



FY 2025-2026

CITY OF  
MARTINSVILLE

# TRANSCEND

ADOPTED  
BUDGET

TO RISE ABOVE AND GO BEYOND LIMITS





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# READER'S GUIDE

This Reader's Guide describes the structure and content of the City of Martinsville's Fiscal Year 2025 to 2026 Adopted Budget. The budget book is designed to present financial and program information in an accessible and transparent way that reflects how decision makers review funding proposals and service priorities. It is intended to help residents, members of the media, and City officials more easily understand and participate in the City's annual budget process.

This document outlines the City's planned expenditures, expected revenues, service goals, and operational strategies for the upcoming fiscal year. It also explains the policies and assumptions that guide the allocation of resources to departments and programs that serve the Martinsville community.

The full Adopted Budget is available on the City's official website. In addition to a downloadable version of the document, the site offers department level information and key highlights to support greater transparency and community engagement.

## ➤ THE 2025-26 ADOPTED BUDGET

This document outlines the City of Martinsville's planned spending for the upcoming fiscal year. It includes the following major sections:

- **Budget Message** – A narrative from City leadership that provides an overview of the local economy, budget development approach, and key themes reflected in this year's proposal.
- **City Profile and Strategic Priorities** – Background on Martinsville's history, demographics, economy, elected leadership, and organizational structure, along with the City's mission, vision, and areas of focus.
- **Budget Overview** – A detailed explanation of the City's budget process, including how the budget is developed, reviewed, and adopted, along with a summary of the timeline and key milestones.
- **Personnel Summary** – A summary of full time and part time staffing across departments, including any position changes and organization wide totals.
- **Fund Summaries** – Overviews of the City's main funding categories including the General Fund, Enterprise Funds, Special Revenue Funds, and School Funds. These sections show where funding comes from and how it will be used to deliver services.
- **Tax and Fee Summaries** – Descriptions of the City's tax rates, user fees, and any adopted changes for the fiscal year.
- **Department Budgets** – Program level descriptions for each City department. These pages include budget highlights, goals, performance measures, and personnel counts to give a clear picture of how each area supports the community.
- **Appendix and Supplementary Information** – Includes financial data, and other supporting materials for reference.



## **DEPARTMENTAL BUDGET PAGES: A CLOSER LOOK**

The budget presentations for individual City of Martinsville departments form the core of this document. These include all departments, offices, programs, and service areas funded through the City's budget. They are grouped by functional category to reflect the organization of City services and operations. The functional categories include:

- General Government
- Community and Economic Development
- Public Safety
- Public Utilities and Infrastructure
- Constitutional and State Appointed Offices
- Courts
- School Funds

Each section includes one or more departments that share a common service focus. Departments are organized by service area and are reflected in the functional organization chart that follows this guide. Each department is presented with a summary of its core responsibilities, key accomplishments, future goals, staffing levels, and performance indicators. The budget includes adopted expenditures and personnel by department, and in many cases, program level detail. Where applicable, service and operational goals are supported by measurable outcomes and workload indicators.

Departmental budgets also include references to the funds that support their operations. The City of Martinsville uses a system of funds to manage its revenues and expenditures in accordance with state law, financial policy, and best practices. Each fund is established to account for specific revenue sources and allowable uses.

The General Fund is the primary funding source for most departments and supports general government operations. Other revenue sources include the Enterprise Funds for services such as electric, water, wastewater, refuse, telecommunications, and internet access services. The City also maintains Special Revenue Funds for programs with restricted funding, such as stormwater or grant-funded initiatives. School operations are managed through separate education funds in compliance with the Code of Virginia.

By organizing departments and programs by fund, the budget clearly shows how public resources are allocated to meet service goals, maintain infrastructure, and support the priorities of the City Council and the Martinsville community.

# BUDGET MESSAGE

## City Council

LC Jones, Mayor

Kathy Lawson, Vice Mayor

Aaron Rawls, Council

Rayshaun Gravely, Council

Julian Mei, Council



## City Manager

Aretha R. Ferrell-Benavides

## Deputy City Clerk

Peyton Nibblett

**April 1, 2025**



## Mayor and City Council Members:

I am honored to present the Adopted Operating Budget for Fiscal Year 2025-2026. This balanced budget reflects our unwavering commitment to fiscal prudence, realistic forecasting, and a results-oriented approach that aligns with our financial obligations.

The annual budget serves as the most critical collaborative effort between the City Council, the City Manager, city staff, and the community. It is a comprehensive financial plan that outlines projected revenues and expenditures, ensuring a transparent and strategic allocation of resources to meet the Council's priorities and community expectations.

As the City Manager of Martinsville, I am steadfast in my dedication to maintaining fiscal responsibility at all levels of municipal operations. This commitment is evident in our continuous efforts to align performance goals with the Council's strategic directives while enhancing financial and administrative efficiencies. The theme for this year's budget, "TRANSCEND: To rise above or go beyond the limits," symbolizes the true growth this organization has made and its continued progress.

## Budget Enhancements and Transparency

During the previous budget cycle, we implemented significant modifications to the budget structure and process, which have been further refined this fiscal year. These enhancements are designed to improve transparency, comprehensibility, and accessibility, ensuring that budgetary decisions are easily interpretable by all stakeholders. This year's performance-informed budget provides a clear depiction of resources and expenditures while highlighting past achievements and key performance metrics for each program.

## Budget Summary

The Fiscal Year 2025-2026 Operating Budget prioritizes the most pressing needs of both our municipal organization and the community while positioning the city to navigate future economic uncertainties effectively. The total adopted budget stands at \$123.5 million, allocated as follows:

- \$86.6 million in City Dedicated Funds
- \$34.2 million for Martinsville Public Schools
- \$2.7 million in external funds for which the city serves as the fiscal agent

Personnel expenses, which represent 55% of our municipal budget, will support 329 full-time and 82 part-time positions, exclusive of school staff. This budget includes a 3% Cost of Living Adjustment (COLA) for full-time city employees, consistent with adjustments for Commonwealth Constitutional Officers. Additionally, the budget incorporates a one-time 1.5% bonus for all Constitutional Employees, as authorized in the State Budget. A notable achievement in this budget cycle is a 13% average reduction in healthcare costs through a transition to Virginia Local Choice, ensuring equitable and competitive rates for both active employees and retirees.

The adopted budget represents a minimal overall decrease this fiscal year, largely due to the uncertainty of funds traditionally attributed to grants and other federal aid. As per our financial policy, appropriation of funds will only occur once they are received. Other reductions include healthcare costs and the consolidation or elimination of some positions. While the overall assessment of properties within Martinsville reflects a growth in values, the adopted budget includes a recommended reduction in the city Real Estate Tax rate from \$.99 per \$100 assessed value to \$.7533 per \$100 assessed value; this is a \$0.24 or 24% reduction in the tax rate.

We will continue to use a disciplined approach to fund transfers and transparent financial justification that supports infrastructure sustainability and cost allocation.

## General Fund Overview

The General Fund is pivotal in addressing Martinsville's most significant challenges, including enhancing public safety, revitalizing neighborhoods, and fostering economic growth. Historically, balancing this fund has required an allocation from the City's Fund Balance; however, for the second year in a row, the budget has been balanced while also allowing for funds to build the City's balance to \$9.16 million. The adopted General Fund budget for FY 2025-2026 is \$37.45 million, reflecting a small decrease of .87% compared to the previous year. The largest source of revenue currently is taxes, with 24% representing Sales and Other Taxes and 22% from Real Estate Taxes. This division generally changes as Intergovernmental Revenue, which is typically one of the largest sources, becomes clear. From an expenditure perspective, 26% of the General Fund supports our Constitutional functions, which are also partially funded by State Resources. Beyond that, Public Safety (Police, Fire, and Emergency Management) represents 23% of the General Fund. Finally, 24% of the budget supports our non-government areas, including our managed agencies and outside agency support.



## Special Revenue Funds

Special Revenue Funds are designated for specific programs and projects to ensure financial accountability. This fiscal year, we have taken strategic steps to further refine these funds, leading to the establishment of dedicated Grant, Street, and Stormwater Funds.

- **Grants Fund:** Consolidates most local, state, and federal grant revenues into a centralized account to improve oversight and accountability.
- **Streets Fund:** Separates Virginia Department of Transportation (VDOT) Urban Allocation funds, ensuring targeted use for road maintenance and infrastructure.
- **Stormwater Fund:** Established in the previous fiscal year; however, this year, as in the past, no allocations are being recommended to allow for the growth of the fund to tackle larger stormwater projects in the future.
- **Non-Emergency Transport:** This fund was established as part of the City's contract with SOVAH to provide non-emergency transport services. It will capture all revenue and expenditures associated with the services. While the contract guarantees that the City will receive the cost of operation plus a 10% administrative fee, segregating these funds will assist the City in clearly managing and evaluating the cost of operating this service.

## Enterprise Funds

Enterprise Funds support revenue-generating services such as utilities, telecommunications, and internet services, ensuring financial independence and sustainability.

- **Water & Wastewater Fund:** The previous consolidated services have provided enhanced efficiency, with a total adopted budget of **\$9.54 million**, representing a 4% decrease from the prior fiscal year.
- **Refuse Fund:** The FY2025-2025 budget proposal of **\$2.09 million** reflects a slight **2% reduction**, primarily due to an anticipated decrease in Contractual Services, offset by a minor increase in Supplies and Materials.
- **Electric Fund:** The adopted budget is **\$26.07 million**, a **5.6% increase** from the previous year. This includes the Power Cost Adjustment (PCA), which has increased from a rate of **.01588 to .02388**.
- **Telecommunications & MiNET:** Significant investment has been allocated to service expansion in the past two budgets. Previously considered a Special Revenue Fund and reliant on external funds. However, as of the previous fiscal year, MiNET is now fully self-supporting, with a adopted budget of **\$2.36 million**.

## Conclusion

The **FY 2025-2026 Adopted Budget** signifies a transformative step in our financial stewardship, reinforcing transparency, fiscal discipline, and strategic growth. While considerable progress has been made, we remain vigilant in monitoring financial trends and making necessary adjustments to ensure Martinsville remains a resilient and high-performing city.

I extend my deepest gratitude to our dedicated and talented staff, whose unwavering commitment has been instrumental in the development of this budget. This document is the culmination of a collaborative effort across all departments, from frontline personnel to our financial management teams. Their dedication ensures Martinsville continues to thrive as an exemplary city for residents, businesses, visitors, and the workforce.

Respectively Submitted,



**Aretha R. Ferrell-Benavides City Manager**



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# CITY PROFILE

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**Contents Include:**

Strategic Priorities

City's History

Demographic Profile

Economic Overview

Elected Officials

Department Heads

Functional Organization Chart

# STRATEGIC PRIORITIES

## OUR VISION

Martinsville is a thriving, full-service city centrally located in Southern Virginia, offering an exceptional quality of life in a picturesque setting. Embracing inclusivity and opportunities, it fosters a sustainable and fulfilling environment to live, visit, and grow..

### OUR MISSION

The City of Martinsville proudly promotes a safe, healthy, thriving community, dedicated to delivering excellent services and meaningful public participation.



# CORE STRATEGIC PRIORITIES

## DEVELOPMENT

*Continue to expand our local economy and housing opportunities while taking pride in our natural landscapes; by supporting local businesses, providing ample opportunities for new businesses, and marketing ourselves as a City of Choice.*



## CITIZEN ENGAGEMENT

*Building community through celebrating our past, increasing access to recreational, educational, and cultural activities, and improving the relationship with our intergovernmental partners.*



## GOVERNANCE

*As an employer of choice, deliver efficient and effective operations and services while demonstrating fiscal responsibility and transparency as a high-performing organization.*



## PUBLIC SAFETY

*increased transparency, and responder visibility. Continue to prevent harm, protect lives, and respond effectively and proactively to potential and real threats.*



## INFRASTRUCTURE

*As a safe and reliable city, sustain high-quality service delivery by investing in public infrastructure, including parks, buildings, equipment, roads, and technology.*



# CITY HISTORY

Nestled in southern Virginia at the foothills of the Blue Ridge Mountains, Martinsville boasts our unique assets and a rich legacy, offering exceptional experiences for visitors and a high quality of life for residents.

1790

Martinsville becomes the county seat of Henry County after a portion of the county was broken off to create Patrick County.

1902

Furniture and textile manufacturing plays a vital role in the city and region, with companies employing thousands of skilled craftsmen for decades to come.



Martinsville is incorporated as a town.

1873

The Pannill Knitting Company is founded.



1928

Martinsville becomes a second-class city, depending on the county for certain services, especially judicial functions.



1925

1951

Seven Black men, known as the Martinsville 7, were executed for the alleged rape of a white woman, in a case widely criticized on a national scale for racial bias and lack of due process.

Martinsville becomes a first-class city, providing all municipal services independently.

1941

The Martinsville Speedway opens as the first track to host the NASCAR World Series, becoming a major attraction to the City for decades to come.

1947



2019

Martinsville City Council votes to begin the town reversion process.

The region's economy suffers tremendously as local industries begin exiting the United States, causing unemployment rates to rise.

1980s

A newly elected City Council votes to terminate the town reversion, ensuring citizens must vote before starting the process in the future.

2022

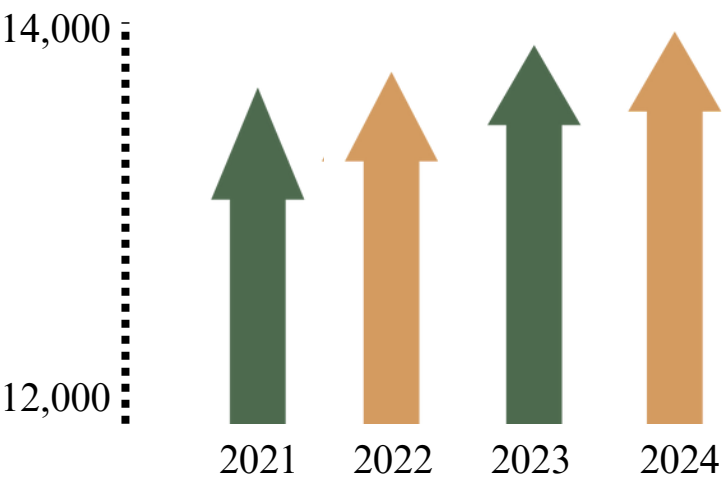
## 2025 & BEYOND

History continues to be made in the City of Martinsville as we **TRANSCEND** above our past to an elevated future.

# DEMOGRAPHIC PROFILE

## POPULATION 13,834

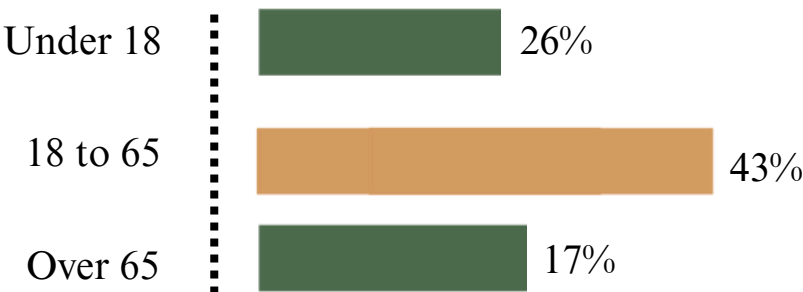
Martinsville’s consecutive four years of population growth, **TRANSCENDS** the trends of other southwestern Virginia cities.



Source: American Community Survey

## AGE & GENDER

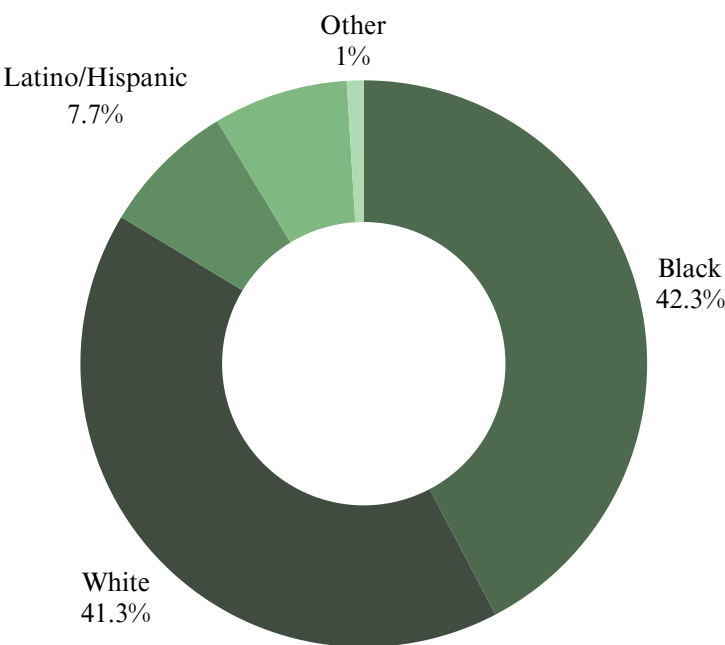
There are more female residents, 52%, than male residents, 48%, in the City. Martinsville provides a lifestyle for people at different stages in life.



Source: American Community Survey

## RACE

Martinsville’s diverse population brings different cultural experiences, music, food, and art to our community.



Source: American Community Survey

## UNEMPLOYMENT

As of January 2025, Martinsville’s unemployment rate is 4.7%.

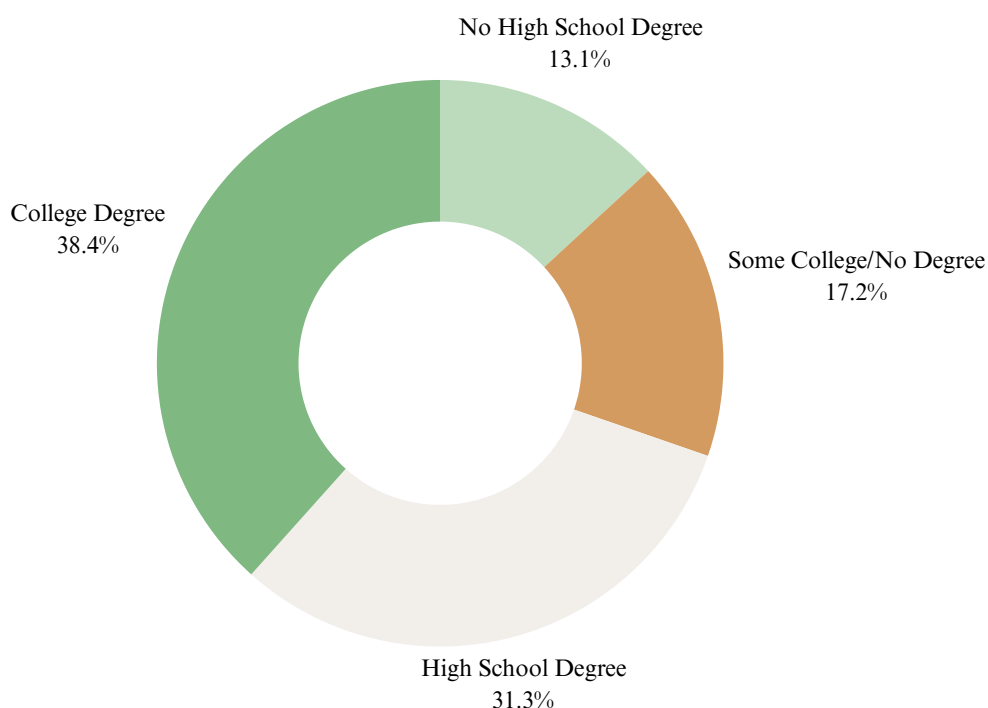
Source: Virginia Employment Commission

# INCOME & HOUSING

The median household income is **TRANSCENDING**, as the median has increased by nearly \$8,000 since 2019.



Source: American Community Survey



## EDUCATIONAL ATTAINMENT

The workforce in Martinsville is well-educated and skilled, with a diverse range of educational backgrounds among individuals aged 25 and over.

Source: American Community Survey

## LARGEST EMPLOYERS

SOVAH Health serves as the City's largest employer followed by the City School System and Government.



## SMALL BUSINESSES

Our small business community is the lifeline to our cultural identity and economic vitality in Uptown and surrounding districts.

# CITY AMENITIES

Tucked into the foothills of the Blue Ridge Mountains, our charming city offers a rare combination of natural splendor and strong community spirit. From tree-lined streets and historic architecture to friendly neighborhoods where everyone feels like family, the city radiates warmth and character. Residents enjoy easy access to expansive parks, peaceful walking trails, and outdoor spaces that highlight the beauty of each changing season. Community events, local traditions, and a shared sense of pride contribute to the city's welcoming atmosphere. Though modest in size, our city has a big heart and is a place where people come not just to live but to truly belong.



**13 Public Parks**



**5 Public Schools**



**100 Miles of  
Paved Streets**



**Public  
Broadband,  
Electric, and  
Water**



**96 Historic  
Buildings**



**High School Band Students**



**Historic Uptown**



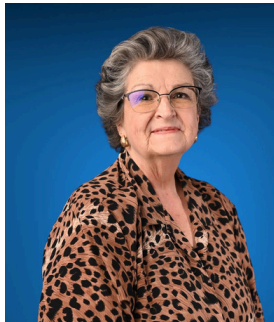
# ELECTED LEADERS

## ➤ ELECTED LEADERS

Martinsville is an independent city, meaning it is not part of any county. It operates under a council-manager form of government. The City Council consists of five at-large members elected by residents, with elections held in even-numbered years for staggered four-year terms. From within the council, members select a Mayor and Vice-Mayor to serve two-year terms.



