Experienced long term employees | | 3-more than 30 yrs 1 – over 11 years 1 – 1 year with clerk -5 yrs w/City |
| Cross-Trained | | |

Commissioner of Revenue

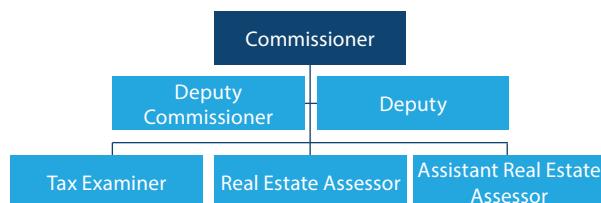
► PROGRAM DESCRIPTION

The Commissioner of the Revenue is the chief assessor for the City of Martinsville. The real estate assessors are employees of the Commissioner of the Revenue. The Commissioner has administrative oversight or assessment authority for the following: (a) Real Estate (Landbook, Exemption Programs for Elderly, Disabled, and Disabled Veterans), (b) Tangible Personal Property & Business Equipment, (c), Machinery & Tools, (d) Public Service Corporation, (e) Business License & Local ABC License, (f) Meals Tax, (g) Lodging Tax, (h) Short-Term Rental (such as Redbox), (i) Bank Franchise Tax, (j) Motor Vehicle Daily, (k) Rental Tax, (l) Sales Tax, (m) Communications Tax, (n) Cigarette Tax (Audit only; stamps sold by Treasurer), (o) State Income Tax (we still get some returns that we now mail to the Tax Department because local processing was discontinued in 2021 due to uncertainty related to reversion discussions).

► BUDGET HIGHLIGHTS

- Vision Government Solutions and the part-time real estate assessor are providing the services that the real estate assessor would perform through January 1, 2025. The funding for the full-time real estate assessor is being transferred to the budget lines for consulting and part-time to assist with the 2025 reassessment. A full-time assessor will be hired after January 1, 2025 with the balance of the requested salary and benefits associated with this position.
- Additional increases due to software increases for annual maintenance of real estate software and additional cost of batch pricing software of motor vehicles through Munis program.
- *part-time position being funded through transfer of vacancy savings in real estate assessor position.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Completed cigarette tax changeover audit on September 1, 2023 (from 5 am until 5 pm) of 20 retail businesses for the cigarette stamp increase
- Issued our 10,000th business license in July 2023
- Hired a real estate deputy who has paralegal training and is also bilingual. This hard-to-fill position remained vacant for 19 months.
- Hired an assistant real estate assessor who is better utilizing our real estate assessment software.
- Contracted with Vision Government Solutions (our software provider) to provide consulting for modeling of our commercial properties and land values for the 2025 re-assessment and for better training on the software.

FY24-25 PROGRAM GOALS

- Complete Biennial Real Estate Reassessment (January 1, 2025) – Additional expenses associated with Board of Equalization in reassessment years.
- Look for options for secure online submission of confidential tax documents and business license applications, meals tax reports, and lodging tax reports.
- Continuing education of staff, especially new staff members, on statutory requirements for assessments administered by the Commissioner of the Revenue office.
- Continuing discussions with Munis on providing better training opportunities on functionality of the financial software.
- Update real estate assessment records.
- Regular meetings with Finance Department Staff to review revenue streams administered by the Commissioner of the Revenue office.

EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salaries & Benefits | 408,872 | 437,789 | 539,573 | 519,159 |
| Supplies & Materials | 12,344 | 17,681 | 13,025 | 12,325 |
| Contracts & Professional Services | 65,233 | 41,806 | 45,943 | 88,144 |
| Utilities | - | - | - | - |
| Other Expenses/Fin. Uses | 4,350 | 5,033 | (5,921) | 6,142 |
| Capital Outlays | - | 376 | - | - |
| Grand Totals | \$490,800 | \$502,685 | \$592,620 | \$625,770 |

PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|--------------------------------|--------------------|
| Commissioner of Revenue | 1 |
| Chief Deputy Commissioner | 1 |
| Deputy I | 2 |
| Tax Examiner II | 1 |
| Real Estate Assessor | 1 |
| Assistant Real Estate Assessor | 1 |
| Real Estate Assessor (P/T) | 1 |
| Grand Total | 8 |

KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|--|-------------|-------------|
| Total Business Licenses Issued | 1300 | |
| New Business Licenses Issued | 100 | |
| Meeting with Finance Department Staff regarding revenues | 12 | |
| Meals Tax Accounts | 66 | |
| Lodging Tax Accounts | 25 | |
| Special Events Accounts | 64 | |

Electoral Board

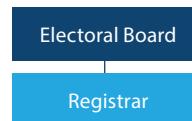
► PROGRAM DESCRIPTION

The Electoral Board of each County and City in Virginia is made up of three members who serve three-year staggered terms. Two members are members of the political party of the most recently elected governor. The chair and secretary must represent different political parties unless the position is declined. Although the bipartisan board is appointed by the Circuit Court based upon local party recommendations, each member must carry out official duties in a nonpartisan manner. The authority for the administration of all aspects of elections for the locality remains with the Electoral Board, including oversight of the General Registrar/Director of Elections, and is responsible to the State Board of Elections for that administration. It employs and supervises the General Registrar, who handles voter records. Generally, the work of the Electoral Board should be shared equally by all three members, although the Secretary has additional responsibilities.

► BUDGET HIGHLIGHTS

- Continue operations meeting all required codes, deadlines, and assisting in the democratic process.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Successfully completed ADA Compliance Certification of ALL precincts/polling places.
- After successfully completing the November 2023 General Election a Special Election was ordered for the 48th District House of Delegates. All required election deadlines were met in a two-week period.
- Conducted final day of canvassing for the Special Election on 01/12/2024 and began early voting for the March Dual Presidential Primary on 01/19/2024.

FY24-25 PROGRAM GOALS

- To run a fair and successful Presidential Election on November 5, 2024.
- To meet all upcoming required deadlines in compliance with the Virginia Code.
- To ensure Martinsville City concludes the votes totaled from each election are true to the democratic process.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|--------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 8,092 | 8,091 | 8,092 | 8,441 |
| Election Officials | 7,575 | 7,875 | 18,000 | 20,000 |
| Travel | 2,124 | 1,580 | 2,500 | 4,500 |
| Dues | 180 | 200 | 200 | 200 |
| Other Exp/Fin. Use | - | - | - | - |
| Grand Total | \$17,971 | \$17,746 | \$28,792 | \$33,141 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|--------------------|--------------------|
| Chariman | 1 |
| Vice Chariman | 1 |
| Secretary | 1 |
| Grand Total | 3 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|----------------|-------------|-------------|
| TBD | | |

Registrar

► PROGRAM DESCRIPTION

The Voter Registration and Elections Office assists 9,158 (as of 4/22/24) voters. The Registrar maintains accurate and current registration records and complies with all Code requirements for the transfer, inactivation, and cancellation of voter registration. The Registrar is also responsible for many aspects of elections; ordering of ballots, testing of voting equipment, absentee early and by-mail voting, provide training materials for Officer of Election and assist with training, distribute required election supplies to each precinct, program electronic pollbooks, enter on election night the unofficial results, and validate candidates for elected offices. The Registrar maintains certification yearly as required by the State Board of Elections and assists the Electoral Board as needed.