**LC Jones**  
Mayor



**Kathy Lawson**  
Vice Mayor



**Rayshaun Gravely**  
Council Member



**Julian Mei**  
Council Member



**Aaron Rawls**  
Council Member

## ➤ HISTORY OF COUNCIL-MANAGER GOVERNMENT

The Council-Manager form of government began in Staunton, Virginia, in 1908 with the appointment of a general manager. Today, it is the most widely used model for local government in the United States. Martinsville follows this system, which resembles the structure of a private corporation more than the traditional Mayor-Council model. It aligns more closely with the U.S. federal government's separation of powers.

In this system, the City Council acts like a corporate Board of Directors. Council members are elected by the public and serve part-time, making key policy decisions and representing the community's interests—much like shareholders. The Mayor, who functions similarly to a Chairman of the Board, leads council meetings but does not have executive authority.

The City Manager, appointed by the Council, serves as the city's chief executive—much like a CEO. This individual is responsible for carrying out the Council's decisions and managing day-to-day operations. The role is intentionally nonpartisan, prioritizing professional expertise and administrative efficiency. This structure allows for democratic representation through elected officials while ensuring effective city management by a trained public administrator.



# DEPARTMENT HEADS

## OVERVIEW

The City of Martinsville is supported by a highly skilled and experienced group of department heads who bring a broad range of expertise to their roles. Together, they are responsible for implementing the policy directives of City Council, overseeing departmental functions, and ensuring that day-to-day operations run efficiently. Their leadership plays a vital role in maintaining effective city services and supporting the long-term goals of the community.

### City Manager

Aretha R. Ferrell-Benavides

### Chief Operating Officer

Edena J. Reese-Atmore

### Executive Team

#### Director of Budget & Procurement

Robert A. Floyd

#### Managing Director of Administration

Travis Hodge

#### Managing Director of Public Works

Greg Maggard

#### Interim Managing Director of Development

Eric Payne

#### Chief Financial Officer

Richard Stanfield

#### Assistant to the City Manager/ Deputy City Clerk

Peyton Nibblett

### Senior Leadership

#### Chief of Police

Rob Fincher

#### Interim Director of Technology

Jared Pruitt

#### Director of Electric

Durwin Joyce

#### Chief of Fire

Dan Howell

#### Director of Water Resources

Mandy Muse

#### Emergency Management

John Turner

#### Communication & Community Engagement Officer

Kendall Davis

### Budget Development Team

Shasta Carmichael

Sita Conde

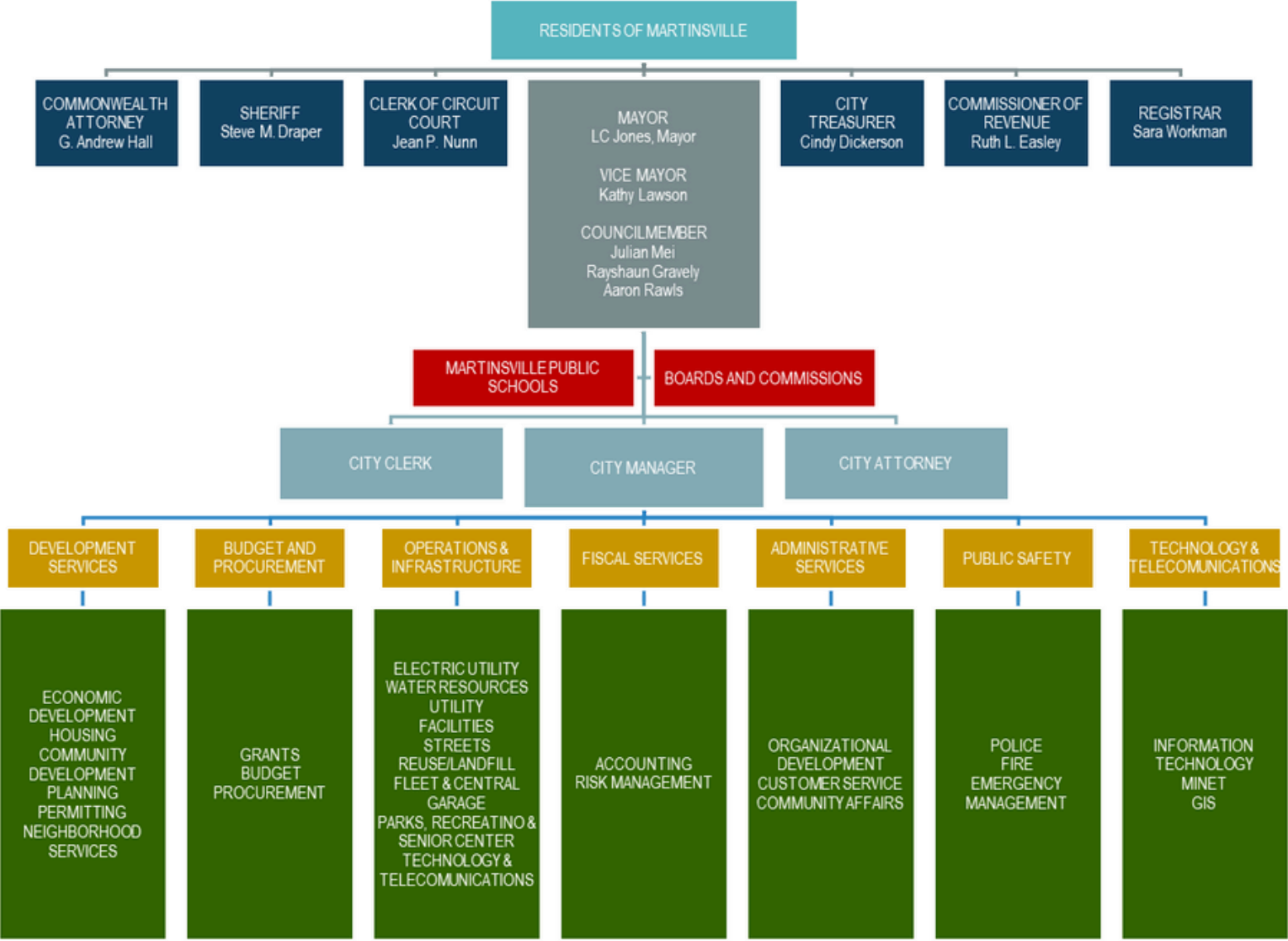
Kaylin Hernandez

Kimberly Robinson

Myiah Terry

Shineice Wells

# FUNCTIONAL ORGANIZATION CHART





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# BUDGET OVERVIEW

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**Contents Include:**

Budget Process  
Budget Calendar  
Budget Overview  
Personnel Summary

# BUDGET PROCESS

## ➤ BUDGET PROCESS

The City’s budget planning process is a thoughtful and continuous cycle designed to transform community priorities and organizational goals into practical financial strategies. The fiscal year begins on July 1 and ends on June 30 of the following year.

The process is divided into five 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 November
Pre-Planning	Planning	Proposal	Adoption	Execution
<p>The budget cycle begins with the pre-planning stage. During this time, the City Manager’s Office and the Finance Department initiate the process by meeting with city departments, reviewing prior budget outcomes, identifying goals, and distributing budget preparation materials.</p>	<p>During this phase, departments submit budget requests and participate in workshops to align needs with available resources. The City Council and School Board also meet to set shared priorities and ensure coordination across agencies.</p>	<p>The City Manager prepares and submits a proposed budget to the City Council. This proposal includes detailed financial strategies and a budget message explaining key elements of the plan. It serves as the basis for Council’s decision-making.</p>	<p>During adoption, the proposed budget undergoes public scrutiny and review. The Council hosts a public hearing to gather feedback and may revise the budget based on resident input. The fiscal year’s final budget is formally adopted by a Council vote.</p>	<p>Once adopted, the budget enters the execution phase, where plans are implemented across departments. A public-friendly summary, or “budget-in-brief,” is also released to communicate key elements of the budget to the community.</p>

# BUDGET CALENDAR

## CALENDAR PURPOSE

This calendar outlines the timeline and key deadlines for departments, staff, and residents involved in the development of the FY25-26 annual city budget. It includes important submission dates aligned with municipal and state fiscal requirements. Designed to promote transparency, accessibility, and public engagement, the calendar provides a clear overview of the budget process.

## BUDGET CALENDAR

January 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### January 2

City Council Meeting - Swearing in of New Members

### January 14

City Council Meeting

### January 24

Budget Kick-off

### January 28

City Council Meeting- Budget Kick Off Presentation & Midyear Report

### January 28

Outside Agency Funding Request Deadline

February 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

### February 1-7

Departmental Information Gathering

### February 11

City Council Meeting

### February 21

Departmental Budget Submissions Due for Internal Review

### February 25

City Council Meeting

### February 28

City Council Retreat

March 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### March 1

City Council Retreat Continued

### March 3-19

Departmental Presentations to Internal Budget Administration

### March 11

City Council Meeting

### March 25

City Council Meeting

### March 27

Constitutionals Final Budget Review

### March 28

Department Final Budget Presentations to City Manager and Budget Administration



### April 2025

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

#### April 1

City Manager Submits Budget Proposal to City Council & Public Notice Tax Rate

#### April 7

Budget Workshop- School Board Work Session

#### April 14

Budget Workshop- Constitutional Presentations to Council

#### April 22

City Council Meeting- Capital Presentation

#### April 23

Budget Workshop- Departmental Presentations to Council

#### April 24

Budget/ Tax Rate Public Hearing Notice Published

#### April 29

Community Budget Meeting

### May 2025

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

#### May 8

Public Hearing on the Real Estate Tax Rate & Budget Workshop

#### May 12

Public Hearing and 1<sup>st</sup> Reading of Budget Ordinance  
Approval of Real Estate Tax Rate

#### May 13

City Council Meeting  
Community Budget Meeting

#### May 20

Second Reading (and approval) on FY 2025-26 Budget Ordinance

#### May 27

City Council Meeting

### June 2025

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

#### June 10

City Council Meeting

#### June 24

City Council Meeting

#### June 30

End of Fiscal Year

# PERSONNEL SUMMARY

## ➤ EXEMPT AND FULL-TIME

TITLE	DEPARTMENT/ DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
GENERAL GOVERNMENT					
City Council					
Deputy Clerk/Assistant to City Manager	City Council	0	0	0.5	0.5
Clerk of Council/Executive Assistant	City Council	0.06	0.06	0	0
Total City Council		0.06	0.06	0.5	0.5
City Attorney					
City Attorney	City Attorney	0.5	0	1	1
Management Analyst	City Attorney	0	0	1	1
Executive Assistant	City Attorney	0.06	0	0.5	0
Total City Attorney		0.56	0	2.5	2
City Manager					
City Manager	City Manager	1	1	1	1
Executive Assistant/Clerk of Council	City Manager	0.94	0.94	0	0
Executive Assistant	City Manager	0	0	0.5	1
Admin Associate	City Manager	0.5	0	0	0
Deputy Clerk/Assistant to City Manager	City Manager	0	0	0.5	0.5
Management Analyst - Assistant to COO	City Manager	0	0	1	0
Chief Operating Officer/Assistant City Manager	City Manager	0.5	0	1	0
Total City Manager		2.94	1.94	4	2.5
Organizational Development					
Managing Director of Administration (HR Dir.)	Organizational Development	1	1	1	1
HR Administrator	Organizational Development	0	0	1	1
HR Representative (Specialist)	Organizational Development	1	1	1	1
Total Organizational Development		2	2	3	3
Community Engagement					
Budget & Procurement Specilaist	Community Engagement	1	1	1	0.5
Community Engagement Specialist	Community Engagement	0	1	0.5	0
Management Analyst- Community Affairs	Community Engagement	0	0	1	1
Total Community Engagement		1	2	2.5	1.5
GENERAL GOVERNMENT TOTAL		6.56	6	12.5	9.5

TITLE	DEPARTMENT/ DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
<b>TECHNOLOGY &amp; TELECOMMUNICATIONS</b>					
<b>MiNet Department</b>					
Chief Technology Officer	MiNet Department	0	0	0.5	1
Telcom Director	MiNet Department	1	1	1	0
Sr. Network Engineer (Network Ser. Tech)	MiNet Department	1	1	1	1
Network Administrator	MiNet Department	0	0	1	1
Telecom Network Service Manager	MiNet Department	1	1	1	1
Telecom Network Specialist III	MiNet Department	1	1	1	1
Telecom Business/Office Manager	MiNet Department	1	1	1	1
Telecom Network Specialist II (Maint. Tech)	MiNet Department	1	1	1	2
Telecom Network Specialist I (Utility Main Worker)	MiNet Department	1	1	1	2
Total MiNet		7	7	8.5	10
<b>Information Technology</b>					
Director of Information Technology	Information Technology	1	1	1	0
IT Administrator	Information Technology	0	0	1	1
Chief Technology Officer	Information Technology	0	0	0.5	0
Network Administrator	Information Technology	2	2	1	1
Help Desk Technician	Information Technology	0	0.5	2	1
Total Information Technology		3	3.5	5.5	3
<b>TECHNOLOGY &amp; TELECOMMUNICATIONS TOTAL</b>		<b>10</b>	<b>10.5</b>	<b>14</b>	<b>13</b>
<b>FISCAL SERVICES</b>					
<b>Finance Administration</b>					
Chief Financial Officer (Dir. Finance)	Finance Director	1	1	1	1
Assistant Director of Finance	Finance Director	1	1	1	0
Total Finance Administration		2	2	2	1
<b>Accounting</b>					
Accounting Specialist	Accounting	2	2	2	3
Accountant/Payroll Specialist	Accounting	1	1	1	1
Total Accounting		3	3	3	4
<b>Budget &amp; Procurement</b>					
Director of Budget & Procurement	Budget & Procurement	0	0	1	1
Purchasing Manager	Budget & Procurement	1	1	1	1
Budget & Procurement Specialist	Budget & Procurement	0	0	0	.5
Management Analyst - Grants Management	Budget & Procurement	0	0	0	1
Purchasing Agent	Budget & Procurement	1	1	1	0
Inventory Specialist	Budget & Procurement	1	1	1	1
Total Budget & Procurement		3	3	4	4.5
<b>FISCAL SERVICES TOTAL</b>		<b>8</b>	<b>8</b>	<b>9</b>	<b>9.5</b>

TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
<b>CONSTITUTIONAL OFFICES</b>					
<b>Commissioner of Revenue</b>					
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
Total Commissioner's Office		7	7	7	7
<b>Treasurer</b>					
Treasurer	Treasurer - Elected	1	1	1	1
Deputy III	Treasurer	1	1	1	1
Deputy I	Treasurer	3	3	3	4
Total Treasurer's Office		5	5	5	6
<b>Clerk of Circuit Court</b>					
Clerk of Court	Clerk of Circuit Court - Elected	1	1	1	1
Assistant Chief Deputy	Clerk of Circuit Court	1	1	1	0
Deputy Clerk I	Clerk of Circuit Court	1	1	1	1
Deputy Clerk II	Clerk of Circuit Court	1	1	1	1
Deputy Clerk IV	Clerk of Circuit Court	1	1	1	3
Accountant	Clerk of Circuit Court	1	1	1	1
Total Clerk of Circuit Court		6	6	6	7
<b>Circuit Court</b>					
Law Clerk	Circuit Court	0	1	1	1
Secretary to the Judge	Circuit Court	1	1	1	0
Total Circuit Court		1	2	2	1
<b>Victim Witness</b>					
Victim Witness Director	Victim Witness	1	1	1	1
Total Victim Witness Office		1	1	1	1
<b>Commonwealth Attorney's Office</b>					
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 Justice 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
Total Commonwealth Attorney's Office		9	9	9	9

TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
<b>Registrar Office</b>					
Registrar*	Registrar Office - Appointed	1	1	1	1
Deputy Registrar	Registrar Office	1	1	1	1
Total Registrar's Office		2	2	2	2
<b>Sheriff (Courts &amp; Corrections)</b>					
Sheriff	Sheriff - Elected	1	1	1	1
Chief Deputy	Sheriff	1	1	1	1
Captain	Sheriff - Courts	1	1	1	1
Lieutenant/Accreditation Officer	Sheriff - Courts	0	0	1	1
Master Deputy/SRO	Sheriff - Courts	0	0	1	1
SRO	Sheriff - Courts	0	0	1	1
Deputy	Sheriff - Courts	11	11	7	7
Office Administrative Assistant	Sheriff - Courts	1	1	1	2
WorkForce Supervisor	Sheriff - Courts	0	0	1	1
Deputy	Sheriff - Corrections	22	23	20	22
Jail Administrator - Captain	Sheriff - Corrections	1	1	1	1
Sergeant	Sheriff - Corrections	4	4	4	4
Lieutenant	Sheriff - Corrections	4	4	5	5
Work Force Manager - Inmate Workers	Sheriff - Corrections	1	1	1	1
Director of Work Force Service - Inmate Workers	Sheriff - Corrections	1	1	1	1
Deputy Paramedic	Sheriff - Corrections	1	1	1	1
Food Service	Sheriff - Corrections	2	2	2	2
LIDS	Sheriff - Corrections	1	1	1	1
Behavioral Health Case Manager	Sheriff - Corrections	0	1	1	1
Total Sherriff's Office		52	54	52	55
<b>CONSTITUTIONAL TOTAL</b>		<b>83</b>	<b>86</b>	<b>84</b>	<b>88</b>
<b>POLICE</b>					
<b>Police</b>					
Police Chief	Police	1	1	1	1
Major	Police	1	1	1	1
Captain	Police	2	2	2	2
Lieutenant	Police	6	6	6	6
Sergeant	Police	8	8	8	8
Master Officer	Police	2	0	0	0
Senior Officer	Police	3	5	5	6
Police Officers	Police	20	20	20	20
Police Department Specialist	Police	3	3	3	3
Shelter Manager	Police	0	0	0	0
Administrative Office Associate	Police	1	1	1	1
Total Police		47	47	47	48

TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
FIRE					
Fire					
Fire Chief	Fire Department	1	1	1	1
Assistant Fire-Operations	Fire Department	3	3	3	3
Assistant Fire Chief-EMS	Transport	1	1	1	1
Fire Captain	Fire Department	4	4	4	3
Fire Lieutenant	Fire Department	2	2	2	3
Fire Marshall	Fire Department	0.5	0.5	1	1
Firefighter/Paramedic	Fire Department	8	8	8	9
Firefighter/Intermediate	Fire Department	3	3	3	3
Firefighter/EMT	Fire Department	3	3	3	3
Community Health Care Worker	Fire Department	1	1	1	1
Administrative Office Associate	Fire Department	1	1	1	1
Total Fire		27.5	27.5	28	29
Patient Transport					
Patient Transport/EMS	Fire Department	4	4	4	4
Total Patient Transport		4	4	4	4
Emergency Management/Safety					
Emergency Management Coordinator	Emergency Management/Safety	1	1	1	1
Assist Safety Coordinator	Emergency Management/Safety	1	1	1	1
Total Emergency Management		2	2	2	2
PUBLIC SAFETY TOTAL		80.5	80.5	81	84
DEVELOPMENT SERVICES					
Community Development					
Community Development Director	Community Development	1	1	1	1
Community Development Specialist	Community Development	1	1	1	1
Total Community Development		2	2	2	2
Neighborhood Services					
Code Compliance Inspector	Inspections	2	2	3	3
Building Zone Official	Inspections	1	1	1	1
Permit Tech	Inspections	1	1	1	1
Fire Marshall	Inspections	0.5	0.5	0	0
Total Neighborhood Services		4.5	4.5	5	5
Housing & Economic Development					
Economic Development Coordinator	Community Development	0	0	1	1
Housing Administrator	Housing	0	1	1	0
Total Housing & Economic Development		0	1	2	1
DEVELOPMENT SERVICES TOTAL		6.5	7.5	9	8



TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
OPERATIONS & INFRASTRUCTURE					
<b>Public Works Admin</b>					
Managing Director of Operations (Public Works)	Public Works	1	1	1	0
Administrative Office Associate	Public Works	0.50	0.50	0.50	0
Geo Information Specialist	Public Works	2	1	1	0
Underground Utility Locator	Engineering	0.25	0.25	0	0
Engineering Tech	Engineering	0	0	0	0
Engineer	Engineering	0	1	0	0
Total Public Works Admin		3.75	3.75	2.50	0
<b>Central Garage</b>					
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
<b>Street Marking and Maintenance</b>					
Managing Director of Operations	Street Maintenance	0	0	0	0.25
Public Works Field Superintendent	Street Maintenance	1	1	1	1
General Supervisor	Street Maintenance	1	1	1	1
Geo Information Specialist	Street Maintenance	1	1	1	0
Utility Maintenance Workers	Street Maintenance	17	17	17	17
Crew Supervisor	Street Marking and Maintenance	3	3	3	3
Network Service Tech	Traffic Signals	1	1	1	1
Construction Technician	Traffic Signals	1	1	1	1
Total Street Construction		25	25	25	24.25
<b>Facilities</b>					
Building Maintenance Supervisor	Facilities	1	1	1	1
Custodial	Facilities	1	1	2	2
Total Facilities		2	2	3	3
<b>Parks &amp; Recreation</b>					
Park & Recreation Administrator	Parks & Recreation	0	0	1	0
Crew Supervisor	Park Maintenance	1	1	1	1
Utility Maintenance Workers	Park Maintenance	2	2	2	2
Total Parks & Recreation		3	3	4	3

TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
<b>Senior Center</b>					
Senior Center Transportation Coordinator	Senior Center	1	1	1	1
Total Senior Center		1	1	1	1
<b>Refuse Department</b>					
Managing Director of Operations	Refuse Department	0	0	0	0.25
Utility Maintenance Worker	Refuse Department	3	3	3	3
Refuse Worker	Refuse Department	4	4	4	4
Auto Mechanic	Refuse Department	1	1	1	1
Refuse Technician	Refuse Department	1	1	1	1
Crew Supervisor	Refuse Department	1	1	1	1
Total Refuse Department		10	10	10	10.25
<b>Landfill</b>					
Landfill Utility System Technician	Landfill	1	1	1	1
Total Landfill		1	1	1	1
<b>OPERATIONS &amp; INFRASTRUCTURE TOTAL</b>		<b>52.75</b>	<b>52.75</b>	<b>53.50</b>	<b>50.50</b>
<b>UTILITIES</b>					
<b>Water/Wastewater</b>					
Managing Director of Operations	Water Impounding & Filtration	0	0	0	0.25
Water/Wastewater Resources Director	Administration	0.5	0.5	1	1
Administrative Office Associate	Water Impounding & Filtration	1	1	0.5	1
Water/Wastewater Project Manager	Water Impounding & Filtration	0.5	0.5	1	1
Water/Wastewater Plant Operator II	Water Impounding & Filtration	6	6	6	4
Water/Wastewater Plant Operator I	Water Impounding & Filtration	2	2	2	2
Water/Wastewater Plant Operator II	Water Impounding & Filtration	1	1	1	3
Water/Wastewater Mechanic II	Water Impounding & Filtration	1	1	1	1
Water/Wastewater Plant Mechanic	Wastewater Plant	1	1	1	2
Water Plant Manager	Water Impounding & Filtration	1	1	1	1
Wastewater Plant Manager	Wastewater Plant	1	1	1	1
Utility Maintenance Worker	Water Maintenance	10	10	10	10
Water/Wastewater Maintenance Coordinator	Sewer Maintenance	1	1	1	1
Construction Manager	Water Construction	1	1	1	1
Utility Locator	Wastewater Plant	0	0	0.5	1
Environmental Compliance Officer	Wastewater Plant	1	1	1	1
Wastewater Plant Operator Trainee	Wastewater Plant	5	5	5	4
Water Plant Operator Trainee	Wastewater Plant	1	1	1	1
Solids Handling Coordinator	Wastewater Plant	1	1	1	1
Water/Wastewater Maintenance Supervisor	Water Impounding & Filtration	1	1	1	1

TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
Lab Quality Analysis	Wastewater Plant	1	1	1	1
Electrical & Electronic Technician	Wastewater Plant	1	1	1	1
Crew Supervisor	Sewer Maintenance	2	2	2	2
Total Water/Wastewater		40	40	41	42.25
<b>Electric</b>					
Managing Director of Operations	Electric Administration	0	0	0	0.25
Electric Department Director	Electric Administration	1	1	1	1
Administrative Associate/ Management Analyst	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
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
Laborer	Electric Construction	0	0	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
Total Electric		23	23	24	24.25
<b>UTILITIES TOTAL</b>		<b>63.00</b>	<b>63.00</b>	<b>65.00</b>	<b>66.50</b>
<b>ALL DEPARTMENTS FULL-TIME TOTAL</b>		<b>311</b>	<b>314</b>	<b>328</b>	<b>329</b>

# PART-TIME

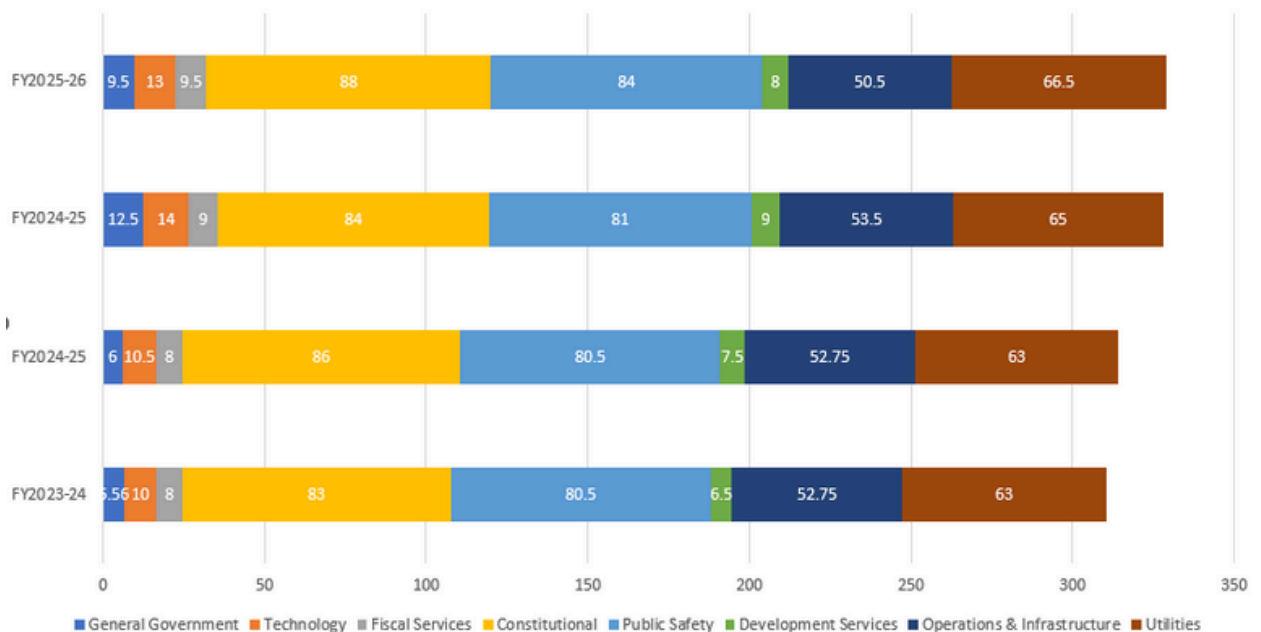
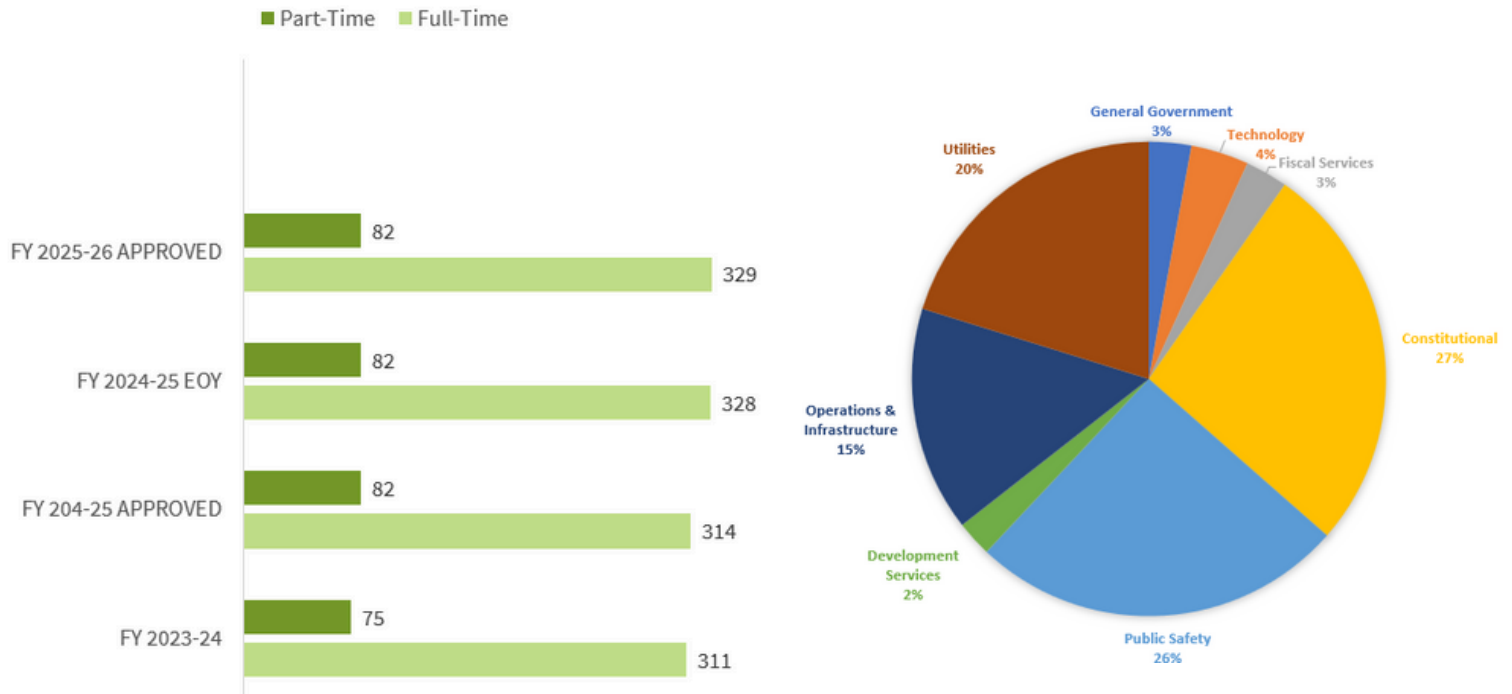
TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
GENERAL GOVERNMENT					
City Council					
Mayor	City Council	1	1	1	1
Vice Mayor	City Council	1	1	1	1
Council Members	City Council	3	3	3	3
Total City Council		5	5	5	5
City Manager					
Budget Administrator	City Manager	0	0	1	0
Management Fellow	City Manager	0	1	0	0
Total Assistant City Manager		0	1	1	0
Organizational Development					
Summer Intern	Organizational Development	0	4	4	4
Total Organizational Development		0	4	4	4
GENERAL GOVERNMENT TOTAL		5	10	10	9
TECHNOLOGY & TELECOMMUNICATIONS					
Information Technology					
MiNet Marketing	MiNet	0	0	1	1
Help Desk Technician	Information Technology	0	0.5	0	0
TECHNOLOGY & TELECOMMUNICATIONS TOTAL		0	0.5	1	1
FISCAL SERVICES					
Finance Administration					
Chief Financial Officer (Dir. Finance)	Finance Director	1	1	0	0
Total Finance Administration		1	1	0	0
Accounting					
Accounting Clerk	Accounting	0	0	1	1
Total Accounting		0	0	1	1
FISCAL SERVICES TOTAL		1	1	1	1
CONSTITUTIONAL OFFICES					
Commissioner of Revenue					
Real Estate Assessor		1	1	1	1
Total Commissioner of Revenue		1	1	1	1
Treasurer					
Deputy I	Treasurer	3	3	3	2
Total Treasurer		3	3	3	2
Clerk of Circuit Court					
Deputy Clerk I	Clerk of Circuit Court	1	1	1	1
CLERK OF CIRCUIT COURT TOTAL		1	1	1	1

TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
<b>Victim Witness</b>					
Clerical	Victim Witness	1	1	1	1
Victim Witness Assistant Director	Victim Witness	1	1	1	1
<b>Total Victim Witness Office</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Commonwealth Attorney's</b>					
Deputy Commonwealth's Attorney	Commonwealth's Attorney	1	1	1	1
<b>Total Commonwealth's Attorney Office</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Registrar / Electoral Board</b>					
Assistant Registrar	Registrar Office	1	1	1	1
Chariman	Electoral Board	1	1	1	1
Vice-Chair	Electoral Board	1	1	1	1
Secretary	Electoral Board	1	1	1	1
<b>Total Registrar Office</b>		<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Sheriff (Courts &amp; Corrections)</b>					
Deputy	Sheriff - Court	5	5	5	5
Deputy	Sheriff - Corrections	14	14	14	14
PT-CIVILIAN	Sheriff - Corrections	1	1	1	1
PT-CONTROL ROOM OPERATOR	Sheriff - Corrections	2	2	2	2
Doctor	Sheriff - Courts & Corrections	1	1	1	1
<b>Total Sherriff's Office</b>		<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>CONSTUTIONALS OFFICES TOTAL</b>		<b>36</b>	<b>37</b>	<b>36</b>	<b>35</b>
<b>PUBLIC SAFETY</b>					
<b>Police</b>					
Resource Office	Police	1	1	1	1
<b>Total Police Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Fire Department</b>					
Firefighter (PT)	Fire Department	10	10	10	10
Patient Transport/EMT (PT)	Transport	0	0	0	2
<b>Total Fire Department</b>		<b>10</b>	<b>10</b>	<b>10</b>	<b>12</b>
<b>DEVELOPMENT SERVICES</b>					
Inspector	Neighborhood Services	1	1	1	1
<b>Total Development Services</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>OPERATIONS &amp; INFRASTRUCTURE</b>					
<b>Public Works</b>					
Administrative Office Associate	Public Works	1	1	1	1
<b>Total Public Works</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Central Garage</b>					
Laborer	Central Garage	1	1	1	1
<b>Total Central Garage</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

TITLE	DEPARTMENT/DIVISION	FY 2023-24 ACTUAL	FY 2024-25 ACTUAL	FY 2024-25 EOY	FY 2025-26 ADOPTED
<b>Street Marking and Maintenance</b>					
Laborer	Street Cleaning	2	2	2	2
CDL Trainer	Streets	0	0	0	0
Laborer	Street Marking and Signs	1	1	1	1
<b>Total Street Construction</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Facilities</b>					
Custodial	Facilities	1	1	0	0
<b>Total Facilities</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Parks &amp; Recreation</b>					
Maintenance Worker	Park Maintenance - Hooker Field	1	1	1	1
Park Maintenance Worker	Park Maintenance	2	2	2	2
<b>Total Park Maintenance</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Senior Center</b>					
Bus Driver	Senior Center	5	5	5	5
Custodial	Senior Center	1	1	1	1
<b>Total Senior Center</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Refuse Department</b>					
Laborer	Refuse Department	1	1	1	1
<b>Total Refuse Department</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>OPERATIONS &amp; INFRASTRUCTURE TOTAL</b>		<b>16</b>	<b>16</b>	<b>15</b>	<b>14</b>
<b>UTILITIES</b>					
<b>Water/Wastewater Utility</b>					
Laborer	Reservoir	1	1	1	1
Lake Attendant	Reservoir	3	3	4	4
Laborer	Water/Wastewater	2	2	2	2
<b>UTILITIES TOTAL</b>		<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>
<b>COURTS</b>					
<b>Circuit Court</b>					
Judicial Assistant	Circuit Court	0	0	0	1
<b>Circuit Court Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>ALL DEPARTMENTS PART-TIME TOTAL</b>		<b>76</b>	<b>83</b>	<b>82</b>	<b>82</b>



# EMPLOYEE BREAKDOWN





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# SUMMARIES

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**Contents Include:**

Combined Fund Summaries

General Fund

Tax & Fee Summaries

General Fund Revenue

Grant Fund

Special Revenue Funds

Enterprise Funds

School Funds

# COMBINED FUND SUMMARY

The summary below provides financial data for the City's funds, which are allocated to support various City and school operations. The total combined unrestricted fund balance for all operations in the FY 2025-26 Adopted Budget is approximately \$30 million. The primary categories of funds, which account for the largest financial figures, include the General Fund, Electric Utility Fund, and Water and Sewer Utility Funds.

FUNDS	REVENUE	EXPENSE	NET REVENUE (OVER)/ UNDER EXPENSES	PROJECTED Unaudited Fund Balance/Net Position AS OF 6/30/2025
01 - GENERAL FUND	(37,449,786)	37,290,043	(159,743)	9,163,613
07 - ECONOMIC DEVELOPMENT AUTH	-	-	-	1,738,444
09 - REFUSE FUND	(2,092,200)	2,092,200	-	672,836
11 - MINET & TELECOM SERVICE FUND	(2,369,788)	2,369,788	-	4,018,612
12 - WATER & SEWER UTILITY FUND	(9,590,490)	9,590,490	-	3,394,826
14 - ELECTRIC UTILITY FUND	(26,075,621)	26,075,284	(337)	3,394,826
16 - GEN FUND CAPITAL PROJECT FUND	(463,169)	463,169	-	1,126,057
205-NONEMERGENCY TRANSPORT	(421,016)	382,742	(38,274)	38,274
210 - MARTINVILLE HOUSING & REDEV AU	-	-	-	865,926
22 - ARPA FUNDS 2021	(800,000)	800,000	-	2,577,598
410 - FLEET/EQUIP REPLACE FUND	-	-	-	619,323
420 - STREET IMPROVEMENT FUND	(4,442,000)	4,442,000	-	-
47 - CDBG FUND	-	-	-	-
503 - ELECTRIC CIP FUND	(37,637)	37,637	-	-
523 - WWW CIP FUND	(2,087,866)	2,087,866	-	2,366,010
543 - REFUSE CIP FUND	(77,180)	77,180	-	-
553 - TELECOM CIP FUND	(253,014)	253,014	-	-
560 - STORM WATER FUND	(420,620)	420,620	-	420,620
75 - OPIOID GRANT FUND	-	-	-	882,778
NET REVENUE (OVER)/UNDER EXPENSES	(86,580,387)	86,382,033	(198,354)	30,002,823

# GENERAL FUND

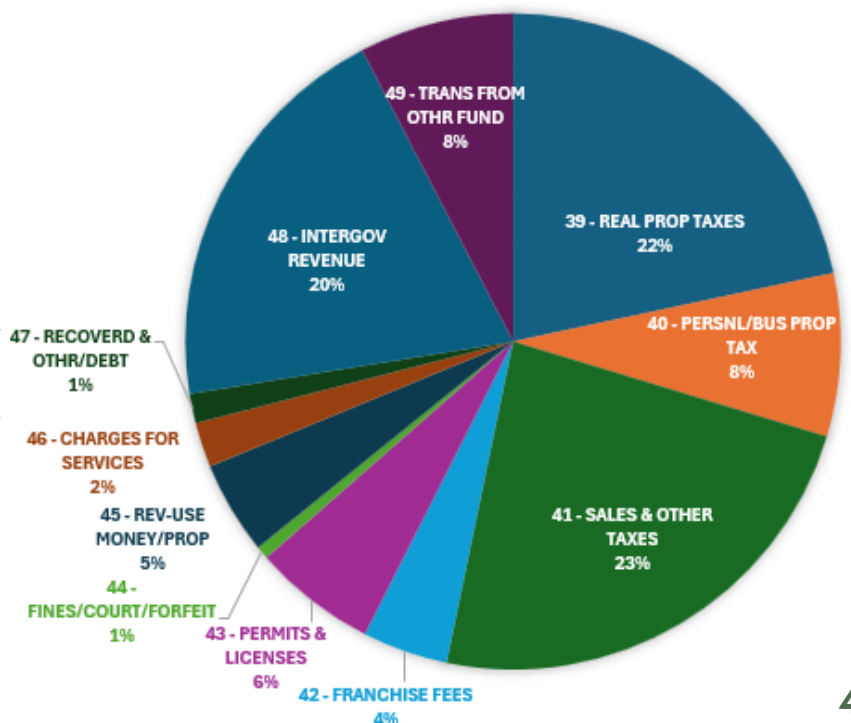
The General Fund finances functions and activities typically provided by local government, including general administration, development, operations and infrastructure, public safety, fiscal services, and constitutional offices. The primary sources of revenue for these programs are property taxes (real estate and personal taxes), local sales taxes, and funds from the Commonwealth. Additional revenue is generated from building permit fees and municipal court fines, though these contribute to a smaller portion of the overall funding.