► BUDGET HIGHLIGHTS

- The Registrar's Office will continue to conduct and meet all requirements set by the Department of Elections, the Code of Virginia, and new Election laws.



► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- The Registrar's Office successfully maintains a non-partisan environment.
- HB 1948: Ordered new Envelopes required by the State Board of Elections and recent law change for mailing ballots to voters. Educated voters on the new law change removing the witness signature to now stating the voters YOB and last four of ss#.
- HB 2266: Successfully reported our Central Absentee Precinct election results for Early In-Person votes separately from mailed ballots, and for reporting absentee ballots cast by precinct. All results must be posted no later than noon on the seventh day following the election. This also includes Provisionals, Same Day Provisionals, and Post-Election ballots.

FY24-25 PROGRAM GOALS

- To maintain accurate information on Voter Registrations and Election Results.
- To educate the community on the process of Elections and Voting.
- Maintain that all baseline controls for our locality security standards are met.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 121,050 | 152,574 | 197,280 | 187,119 |
| Supplies & Materials | 8,795 | 6,295 | 8,000 | 5,000 |
| Professional Services | - | - | - | - |
| Contractual & Other | 20,759 | 23,343 | 40,900 | 40,900 |
| Utilities | - | - | 25 | 25 |
| Other Exp/Fin. Use | 1,775 | 4,539 | (1,827) | 4,770 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$152,380 | \$186,752 | \$244,378 | \$237,814 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|-----------------------|--------------------|
| General Registrar | 1 |
| Deputy Registrar (FT) | 1 |
| Deputy Registrar (PT) | 1 |
| Grand Total | 3 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---|-------------|-------------|
| New Legislation | | |
| Continue Poll Worker Recruitment Efforts | | |
| Advertising on social media more through Kendall when new position was in place | | |

Commonwealth Attorney

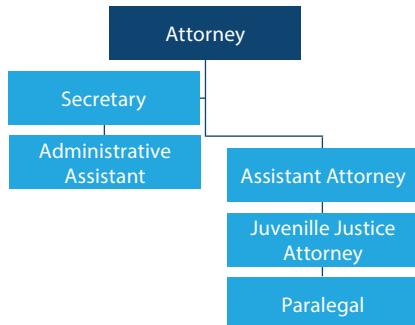
► PROGRAM DESCRIPTION

The Commonwealth's Attorney Office in Martinsville is dedicated to upholding the law and ensuring justice, primarily through the prosecution of criminal offenses as outlined in the Code of Virginia. Our mission extends beyond the statutory requirements to safeguard the rights and safety of all Martinsville citizens, as enshrined in the state and national constitutions.

► BUDGET HIGHLIGHTS

- Maintain excellent service.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- N/A

FY24-25 PROGRAM GOALS

- N/A

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 758,461 | 798,787 | 927,261 | 907,719 |
| Supplies & Materials | 8,739 | 3,476 | 1,000 | 1,000 |
| Professional Services | 7,216 | 10,012 | 8,000 | 6,000 |
| Contractual & Other | 8,324 | 8,691 | 9,927 | 9,525 |
| Utilities | 480 | 480 | 480 | 2,480 |
| Other Exp/Fin. Use | 11,694 | 11,563 | (1,809) | 12,300 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$794,914 | \$833,009 | \$944,859 | \$939,024 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|-----------------------------|--------------------|
| Commonwealth Attorney | 1 |
| Assistant Attorney | 2 |
| Juvenile Justice Attorney I | 2 |
| Secretary | 2 |
| Administrative Assistant II | 1 |
| Paralegal | 1 |
| Grand Total | 9 |

► KEY PERFORMANCE INDICATORS

- N/A

Treasurer

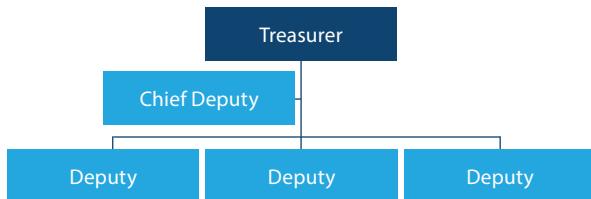
► PROGRAM DESCRIPTION

The City Treasurer is an elected official responsible for managing the revenues for the City. The primary function of a local Treasurer can be grouped into 3 major categories: the receipt and collection of the revenue, the safekeeping of the revenue, and the appropriate accounting for and disbursement of revenue.

► BUDGET HIGHLIGHTS

- Streamlining the functions of the Treasurer's Office.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- Obtained VISA as a payment option.
- We implemented more automated transactions with our leading mortgage company.
- We implemented more automated transactions with TACS.

FY24-25 PROGRAM GOALS

- Requested (1) Additional Full-time Time Employee to support the Treasurer's Office and the citizens we serve. Ultimately, this was not funded in the FY25 Budget; it is recommended for FY26.
- Continue to look for ways to implement more technology to automate functions and how we serve citizens.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------------------|----------------------|----------------------|-----------------------|-----------------------|
| SALARY AND BENEFITS | 317,037 | 336,642 | 397,489 | 384,506 |
| SUPPLIES & MATERIAL | 4,924 | 4,614 | 4,500 | 4,500 |
| CONTRACTS & PROFESSIONAL SERVICES | 41,244 | 44,483 | 45,250 | 52,250 |
| UTILITIES | - | - | - | - |
| TRANSFER TO OTHER FUNDS | 858 | 2,820 | - | 2,990 |
| OTHER EXPENSE/ FINANCE USE | - | - | (6,015) | - |
| GRAND TOTAL | \$364,062 | \$388,560 | \$441,224 | \$444,246 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|--------------|--------------------|
| Treasurer | 1 |
| Chief Deputy | 1 |
| Deputy | 3 |
| Part-Time | 2 |
| Grand Total | 7 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---------------------|------------------|--|
| Keyed Transactions | 159,103 | Number of transactions performed in Munis |
| Overall Collections | \$100,929,396.00 | Amount of funds collected annually by Treasurer's office |
| Debt Setoff Fees | \$20,000.00 +/- | Amount of fee's collected for debt set off. |
| Admin fees | \$7,000.00 +/- | Amount of Fee's collected by processing delinquent accounts. |

Sheriff's Office

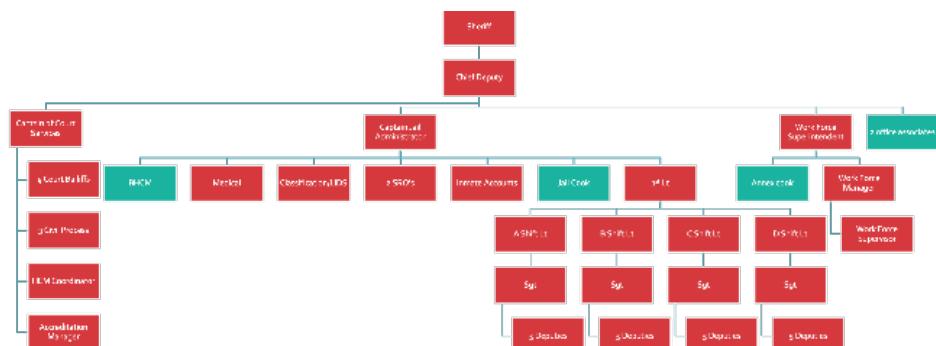
► PROGRAM DESCRIPTION

The Sheriff's Office is responsible for providing Court Services to all three courts in the City of Martinsville and operation of the Martinsville City Jail and Jail Annex. The Sheriff is charged with the custody, feeding, and care of all persons confined in the City Jail and Annex. Responsibilities also include Court House Security, providing Bailiffs to serve all three courts, transportation of persons in custody to these courts, serving civil process and other court papers in the city of Martinsville.

► BUDGET HIGHLIGHTS

- Our budget was reduced for FY 24 by \$287,139 and we have worked hard to stay in line with these reductions.
- We also had three positions unfunded in FY 24.

► FUNCTION ORGANIZATIONAL CHART



FY23-24 ACCOMPLISHMENTS

- We were able to fill open funded positions and maintain all services under our department with the assistance of our part time staff.

FY24-25 PROGRAM GOALS

- Become fully staffed by restoring the three unfunded positions
- Maintain accreditation
- Professional development and recognition of staff

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 3,677,525 | 3,956,910 | 4,869,562 | 4,684,637 |
| Intergov Expenses | 36,682 | 450 | - | - |
| Supplies & Materials | 550,690 | 560,797 | 651,347 | 661,625 |
| Professional Services | 1,042 | 1,852 | 1,650 | 1,650 |
| Contractual & Other | 774,839 | 420,629 | 311,845 | 379,545 |
| Utilities | 184,281 | 121,169 | 157,800 | 120,620 |
| Other Exp/Fin. Use | 63,907 | 51,891 | (206,139) | 87,569 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$5,288,966 | \$5,113,698 | \$5,786,065 | \$5,935,646 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|--------------------------------|--------------------|
| Sheriff | 1 |
| Chief Deputy | 1 |
| Captain | 2 |
| 1st Lieutenant | 1 |
| Accreditation Manager | 1 |
| Lieutenant | 4 |
| Sergeant | 4 |
| Deputy | 26 |
| Director of Workforce | 1 |
| Workforce Manager | 1 |
| Workforce Supervisor | 1 |
| Medical Officer | 1 |
| LIDS/Classification | 1 |
| Office Associate | 2 |
| Resource Officer | 2 |
| Food Service | 2 |
| Behavioral Health Case Manager | 1 |
| Jail Staff (P/T) | 9 |
| Doctor (P/T) | 1 |
| Grand Total | 62 |

► KEY PERFORMANCE INDICATORS

| KEY INDICATORS | MEASUREMENT | DESCRIPTION |
|---------------------------------|--|---|
| Court papers served | 14,776 | Papers from all 3 courts, attorneys, civilians |
| Transportation | 562 transports, extraditions 32, mental transports 29 | Transports for courts; to our facility from others; to mental hospitals |
| Inmate Work Crews | 33,590 hours. If paying minimum wage for these services, the cost would be \$403,080. Cost doesn't include benefits. | Various city wide projects |
| Average Daily Inmate Population | 97 | Does not include housed at other facilities |



COURTS



Circuit Court Judges & Administration

► PROGRAM DESCRIPTION

The office of the Circuit Court Judges provides the necessary administrative support to the three Circuit Court judges of the 11th Judicial Circuit and any designated judges who may assist in the circuit.

► BUDGET HIGHLIGHTS

- Maintain service level.

► EXPENDITURES

| | FY 2021-22 ACTUAL | FY 2022-23 ACTUAL | FY 2023-24 ADOPTED | FY 2024-25 ADOPTED |
|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Salary & Benefits | 73,203 | 84,273 | 167,954 | 173,806 |
| Supplies & Materials | 4,659 | 3,790 | 4,800 | 4,800 |
| Professional Services | 526 | 277 | 3,500 | 3,000 |
| Contractual & Other | - | - | - | - |
| Utilities | - | - | 100 | - |
| Other Exp/Fin. Use | 7,395 | 8,708 | 8,233 | 15,500 |
| Capital Outlays | - | - | - | - |
| Grand Total | \$85,783 | \$97,049 | \$184,587 | \$197,106 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|------------------------|--------------------|
| Law Clerk | 1 |
| Secretary to the Judge | 1 |
| Grand Total | 2 |

General District Court

BUDGET HIGHLIGHTS

- Maintain service levels.

► PROGRAM DESCRIPTION

The General District Court (GDC) of Martinsville is a foundational pillar of the city's judicial system, responsible for a broad spectrum of adjudications, including traffic violations, criminal cases, and civil disputes. Additionally, the court handles sensitive matters such as mental health commitments, protective orders, bond hearings, pre-trials, and preliminary hearings, playing a crucial role in the administration of justice within the community.

► EXPENDITURES

| | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|---------------------------------|--------------------|--------------------|---------------------|--------------------|
| Supplies & Materials | 2,539 | 4,451 | 5,850 | 4,600 |
| Professional Services | 5,698 | 2,739 | 27,700 | 15,000 |
| Contracts & Other | 332,158 | 349,996 | 360,884 | 355,984 |
| Utilities | 480 | 480 | 480 | 480 |
| Other Expense/ Financial Use | - | 1,049 | (6,667) | 1,300 |
| Grand Total | \$340,875 | \$358,716 | \$390,367 | \$379,014 |

► PERSONNEL SUMMARY

There are no personnel summaries for this program.

Juvenile & Domestic Relations Court

► PROGRAM DESCRIPTION

The Juvenile and Domestic Relations (J&DR) District Court of Martinsville is dedicated to providing a just, impartial, and accessible forum for resolving disputes involving juveniles and family matters. Our mission emphasizes equal access to justice, fostering public trust, confidence, transparency, and accountability within the judicial system.