CATEGORIES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED	% CHANGE
Revenue						
39 - REAL PROP TAXES	(7,118,197)	(6,907,437)	(7,758,041)	(7,860,482)	(8,106,059)	3.1%
40 - PERSNL/BUS PROP TAX	(2,503,436)	(2,593,832)	(2,898,650)	(2,744,500)	(3,009,300)	9.6%
41 - SALES & OTHER TAXES	(5,232,397)	(4,891,667)	(5,581,157)	(8,618,071)	(8,830,321)	2.5%
42 - FRANCHISE FEES	(570,182)	(525,618)	(546,868)	(1,577,624)	(1,577,624)	0.0%
43 - PERMITS & LICENSES	(2,174,860)	(2,252,120)	(2,244,629)	(2,280,300)	(2,279,600)	0.0%
44 - FINES/COURT/FORFEIT	(154,416)	(144,994)	(147,375)	(128,750)	(237,750)	84.7%
45 - REV-USE MONEY/PROP	(1,504,474)	(1,524,606)	(1,352,650)	(1,752,157)	(1,720,157)	-1.8%
46 - CHARGES FOR SERVICES	(662,141)	(819,531)	(561,843)	(841,350)	(826,350)	-1.8%
47 - RECOVERD & OTHR/DEBT	(636,996)	(781,472)	(780,587)	(542,425)	(542,425)	0.0%
48 - INTERGOV REVENUE	(10,233,044)	(11,276,165)	(13,609,726)	(7,006,569)	(7,469,100)	6.6%
49 - TRANS FROM OTHR FUND	(3,614,088)	(4,435,458)	(2,565,043)	(4,501,100)	(2,851,100)	-36.7%
90 - BUDGETARY OFFSET ACC	-	-	-	(243,102)	-	-
Revenue Total	(34,404,230)	(36,152,899)	(38,046,569)	(38,096,430)	(37,449,786)	-1.7%

## Distribution of General Revenue Funds

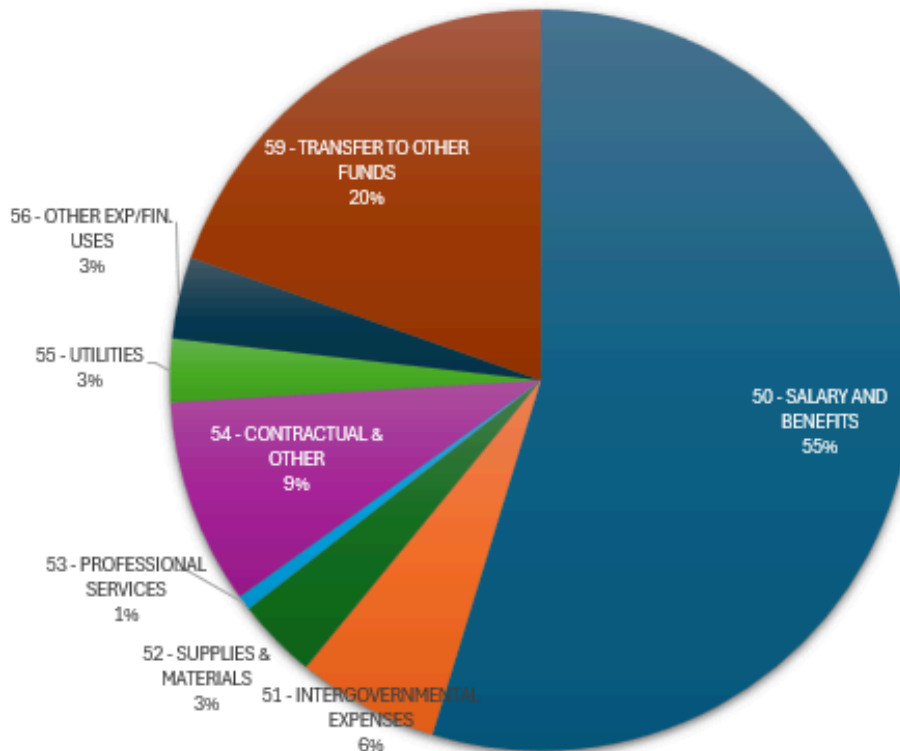
*FY 2025-26 PROPOSED Budget*

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



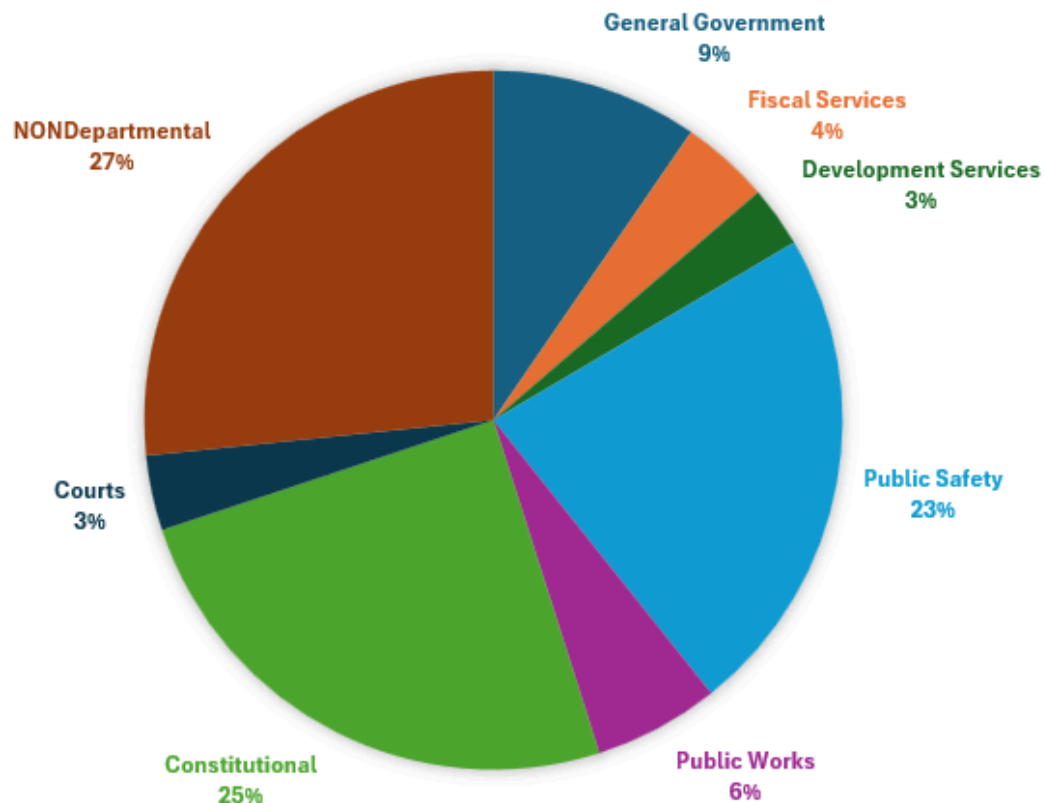
CATEGORIES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED	% OF BUDGET
Expense						
50 - SALARY AND BENEFITS	18,000,691	18,982,593	19,586,239	20,461,581	20,286,836	54%
51 - INTERGOVERNMENTAL EXPENSES	1,978,200	2,728,176	2,510,372	2,177,435	2,247,352	6%
52 - SUPPLIES & MATERIALS	1,490,542	1,641,923	1,612,332	1,267,807	1,302,204	3%
53 - PROFESSIONAL SERVICES	183,690	263,069	571,470	222,814	391,535	1%
54 - CONTRACTUAL & OTHER	5,231,167	5,106,191	4,021,259	2,679,951	3,472,058	9%
55 - UTILITIES	1,361,677	1,284,363	1,287,994	950,325	1,030,279	3%
56 - OTHER EXP/ FIN. USES	1,615,004	1,709,619	1,851,796	1,149,005	1,229,657	3%
57 - DEBT SERVICES	-	-	-	-	-	0%
58 - CAPITAL OUTLAYS	15,724	20,677	293,073	4,200	-	0%
59- TRANSFER TO OTHER FUNDS	4,940,076	4,236,690	5,542,637	7,978,622	7,330,122	20%
90 - BUDGETARY OFFSET ACC	-	-	-	-	-	-
Expense Total	34,816,771	35,973,301	37,277,171	36,891,740	37,290,043	
REVENUES IN (EXCESS)/UNDER EXPENDITURES	\$412,541	\$(179,598)	\$(769,398)	\$(1,204,690)	\$(159,743)	

### FY2025-26 PROPOSED GENERAL FUND EXPENDITURES BY CATEGORY



EXPENDITURES BY FUNCTION	FISCAL YEAR 2025-26 ADOPTED
GENERAL GOVERNMENT	3,450,918
FISCAL SERVICES	1,338,438
DEVELOPMENT SERVICES	1,106,665
PUBLIC SAFETY	8,432,461
PUBLIC WORKS	2,067,358
CONSTITUTIONAL/STATE APPOINTED	9,363,274
COURTS	1,299,298
NON-DEPARTMENTAL	10,231,631
<b>TOTAL EXPENDITURES</b>	<b>37,290,043</b>

### FISCAL YEAR 2025-26 PROPOSED GENERAL FUND EXPENDITURES BY CLUSTER





# TAX & FEE SUMMARIES

## OVERVIEW

The General Fund is supported by a mix of tax revenues and other local funding sources. For Fiscal Year 2025–26, the City will propose a General Fund Real Estate Property tax rates, reinforcing a commitment to stable and predictable revenue. Although other tax rates will remain the same, recommended updates to the fee structure are aimed at aligning with regional benchmarks and supporting the City’s ongoing service delivery requirements.

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.	Previous Real Estate: \$0.99 per \$100 Adopted Real Estate Rate: \$.7533 per \$100
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 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 LICENSE

Business licenses are determined by gross receipts, with varying rates and thresholds. All businesses that must obtain a license under the City's business license ordinance are required to submit an annual application and pay the corresponding license tax as 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

To protect public welfare and ensure regulatory compliance, the City relies on a structured system of service fees. These charges are vital in offsetting the costs of deploying skilled personnel, operating and upgrading specialized equipment, and managing critical resources. Rather than relying on general taxation—which distributes costs broadly across the entire community—these targeted fees ensure that users of specific services contribute directly to their provision. This approach promotes fairness, accountability, and fiscal responsibility.

Beyond their financial role, these fees function as regulatory tools, reinforcing the City’s commitment to public safety and quality development. They support essential inspections and enforcement activities that ensure structures and projects meet health, safety, zoning, and environmental standards.

As part of our ongoing commitment to best practices, the City conducted a thorough review of its fee structure in comparison with regional peers and market trends. Based on this analysis, several updates have been made for FY 2025–26. Modest increases have been applied to select fire prevention and inspection fees to better align with service value and regional benchmarks. Additionally, new fees have been introduced for services previously provided at no cost. These changes are designed to support the City’s continued delivery of high-quality, responsive services—ensuring we meet community needs today and in the future.

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

## OTHER FEES & SERVICES

We have updated our fee schedule and services to better reflect current needs and practices. One significant change is that we no longer charge for digital or printed copies of City plans and ordinances, as these documents are now freely available online. Additionally, we've restructured the fee system for Freedom of Information Act (FOIA) requests. Rather than a flat fee, charges are now based on the time required to process the request, billed at the hourly rate of the employee handling it. There is also a nominal charge of \$0.25 for each page that needs to be copied and scanned. This change aligns with standard municipal practices across the Commonwealth and other 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	Architectural Review Board	\$250	\$250	
Legal Advertisements	Board of Zoning Appeals	\$250	\$250	
Legal Advertisements		\$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 District 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

REVENUES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
39 - REAL PROP TAXES	(7,118,197)	(6,907,437)	(7,758,041)	(7,860,482)	(8,106,059)
40 - PERSNL/BUS PROP TAX	(2,503,436)	(2,593,832)	(2,898,650)	(2,744,500)	(3,009,300)
41 - SALES & OTHER TAXES					
402100 - MEALS TAX	-	-	-	(3,045,000)	(3,197,250)
402105 - MEALS TAX ADMINS	(62,904)	(67,278)	(75,259)	-	-
421101 - LOCAL SALES & USE TAX	(2,764,058)	(2,494,349)	(2,712,634)	(2,800,000)	(2,700,000)
421102 - SALES TAX-MOPED	(1,793)	(1,435)	(1,474)	(1,500)	(1,500)
421202 - UTILITY TAX AMERICAN ELECTRIC	(32,280)	(47,919)	(30,262)	(35,000)	(35,000)
421203 - COUNTY UTILITY TAX	-	1,863	-	-	-
421204 - NATURAL GAS CONSUMPTION TAX	(9,193)	(8,617)	(8,688)	(9,500)	(9,500)
421214 - UTIL TAX ELEC METERED	(531,354)	(508,652)	(591,105)	(520,000)	(520,000)
421215 - UTIL TAX ELEC UNMETERED	(9,936)	(9,878)	(9,896)	(10,000)	(10,000)
421216 - UTIL TAX WATER	(2,389)	(2,348)	(2,262)	(2,300)	(2,300)
421410 - FRANCHISE LICENSE TAX	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
421501 - MOTOR VEH TAX (DECAL)	(345,563)	(329,400)	(330,978)	(340,000)	(340,000)
421601 - BANK FRANCHISE TAX	(507,145)	(500,114)	(546,030)	(525,000)	(675,000)
421605 - E911 COMM TAX	-	-	(4,809)	-	-
421701 - RECORDATIONS/DEEDS/WILLS	(108,003)	(76,618)	(181,758)	(80,000)	(80,000)
421705 - GRANTOR TAX	(28,555)	(35,326)	(28,129)	(32,000)	(32,000)
421805 - CIGARETTE TAX	(144,826)	(129,995)	(159,242)	(155,000)	(155,000)
421901 - RENTAL TAX	(44)	(27)	(14)	(50)	(50)
421905 - TRANSIENT ROOM TAX	(15,910)	(29,690)	(93,624)	(70,000)	(80,000)
436900 - FEDERAL TAX CREDIT	-	-	(186,360)	(372,721)	(372,721)
442506 - TELECOMMUNICATIONS TAX	(648,446)	(631,884)	(598,633)	(600,000)	(600,000)
41 - SALES & OTHER TAXES Total	(5,232,397)	(4,891,667)	(5,581,157)	(8,618,071)	(8,830,321)
42 - FRANCHISE FEES					
432315 - RIGHT OF WAY FEES	(61,805)	(35,122)	(34,851)	(40,000)	(40,000)
482101 - REFUSE-IN LIEU OF TAXES	(22,641)	(19,910)	(20,890)	(108,742)	(108,742)
482102 - WATER-IN LIEU OF TAXES	(74,806)	(71,469)	(94,370)	(195,569)	(195,569)
482103 - SEWER-IN LIEU OF TAXES	(226,651)	(215,957)	(210,806)	(231,230)	(231,230)
482104 - ELECTRIC-IN LIEU OF TAXES	(184,279)	(183,160)	(185,951)	(1,002,083)	(1,002,083)
42 - FRANCHISE FEES Total	(570,182)	(525,618)	(546,868)	(1,577,624)	(1,577,624)
43 - PERMITS & LICENSES					
421310 - BUSINESS LICENSES	(2,157,701)	(2,231,422)	(2,222,227)	(2,255,000)	(2,255,000)
432101 - ANIMAL LICENSES	(3,609)	(2,954)	(2,915)	(3,700)	(3,000)
432102 - ANIMAL CONTROL LOC	-	-	(150)	-	-
432305 - TRANSFER FEES	(559)	(599)	(576)	(500)	(500)
432307 - ZONING HEARING FEES	(200)	-	-	-	-
432308 - BUILDING PERMITS	(11,314)	(15,869)	(17,462)	(20,000)	(20,000)
432310 - FIRE PREVENTION PERMITS	(500)	(500)	(550)	(300)	(300)
432311 - PRECIOUS METALS/GEMS	(200)	-	-	(100)	(100)
432319 - PUBLIC DANCE PERMIT FEES	(200)	(200)	(250)	(200)	(200)
432321 - MISC INSPECTION FEES	(577)	(576)	(500)	(500)	(500)
43 - PERMITS & LICENSES Total	(2,174,860)	(2,252,120)	(2,244,629)	(2,280,300)	(2,279,600)

REVENUES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>44 -FINES/COURT/FORFEIT</b>					
432316- COURT REPORTER FEES	(10,000)	(10,000)	(30,000)	(10,000)	(10,000)
432318- NUISANCE ABATEMENT FEE	(4,886)	(83)	(1,394)	(4,500)	(4,500)
441101- COURT FINES & COSTS	(78,950)	(83,107)	(69,367)	(80,000)	(80,000)
441104- E-SUMMONS	(6,902)	(8,591)	(6,390)	(7,000)	(7,000)
441105- DRUG COURT	-	-	(7,613)	-	(7,000)
442401- CONF ASSETS - PD	(24,544)	(6,699)	(3,792)	-	-
448500- PHOTO SPEED CITATION FINES	-	-	-	-	(100,000)
461106- COURT APPOINTED ATTYS	(3,717)	(5,192)	(2,599)	(4,500)	(4,500)
461107- COURT HOUSE SECURITY FEE	(24,077)	(30,691)	(26,030)	(22,000)	(24,000)
461303- DOG IMPOUND/CITATION FEES	(1,340)	(630)	(190)	(750)	(750)
<b>44 -FINES/COURT/FORFEIT Total</b>	<b>(154,416)</b>	<b>(144,994)</b>	<b>(147,375)</b>	<b>(128,750)</b>	<b>(237,750)</b>
<b>45 -REV-USE MONEY/PROP</b>					
405465 - IPR LOAN PRINICIPAL - HOLLAND	(25)	-	-	-	-
405500 - LOAN - P & I/P FULLER	(350)	300	-	-	-
411701 - PENALTIES	(144,856)	(144,022)	(180,511)	(148,000)	(148,000)
411702 - INTEREST	(175,118)	(217,035)	(195,642)	(190,000)	(190,000)
450102 - INTEREST ON INVESTMENTS	(451,646)	(544,265)	(410,228)	(525,000)	(525,000)
450200 - RENT/FORMER HOUSING BLDG	(18,000)	(18,000)	(16,500)	-	(18,000)
450201 - RENTAL/GENERAL PROPERTY	(5,217)	(5,217)	(5,217)	(5,217)	(5,217)
450202 - RENT OF REC PROPERTIES	(4,695)	(4,510)	(6,035)	(5,000)	(5,000)
450204 - RENTAL/WARREN CT	-	(180)	(582)	-	-
450205 - RENTAL/SHERIFF EIP EQUIP	(815)	-	-	-	-
450207 - RENTAL EQUIPMEN	(677,919)	(502,203)	(494,737)	(800,000)	(770,000)
450208 - SALE OF PROPERTY	-	-	-	(30,000)	(10,000)
450209 - SALE OF SALVAGE/SURPLUS	(23,732)	(88,274)	(31,949)	(40,000)	(40,000)
450210 - PARKING SPACES CBD EMPLOYEES	(2,100)	(1,200)	-	(1,440)	(1,440)
450215 - RENT/ARMORY	-	-	(11,250)	(7,500)	(7,500)
<b>45 -REV-USE MONEY/PROP Total</b>	<b>(1,504,474)</b>	<b>(1,524,606)</b>	<b>(1,352,650)</b>	<b>(1,752,157)</b>	<b>(1,720,157)</b>
<b>46 -CHARGES FOR SERVICES</b>					
432317 - AMBULANCE FEES	(492,799)	(555,364)	(435,893)	(575,000)	(750,000)
432324 - NON-EMER TRANSPORT FEES	(72,442)	(161,128)	(63,113)	(185,000)	-
441102 - OVERTIME PARKING CHARGES	(435)	(390)	(655)	(550)	(550)
461103 - SHERIFF FEES	(3,625)	(3,625)	(3,625)	(5,000)	(5,000)
461105 - COURT HOUSE MAINT FEES	(4,688)	(5,558)	(5,161)	(4,500)	(4,500)
461110 - DOCUMENT REPRODUCTION FEES	(1,590)	(1,361)	(1,664)	(1,500)	(1,500)
461112 - REMOTE ACCESS FEE	(16,955)	(19,857)	(1,803)	(5,000)	-
461201 - COMMONWEALTH ATTORNEY FEES	(3,848)	(4,987)	(4,039)	(4,000)	(4,000)
461301 - LOCK-UP/JAIL ADM. FEES	(2,421)	(3,191)	(2,016)	(3,000)	(3,000)
461302 - POLICE SERVICES	(1,563)	(1,855)	(1,800)	(2,000)	(2,000)
461304 - BLOOD/DNA SAMPLE FEES	(579)	(754)	(538)	(800)	(800)
461307 - LIVE SCAN CHARGES	(3,757)	(4,009)	(4,822)	(5,000)	(5,000)
461308 - PASSPORT PHOTOS/DOC	(2,962)	(4,551)	(4,737)	(3,500)	(3,500)
461501 - JAIL LABOR/ST MAINT	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)

REVENUES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
46 - CHARGES FOR SERVICES (CONT)					
461701 - ADMIN FEES/DEBT SET-OFF	(18,443)	(17,372)	9,558	(10,000)	(10,000)
461705 - ADMIN FEES/TREAS COLLECTIONS	(9,280)	(7,899)	(14,131)	(10,000)	(10,000)
482902 - 911 ALARM PENALTIES	(2,755)	(3,630)	(3,405)	(2,500)	(2,500)
46 - CHARGES FOR SERVICES Total	(662,141)	(819,531)	(561,843)	(841,350)	(826,350)
47 - RECOVERD & OTHR/DEBT					
403920 - REBATES	(107)	(258)	(370)	-	-
442402 - CONF ASSETS - COMM. ATT	(1,479)	(1,131)	(332)	-	-
443142 - HARVEST-SOUTHSIDE PARK	-	(25,000)	-	-	-
443143 - SPRUCE ST TENNIS PROJ	-	-	(25,000)	-	-
470002 - WW MOORE	(48,267)	(92,043)	(92,123)	(85,000)	(85,000)
480406 - DONATIONS/RECREATION	-	-	(5,000)	-	-
480412 - DONATIONS/SHERIFF	(2,500)	(6,347)	(6,490)	-	-
480414 - INMATE WORK CREW	(4,232)	(2,820)	(533)	(2,000)	(2,000)
480420 - DONATIONS/SENIOR CITIZENS	(80)	-	-	-	-
482701 - RETURNED CHECK FEES	(8,125)	(9,994)	(15,353)	(12,000)	(12,000)
482801 - OVER/UNDER ACCOUNT	40,706	42,309	(0)	-	-
482802 - OVER/UNDER-AUTO INVENTORY	-	-	170	-	-
482803 - OVER/UNDER GENERAL INVENTORY	-	-	(281)	-	-
482901 - UNCLASSIFIED REVENUE	(27,806)	(35,810)	(30,497)	(33,000)	(33,000)
490003 - SSI/LIDS PAYMENTS	(6,500)	(5,400)	(5,800)	(6,500)	(6,500)
490100 - J & DR REIMBURSEMENTS	(4,205)	(6,851)	(6,372)	(5,000)	(5,000)
490103 - DEMOLITION	(18,239)	(6,413)	(10,722)	(5,000)	(5,000)
490104 - ADVANCE/RECOVERED COST	(176,817)	(231,452)	(366,985)	(225,000)	(225,000)
490105 - HEALTH DEPT REFUND	-	(22,107)	(6,529)	(6,500)	(6,500)
490106 - JUROR & WITNESS	(4,800)	(6,660)	(21,910)	(10,000)	(10,000)
490111 - MEDICAL CO PAY REIMBURSEMENT	(5,539)	(4,218)	(2,811)	(6,000)	(6,000)
490114 - ST. MAINT OVERHEAD	(200,000)	(200,000)	-	-	-
490118 - RECOVERED COSTS/TREASURER	(21,195)	(27,297)	(31,487)	(25,000)	(25,000)
490125 - TRAFFIC REIMBURSEMENT	(360)	(809)	(1,223)	(500)	(500)
490128 - RECOVERED COST/SHERIFF	(8,827)	(4,719)	(17,862)	-	-
490132 - PROJECT LIFESAVER	(363)	(1,503)	(104)	(1,000)	(1,000)
490134 - RECOVERED COST/REC & PARKS	(100)	-	-	-	-
490135 - CIRCUIT COURT CLERK/POSTAGE	(855)	(483)	(431)	(500)	(500)
490136 - FIRE TRAINING ATM	(1,000)	-	-	-	-
490137 - RECOV COST/PUBLIC SAFETY	(13,053)	(10,388)	(12,608)	(10,000)	(10,000)
490139 - RECOVERED COST/CIT PROG	(29,761)	(41,674)	(36,787)	(30,000)	(30,000)
490144 - INMATE FEES	(62,930)	(50,823)	(53,375)	(50,000)	(50,000)
490802 - SOCIAL SERVICES/RENT 33%	(23,526)	(23,526)	(23,526)	(23,525)	(23,525)
490803 - PROGRAM INCOME	(1,141)	(1,200)	(1,200)	(1,200)	(1,200)
490804 - SR SERV TRANSPORTATION	(1,378)	(1,257)	(1,445)	(1,100)	(1,100)
490901 - REGIONAL LIBRARY	(4,518)	(3,600)	(3,600)	(3,600)	(3,600)
47 - RECOVERD & OTHR/DEBT Total	(636,996)	(781,472)	(780,587)	(542,425)	(542,425)