► BUDGET HIGHLIGHTS

- Maintain service levels.

► EXPENDITURES

| | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|----------------------|--------------------|--------------------|---------------------|--------------------|
| SUPPLIES & MATERIALS | 1,127 | 1,728 | 1,700 | 1,500 |
| PROF. SERVICES | 952 | 503 | 600 | 600 |
| CONTRACTUAL & OTHER | 804 | 831 | 1,050 | 850 |
| UTILITIES | 480 | 480 | 1,000 | 480 |
| OTHER EXP/ FIN. USES | 50 | 160 | 305 | 400 |
| Grand Total | \$3,413 | \$3,702 | \$4,655 | \$3,830 |

► PERSONNEL SUMMARY

There are no personnel summaries for this program.

Court Service Unit

► PROGRAM DESCRIPTION

The Court Service Unit provides services mandated by the state Department of Juvenile Justice, including intake, pre/post dispositional social histories, court-ordered reports, and probation and parole supervision.

The mission of the CSA (Comprehensive Service Act), as defined by the Commonwealth, is to create a collaborative system of services and funding that is child-centered, family-focused and community-based when addressing the strengths and needs of troubled and at-risk youth and their families in the Commonwealth.

► BUDGET HIGHLIGHTS

- Maintain service levels.

► EXPENDITURES

| | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|---------------------------------|--------------------|--------------------|---------------------|--------------------|
| Other Expense/ Financial Use | 1,067,702 | 1,184,994 | 700,000 | 700,000 |
| Grand Total | \$1,067,702 | \$1,184,994 | \$700,000 | \$700,000 |

► PERSONNEL SUMMARY

There are no personnel summaries for this program.

Victim Witness

► PROGRAM DESCRIPTION

The Victim Witness Assistance Program in Martinsville is dedicated to supporting victims and witnesses of crimes committed within the city. Our program offers a comprehensive range of services, recognizing the significant impact that crime can have on individuals and their families. Our mission is to facilitate understanding of and participation in the criminal justice process, while providing the necessary support to those affected by crime.

► BUDGET HIGHLIGHTS

- Maintain service levels.

► EXPENDITURES

| | FY 21-22 ACTUAL | FY 22-23 ACTUAL | FY 23-24 ADOPTED | FY24-25 ADOPTED |
|----------------------|--------------------|--------------------|---------------------|--------------------|
| SALARY AND BENEFITS | 102,086 | 108,643 | 112,159 | 115,183 |
| INTERGOV EXPENSES | - | - | - | - |
| SUPPLIES & MATERIALS | 1,411 | 4,333 | 7,244 | 4,395 |
| CONTRACTUAL & OTHER | 889 | 206 | 3,390 | 2,600 |
| UTILITIES | - | - | 600 | 500 |
| OTHER EXP/ FIN. USES | 1,299 | 1,572 | 1,975 | 4,534 |
| CAPITAL OUTLAYS | - | - | - | - |
| Grand Total | \$105,687 | \$114,755 | \$125,368 | \$127,212 |

► PERSONNEL SUMMARY

| | FY24-25 ADOPTED |
|---|--------------------|
| Victim Witness Director | 1 |
| Assistant Victim Witness Director (P/T) | 1 |
| Grand Total | 2 |

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DEBT SERVICE

Contents Include:

Debt Service Overview
Annual Debt Service



DEBT SERVICE OVERVIEW

OVERVIEW

The City of Martinsville's fiscal prudence is reflected in its strategic approach to managing a diverse portfolio of debt instruments. As of the current financial period, the city's total debt stands at **\$32,447,047**, underpinned by a commitment to enhancing municipal services while maintaining fiscal responsibility. Here is the summary of the city's consolidated debt:

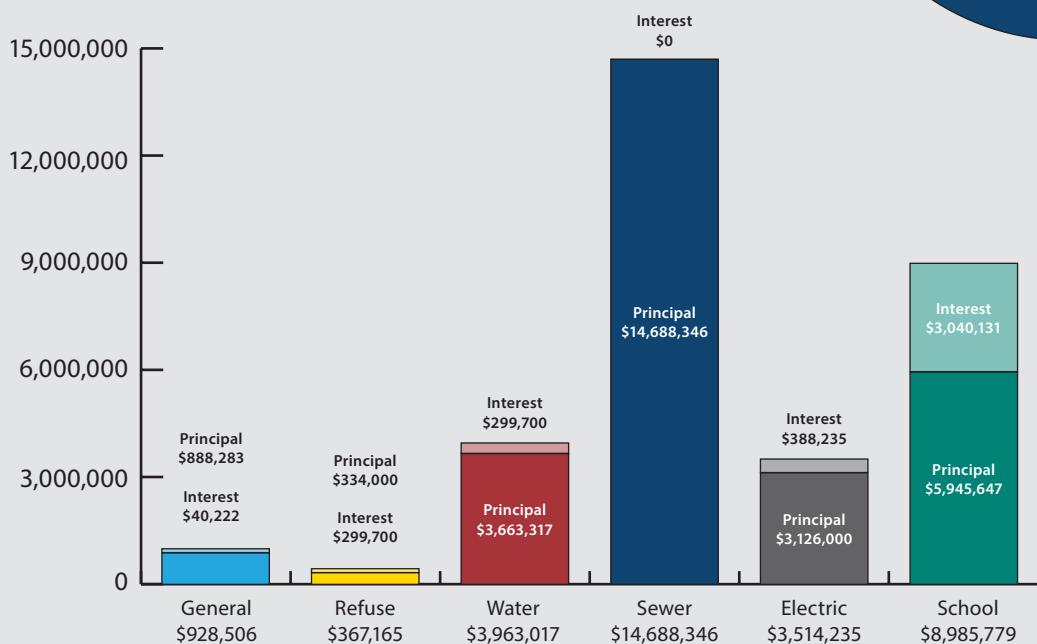
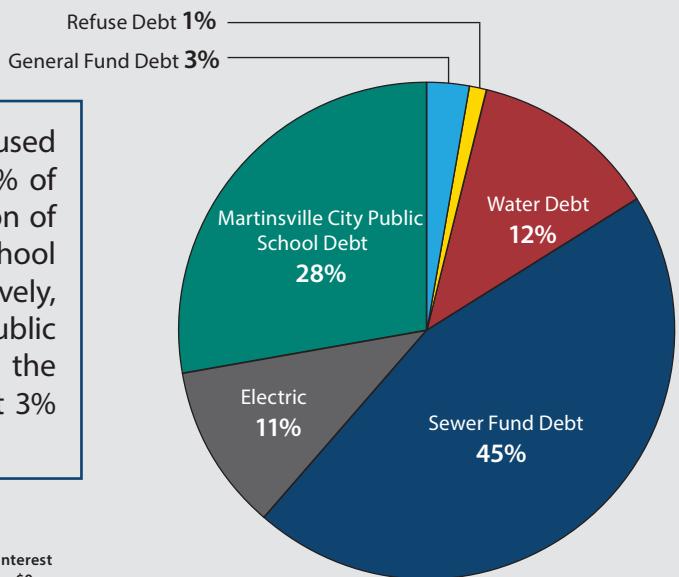
| Debt Service by Fund | Type | Principal | Interest | Total | Loan Maturity Date |
|---------------------------------|------------------|------------------------|-----------------------|------------------------|--------------------|
| General Fund | | | | | |
| Capital Lease Equipment | Equipment Lease | 503,583.45 | 13,415.31 | 516,998.76 | |
| Energy Efficient Upgrades | GO Bond- 2012 | 384,700.00 | 26,807.02 | 411,507.02 | 01/15/2025 |
| General Fund Debt Total | | 888,283.45 | 40,222.33 | 928,505.78 | 02/01/2027 |
| Refuse | | | | | |
| Methane Phase #1 | GO Bond 2014B | 334,000.00 | 33,165.00 | 367,165.00 | |
| Refuse Fund Debt Total | | 334,000.00 | 33,165.00 | 367,165.00 | 07/15/2029 |
| Water | | | | | |
| AMI Project (Water Meters) | US Bank | 1,630,000.00 | 180,665.80 | 1,810,665.80 | |
| VRA Bond (Reservoir) | VRA | 2,033,316.67 | 119,034.63 | 2,152,351.30 | 08/01/32 |
| Water Fund Debt Total | | 3,663,316.67 | 299,700.43 | 3,963,017.10 | 03/01/46 |
| Sewer | | | | | |
| VRA SRI #1 | VRA | 8,035,714.27 | - | 8,035,714.27 | |
| VRA SRI #2 | VRA | 6,652,631.59 | - | 6,652,631.59 | 11/01/45 |
| Sewer Fund Debt Total | | 14,688,345.86 | - | 14,688,345.86 | 04/01/47 |
| Electric | | | | | |
| AMI Project (Electric Meters) | US Bank | 3,126,000.00 | 388,234.60 | 3,514,234.60 | |
| Electric Fund Debt Total | | 3,126,000.00 | 388,234.60 | 3,514,234.60 | 02/01/32 |
| School | | | | | |
| VPSA | GO Sch Bond 2007 | 580,494.00 | 75,756.27 | 656,250.27 | |
| QSCB | QSCB 2011 | 5,365,153.42 | 2,964,375.00 | 8,329,528.42 | 07/15/27 |
| Total MCPS Debt | | 5,945,647.42 | 3,040,131.27 | 8,985,778.69 | 12/01/30 |
| Total Debt | | \$28,645,593.40 | \$3,801,453.63 | \$32,447,047.03 | - |

CREDIT RATING

The city is currently not rated by Moody's, S&P, and Fitch because the city does not have any outstanding public debt. However, our audit team, Davenport, has analyzed the Utility Funds (Water & Sewer, Electric, and Refuse) and rated as Strong or Triple A (Aaa).

FURTHER DEBT OVERVIEW

The distribution of debt by fund reveals a focused allocation with the Sewer Fund accounting for 45% of the total debt, demonstrating the city's prioritization of critical infrastructure. The Water Fund and the School Fund follow, representing 12% and 28% respectively, illustrating targeted investments in essential public services. The Electric Fund makes up 11% and the remaining debt is allocated to the General Fund at 3% and the Refuse Fund at 1%.



Despite these substantial commitments, the overall interest burden remains measured. The city's careful selection of debt instruments and favorable interest rates have resulted in a total interest liability of \$3,801,453, which is a testament to the city's diligent financial oversight and creditworthiness.

The General Fund encompasses both a Capital Lease for equipment and a General Obligation Bond (GO Bond) from 2012 focused on energy efficiency upgrades. These obligations, totaling \$928,505.78, are indicative of the city's commitment to modernizing its operations and reducing long-term energy costs. The Refuse Fund is serviced by a single GO Bond issued

in 2014, earmarked for Methane Phase #1, accounting for 1% of the city's debt portfolio.

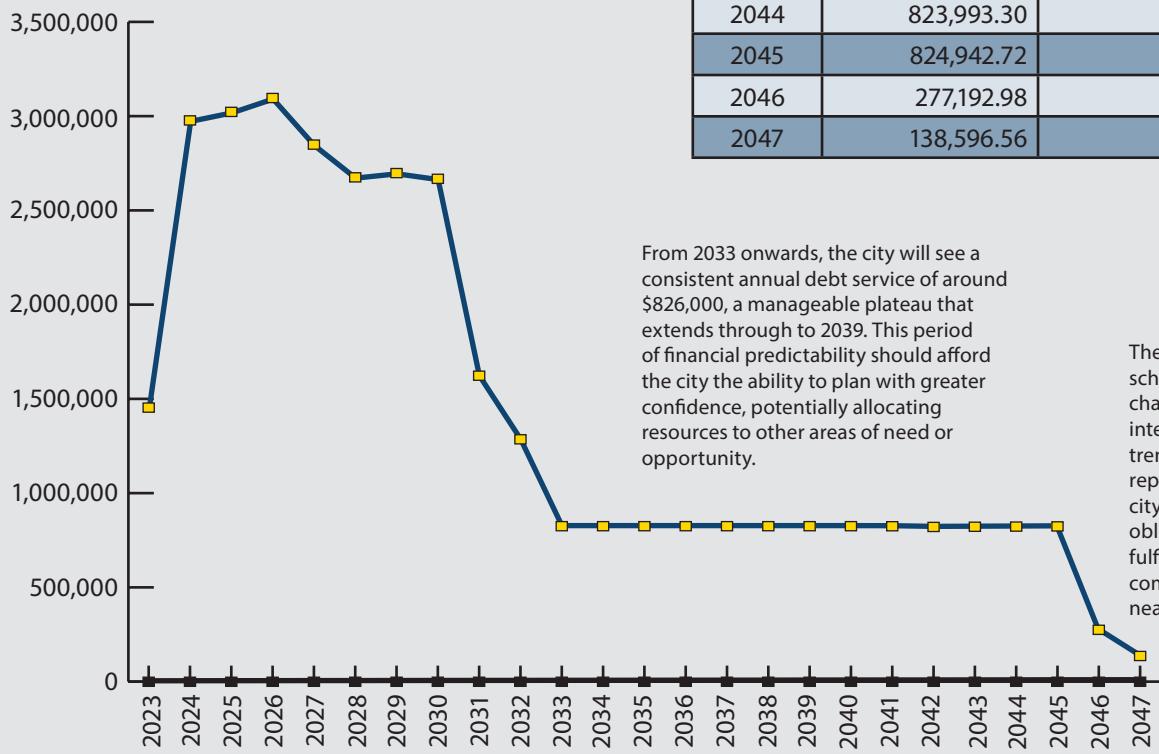
In the Water Fund, the city has leveraged a mix of an Equipment Lease with US Bank for water meters and a Revenue Bond with the Virginia Resources Authority (VRA) for reservoir projects. These instruments are structured to ensure that the service users primarily benefiting from the investments are proportionally sharing the repayment burden. The Sewer Fund's substantial debt is supported entirely by two Revenue Bonds through the VRA, aligning repayment schedules with the lifecycle of the underlying sewer assets. This ensures that costs are equitably distributed over the beneficiaries