REVENUES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
48 - INTERGOV REVENUE					
405555 - BROWNFIELDS GRANT - EPA	(100,000)	(89,959)	(569,332)	-	-
416508 - VDEM HAZARD MITIGATION GRANT	-	(58,981)	(49,623)	-	-
416509 - VDEM GEN GRANT	-	-	(166,018)	-	-
422001 - AUTO RENTAL TAX	(121,080)	(121,096)	(135,469)	(15,000)	(90,000)
422701 - PPTRA COMMONWEALTH REIMBURSE	(626,428)	(626,428)	(626,428)	(656,066)	(626,428)
422801 - RAILROAD ROLLING STOCK TAXES	(8,042)	(7,950)	(8,686)	(8,400)	(8,400)
422802 - GAMES OF SKILL	-	-	-	(8,000)	-
434101 - CA/SALARIES REGULAR	(512,237)	(533,802)	(606,245)	(673,336)	(707,944)
434102 - CA/SALARIES TEMP	(13,772)	-	(943)	-	(4,708)
434105 - CA/OFFICE EXPENSES	(9,070)	(8,280)	(6,359)	(6,859)	(6,859)
434201 - SHERIFF SALARIES REGULAR	(2,073,711)	(2,352,190)	(2,600,238)	(2,703,287)	(2,830,806)
434202 - SHERIFF SALARIES TEMP	-	-	-	(13,309)	(14,327)
434301 - COMM REV/REG SALARIES	(126,900)	(133,572)	(155,508)	(170,477)	(176,850)
434401 - TREASURER/REG SALARIES	(108,667)	(115,920)	(136,026)	(150,462)	(156,643)
434423 - DHS DISASTER GRANT PROGRAM	-	(85,387)	-	-	-
434601 - REGISTRAR/SALARIES REGULAR	(57,802)	(60,219)	(70,328)	(65,000)	(65,000)
434603 - REGISTRAR/ADDTL ALLOWANCE	-	-	(10,485)	-	-
434604 - RG/SALARIES ELECTORAL BOARD	(5,612)	(5,865)	-	(6,000)	(6,000)
434701 - CLERK CIR CT/SALARIES REG	(356,558)	(352,325)	(373,645)	(370,683)	(458,445)
436103 - POLICE/BYRNE/JAG GRANT	-	-	(14,653)	-	-
436142 - US MARSHAL OT GRANT	(2,721)	(810)	(1,447)	-	-
436145 - DCJS-CEFS - SHERIFF DEPT	(40,123)	-	-	-	-
436160 - TANF - PASS-THROUGH	(134,508)	(107,958)	(179,953)	-	-
436401 - POLICE	(7,416)	(18,597)	-	-	-
436406 - VIPER TASK FORCE/POLICE OT	(2,289)	(4,255)	(5,770)	(3,000)	(3,000)
436410 - BULLETPROOF VEST GRANT	(9,160)	(7,588)	(15,848)	-	-
436415 - DMV GRANT - POLICE DEPT	(4,360)	(14,569)	(11,885)	(9,000)	(9,000)
436419 - VICTIM/WITNESS PROGRAMS	(70,444)	(72,285)	(67,492)	(79,071)	(79,071)
436421 - SENIOR CITIZENS	(23,584)	(22,088)	(34,074)	(20,000)	(20,000)
436427 - ORG CRIME/DRUG ENF TASK FORCE	-	(25,268)	(89,496)	(10,000)	(10,000)
442301 - SR CITIZENS	(7,123)	(6,683)	(8,592)	-	-
442303 - FEMA REIMBURSEMENT	(47,321)	(131,761)	-	-	-
442308 - ARPA 2023 FUNDS	-	-	(735,886)	-	-
442501 - VICTIM WITNESS	(30,142)	(30,979)	(32,141)	(33,888)	(33,888)
442505 - HB599 FUNDS	(936,017)	(1,029,015)	(1,082,302)	(1,072,231)	(1,072,231)
442601 - EMS FOUR FOR LIFE	-	-	(38,943)	(10,000)	(12,000)
442701 - FIRE PROGRAMS FUND	(55,940)	(54,103)	(60,716)	-	(55,000)
442801 - STREET MAINT	(3,576,713)	(4,128,931)	(4,495,402)	-	-
442901 - JAIL PER DIEM	(397,257)	(207,714)	(214,577)	(215,000)	(215,000)

REVENUES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
48 - INTERGOV REVENUE (CONT)					
442904 - ECO/TDO REIMB	-	-	(18,083)	-	-
443106 - VDEM - SWVA INCIDENT MGMT TM	(36,907)	(107,200)	(1,963)	-	-
443107 - VA TOURISM GRANT	-	(15,000)	-	-	-
443108 - VDEM HSGP	-	-	(48,020)	-	-
443110 - LIBRARY OF VIRGINIA	(57,225)	-	-	-	-
443126 - AFID INFRASTRUCTURE GRANT	-	-	(4,082)	-	-
443130 - HARVEST FOUNDATION GRANT	-	-	(103,366)	-	-
443144 - ARTS CULTURAL GRANT	-	-	(5,000)	-	-
443312 - JAG/LLEBG - POLICE DEPT	(9,828)	(19,552)	-	-	-
443403 - LOCAL EMER MGT PROGRAM GRANT	(7,500)	(7,990)	(7,500)	(7,500)	(7,500)
443406 - LOCAL EMER MGT PROG SUB-AWARD	(24,804)	-	-	-	-
485801 - CHILDRENS SERVICES ACT	(629,896)	(711,846)	(817,207)	(700,000)	(800,000)
490801 - SENIOR CITIZENS	(1,888)	-	-	-	-
48 - INTERGOV REVENUE Total	(10,233,044)	(11,276,165)	(13,609,726)	(7,006,569)	(7,469,100)
49 - TRANS FROM OTHR FUND					
451510 - TRANSFER FROM REFUSE FUND	(696,688)	-	(300,000)	(232,187)	(232,187)
490002 - TRANSFER FROM 02-MEALS TAX FND	-	-	(300,000)	(1,650,000)	-
490011 - TRANSFER FROM 11-TELECOM FUND	(200,827)	-	(100,000)	(122,613)	(122,613)
490012 - TRANSFER FROM 12-WWW FUND	(1,445,000)	-	(250,000)	(450,818)	(1,092,740)
490013 - TRANSFER FROM 13-SEWER FUND	-	-	-	(641,922)	-
490014 - TRANSFER FROM 14-ELECTRIC FUND	-	-	-	(903,560)	(903,560)
490022 - TRANSFER FROM 22-ARPA FUND	-	(3,000,000)	(85,000)	-	-
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 TELECOMM	(46,221)	(74,732)	(81,997)	-	-
490156 - RC COST ALLOCATION CDBG	(1,508)	(144)	(152)	-	-
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 IMPROV	-	-	-	(500,000)	(500,000)

REVENUES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
49 - TRANS FROM OTHR FUND (CONT)					
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 TELECOMM	(831)	(8,673)	(8,673)	-	-
49 - TRANS FROM OTHR FUND Total	(3,614,088)	(4,435,458)	(2,565,043)	(4,501,100)	(2,851,100)
90 - BUDGETARY OFFSET ACC	-	-	-	(243,102)	-
<b>TOTAL REVENUES</b>	<b>\$ (34,404,230)</b>	<b>\$ (36,152,899)</b>	<b>\$ (38,046,569)</b>	<b>\$ (37,853,328)</b>	<b>\$ (37,449,786)</b>

# SPECIAL REVENUE FUNDS

## OVERVIEW

Revenue primarily sourced from grants is not allocated to the General Fund but is instead recorded within Special Revenue Funds. These funds are designated for specific purposes and must be used to support clearly defined activities, in accordance with grant requirements or other external restrictions. In addition to grant funding, certain revenues generated through service charges and fees are also accounted for in Special Revenue Funds. These include the Street Fund, Stormwater Fund, Grant Fund, and Economic Development Authority (EDA) Fund, each of which supports targeted operational and capital needs within the City.

### STREETS FUND

The Streets Fund is a dedicated fund established to centralize the receipt and management of Virginia Department of Transportation (VDOT) Urban Allocation Funds. This fund supports the planning, maintenance, and improvement of the City's transportation infrastructure, ensuring that state-provided resources are efficiently applied to eligible street and roadway projects.

### EDA FUND

EDA funds are managed through a separate, centralized account structure, independent from both the City's operating and general grant funds. This separation ensures full compliance with EDA-specific requirements, including financial reporting, procurement standards, and performance tracking. By isolating these federal funds, the City enhances transparency, safeguards accountability, and ensures that all expenditures remain aligned with the approved economic development objectives and federal grant conditions.

### GRANTS FUND

To promote fiscal transparency and accountability, all grant funding received by the City is managed through a centralized grant fund, separate from general operating revenues. This separation ensures that each grant is tracked independently, used solely for its intended purpose, and remains compliant with all reporting, auditing, and regulatory requirements. The centralized structure also enhances strategic oversight and maximizes the impact of awarded funds.

### STORMWATER FUND

The City charges stormwater fees to help maintain the stormwater system and meet unfunded State and Federal requirements. Residential customers pay a flat monthly fee, while non-residential customers are charged based on the impervious area of their property. Fees appear on monthly utility bills and are due at the start of each month. All proceeds go into a dedicated fund to support ongoing maintenance and future improvements to the stormwater system.

### NON-EMERGENCY FUND

The Non-Emergency Transport Fund is a new, self-sustaining budget introduced for FY 2025-26 in Martinsville. Funded entirely by charges for services, this fund is designed to cover the costs of providing non-emergency transport services, with major expenses including salaries, supplies, professional services, and other operational costs. It reflects the city's commitment to transparent, service-specific budgeting and financial sustainability.

## GRANTS FUND

A grant fund is a non-repayable financial award used to support specific city projects, managed to meet funding guidelines and reporting requirements.



## STORMWATER FUND

The City collects stormwater fees to maintain the system and comply with unfunded State and Federal mandates. Residential customers pay a flat monthly rate, while non-residential rates are based on impervious surface area. Fees are included on monthly utility bills and due at the start of each month. All revenue goes into a dedicated fund for system upkeep and future improvements.

STORMWATER FUND	FY2025 REVISED	FY 2025-26 ADOPTED
Revenues		
450101- INTEREST ON CASH/INVESTMENTS	(1,000)	(1,000)
467100-STORMWATER REVENUES	(419,620)	(419,620)
STORMWATER REVENUE total	\$(420,620)	\$(420,620)
Expenses		
508500- CONTRIBUTION TO FUND BALANCE	420,620	420,620
STORMWATER EXPENSES total	\$420,620	\$420,620
REVENUES IN (EXCESS)/UNDER EXPENDITURES	\$-	\$-



## STREETS FUND

The Streets Fund centralizes all Virginia Department of Transportation Urban Allocation Funds.

STREETS FUND	FY2025 ADOPTED	FY2026 ADOPTED
SALARY AND BENEFITS	1,642,074	1,632,984
SUPPLIES & MATERIALS	248,100	331,000
PROF. SERVICES	7,000	7,000
CONTRACTUAL & OTHER	845,289	292,724
UTILITIES	257,500	272,500
OTHER EXP/ FIN. USES	794,910	796,110
CAPITAL OUTLAYS	-	519,182
TRANS TO OTHR FUNDS	500,000	500,000
BUDGETARY OFFSET ACC	147,127	-
TOTAL STREETS	\$4,442,000	\$4,442,000

## ECONOMIC DEVELOPMENT AUTHORITY FUND

This fund was established to support the Economic Development Authority (EDA) where the City will serve as the fiscal agent for the organization.



## NON-EMERGENCY TRANSPORT FUND

Martinsville's Non-Emergency Transport Fund demonstrates a strategic approach to cost recovery and service-specific budgeting. For FY 2025-26, the adopted budget introduces this new fund with both projected revenues and expenditures totaling \$421,016, ensuring a balanced budget. The revenue is solely generated from charges for services, emphasizing the city's commitment to a self-sustaining model. Key expense areas include salary and benefits (\$297,603), supplies and materials (\$19,900), professional services (\$7,000), contractual and other services (\$37,500), and other financial uses (\$21,339). This fund structure reflects a disciplined financial plan that aligns expenses directly with revenue generation, supporting the city's broader goals of transparency, cost allocation accuracy, and service sustainability.

NON-EMERGENCY TRANSPORT	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
Revenue					
46 - CHARGES FOR SERVICES	-	-	-	-	(421,016)
Revenue Total	-	-	-	-	(421,016)
Expense					
50 - SALARY AND BENEFITS	-	-	-	-	297,603
52 - SUPPLIES & MATERIALS	-	-	-	-	19,300
53 - PROF. SERVICES	-	-	-	-	7,000
54 - CONTRACTUAL & OTHER	-	-	-	-	37,500
55 - UTILITIES	-	-	-	-	-
56 - OTHER EXP/ FIN. USES	-	-	-	-	21,339
57 - DEBT SERVICES	-	-	-	-	-
58 - CAPITAL OUTLAYS	-	-	-	-	-
59 - TRANS TO OTHR FUNDS	-	-	-	-	-
90 - BUDGETARY OFFSET ACC	-	-	-	-	-
Expense Total	-	-	-	-	382,742
REVENUES IN (EXCESS)/UNDER EXPENDITURES	-	-	-	-	\$(38,274)



# ENTERPRISE FUNDS



## OVERVIEW

Enterprise Funds are used to account for operations that function in a manner similar to private-sector businesses, where the cost of providing services to the public is primarily funded through user charges. This model ensures that essential services remain financially sustainable, with revenues directly supporting operating expenses, maintenance, and capital improvements.

The City of Martinsville operates four Enterprise Funds: water & wastewater (also referred to as water & sewer), electric, refuse, and MiNet/telecommunications. Each utility is managed to ensure reliable service delivery, ongoing infrastructure investment, and compliance with regulatory requirements, while maintaining a rate structure that reflects the true cost of service.

ENTERPRISE FUNDS	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
REFUSE	(3,834,283)	(3,911,377)	(3,986,927)	(9,823,889)	(9,542,272)
MINET/TELECOM	(2,119,678)	(2,040,299)	(2,161,744)	(2,280,031)	(2,369,788)
WATER/WASTE WATER	(3,834,283)	(3,911,377)	(3,986,927)	(9,823,889)	(9,590,490)
ELECTRIC	(19,374,924)	(20,041,669)	(21,521,370)	(24,748,381)	(26,075,284)

## WATER/WASTEWATER FUND

The Water Fund is vital to the city's infrastructure, ensuring reliable, high-quality water services for residents. The adopted combined budget for the fiscal year 2025-26 totals \$9.54 million, with the Wastewater Fund's allocation being \$4.28 million. This year's budget continues to emphasize the reallocation of capital project funds, maintaining their segregation into a dedicated Capital Project Fund. A key feature of the upcoming budget is the anticipated rate adjustment, which is expected to impact external service charges—the fund's primary revenue source.

WATER/WASTE WATER	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
Revenue					
45 - REV-USE MONEY/PROP	(183,164)	(215,054)	(186,528)	(217,512)	(247,512)
46 - CHARGES FOR SERVICES	(3,563,427)	(3,687,333)	(3,800,399)	(9,291,560)	(9,342,978)
47 - RECOVERD & OTHR/DEBT	(58,099)	(8,989)	-	-	-
48 - INTERGOV REVENUE	(29,594)	-	-	-	-
49 - TRANS FROM OTHR FUND	-	-	-	-	-
90 - BUDGETARY OFFSET ACC	-	-	-	(314,817)	-
<b>Revenue Total</b>	<b>(3,834,283)</b>	<b>(3,911,377)</b>	<b>(3,986,927)</b>	<b>(9,823,889)</b>	<b>(9,590,490)</b>
Expense					
50 - SALARY AND BENEFITS	784,906	932,425	1,141,959	3,073,059	3,216,653
52 - SUPPLIES & MATERIALS	308,293	427,168	463,563	772,600	1,268,327
53 - PROF. SERVICES	16,479	17,427	19,002	135,000	26,000
54 - CONTRACTUAL & OTHER	661,935	593,526	1,146,581	799,132	850,850
55 - UTILITIES	198,830	201,790	243,529	1,200,710	1,383,870
56 - OTHER EXP/ FIN. USES	16,926	5,088	6,473	25,975	24,575
57 - DEBT SERVICES	60,281	55,455	49,746	-	-
58 - CAPITAL OUTLAYS	511,986	367,949	239,937	-	-
59 - TRANS TO OTHR FUNDS	1,445,000	-	250,000	3,489,524	2,393,326
60 - PILOT & ADMIN FEES	-	-	-	426,889	426,889
90 - BUDGETARY OFFSET ACC	-	-	-	-	-
<b>Expense Total</b>	<b>4,004,636</b>	<b>2,600,829</b>	<b>3,560,789</b>	<b>9,922,889</b>	<b>9,590,490</b>
<b>REVENUES IN (EXCESS)/UNDER EXPENDITURES</b>	<b>\$170,353</b>	<b>\$(1,310,547)</b>	<b>\$(426,138)</b>	<b>99,000</b>	<b>\$-</b>

## REFUSE FUND

The Refuse Fund oversees essential refuse collection services, ensuring community health and cleanliness. Annual fee evaluations will help sustain its enterprise status while addressing aging equipment and rising environmental compliance costs. The fund's FY 2025-26 adopted budget is set at \$2.09 million, slightly decreasing from the previous year's budget of \$2.13 million. This modest decline reflects a continued commitment to reallocating capital outlays into dedicated capital project funds for improved financial oversight. Notably, capital outlays for the upcoming year have been reduced to zero, signaling a strategic shift in managing long-term infrastructure needs. To ensure the sustainability of the enterprise fund and address the pressures of aging equipment and rising environmental compliance costs, annual fee evaluations will remain a key component of the fund's financial planning.

CATEGORIES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
Revenue					
45 - REV-USE MONEY/PROP	(114,551)	(179,527)	(181,565)	(179,750)	(135,000)
46 - CHARGES FOR SERVICES	(1,739,784)	(1,950,053)	(1,884,582)	(1,943,700)	(1,943,700)
47 - RECOVERD & OTHR/DEBT	(18,523)	(45,258)	(12,303)	(13,500)	(13,500)
Revenue Total	(1,872,858)	(2,174,838)	(2,078,450)	(2,136,950)	(2,092,200)
Expense					
50 - SALARY AND BENEFITS	558,467	462,852	577,644	594,721	622,267
52 - SUPPLIES & MATERIALS	81,559	99,374	92,787	104,050	115,450
53 - PROF. SERVICES	94,997	67,986	80,784	85,000	85,000
54 - CONTRACTUAL & OTHER	896,988	1,123,972	893,257	853,892	773,974
55 - UTILITIES	24,652	29,810	37,502	30,655	35,455
56 - OTHER EXP/ FIN. USES	2,469	2,469	2,469	2,469	2,469
57 - DEBT SERVICE	10,414	9,235	8,027	52,357	52,357
58 - CAPITAL OUTLAYS	327,467	219,125	372,643	-	-
59 - TRANS TO OTHR FUNDS	696,688	-	300,000	413,806	405,228
Expense Total	2,693,700	2,014,823	2,365,113	2,136,950	2,092,200
REVENUES IN (EXCESS)/UNDER EXPENDITURES	\$ 820,843	\$ (160,015)	\$286,663	\$-	\$-

## MINET & TELECOMMUNICATIONS FUND

Our MiNet & Telecommunication 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 proposed budget for this Fund for FY 2025-26 is set at \$2.37 million, marking a 4% increase from the previous fiscal year. This increment reflects the continuing 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 2.4% for charges for services from last year.

MINET	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
Revenue					
42 - FRANCHISE FEES	-	-	(148)	-	(21,000)
45 - REV-USE MONEY/PROP	(715)	-	(3,096)	(350)	(350)
46 - CHARGES FOR SERVICES	(1,899,935)	(1,981,448)	(1,927,146)	(2,106,741)	(2,157,498)
47 - RECOVERD & OTHR/DEBT	(78,087)	(58,852)	(35,604)	(32,000)	(50,000)
48 - INTERGOV REVENUE	(140,940)	-	(195,750)	(140,940)	(140,940)
49 - TRANS FROM OTHR FUND	-	-	-	-	-
90 - BUDGETARY OFFSET ACC	-	-	-	-	-
Revenue Total	(2,119,678)	(2,040,299)	(2,161,744)	(2,280,031)	(2,369,788)
Expense					
50 - SALARY AND BENEFITS	524,981	438,522	644,035	822,479	1,047,616
52 - SUPPLIES & MATERIALS	172,758	111,145	114,124	148,400	154,363
54 - CONTRACTUAL & OTHER	774,890	672,733	769,035	678,025	1,022,636
55 - UTILITIES	278,021	303,359	297,787	250,000	7,560
56 - OTHER EXP/ FIN. USES	4,477	5,134	4,898	5,500	15,000
58 - CAPITAL OUTLAYS	402,699	459,137	152,778	-	-
59 - TRANS TO OTHR FUNDS	-	200,827	100,000	375,627	122,613
90 - BUDGETARY OFFSET ACC	-	-	-	-	-
Expense Total	2,157,826	2,190,857	2,082,657	2,280,031	2,369,788
REVENUES IN (EXCESS)/UNDER EXPENDITURES	\$38,148	\$150,557	\$(79,087)	\$-	\$-

## ELECTRIC FUND

Martinsville's Electric Fund exemplifies municipal self-reliance as one of the few Virginia cities managing its own electric service. The adopted budget for the Electric Fund for FY 2025-26 is \$26.07 million, marking a increase of 5.36% from the previous year's budget. This increase accounts for the increased cost of purchasing power that increased by \$859,000 for the upcoming fiscal year.

ELECTRIC	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED
Revenue					
45 - REV-USE MONEY/PROP	(47,447)	(195,512)	(52,032)	(96,133)	(111,500)
46 - CHARGES FOR SERVICES	(19,255,926)	(19,773,950)	(21,356,726)	(24,311,431)	(25,596,931)
47 - RECOVERD & OTHR/DEBT	(46,504)	(72,207)	(112,613)	(27,500)	(27,500)
48 - INTERGOV REVENUE	(25,048)	-	-	-	-
49 - TRANS FROM OTHR FUND	-	-	-	(313,317)	(339,690)
Revenue Total	(19,374,924)	(20,041,669)	(21,521,370)	(24,748,381)	(26,075,621)
Expense					
50 - SALARY AND BENEFITS	1,007,683	1,267,338	1,903,715	2,308,804	2,613,003
52 - SUPPLIES & MATERIALS	90,049	221,413	366,560	316,950	521,950
53 - PROF. SERVICES	10,960	14,156	50,202	82,850	127,850
54 - CONTRACTUAL & OTHER	1,063,146	1,114,115	1,346,477	1,639,196	1,788,436
55 - UTILITIES	17,600,115	16,184,188	15,843,851	18,708,179	19,567,179
56 - OTHER EXP/ FIN. USES	29,918	38,307	43,401	58,250	60,750
57 - DEBT SERVICES	89,096	81,650	382,086	407,604	440,256
58 - CAPITAL OUTLAYS	706,045	687,510	129,299	-	15,000
59 - TRANS TO OTHR FUNDS	-	-	-	1,226,548	940,860
Expense Total	20,597,012	19,608,678	20,065,591	24,748,381	26,075,284
REVENUES IN (EXCESS)/UNDER EXPENDITURES	\$1,222,088	\$(432,991)	\$(1,455,779)	-	\$(337)

# SCHOOL FUNDS

## OVERVIEW

School funds encompass several distinct funding streams, including the School Operating Fund, School Cafeteria Fund, federal program allocations, and the All In VA Initiative Fund. In accordance with the Code of Virginia, all school-related funds must be accounted for separately to ensure transparency and proper oversight. This requirement applies specifically to operational and cafeteria funds, which are maintained as independent segments within the overall school budget. These funds collectively support instructional services, nutrition programs, and targeted initiatives designed to enhance educational outcomes for Martinsville's students.

School Funding	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2025 Adopted	FY2026 Adopted
Operations Fund	22,480,866	23,900,452	25,230,341	28,050,273	29,388,323
Cafeteria Fund	2,027,474	1,752,107	2,069,368	2,186,601	2,353,337
Federal Programs	1,766,683	1,904,737	-	2,266,944	2,461,426
All in Initiative	-	-	1,259,922	1,084,908	*
TOTAL SCHOOL FUNDING	\$26,275,023	\$27,557,296	\$28,559,631	\$33,588,726	\$34,203,086

\* The funds remaining from FY 2024-25 will be appropriated in FY2026





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# PROGRAM BUDGETS

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**Contents Include:**

General Government

Fiscal Services

Development Services

Public Safety

Public Utilities & Infrastructure

Constitutional & State Appointed  
Courts



# General Government

# City Council & Clerk

## Program Description

The City Council of Martinsville is the City's primary governing and legislative authority, consisting of five at-large elected members. This powerful body, alongside the Mayor, directs the City Manager and staff to achieve strategic goals and maintain essential service levels. By adopting policies, the annual budget, and a comprehensive five-year Capital Improvement Plan (CIP), they set the course for Martinsville's growth and development. The Mayor and Vice Mayor, chosen from within the Council every two years, serve as leaders in implementing these directives. Meeting on the 2nd and 4th Tuesday of each month, and convening for special sessions when necessary, the City Council remains actively engaged in shaping the City's future.

## Budget Highlights

- Enhanced professional development opportunities for Council Members.
- The travel budget for City Council has been adjusted to more accurately reflect the travel needs of each member, with adjustments made to support full participation across the entire body.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Approved Annual Operating Budget without use of Fund Balance.</li><li>• Developed and implemented new City Council member on boarding briefing</li></ul>	<ul style="list-style-type: none"><li>• Complete updated City Comprehensive Plan.</li><li>• Adopt 5-Year Strategic Plan.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
City Council Meetings Held	Number of official City Council meetings conducted within the fiscal year	Tracks the frequency of council meetings to ensure transparency, governance effectiveness, and public engagement in decision-making.
City-Sponsored Community Events	Number of Community events organized and funded by the City within the fiscal year	Measures the City's commitment to community engagement, cultural enrichment, and resident participation in civic activities.

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01111005 - CITY COUNCIL &amp; CLERK OFFICE</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	-	-	-	43,775	38,625
501300 - PART-TIME & TEMPORARY	28,500	30,850	31,350	31,350	31,350
502100 - SOCIAL SECURITY	1,767	1,913	1,944	4,658	4,269
502110 - MEDICARE FICA	413	447	455	1,089	998
502210 - RETIREMENT PAYMENTS	-	-	-	8,624	7,410
502300 - GROUP MEDICAL INSURANCE	-	-	-	4,116	3,513
502400 - STATE LIFE INSURANCE	-	-	-	231	503
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>30,680</b>	<b>33,210</b>	<b>33,748</b>	<b>93,843</b>	<b>86,668</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>1,363</b>	<b>11,228</b>	<b>5,959</b>	<b>10,162</b>	<b>10,200</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>1,221</b>	<b>16,214</b>	<b>6,538</b>	<b>5,520</b>	<b>8,100</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	3,167	4,316	23,008	3,500	17,200
505540 - TRAINING	-	80	1,080	1,000	5,000
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>3,167</b>	<b>4,396</b>	<b>24,088</b>	<b>4,500</b>	<b>22,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,432</b>	<b>\$65,047</b>	<b>\$70,334</b>	<b>\$114,025</b>	<b>\$127,168</b>

CITY COUNCIL		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Deputy Clerk/Assistant to City Manager	0.5	0.5
Clerk of Council/Executive Assistant	0	0
Mayor (PT)	1	1
Vice Mayor/ Vice-Chair (PT)	1	1
Council Members (5)	3	3
<b>CITY COUNCIL TOTAL</b>	<b>5.5</b>	<b>5.5</b>

# City Manager's Office



## Program Description

The City Manager serves as the chief executive officer for the City Council and the broader community, orchestrating the efficient and effective administration of executive branch departments. As a key leader, the City Manager drives the implementation of Council policies, oversees complex projects, and ensures the consistent delivery of high-quality public services. The office plays a pivotal role in shaping policy initiatives, guiding strategic planning, and conducting rigorous performance evaluations to optimize departmental efficiency.

A cornerstone of the City Manager's responsibilities is budget development and financial analysis. By providing expert assistance to departments, the office ensures sound fiscal management, resource allocation, and long-term planning aligned with the City's vision. The City Manager's Office fosters collaboration across executive departments, facilitating seamless communication and a unified approach to addressing the community's needs. Ultimately, the City Manager serves as the vital link between policy direction and practical application, driving positive outcomes for the City and its residents.

## Budget Highlights

- Salaries within the City Manager's Office have decreased following a structural adjustment that removed funding for the Chief Operating Officer position as well as moving the funding for the Director of Budget & Procurement to that department.
- Training and travel expenses for the City Manager's Office have been properly separated from dues and memberships in this year's budget, resulting in a clarified and more accurate allocation that eliminates prior overlap in reporting.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Revamped the Entire Budget and developed Budget without dependency on Fund Balance to include a Budget in Brief and a Community Budget Meeting.</li><li>• Resolved Outstanding Lawsuit with former City Attorney.</li><li>• Managed the successful passage of two City Charter changes.</li><li>• Facilitated the development of Rules of Council.</li><li>• Facilitated the development of a 5 five-year city Strategic Plan with the adoption of the City Council of Vision, Mission, and Key Priorities.</li><li>• Established both Fiscal and Grant Policies for the City.</li><li>• Began major Comprehensive Plan Update.</li><li>• Conducted a City-Wide Compensation Study with the assistance of the Berkley Group.</li><li>• Initiated City-wide Community Engagement efforts.</li><li>• Successfully implemented Council Agenda Software.</li><li>• Implemented City-Wide Customer Service Software SeeClickFix.</li></ul>	<ul style="list-style-type: none"><li>• Solidify 5-year Strategic Planning Process and adopt City Council Vision, Mission, and Key Priorities.</li><li>• Formalize Land Disposition Policy</li><li>• Adopt Board &amp; Commissions Manual</li><li>• Complete City Charter Review Process</li><li>• Implement City-Wide Communications Plan and Policy</li><li>• Quarterly Citizen Surveys</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Adherence to Strategic Priorities	Objectives Completed	Meeting Strategic Priorities as set by Council. Strategic priorities have been deemed as essential community benchmarks and goals.

## Personnel Summary

CITY MANAGER'S OFFICE		
POSITION	FY2024-25 EOY	FY 2025-26 ADOPTED
City Manager	1	1
Chief Operating Officer	1	0
Assistant to the City Manager (Shared with City Council)	0.5	0.5
Executive Assistant	0.5	1
Management Analyst - Assistant to COO	1	0
<b>CITY MANAGER TOTAL</b>	<b>4</b>	<b>2.5</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01121010 - CITY MANAGER</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	207,815	218,205	249,102	409,273	321,875
501106 - CAR ALLOWANCE	3,180	3,180	3,415	4,200	4,200
501200 - OVERTIME	433	-	-	-	-
501300 - PART-TIME & TEMPORARY	-	-	41,533	-	-
502100 - SOCIAL SECURITY	12,336	13,627	19,225	25,635	19,956
502110 - MEDICARE FICA	2,885	3,216	4,496	5,995	4,667
502210 - RETIREMENT PAYMENTS	38,385	42,987	43,473	80,627	63,603
502220 - SHORT/LONG TERM DISABILITY	93	98	809	993	-
502300 - GROUP MEDICAL INSURANCE	14,198	9,962	8,695	16,465	17,026
502400 - STATE LIFE INSURANCE	2,785	2,924	2,957	5,484	4,313
502700 - WORKERS COMPENSATION	135	114	110	205	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>282,244</b>	<b>294,312</b>	<b>373,816</b>	<b>548,877</b>	<b>435,640</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>1,093</b>	<b>861</b>	<b>17,125</b>	<b>1,000</b>	<b>9,000</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>90</b>	<b>92</b>	<b>664</b>	<b>300</b>	<b>10,350</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	-	-	-	-	-
<b>55 - UTILITIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	309	1,380	24,687	20,000	15,000
505515 - REIMB/REQUIRED EE EXPENSE	-	-	3,358	-	-
505540 - TRAINING	-	-	5,743	300	10,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	55	1,187	3,016	1,200	4,000
506100 - MISCELLANEOUS EXPENSES	-	-	-	-	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>364</b>	<b>2,567</b>	<b>36,804</b>	<b>21,500</b>	<b>29,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$283,791</b>	<b>\$297,832</b>	<b>\$428,410</b>	<b>\$571,677</b>	<b>\$483,990</b>



# City Attorney

## Program Description

The City Attorney is the cornerstone of the City's legal framework. The Attorney is charged with meticulously preparing, reviewing, and executing all bonds, contracts, deeds, and other legal instruments required by City Council ordinances or any legal mandate. This responsibility extends to any document whose preparation is stipulated by law, custom, or contractual agreement to be undertaken at the City's expense.

In addition to drafting essential legal documents, the City Attorney serves as a pivotal advisor, offering expert legal counsel to the City Council, officers, and employees. This guidance is critical in addressing questions of legal duty, mitigating potential liabilities, and formulating defense strategies in any litigation or legal proceedings involving the City.

Furthermore, the City Attorney is responsible for initiating and vigorously prosecuting all lawsuits or legal proceedings brought on behalf of the City. The role also encompasses rendering any additional legal services as mandated by the City Council, thereby ensuring that the City's interests are comprehensively protected and advanced at all times.

## Budget Highlights

- A Management Analyst position has been relocated to the City Attorney's Office, where the role will support policy analysis and legal research while maintaining its existing classification.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Concluded Litigation with Former City Attorney.</li><li>• Concluded Litigation with Public Service Authority.</li><li>• Strategically developed and executed contractual agreements for land acquisition.</li></ul>	<ul style="list-style-type: none"><li>• New City Attorney sworn in.</li><li>• Updated Chapter Update to submit to Virginia Legislative Delegation.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Legal Opinions Completed Within 14 Calendar Days</b>	Percentage of formal legal opinions issued within 14 calendar days of request.	Evaluates the efficiency and responsiveness of the legal department in providing timely legal guidance to city officials and departments.
<b>Legal Requests Received</b>	Total count of formal legal inquiries and requests submitted to the City Attorney's Office within the fiscal year.	Tracks the volume of legal support required by city departments, reflecting demand for legal services.
<b>Ordinances and Resolutions Prepared Annually</b>	Total number of ordinances and resolutions drafted and finalized within the fiscal year.	Measures legislative activity and the legal department's role in supporting policy development and governance.
<b>Contracts Developed or Reviewed Annually</b>	Total number of contracts drafted, negotiated, or reviewed by the City Attorney's Office within the fiscal year.	Assesses the legal department's involvement in ensuring compliance, risk mitigation, and sound contractual agreements for city operations.
<b>FOIA Requests Filed to the City Attorney</b>	Total count of FOIA requests directed to the City Attorney's Office within the fiscal year.	Evaluates public engagement with legal transparency and the volume of records requested for legal review and disclosure.

## Personnel Summary

CITY ATTORNEY'S OFFICE		
PERSONNEL SUMMARY	FY 2024-25 EOY	FY 2025-26 ADOPTED
City Attorney	1	1
Management Analyst	1	1
Executive Assistant	0.5	0
<b>CITY ATTORNEY TOTAL</b>	<b>2.5</b>	<b>2</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01111007 - CITY ATTORNEY</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	70,191	54,371	-	180,233	164,600
502100 - SOCIAL SECURITY	4,307	3,319	-	11,174	10,205
502110 - MEDICARE FICA	1,007	776	-	2,613	2,387
502210 - RETIREMENT PAYMENTS	12,938	9,079	-	35,506	32,525
502220 - SHORT/LONG TERM DISABILITY	93	97	-	49	-
502300 - GROUP MEDICAL INSURANCE	2,915	3,451	-	12,349	12,366
502400 - STATE LIFE INSURANCE	940	617	-	2,415	2,206
502700 - WORKERS' COMPENSATION	46	28	27	90	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>92,437</b>	<b>71,738</b>	<b>27</b>	<b>244,429</b>	<b>224,289</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>1,176</b>	<b>309</b>	<b>353</b>	<b>200</b>	<b>-</b>
<b>53 - PROF. SERVICES</b>					
503150 - PROF. SERVICE-LEGAL SERVICES	-	47,728	416,149	50,000	250,000
<b>53 - PROF. SERVICES TOTAL</b>	<b>-</b>	<b>47,728</b>	<b>416,149</b>	<b>50,000</b>	<b>250,000</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>1,437</b>	<b>13</b>	<b>25</b>	<b>50</b>	<b>3,350</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	-	-	-	-	-
<b>55 - UTILITIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	2,560	615	-	-	6,800
505810 - DUES & ASSOCIATION MEMBERSHIPS	880	630	325	-	4,000
506100 - MISCELLANEOUS EXPENSES	95	-	-	-	2,000
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>3,534</b>	<b>1,245</b>	<b>325</b>	<b>-</b>	<b>12,800</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 98,585</b>	<b>\$ 121,033</b>	<b>\$ 416,880</b>	<b>\$ 294,679</b>	<b>\$ 490,439</b>

# Organizational Development



## Program Description

Organizational Development aims to cultivate a thriving workforce and foster organizational excellence. Through strategic Human Resource management and organizational development initiatives, we aim to attract, develop, and retain top talent while promoting a culture of innovation, inclusivity, and continuous growth. By providing comprehensive HR services and fostering a supportive environment for professional development, we strive to empower individuals and drive the success of our organization.

## Budget Highlights

- Enhanced resources for performance management systems to facilitate regular performance evaluations.
- Funded the Berkley Group Compensation Study with aims to position the city as an Employer of Choice.
- Health insurance coverage saw a 13.4% overall decrease across all tiers.
- Addition of HR Administrator to lead interviews, streamline processes, and implement performance management system.
- Addition of HR Specialist to increase departmental capacity for employee relations, benefits, and compliance.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Hired and provided benefits orientation for 78 new employees.</li><li>• Focused on customer service training across all staff, with specialized training for front-facing departments like Utility Billing.</li><li>• Enhanced employee engagement and recognition through initiatives like Service Awards Ceremonies and acknowledging outstanding service.</li><li>• Transitioned to digital services, including online benefit enrollment, to streamline processes and enhance employee accessibility.</li><li>• Introduced new incentive programs for Retirement and Health Benefits.</li><li>• Implemented employee self service.</li></ul>	<ul style="list-style-type: none"><li>• Full implementation of NeoGov, including performance management and SMART Goals.</li><li>• Evaluate and apply selected changes identified in the compensation study.</li><li>• Expand internship program and strengthen partnerships with local schools to create pipeline programs for government careers.</li><li>• Continue to digitize HR Forms and records, such as transitioning personnel files and HR processes to an electronic system, to improve efficiency and reduce reliance on paper records.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Employee Retention</b>	Increased Employee Retention	Ensures the successful growth of the organization by retaining a strong foundation of skilled employees.
<b>Time-to-Fill Open Positions</b>	Average number of days taken to fill vacant positions from job posting to candidate acceptance.	Measures recruitment efficiency and the City's ability to attract and hire qualified talent in a timely manner.
<b>Implementation of Compensation Study Adjustments</b>	Percentage of recommended compensation adjustments successfully implemented within the fiscal year.	Evaluates the City's progress in aligning employee salaries with market standards to enhance retention, competitiveness, and workforce satisfaction.

## Personnel Summary

ORGANIZATIONAL DEVELOPMENT		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Managing Director of Administration (HR Dir.)	1	1
HR Administrator	1	1
HR Representative (Specialist)	1	1
Summer Intern (PT)	4	4
<b>ORGANIZATIONAL DEVELOPMENT TOTAL</b>	<b>7</b>	<b>7</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01122020 - ORGANIZATIONAL DEVELOPMENT/HR</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	133,730	142,180	161,883	172,224	265,740
501300 - PART-TIME & TEMPORARY	-	-	514	-	-
502100 - SOCIAL SECURITY	7,455	7,964	9,185	10,678	16,476
502110 - MEDICARE FICA	1,744	1,863	2,148	2,497	3,853
502210 - RETIREMENT PAYMENTS	24,522	28,010	31,891	33,928	52,510
502220 - SHORT/LONG TERM DISABILITY	706	751	855	909	-
502300 - GROUP MEDICAL INSURANCE	11,660	15,182	15,276	16,465	23,758
502400 - STATE LIFE INSURANCE	1,792	1,905	2,169	2,308	3,561
502700 - WORKERS COMPENSATION	87	73	70	86	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>181,696</b>	<b>197,928</b>	<b>223,991</b>	<b>239,095</b>	<b>365,898</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>2,044</b>	<b>3,163</b>	<b>4,814</b>	<b>6,000</b>	<b>7,000</b>
<b>53 - PROF. SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>19,986</b>	<b>33,277</b>	<b>50,068</b>	<b>30,250</b>	<b>61,900</b>
<b>55 - UTILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	-	-	-	3,000	3,200
505810 - DUES & ASSOCIATION MEMBERSHIPS	219	573	977	500	1,500
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>219</b>	<b>573</b>	<b>977</b>	<b>3,500</b>	<b>4,700</b>
<b>01122020 - ORGANIZATIONAL DEVELOPMENT/HR TOTAL</b>	<b>203,945</b>	<b>234,941</b>	<b>279,850</b>	<b>279,445</b>	<b>439,498</b>
<b>01122022 - EMPLOYEE SRV/DEV/RECOGNITION</b>					
<b>50 - SALARY AND BENEFITS</b>					
501505 - RETIREMENT STIPEND	12,417	9,500	18,200	20,000	-
501510 - SERVICE/MILESTONE AWARD	21,073	27,478	14,048	12,000	30,000
502100 - SOCIAL SECURITY	2,013	2,230	1,976	3,100	3,000
502110 - MEDICARE FICA	471	522	462	750	750
502600 - UNEMPLOYMENT	178	915	651	5,000	-
502700 - WORKERS' COMPENSATION	22	19	18	45	-

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
502800 - GROUP MEDICAL/RETIRES	271,573	305,581	271,585	300,000	201,792
502805 - GROUP MEDICAL/RETIRES	-	-	-	-	-
502810 - ASSISTANCE SERVICE	4,032	4,032	3,848	4,500	4,500
502815 - WELLNESS PROGRAM	2,262	225	-	5,000	2,500
502840 - EDUCATION INCENTIVE	4,761	2,500	5,000	7,500	7,500
50 - SALARY AND BENEFITS TOTAL	318,802	353,001	315,788	357,895	250,042
54 - CONTRACTUAL & OTHER	6,139	5,922	6,864	6,000	7,000
56 - OTHER EXP/ FIN. USES					
502820 - CHRISTMAS PACKAGE	10,106	11,952	11,520	15,000	-
502850 - EMPLOYEE NIGHT - HOOKER FIELD	-	-	400	400	-
505502 - EMPLOYEE RELATIONS	2,025	5,767	887	10,000	10,000
505541 - EMPLOYEE TRAINING	4,270	-	3,361	15,000	10,000
56 - OTHER EXP/ FIN. USES TOTAL	16,401	17,719	16,438	40,400	20,000
01122022 - EMPLOYEE SRV/DEV/RECOGNITION TOTAL	341,342	376,642	339,090	404,295	277,042
TOTAL EXPENDITURES	\$545,286	\$611,583	\$618,940	\$683,740	\$716,540



# Communications & 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 that 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

- Additional funding has been allocated to broaden the scope and frequency of community and employee engagement events, fostering stronger connections and participation across the organization and public.
- Resources have been dedicated to enhance communication infrastructure, expanding the reach and efficiency of emergency alerts and service-related notifications.
- A formalized fee structure has been introduced to support the long-term sustainability of special events while maintaining a high-quality experience for participants.
- Two positions are now partially budgeted under Communication & Community Engagement to reflect the expanded, cross-departmental scope of their work.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• <b>Organized a total of six events</b>, including four community-focused gatherings and two employee-centered engagements, fostering stronger connections and participation.</li><li>• <b>Upgraded the sound system in the Council Chambers</b> to improve audio quality, ensuring clearer communication and a better experience for attendees and remote participants.</li><li>• <b>Expanded digital reach</b> and engaged nearly 250,000 online profiles within the first three quarters of the fiscal year, significantly increasing community awareness and interaction.</li></ul>	<ul style="list-style-type: none"><li>• <b>Host 4-6 engaging, revenue-sustaining events</b> that not only bring residents together but also generate enough revenue to help fund future engagement initiatives.</li><li>• <b>Launch a citywide mass notification system</b> to quickly inform residents about emergencies, power outages, and important service updates through text, email, and other communication channels.</li><li>• <b>Ensure the City website remains a go-to resource</b> by publishing at least two fresh news articles each week, covering key city developments, upcoming events, and important community updates.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Growth in High-Engagement Events</b>	Increase the number of high-engagement events from 4 to 5 annually.	The aim is to tracks the City's efforts to expand community engagement by hosting events that attract significant participation.
<b>Expansion of Regional Events</b>	Increase the number of regional events from 1 to 2 annually.	This KPI reflects the City's commitment to strengthening regional collaboration and engagement by hosting more large-scale events.
<b>Growth in Social Media Reach</b>	Increase social media reach from 300,000 to 350,000 followers or engagements annually.	It is important to monitor the City's efforts to expand its social media presence and engagement. Growing the social media reach enhances visibility, promotes community engagement, and strengthens the City's connection with residents and visitors.