of the sewer system across generations. The Electric Fund contains an Equipment Lease with US Bank for electric meters, signifying a move towards smart utility management and efficient energy use, while the School Fund's debt comprises both a GO School Bond and a Qualified School Construction Bond (QSCB), reflecting the community's unwavering commitment to educational excellence.

► ANNUAL DEBT SERVICE

The City of Martinsville's debt profile reveals a strategic trajectory of financial obligations stretching into 2047. The most substantial fiscal year for debt service is set for 2026, where both principal and interest culminate in an obligation exceeding \$3 million. This peak represents a critical point in the city's long-term financial planning, necessitating astute fiscal management to ensure budgetary stability. Following this apex, the total annual debt service begins a steady decline. The gradual decrease from 2027 to 2030 suggests that the city will benefit from a reduction in interest payments as principal balances diminish over time. By 2031, a notable decrease in the total debt service to approximately \$1.6 million reflects the retirement of several debt instruments or a significant reduction in principal owed.

| Year | Principle | Interest | Total Debt Service |
|------|--------------|------------|--------------------|
| 2023 | 1,226,741.52 | 227,425.85 | \$1,454,167.37 |
| 2024 | 2,370,207.62 | 605,152.94 | \$2,975,360.56 |
| 2025 | 2,441,394.84 | 579,134.58 | \$3,020,529.42 |
| 2026 | 2,542,759.36 | 551,284.48 | \$3,094,043.84 |
| 2027 | 2,326,312.22 | 520,849.98 | \$2,847,162.20 |
| 2028 | 2,178,073.42 | 495,679.12 | \$2,673,752.54 |
| 2029 | 2,218,949.97 | 477,421.96 | \$2,696,371.93 |
| 2030 | 2,207,830.91 | 458,166.82 | \$2,665,997.73 |
| 2031 | 1,579,072.10 | 44,099.26 | \$1,623,171.36 |
| 2032 | 1,261,961.88 | 24,264.58 | \$1,286,226.46 |
| 2033 | 813,856.16 | 12,280.00 | \$826,136.16 |
| 2034 | 814,754.88 | 11,381.28 | \$826,136.16 |
| 2035 | 815,658.08 | 10,478.08 | \$826,136.16 |
| 2036 | 816,565.82 | 9,570.34 | \$826,136.16 |
| 2037 | 817,478.12 | 8,658.04 | \$826,136.16 |
| 2038 | 818,394.98 | 7,741.18 | \$826,136.16 |
| 2039 | 819,316.42 | 6,819.74 | \$826,136.16 |
| 2040 | 820,242.48 | 5,893.68 | \$826,136.16 |
| 2041 | 821,173.18 | 4,609.82 | \$825,783.00 |
| 2042 | 822,108.54 | - | \$822,108.54 |
| 2043 | 823,048.56 | - | \$823,048.56 |
| 2044 | 823,993.30 | - | \$823,993.30 |
| 2045 | 824,942.72 | - | \$824,942.72 |
| 2046 | 277,192.98 | - | \$277,192.98 |
| 2047 | 138,596.56 | - | \$138,596.56 |



From 2033 onwards, the city will see a consistent annual debt service of around \$826,000, a manageable plateau that extends through to 2039. This period of financial predictability should afford the city the ability to plan with greater confidence, potentially allocating resources to other areas of need or opportunity.

The final stages of the debt service schedule, notably post-2041, are characterized by the cessation of interest payments and a continued trend of declining principal repayments. By 2046 and 2047, the city is left with modest debt service obligations, evidencing the successful fulfillment of its long-term financial commitments and signaling the nearing of debt freedom.

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NON- DEPARTMENTAL

Contents Include:

Outside Agency Funding
Request Summary



| FY24-25 OUTSIDE AGENCY FUNDING | | FY 2024-25 REQUESTED | FY 2024-25 ADOPTED |
|--|--------------|----------------------|--------------------|
| Mandated/State Partnerships | | | |
| Anchor (Req by Prob J&DR Ct) | | 50,504 | 50,504 |
| Blue Ridge Regional Library | | 328,310 | 317,704 |
| Henry-Martinsville Dept of Social Services Contribution | | 613,368 | 613,368 |
| E-911 | | 658,936 | 658,936 |
| Dept of Social Services/Health Shared Maintenance Expenses | | 41,665 | 41,665 |
| Piedmont Community Services | | 77,191 | 58,125 |
| Henry-Martinsville Health Department | | 132,907 | 132,907 |
| Martinsville-Henry County SPCA | | 20,000 | 15,000 |
| FOCUS | | 5,220 | 5,220 |
| Magistrate | | 3,500 | 3,500 |
| Citizen & Community Engagement | | | |
| Boys & Girls Clubs of Martinsville | | 30,780 | 15,390 |
| Southside Survivor Response Center | | 20,000 | 12,150 |
| Patrick Henry Community College | | 20,827 | 19,835 |
| Southern Area Agency on Aging | | 1,471 | 1,370 |
| Western VA EMS | | 4,435 | 4,435 |
| MHC Warming Shelter | | 35,000 | 35,000 |
| Virginia Cooperative Extension | | 13,144 | 13,144 |
| Economic Development | | | |
| Blue Ridge Airport Authority | | 9,000 | 9,000 |
| CPEG Small Business Development | | 75,000 | 60,000 |
| Longwood Small Business Development Ctr | | 5,000 | 4,513 |
| Uptown Revitalization | | 28,500 | 28,500 |
| Uptown Partnership | | 15,000 | 15,000 |
| West Piedmont Planning District | | 8,867 | 8,867 |
| Martinsville Henry County Economic Development | | 100,000 | 100,000 |
| Tourism | | | |
| FAHI Juneteenth Event | | 5,000 | 5,000 |
| Smith River Fest | | 1,000 | 1,000 |
| Piedmont Arts Association | | 15,000 | 15,000 |
| Virginia Museum of Natural History | | 10,815 | 10,815 |
| | Total | \$2,325,306 | \$2,255,948 |