## Personnel Summary

COMMUNITY ENGAGEMENT		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Budget & Procurement Specialist	1	.5
Management Analyst - Community Affairs	1	1
Community Engagement Specialist	0.5	0
<b>COMMUNITY ENGAGEMENT TOTAL</b>	<b>2.5</b>	<b>1.5</b>

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01122027 – COMMUNITY ENGAGEMENT</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	26,214	64,052	83,951	121,385	91,992
501300 - PART-TIME & TEMPORARY	-	-	2,850	-	-
502100 - SOCIAL SECURITY	1,626	3,977	5,347	7,526	5,704
502110 - MEDICARE FICA	380	930	1,251	1,760	1,334
502210 - RETIREMENT PAYMENTS	4,364	12,618	16,050	23,913	18,178
502220 - SHORT/LONG TERM DISABILITY	125	338	430	641	-
502300 - GROUP MEDICAL INSURANCE	-	-	1,921	8,232	3,513
502400 - STATE LIFE INSURANCE	316	858	1,092	1,627	1,233
502700 - WORKERS COMPENSATION	17	33	32	65	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>33,042</b>	<b>82,807</b>	<b>112,924</b>	<b>165,149</b>	<b>121,953</b>

## General Government - Communications & Community Engagement

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
52 - SUPPLIES & MATERIALS	755	367	5,881	1,900	-
54 - CONTRACTUAL & OTHER	-	1,701	16,778	10,450	16,211
55 - UTILITIES					
550230 - TELECOM UTILITY SERVICES	577	372	426	500	-
55 - UTILITIES TOTAL	577	372	426	500	-
56 - OTHER EXP/ FIN. USES					
505500 - TRAVEL	-	-	741	1,500	-
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	25	-	400	-
506091 - COMMUNITY EVENTS	-	-	-	5,000	40,000
56 - OTHER EXP/ FIN. USES TOTAL	-	25	741	6,900	40,000
TOTAL EXPENDITURES	\$34,374	\$85,272	\$136,749	\$184,899	\$178,163





# Fiscal Services

# Finance & Accounting

## Program Description

The Fiscal Services Department ensures the accuracy and integrity of financial data per generally accepted accounting principles. Its responsibilities include maintaining the chart of accounts and general ledger, accurately coding expenditures and revenues to the appropriate budget lines, and processing payroll alongside accounts payable and receivable. Additionally, the department assists with the annual independent audit, oversees the accountability of fixed assets, manages VDOT highway reporting, and conducts the Workers' Compensation Annual Audit. It is also important to note that the Fiscal Services Department provides bookkeeping services for the Blue Ridge Regional Library, Dan River ASAP, and the Piedmont Criminal Justice Training Academy.

## Budget Highlights

- Invested in comprehensive training programs to ensure the department is up to date with best practices, regulatory requirements, and technological advancements.
- Converted the Assistant Director position to Accounting Specialist.
- Increased training capabilities to promote employee cross-training and professional development.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Transition for departure of Finance, Assistant Finance and Payroll Specialist to a new team</li><li>• Moved from paper based process to scanning system for greater accountability of processes.</li></ul>	<ul style="list-style-type: none"><li>• Achieve full staffing to facilitate cross-training and distribute workloads more effectively.</li><li>• Provide additional training for staff to enhance knowledge in key areas, such as payroll tax compliance and reporting.</li><li>• Stay current on accounts payable to eliminate unnecessary finance charges and reduce the risk of duplicate payments.</li><li>• Strengthen budget compliance by ensuring that no bills are paid unless funds are allocated within departmental budgets.</li><li>• Maintain timely and accurate account reconciliation to ensure the audit is completed on schedule.</li><li>• Improve response times for information requests from finance staff.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Cross-Training and Workload Distribution</b>	Percentage of employees successfully cross-trained in at least one additional job function	Ensure that all finance & accounting department employees receive cross-training in key functions to improve workflow efficiency.
<b>Timely Accounts Payable Processing</b>	Percentage of accounts payable invoices processed on time	Track and improve the timely processing of accounts payable invoices to prevent excessive finance charges and maintain strong vendor relationships.
<b>Finance Request Response Time</b>	Average response time to internal and external finance-related requests	Improve the efficiency of financial information requests by ensuring staff provides accurate and timely responses.

## Personnel Summary

FINANCE ADMINISTRATION		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Chief Financial Officer (Director of Finance)	1	1
Assistant Finance Director	1	0
<b>FINANCE ADMINISTRATION TOTAL</b>	<b>2</b>	<b>1</b>

ACCOUNTING		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Accounting Specialist	2	3
Accountant/Payroll Specialist	1	1
Accounting Clerk (PT)	1	1
<b>ACCOUNTING DIVISION TOTAL</b>	<b>4</b>	<b>5</b>



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01125046 - FINANCE ADMINISTRATION</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	101,051	175,087	199,033	216,267	135,000
501300 - PART-TIME & TEMPORARY	53,904	33,643	10,477	-	-
502100 - SOCIAL SECURITY	8,941	12,164	12,206	13,409	8,370
502110 - MEDICARE FICA	2,091	2,845	2,855	3,136	1,958
502210 - RETIREMENT PAYMENTS	18,058	34,558	39,187	42,605	26,676
502220 - SHORT/LONG TERM DISABILITY	99	427	463	521	-
502300 - GROUP MEDICAL INSURANCE	7,287	15,182	11,820	16,465	8,506
502400 - STATE LIFE INSURANCE	1,309	2,351	2,666	2,898	1,809
502700 - WORKERS COMPENSATION	104	107	103	112	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>192,845</b>	<b>276,363</b>	<b>278,809</b>	<b>295,413</b>	<b>182,318</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>766</b>	<b>1,069</b>	<b>1,456</b>	<b>4,000</b>	<b>2,000</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>13,910</b>	<b>11,755</b>	<b>16,599</b>	<b>17,000</b>	<b>17,300</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	-	-	-	-	-
<b>55 - UTILITIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	394	-	30	1,000	1,600
505540 - TRAINING	625	375	-	2,500	4,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	280	190	240	500	1,320
506019 - BUDGET EXPENSE	400	379	58	-	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>1,699</b>	<b>944</b>	<b>327</b>	<b>4,000</b>	<b>6,920</b>
<b>01125046 - FINANCE ADMINISTRATION TOTAL</b>	<b>\$209,220</b>	<b>\$290,132</b>	<b>\$297,192</b>	<b>\$320,413</b>	<b>\$208,538</b>



EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01125047 - ACCOUNTING</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	131,085	151,619	127,351	136,331	201,596
501200 - OVERTIME	-	436	268	500	500
501300 - PART-TIME & TEMPORARY	-	-	3,410	5,000	7,000
502100 - SOCIAL SECURITY	7,496	8,942	7,623	8,794	12,933
502110 - MEDICARE FICA	1,753	2,091	1,783	2,057	3,025
502210 - RETIREMENT PAYMENTS	24,238	29,395	23,570	26,857	39,835
502220 - SHORT/LONG TERM DISABILITY	-	33	270	479	-
502300 - GROUP MEDICAL INSURANCE	17,490	16,748	19,009	24,697	31,064
502400 - STATE LIFE INSURANCE	1,756	1,999	1,603	1,827	2,701
502700 - WORKERS COMPENSATION	85	78	75	71	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>183,903</b>	<b>211,342</b>	<b>184,962</b>	<b>206,613</b>	<b>298,654</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>3,953</b>	<b>3,985</b>	<b>5,838</b>	<b>4,000</b>	<b>4,500</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>3,012</b>	<b>3,207</b>	<b>5,169</b>	<b>2,900</b>	<b>3,050</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	-	-	-	1,000	1,000
505540 - TRAINING	-	-	-	4,000	2,000
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>3,000</b>
<b>01125047 - ACCOUNTING TOTAL</b>	<b>\$190,868</b>	<b>\$218,534</b>	<b>\$195,969</b>	<b>\$218,513</b>	<b>\$309,204</b>

# Risk Management

## Program Description

Risk Management oversees the City's Loss Control Safety Program, ensuring proper risk transfer through appropriate insurance coverage and managing the reporting of all insurance claims. The Finance Department administers the Risk Management Program with support from Human Resources and the Emergency Management Coordinator.

## Budget Highlights

- N/A

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• N/A</li></ul>	<ul style="list-style-type: none"><li>• Continue safety training for staff since it dramatically reduces the claims and subsequent costs.</li></ul>

## Personnel Summary

There is no personnel summary for this program.

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01128064 - RISK MANAGEMENT					
54 - CONTRACTUAL & OTHER	214,080	204,924	217,974	337,650	364,450
01128064 - RISK MANAGEMENT TOTAL	\$214,080	\$204,924	\$ 217,974	\$337,650	\$ 364,450

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Reduction in Workers' Compensation Claims</b>	Percentage decrease in Workers' Compensation claims compared to the previous year	Tracks the effectiveness of workplace safety initiatives. A reduction in claims indicates improved safety measures, proactive risk management, and a healthier work environment for employees.
<b>Increase in City-Wide Safety Training</b>	Number of safety training sessions conducted annually	Measures the City's commitment to workplace safety by highlighting increased training opportunities, reducing workplace hazards, and enhancing overall safety awareness.
<b>Decrease in Work-Related Incidents</b>	Percentage decrease in reported work-related incidents compared to the previous year	Tracks the success of safety programs and preventive measures by monitoring the number of workplace incidents.

# Budget, Procurement & Strategic Planning

## Program Description

The Budget and Procurement Department plays a vital role in supporting the City by managing two key functions: budget oversight and procurement operations. In addition to overseeing the city budget and ensuring that revenues and expenditures align with financial goals, the department is responsible for acquiring goods and services for all City departments. It also facilitates the disposal of obsolete materials, manages the City's Small Purchase Charge Card program, and oversees inventory control to ensure efficient resource management. Through these efforts, the department promotes fiscal responsibility, transparency, and operational efficiency across the City.

## Budget Highlights

- Budget and Procurement were separated from Finance to improve focus, efficiency, and accountability.
- Expanded staffing capacity to support grant management, ensuring consistent oversight, compliance, and administration of grant funds with the addition of the Director of Budget & Procurement, the Grants Manager, and the Budget & Procurement Analyst positions.
- Budget & Procurement Specialist and Community Engagement Analyst will now be partially budgeted under both Community Engagement and Budget & Procurement.

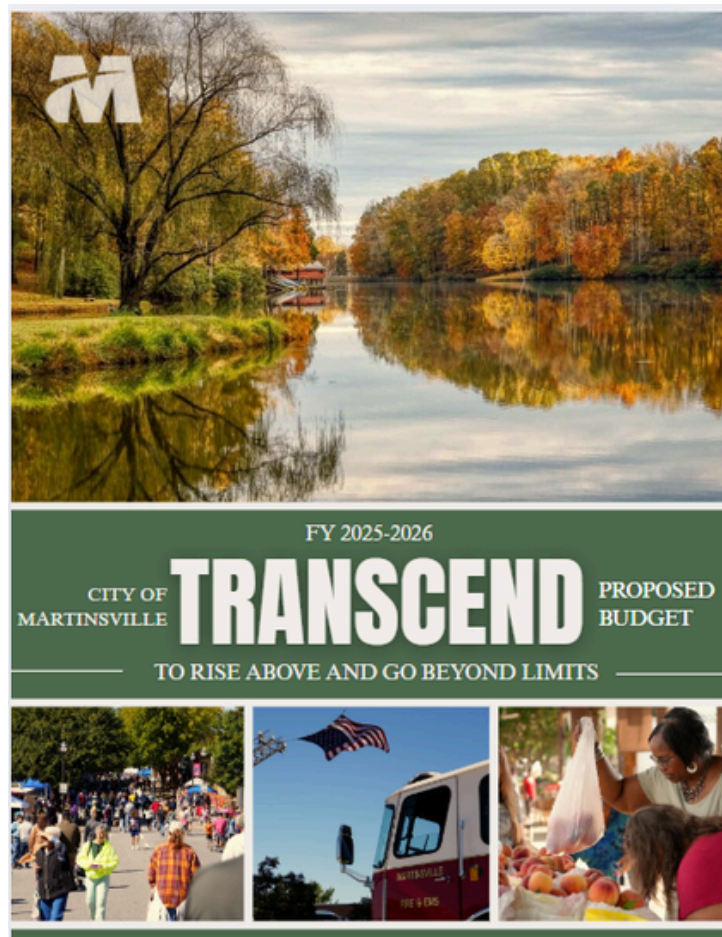
Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Implemented new documents and workflow processes in Munis.</li><li>• Established clearer protocols for managing budget transfers and amendment.</li><li>• Developed and implemented a comprehensive grant policy to standardize procedures and enhance accountability.</li></ul>	<ul style="list-style-type: none"><li>• Update Purchasing and Procurement Policies.</li><li>• Update Small Purchase Charge Card Program Policies.</li><li>• Improve the Contract Management Process.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Purchase Order Processing Time</b>	Average number of business days to process a purchase order from request to approval	Tracks procurement operations' efficiency, ensuring timely acquisitions and improved operational efficiency.
<b>On-Time Completion of Procurement Requests</b>	Percentage of procurement requests completed within the required timeframe	Tracks the department's ability to ensure timely delivery of goods and services, improved completion rates, and fulfillment of project timelines.
<b>Competitive Bids Awarded</b>	Percentage of procurement contracts awarded through a competitive bidding process	Measures the department's adherence to fair and transparent vendor selection.
<b>Sole-Source Contracts Issued</b>	Number of sole-source contracts issued within a given period	Helps monitor the department's reliance on non-competitive procurement methods and encourages efforts to reduce over-reliance on sole-source contracts.
<b>Procurement Policy Compliance Rate</b>	Percentage of procurement activities compliant with city, state, and federal purchasing regulations	Ensures full compliance, thus helping mitigate legal risks, promoting transparency, and maintaining the integrity of the procurement process.
<b>Emergency or Unplanned Purchases</b>	Percentage of total purchases classified as emergency or unplanned	Determines if there are potential gaps in planning or if the City has effective procurement forecasting and risk mitigation strategies.

# Personnel Summary

BUDGET & PROCUREMENT		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Director of Budget & Procurement	1	1
Purchasing Manager	1	1
Budget & Procurement Specialist	0	.5
Management Analyst - Grants Management	0	1
Inventory Specialist	1	1
Purchasing Agent	1	0
<b>BUDGET &amp; PROCUREMENT TOTAL</b>	<b>4</b>	<b>4.5</b>



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01129290 - BUDGET &amp; PROCUREMENT</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	123,768	132,875	142,421	150,532	332,010
502100 - SOCIAL SECURITY	7,163	7,744	8,273	9,333	20,585
502110 - MEDICARE FICA	1,675	1,811	1,935	2,183	4,814
502210 - RETIREMENT PAYMENTS	22,757	26,176	28,060	29,655	65,605
502220 - SHORT/LONG TERM DISABILITY	360	384	408	438	-
502300 - GROUP MEDICAL INSURANCE	17,490	20,791	20,737	24,697	16,732
502400 - STATE LIFE INSURANCE	1,658	1,781	1,909	2,017	4,449
502700 - WORKERS COMPENSATION	80	68	66	75	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>174,952</b>	<b>191,630</b>	<b>203,809</b>	<b>218,930</b>	<b>444,195</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>2,029</b>	<b>1,181</b>	<b>2,395</b>	<b>2,600</b>	<b>4,450</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>1,128</b>	<b>3,991</b>	<b>2,075</b>	<b>3,650</b>	<b>4,600</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	659	332	426	500	-
<b>55 - UTILITIES TOTAL</b>	<b>659</b>	<b>332</b>	<b>426</b>	<b>500</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	935	240	-	1,000	1,000
505540 - TRAINING	-	-	-	-	1,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	70	115	70	100	1,000
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>1,005</b>	<b>355</b>	<b>70</b>	<b>1,100</b>	<b>3,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$179,773</b>	<b>\$197,489</b>	<b>\$208,775</b>	<b>\$226,780</b>	<b>\$456,245</b>





# Development Services

# Community & Economic Development



## Program Description

The City of Martinsville's Community and Economic Development Department is dedicated to enhancing the quality of life for residents by fostering both community well-being and economic growth. The department develops and implements plans, ordinances, and programs that promote sustainable development, administers zoning and subdivision regulations, and coordinates federal and state grant applications for community and economic development projects. It provides support to various city boards and commissions, collects data to inform policies on economic development, affordable housing, transportation, and environmental planning, and works to attract business investment, create jobs, and ensure the City's long-term economic prosperity.

## Budget Highlights

- Invested in comprehensive training programs to ensure the department is up to date with best practices, regulatory requirements, and technological advancements.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Enacted the Five Points Housing Project.</li><li>• Launched the comprehensive plan.</li><li>• Introduced the SeeClickFix platform for enhanced community engagement.</li><li>• Completed the wayfinding signage update for improved navigation.</li><li>• Completed the Pine Hall Housing Project.</li><li>• Proudly became the first city in the country to receive the Alliance for National &amp; Community Resilience Certification.</li><li>• Completed 16 demolition projects.</li><li>• Achieved Bee City designation for environmental commitment.</li><li>• Installed an electric vehicle charging station to promote sustainable transportation.</li><li>• Hosted a successful community Lunch and Learn Program to engage and educate residents.</li></ul>	<ul style="list-style-type: none"><li>• Increase Economic and Development engagement with stakeholders such as the Economic Development Authority, Economic Development Corporation, Chamber of Commerce, Uptown Partnerships, and more.</li><li>• Formalize Comprehensive Plan Document by 2026.</li><li>• Refine Economic Development Strategy.</li><li>• Develop Affordable Housing Strategy.</li><li>• Create Boards and Commissions Manual &amp; Orientation.</li><li>• Emphasize and provide opportunities for Workforce Development and Training.</li><li>• Improve Sustainability for the Community.</li><li>• Increase knowledge and resource sharing with the community.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Growth in Collaborative Initiatives and Partnerships</b>	Establishment of at least five new initiatives or a 20% increase in partnerships annually with organizations such as the Economic Development Authority, Economic Development Corporation, Chamber of Commerce, and Uptown Partnerships.	By increasing joint initiatives, the City aims to leverage shared resources, expertise, and networks to drive economic growth, attract investment, and enhance community development.
<b>Business Retention and Expansion in Martinsville</b>	Maintain a business retention rate of 85% or higher for businesses that receive economic development assistance.	A high retention rate reflects effective economic development efforts, job creation, and a strong local economy.
<b>Development and Redevelopment of Commercial and Industrial Properties</b>	Facilitate at least three new commercial or industrial development or redevelopment projects annually.	By fostering development, the city increases revenue generation and strengthens Martinsville's appeal to new businesses and investors.
<b>Creation of New Affordable Housing Units</b>	Develop at least 100 new affordable housing units annually	Increasing the supply of affordable housing supports housing stability, reduces homelessness, and fosters economic mobility.