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Supplemental Information

Contents Include:

Glossary
Financial Policies



Glossary

| Term | Definition |
|--------------------------------|---|
| Adopted Budget | A plan for financial operations approved by City Council. |
| Appropriation | An authorization by City Council to an organization to spend funds and incur obligations for a specific purpose. |
| Balanced Budget | A budget in which the total revenues are equal to or greater than the total expenditures. |
| Bond Rating | A measure of a municipalities creditworthiness and its ability to timely pay the interest and principal on potential debt issued. |
| Budget | A financial framework for City spending during the fiscal year. Budgets consist of incoming revenues and expended expenditures. |
| Budget Calendar | Timeline of key dates that outline the process for a municipality to develop, propose and adopt the budget. |
| Capital Improvement Plan (CIP) | A plan of acquisition, development, enhancement or replacement of public facilities and/or infrastructure to serve the resident of the City. CIP's often include a 5-year span of planned capital spending. |
| Constitutional Officers | Elected officials whose positions are established and outlined in the Constitution of the Commonwealth. Such Constitutional Officers are the Treasurer, Sheriff, Commonwealth's Attorney, Commissioner of the Revenue and Clerk of Circuit Court. |
| Debt Service | The combination of principal and interest on borrowed funds. |
| Enterprise Fund | A self-supporting fund that accounts for services to customers. These services are sustained by the incoming revenues for the services provided. |
| Expenditure | Represents spending of cash or credit to purchase goods or services. |
| Fiscal Year | A 12-month period of time utilized by the City for accounting and budgeting. The City's fiscal year begins on July 1st and ends on the following June 30th. |
| Fund | An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, retained earnings, revenues and expenditures. |
| Fund Balance | The total assets minus the liabilities of a particular fund. |

Glossary

| | |
|----------------------|---|
| General Fund | The primary fund used in the City that accounts for all revenues and expenditures that are not accounted for in specific purpose funds. The General Fund houses the typical day-to-day operations of the City, such as public safety and administrative operations. |
| Non-Departmental | Expenditures and initiatives that have citywide impacts and are not specific to a particular department. |
| Performance Measures | Specific quantitative or qualitative measures of work performed within a department or program. |
| Proposed Budget | The formalized financial plan submitted by the City Manager to City Council for review and adoption. |
| Special Revenue Fund | A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes such as grants or for street operations. |

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CITY OF MARTINSVILLE, VA

FINANCIAL POLICY GUIDELINES

Contents

1. Financial Policy Objectives
2. Budget Development Policies
3. Capital Improvement Policies
4. Debt Policies
5. Reserve Policies

FINANCIAL POLICIES-CITY OF MARTINSVILLE, VA

1. FINANCIAL POLICY OBJECTIVES

This financial policy is a statement of the guidelines and goals that will influence and guide the management practice of the City of Martinsville, Virginia. Financial Policy Guidelines adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management. Practical financial policy guidelines serve to:

- a. Contribute significantly to the City's ability to insulate itself from fiscal crisis.
- b. Enhance the City's short-term and long-term financial credit by helping to achieve the highest credit and bond ratings possible.
- c. Promote long-term financial stability by establishing clear and consistent guidelines.
- d. Direct attention should be paid to the total financial picture of the city rather than single-issue areas.
- e. Promote the view of linking long-run financial planning with day-to-day operations.
- f. Provide the City Council and the citizens with a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- g. Ensure that the organization has sufficient resources to perform mandated responsibilities.

While adherence to this policy is expected, the City understands that changes in the capital markets, City programs, or other unforeseen circumstances may, from time to time, produce situations that are not covered by this policy and will require modifications or exceptions to achieve the policy goals. In these cases, the City's management may act, provided specific

reviewed at least every two years by the Fiscal Management Team, who shall report their findings to the City Manager and City Council.

2. BUDGET DEVELOPMENT POLICIES

Principles

- a) The budget development process will be collaborative and include residents, the City Council, and staff.
- b) The City will strive to maintain diversified and stable revenue streams to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services.
- c) The City will avoid dedicating revenue to a specific project or program because of the constraint this may place on flexibility in resource allocation except in instances where programs are expected to be self-sufficient or where revenue is dedicated to a program for statutory or policy reasons.
- d) The budget process will be coordinated so that significant policy issues are identified for the City Council several months before budget approval is considered. This will allow adequate time for appropriate decisions and analysis of financial impacts.

Policies

- e) The City Council shall adopt a balanced budget in accordance with all legal requirements.
- f) All operating budget appropriations shall lapse at the end of the fiscal year to the extent that they are not expended or encumbered.
- g) A favorable vote from a majority of members of the City Council shall adopt the budget.

- h) The city council's Vision and priorities, as well as the Strategic Plan, will serve as the framework for the budget proposed by the City Manager.
- i) Current revenues will fund current expenditures. One-time or other special revenues will not be used to finance continuing city operations but will instead be used to fund special projects.
- j) The City will pursue an aggressive policy seeking the collection of delinquent real estate, utility, licenses, permits, and other taxes and fees due to the City via the utilization of third-party collection agencies.
- k) The City will prepare and annually update a long-range (5-year) financial forecast model utilizing trend indicators and projections of annual operating revenue, expenditures, capital improvements with related debt service and operating costs, and fund balance levels.
- l) Expenditure and revenue projections will be developed monthly and reviewed with Departmental Directors, the City Manager, and the City Council. The City Manager will exercise appropriate fiscal management as necessary to live within the limits of the adopted budget.

Processes

The City Manager must annually prepare and present a Proposed Budget for City Council review no later than April 30th. The Proposed Budget shall serve as a financial plan for the upcoming fiscal year and shall contain the following information:

- a) A budget message outlining the proposed revenue and expenditures for the upcoming fiscal year and explaining any major changes from the previous fiscal year. The budget message should also include any proposals for significant changes in financial policy.

- b) Charts indicating the major revenues and expenditures in each major fund (General, Water, Sewer, Electric, Streets, and Stormwater) and changes in fund balance for all funds.
- c) Summaries of proposed expenditures for all funds proposed to be expended in a fiscal year.
- d) A schedule of estimated requirements for the principal and interest of each bond issue.
- e) A three-year history of revenues and expenditures to include the prior year's, actual, and current year's adopted, revised, and proposed budgets for each major fund.

The City Council shall hold a public hearing on the budget submitted by the City Manager for interested citizens to be allowed to be heard on issues related to the proposed budget, including the Capital Improvement Plan. Following the public hearing on the Proposed Budget, the City Council may make adjustments. The City Council can only make recommended changes that keep the budget balanced and adopted with at least three members of the City Council's prior approval. In instances where the City Council increases the total proposed expenditures, it shall also identify a source of funding equal to the proposed expenditures.

3. CAPITAL IMPROVEMENT POLICIES

The City will develop a five-year Capital Improvement Plan, which will serve as the basis for planning and prioritizing the City's capital improvement needs based on affordability and compliance with Debt and Reserve Policies. The Capital Improvement Plan will only include projects with identified and known realistic funding sources. The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval. These policies also entail the following:

- a) The City will consider all capital improvements per the adopted Capital Improvement Plan.
- b) In consultation with the City of Martinsville Public School System, the City will develop a five-year Capital Improvement Plan that includes funding sources and uses and review and update it annually.
- c) The City will enact an Annual Capital Budget based on the five-year Capital Improvement Plan. The first year of the Plan will be used as the basis for the Budget.
- d) The City will coordinate the development of the Annual Capital Budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- e) The City will maintain all its assets at an adequate level to protect its capital investment and minimize future maintenance and replacement costs.
- f) The City will project its equipment replacement and maintenance needs with the five-year Capital Improvement Plan. It will develop a maintenance and replacement schedule to be followed.
- g) The City will attempt to determine the least costly and most flexible financing method for all new projects.
- h) Upon reaching the Minimum Initial Target of the Unassigned Fund Balance, the City shall budget \$500,000 toward the Fund Balance Replenishment and \$500,000 to fund Pay-Go Capital Projects.

4. DEBT POLICIES

The City will take on, manage, and repay debt according to the following debt policies:

- a) The City will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
- b) When the City finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
- c) Direct Net Debt as a percentage of the estimated market value of all taxable property shall not exceed 4.5%. Direct Net Debt Service is defined as any and all debt service that is tax-supported. This ratio will be measured annually.
- d) The ratio of Direct Net Debt Service expenditures as a percent of Total Governmental Fund Expenditures should not exceed 10%. Utility Fund debt service that is self-supporting shall be excluded. Total Governmental Fund Expenditures include the General Fund and School Component Unit Expenditures, less the local government transfer. This ratio will be measured annually.
- e) Payout of aggregate outstanding tax-supported Direct Net Debt principal shall be no less than 50% repaid in 10 years.
- f) The City recognizes the importance of underlying and overlapping debt in analyzing financial condition. The City will regularly analyze total indebtedness, including underlying and overlapping debt.
- g) Where feasible, the City will explore using special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

- h) The City will retire tax anticipation debt and revenue anticipation debt if any, annually.

5. RESERVE POLICIES

The City believes that sound financial management principles always require that the City retain sufficient funds to provide a stable economic base. To retain this stable financial base, the City must maintain enough fund balance reserves to fund all cash flows, provide for unanticipated or emergency expenditures and revenue shortfalls, and provide funds for all existing encumbrances. This policy aims to specify the composition of the City's financial reserves, set minimum levels for certain reserve balances, and identify specific requirements for replenishing any fund balance reserves utilized.

Fund Balance Categories:

A clear and consistent system of classification of the components of the City's fund balances is necessary for documentation of the city's fund balance position, communication with interested parties, and general understanding. The City's reporting and communication relating to fund balance reserves will utilize the classifications outlined in generally accepted accounting principles (GAAP). GAAP dictates the following hierarchical fund balance classification structure based primarily on the extent to which the City is restricted in its use of resources.

- 1) Non-spendable Fund Balance: These are fund balance amounts that are not readily spendable, such as inventories or prepayments or trust or endowment funds, where the balance must remain intact.
- 2) Restricted Fund Balance: These amounts have external sources, such as creditors or legal or constitutional provisions, that constrain their use for a specific purpose.

- 3) Committed Fund Balances: These amounts are designated for a specific purpose or constraints by the City Council's request. Amounts within this category require City Council action to commit or to release the funds from their commitment.
- 4) Assigned Fund Balances: These are amounts set aside for specific purposes. The expression of intent can be by the City Council and requires City Council action to remove the resource constraint.
- 5) Unassigned Fund Balances: These are amounts not included in the previously defined categories. Amounts in this classification represent balances available for appropriation at the discretion of the City Council. However, the City Council recognizes that the Unassigned Fund Balance needs to be sufficient and comprised of liquid cash and investments to meet the City's cyclical cash flow requirements and allow the City to avoid the need for short-term tax anticipation borrowing. The Unassigned Fund Balance should also allow for a margin of safety against unforeseen expenditures that could include, but not be limited to, natural disasters, severe economic downturns, and economic development opportunities. Unassigned Fund Balance shall not be used for annual recurring expenditures except for unforeseen emergencies. The City shall maintain an unassigned fund balance that represents 60 days of its general fund operating costs to reach the target of 90 days of its general fund operating expenditures. This will include the City budgeting \$1,000,000 annually toward the Unassigned Fund Balance. Upon reaching the target of 90 days, the City shall budget \$500,000 toward the Fund Balance Replenishment and \$500,000 to fund Pay-Go Capital Projects.

City Council recognizes that if amounts above the 10% Policy Goal exist, City Council could contemplate strategically utilizing these amounts, if appropriate. However, the City Council also recognizes that maintaining an Unassigned Fund Balance above the minimum policy level may benefit the City's overall well-being. Should any amounts above the 10% policy exist, they should only be appropriated for non-recurring expenditures as they represent prior-year surpluses that may or may not materialize in subsequent fiscal years. Amounts above the 10% policy minimum could be used for the following purposes (listed in order of priority):

- i. Increase Restricted Fund Balances as necessary.
- ii. Fund an additional reserve for use during an emergency, periods of economic uncertainty, or budget adversity. The City Council shall determine such additional reserves.
- iii. Allocating such amounts toward equity funding of the Capital Improvement Plan or transferring to the Capital Improvement Fund.

Prioritization of Fund Balances

As indicated, the fund balance classifications outlined above are based on the level of restriction. In the event expenditures qualify for disbursement from more than one fund balance category, the City of Martinsville's policy is to use the most constrained fund balance available first, and the unassigned fund balance last.

Accounting for Encumbrances

Amounts set aside for encumbered purchase orders may be restricted, committed, or assigned fund balances depending upon the resources used to fund the purchases. Amounts

set aside for encumbrances may not be classified as unassigned since creating an encumbrance signifies a specific purpose for using the funds.

Replenishment of the Unassigned Fund Balance:

Upon using any Unassigned Fund Balance that causes such balance to fall below the Policy Goal or target levels, the City Council must approve and adopt a plan to restore the amounts used within 24 months. If restoration of the reserve cannot be accomplished within such a period without severe hardship to the City, then the City Council will establish a different time period.



**ADOPTED BUDGET
FY 24-25**

**OFFICE OF THE CITY MANAGER
CITY OF MARTINSVILLE, VIRGINIA**