COMMUNITY & ECONOMIC DEVELOPMENT		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Community Development Director	1	1
Community Development Specialist	1	1
Economic Development Administrator/Coordinator	1	1
Housing Administrator	1	0
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT TOTAL</b>	<b>4</b>	<b>3</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01811241 - COMMUNITY DEVELOPMENT/PLANNING</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	141,028	108,212	121,593	254,883	180,000
502100 - SOCIAL SECURITY	8,644	6,654	6,584	15,803	11,160
502110 - MEDICARE FICA	2,021	1,556	1,540	3,696	2,610
502210 - RETIREMENT PAYMENTS	25,986	21,917	22,665	50,212	35,568
502220 - SHORT/LONG TERM DISABILITY	745	578	209	1,346	-
502300 - GROUP MEDICAL INSURANCE	5,830	4,043	7,271	24,697	9,706
502400 - STATE LIFE INSURANCE	1,892	1,491	1,542	3,415	2,412
502700 - WORKERS COMPENSATION	92	56	54	127	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>186,237</b>	<b>144,507</b>	<b>161,457</b>	<b>354,179</b>	<b>241,456</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>188</b>	<b>394</b>	<b>1,714</b>	<b>500</b>	<b>1,300</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>2,354</b>	<b>1,601</b>	<b>3,561</b>	<b>9,850</b>	<b>10,550</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	1,484	528	873	600	1,500
<b>55 - UTILITIES TOTAL</b>	<b>1,484</b>	<b>528</b>	<b>873</b>	<b>600</b>	<b>1,500</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	25	229	2,588	5,000	4,000
505540 - TRAINING	474	399	325	1,500	1,500
505810 - DUES & ASSOCIATION MEMBERSHIPS	745	679	-	1,000	1,000
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>1,244</b>	<b>1,307</b>	<b>2,913</b>	<b>7,500</b>	<b>6,500</b>
<b>01811241 - COMMUNITY DEVELOPMENT TOTAL</b>	<b>191,507</b>	<b>148,337</b>	<b>170,519</b>	<b>372,629</b>	<b>261,306</b>

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01810242 - ECONOMIC DEVELOPMENT					
50 - SALARY AND BENEFITS					
501100 - SALARIES-FULL-TIME	-	-	-	140,000	140,000
502100 - SOCIAL SECURITY	-	-	-	8,680	8,680
502110 - MEDICARE FICA	-	-	-	2,030	2,030
502210 - RETIREMENT PAYMENTS	-	-	-	27,580	27,664
502300 - GROUP MEDICAL INSURANCE	-	-	-	8,232	8,506
502400 - STATE LIFE INSURANCE	-	-	-	1,876	3,865
502700 - WORKERS COMPENSATION	-	-	-	70	-
50 - SALARY AND BENEFITS TOTAL	-	-	-	188,468	190,745
52 - SUPPLIES & MATERIALS	-	-	-	42,000	-
53 - PROF. SERVICES	--	-	-	7,000	2,000
54 - CONTRACTUAL & OTHER	-	-	-	96,105	97,505
55 - UTILITIES	-	-	-	-	-
56 - OTHER EXP/ FIN. USES					
503910 - REFUND/TAXES/ENTERPRISE ZONE	-	-	-	20,000	20,000
503911 - REFUND/PERMITS/ENTERPRISE ZONE	-	-	-	500	15,000
5055000 - TRAVEL	-	-	-	-	2,500
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	-	-	-	500
56 - OTHER EXP/ FIN. USES TOTAL	-	-	-	20,500	38,000
58 - CAPITAL OUTLAYS	-	-	-	-	-
01810242 - ECONOMIC DEVELOPMENT TOTAL	-	-	-	354,073	328,250
TOTAL EXPENDITURES	\$191,507	\$148,337	\$170,465	\$726,702	\$589,556



# Neighborhood Services



## Program Description

The Neighborhood Services Office in the Community Development Department provides a variety of services to the City, all aimed at improving the quality of life for citizens by eliminating blight, working to keep the housing stock maintained and our neighborhoods safe and attractive. The Division is responsible for the issuing of building permits and the enforcement of the Virginia Statewide Building Code and applicable statutes within the City Code. In addition, the Neighborhood Services office is responsible for the administration of the Zoning Ordinance, Subdivision Ordinance, and related activities involving land use and urban development under the guidelines of the City's Comprehensive Plan. The department (a) maintains and updates the City's Comprehensive Plan, (b) administers Zoning and Subdivision Ordinances, (c) reviews and approves plats for new development, and (d) provides staff support to the Planning Commission, Board of Zoning Appeals, Architectural Review Board, and Arts & Culture Committee.

## Budget Highlights

- N/A

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Successful Launch of SeeClickFix software for citizen reporting of non-emergent issues.</li><li>• Successful community engagement through Community Lunch and Learn Informational Sessions.</li></ul>	<ul style="list-style-type: none"><li>• Reduce blighting influences, including compliance with nuisance codes for overgrown grass/weeds, trash, inoperable vehicles, and public health hazards.</li><li>• Increase property maintenance inspections to bring buildings into compliance with Virginia building codes and local ordinances.</li><li>• Issue 40 demolition permits for condemned structures.</li><li>• 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.</li><li>• Utilize the Spatial Data Logistics software program to enhance and provide ease in issuing permits, tracking inspections, responding to complaints, and issuing code violations.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Reduction in Blight and Code Violations</b>	Achieve a 10% reduction in properties with violations related to overgrown grass/weeds, trash, inoperable vehicles, and public health hazards annually.	The Neighborhood Services department aims reduce blight in the community by ensuring compliance with nuisance codes. By targeting and addressing properties with violations, the department can improve the quality of life for citizens, increase neighborhood safety, and enhance the City's overall aesthetic.
<b>Increase in Property Maintenance Inspections</b>	Conduct 15% more property maintenance inspections annually to ensure buildings comply with Virginia building codes and local ordinances.	Measuring the department's effectiveness in monitoring and ensuring property maintenance across the city is key. Increasing the number of inspections will help identify and address issues promptly, ensuring that the housing stock remains safe, attractive, and in compliance with regulations.
<b>Issuance of Demolition Permits</b>	Issue at least 40 demolition permits for condemned structures annually.	This KPI tracks the department's ability to identify and address unsafe, blighted structures. By issuing demolition permits for condemned properties, the department helps eliminate blight and create opportunities for redevelopment, ultimately improving the neighborhood environment.



## Personnel Summary

NEIGHBORHOOD SERVICES		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Code Compliance Inspector	3	3
Building Zone Official	1	1
Permit Tech	1	1
Inspector (PT)	1	1
<b>NEIGHBORHOOD SERVICES TOTAL</b>	<b>6</b>	<b>6</b>

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01341135 - NEIGHBORHOOD SERVICES</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	212,107	240,053	164,500	278,761	288,446
501200 - OVERTIME	-	-	-	1,500	1,500
501300 - PART-TIME & TEMPORARY	10,061	1,054	3,516	-	-
502100 - SOCIAL SECURITY	13,164	14,189	17,226	17,376	17,884
502110 - MEDICARE FICA	3,079	3,318	4,029	4,064	4,182
502210 - RETIREMENT PAYMENTS	39,257	47,975	55,146	54,916	56,997
502220 - SHORT/LONG TERM DISABILITY	340	444	588	1,375	-
502300 - GROUP MEDICAL INSURANCE	21,861	30,608	29,378	41,162	29,584
502400 - STATE LIFE INSURANCE	2,849	3,263	3,751	3,735	3,865

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
502700 - WORKERS COMPENSATION	3,065	2,312	2,228	3,329	-
50 - SALARY AND BENEFITS TOTAL	\$305,782	\$343,215	\$ 280,361	\$406,218	\$402,458
52 - SUPPLIES & MATERIALS	4,458	3,073	3,830	3,750	5,500
53 - PROF. SERVICES	-	-	-	2,250	1,000
54 - CONTRACTUAL & OTHER	54,958	42,681	107,619	18,650	99,150
55 - UTILITIES					
550230 - TELECOM UTILITY SERVICES	1,737	1,611	2,350	2,000	2,000
55 - UTILITIES TOTAL	1,737	1,611	2,350	2,000	2,000
56 - OTHER EXP/ FIN USES					
505500 - TRAVEL	524	1,046	613	1,000	1,600
505540 - TRAINING	-	-	-	-	5,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	365	235	345	400	400
56 - OTHER EXP/ FIN. USES TOTAL	889	1,281	958	1,400	7,000
01341135 - NEIGHBORHOOD SERVICES TOTAL	\$367,824	\$391,860	\$395,118	\$434,268	\$517,108



# 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

- Baseline budget for continued operations. Any increases in particular line items are due to increased costs from outside sources (e.g. increased cost of fuel).
- The Police Department's training budget of \$75,000 supports approximately 50 employees, equating to \$1,500 per person. After accounting for mandatory academy fees, only \$1,000 per employee remains for training and travel needs.
- While the Police Department's training budget may appear significant at a glance, a detailed breakdown reflects a modest per-employee investment that ensures compliance with academy requirements and supports essential professional development.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• 2024 marked the Police Department's largest shopping event to date, where they had the opportunity to shop with 150 children from the local community.</li><li>• The Martinsville Police Department held two drug take-back events in 2024, resulting in the safe disposal of over 417.7 pounds of unused prescription medications.</li><li>• The department saw an 11.41% decrease in crime in 2024.</li><li>• In 2024, the Martinsville Police Department expanded by adding 10 new officers to enhance community safety and service.</li></ul>	<ul style="list-style-type: none"><li>• Reduce crime rates and ensure the safety and security of our citizens is a constant focus.</li><li>• Build and maintain trust with the community.</li><li>• Review officers' productivity and professionalism to maintain good relations with the citizens. As a part of this, the department plans to emphasize officers' training and education as being necessary to increase productivity and professionalism.</li><li>• Prioritize strategic planning and ensure the department operates effectively within its budget.</li><li>• Stay informed and up to date on new laws, regulations, emerging technologies, and public opinions.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Reduction in Crime Rate per 100,000 Citizens</b>	Crime rate per 100,000 citizens reduced from 5,896.62 to 5,306.95 annually	A reduction in the overall crime rate demonstrates the department's effectiveness in ensuring public safety and creating a safer environment for the community.
<b>Increase in Traffic Tickets Issued</b>	The number of traffic tickets issued increases from 2,490 to 2,740 annually.	A rise in traffic tickets issued reflects the department's commitment to improving road safety and ensuring adherence to traffic laws.
<b>Improvement in 911 Response Times</b>	Average 911 response time improved from 2:06 minutes to 2:00 minutes.	Reducing response times is a key indicator of the department's ability to respond quickly and efficiently to emergencies, enhancing the safety of the public.
<b>Increase in Community Engagement Events</b>	The number of community engagement events increase by 5% annually.	Growing the number of community engagement events highlights the department's effort to strengthen relationships and build trust with local residents through active involvement and communication.
<b>Decrease in Use of Force Incidents per 1,000 Calls for Service</b>	The number of use of force incidents per 1,000 calls for service decrease from 0.41 to 0.38.	A decrease in use of force incidents reflects the department's commitment to employing de-escalation techniques and ensuring that force is used only when absolutely necessary.



## Personnel Summary

POLICE		
POSITION	FY 2024-25	FY 2025-26 ADOPTED
Police Chief	1	1
Major	1	1
Captain	2	2
Lieutenant	6	6
Sergeant	8	8
Senior Officer	5	6
Police Officers	20	20
Police Department Specialist	3	3
Administrative Office Associate	1	1
Resource Officer (PT)	1	1
<b>POLICE DEPARTMENT TOTAL</b>	<b>48</b>	<b>49</b>

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01311085 - POLICE DEPT.</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	2,529,139	2,662,522	2,788,256	2,827,798	3,038,588
501103 - FULL TIME - CLOTHING ALLOW	9,875	9,475	6,225	10,500	5,500
501200 - OVERTIME	227,355	259,455	277,283	192,000	200,000
501204 - OT - DMV SPEEDING GRANT	1,677	1,506	322	-	-
501206 - OT - DMV	6,534	9,398	3,553	18,000	-
501209 - OT - VIPER/DEA TASK FORCE	5,400	5,359	5,423	9,000	-
501211 - OT - JAG GRANT	2,363	590	1,518	-	-



EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
501214 - OT - DMV - OCCPRO	-	83	-	-	-
501215 - OT - CIT PROGRAM	4,549	12,315	16,060	-	-
501219 - OVERTIME-OCDEF	6,397	11,401	9,435	-	-
501300 - PART-TIME & TEMPORARY	134	-	8,055	20,000	20,000
502100 - SOCIAL SECURITY	164,162	174,916	184,224	190,792	202,032
502110 - MEDICARE FICA	38,393	40,908	43,085	44,621	47,250
502210 - RETIREMENT PAYMENTS	464,324	518,445	540,998	557,076	600,425
502220 - SHORT/LONG TERM DISABILITY	281	418	444	661	-
502300 - GROUP MEDICAL INSURANCE	216,334	243,748	222,350	250,000	224,832
502400 - STATE LIFE INSURANCE	33,657	35,264	36,799	37,892	40,717
502700 - WORKERS COMPENSATION	57,869	68,514	66,032	98,906	-
50 - SALARY AND BENEFITS TOTAL	3,768,442	4,054,316	4,210,063	4,257,246	4,379,344
51 - INTERGOV EXPENSES	48,250	704,614	322,782	-	-
52 - SUPPLIES & MATERIALS	191,622	207,496	169,293	175,600	187,650
53 - PROF. SERVICES	19,631	26,306	6,343	20,200	21,000
54 - CONTRACTUAL & OTHER	211,554	170,067	225,655	215,913	221,113
55 - UTILITIES					
505140 - SEWER SERVICE	314	290	352	300	300
550100 - ELECTRIC UTILITIES	2,603	2,857	4,306	5,000	5,000
550104 - WATER & SEWER UTIL SERVICES	322	298	361	300	600
550108 - GARBAGE SERVICES	222	218	238	222	222
550230 - TELECOM UTILITY SERVICES	39,055	30,125	32,067	34,000	34,000
55 - UTILITIES TOTAL	42,515	33,788	37,324	39,822	40,122
56 - OTHER EXP/ FIN. USES					
505500 - TRAVEL	61,454	71,979	70,121	75,000	60,000
506075 - DRUG INVESTIGATIONS	49,798	33,127	30,757	35,000	35,000
56 - OTHER EXP/ FIN. USES TOTAL	111,252	105,107	100,877	110,000	95,000
58 - CAPITAL OUTLAYS	-	4,175	73	4,200	-
01311085 - POLICE DEPT. TOTAL	\$4,393,266	\$5,305,869	\$5,072,409	\$4,822,981	\$4,944,229
01313090 - TRANSPORTATION SAFETY COMM.					
56 - OTHER EXP/ FIN. USES					
506100 - MISCELLANEOUS EXPENSES	754	1,490	1,484	1,500	1,500
56 - OTHER EXP/ FIN. USES TOTAL	754	1,490	1,484	1,500	1,500
01313090 - TRANSPORTATION SAFETY COMM. TOTAL	\$754	\$1,490	\$1,484	\$1,500	\$1,500
TOTAL POLICE EXPENDITURES	\$4,394,019	\$5,307,358	\$5,073,893	\$4,824,481	\$4,945,729



## Program Description

The Fire Department responds to citizen requests for service in emergency and non-emergency situations. These include, but are not limited to, fire, EMS, hazardous materials, technical rescue, and public service responses. The department is also responsible for Fire Safety Education, Fire Prevention, Fire Code Enforcement, Fire Investigation, Mobile Integrated Healthcare, Non-emergency discharges for SOVA of Martinsville, Emergency Management (Reported separately), and City Safety/OSHA Compliance (Reported separately).

## Budget Highlights

- Efforts to address turnover and improve staff retention
- Streamlined training processes for faster onboarding.
- Budget includes repairs and improvements to the facility.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"> <li>• Completed our first internal Fire and EMS academy for new firefighters.</li> <li>• Completed Ground Ambulance Data Collection requirements.</li> <li>• Revalidated Medicare</li> <li>• Transitioned to a new EMS billing company.</li> <li>• Completed Board of Pharmacy and DEA drug storage requirements.</li> <li>• Company One renovations.</li> <li>• Switched to a new radio system.</li> <li>• Took delivery of new ambulance.</li> <li>• Completed a new contract with SOVA Health for non-emergency transport services.</li> <li>• Worked with Human Resources and the City Manager to improve pay compression among departmental personnel.</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain service delivery in all departmental divisions.</li> <li>• Ensure the continuation of services by recruiting, hiring, and training new personnel to offset high turnover in Fiscal Year 2025.</li> <li>• Upgrade current administrative position to oversee new recruit training and reduce the cost of departmental fire and EMS training.</li> <li>• Make needed repairs to our training center.</li> </ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Incident Response Times</b>	Average response time decreased slightly from 7.5 minutes to 7.47 minutes.	Tracking response times helps assess the efficiency of emergency services. Even minor increases highlight the need for continued improvements in resource allocation and dispatch efficiency.
<b>Pre-Incident Planning</b>	Number of pre-incident plans completed increased from 30 to 50.	Expanding pre-incident planning enhances preparedness by ensuring emergency responders have up-to-date information on critical locations, improving safety and response effectiveness.
<b>Smoke Detector Canvassing</b>	1,000 smoke detectors distributed or inspected annually.	Maintaining this level of outreach ensures fire prevention efforts remain strong, helping to reduce fire-related injuries and fatalities in the community.
<b>Fire Safety Inspections</b>	170 fire safety inspections conducted annually.	Regular inspections ensure compliance with fire codes, reducing fire hazards and enhancing overall public safety.
<b>Community Health Worker Engagement</b>	Number of individuals assisted by Community Health Workers increased from 147 to 150.	Increasing engagement in community health initiatives improves public well-being by providing essential health services and resources to residents.
<b>Non-Emergency Transport Services</b>	Number of non-emergency transports increased from 750 to 1,300 annually.	Expanding non-emergency transport services improves accessibility to healthcare, ensuring residents receive necessary medical attention without straining emergency response resources.



## Personnel Summary

FIRE		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Fire Chief	1	1
Assistant Fire Chief of Operations	3	3
Assistant EMS Chief	1	1
Fire Captain	4	3
Fire Lieutenant	2	3
Fire Marshall	1	1
Firefighter/Paramedic	8	9
Firefighter/Intermediate	3	3
Firefighter/EMT	3	3
Community Health Care Worker	1	1
Administrative Office Associate	1	1
Firefighter (PT)	10	10
Patient Transport/EMT (PT)	2	2
Patient Transport/EMS	4	4
<b>FIRE DEPARTMENT TOTAL</b>	<b>44</b>	<b>45</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01321102 - FIRE DEPARTMENT</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	1,391,185	1,531,553	1,567,607	1,726,278	1,730,286
501110 - LOCAL STIPEND	-	-	29,000	-	-
501200 - OVERTIME	147,442	154,993	138,939	140,000	170,000
501300 - PART-TIME & TEMPORARY	74,168	46,881	35,538	85,000	85,000
501400 - BONUS/COMMISSION	6,000	25,200	6,000	18,000	18,000
502100 - SOCIAL SECURITY	96,102	104,654	105,914	118,375	123,088
502110 - MEDICARE FICA	22,475	24,476	24,770	27,685	28,787
502210 - RETIREMENT PAYMENTS	255,138	296,287	308,537	317,767	341,905
502300 - GROUP MEDICAL INSURANCE	150,561	169,052	162,728	214,041	175,721
502400 - STATE LIFE INSURANCE	18,490	20,154	20,987	22,328	23,186
502700 - WORKERS COMPENSATION	62,741	53,904	51,951	84,311	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>2,224,303</b>	<b>2,427,154</b>	<b>2,457,402</b>	<b>2,753,785</b>	<b>2,695,971</b>
<b>51 - INTERGOV EXPENSES</b>	<b>47,377</b>	<b>37,410</b>	<b>39,182</b>	<b>42,000</b>	<b>42,000</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>32,146</b>	<b>41,498</b>	<b>32,151</b>	<b>38,250</b>	<b>39,250</b>
<b>53 - PROF. SERVICES</b>	<b>17,431</b>	<b>16,420</b>	<b>29,227</b>	<b>4,400</b>	<b>10,000</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>65,233</b>	<b>83,140</b>	<b>86,261</b>	<b>62,300</b>	<b>78,400</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	6,796	9,039	5,584	6,000	6,000
550235 - INTERNET ACCESS SERVICES	14,995	14,995	14,491	14,491	14,491
<b>55 - UTILITIES TOTAL</b>	<b>21,791</b>	<b>24,034</b>	<b>20,075</b>	<b>20,491</b>	<b>20,491</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	8,400	9,088	8,001	9,500	2,000
505540 - TRAINING	-	-	-	-	5,600
505810 - DUES & ASSOCIATION MEMBERSHIPS	2,451	615	1,174	1,000	1,000
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>10,850</b>	<b>9,703</b>	<b>9,175</b>	<b>10,500</b>	<b>8,600</b>
<b>01321102 - FIRE DEPARTMENT TOTAL</b>	<b>\$2,419,132</b>	<b>\$2,639,359</b>	<b>\$2,673,474</b>	<b>\$2,931,726</b>	<b>\$2,894,712</b>

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01322105 - EMERGENCY MEDICAL SERVICES</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	60,447	68,838	89,780	73,927	77,174
501112 - INSTRUCTOR STIPEND - EMS	435	1,325	6,700	6,000	6,000
501200 - OVERTIME	-	2,583	-	-	-
502100 - SOCIAL SECURITY	3,562	4,277	5,605	4,955	4,785
502110 - MEDICARE FICA	833	1,000	1,311	1,159	1,119
502210 - RETIREMENT PAYMENTS	11,154	13,561	16,598	14,564	15,250
502300 - GROUP MEDICAL INSURANCE	4,416	5,364	7,200	8,232	7,026
502400 - STATE LIFE INSURANCE	808	922	1,129	991	2,069
502700 - WORKERS COMPENSATION	2,408	2,242	2,161	3,344	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>84,064</b>	<b>100,113</b>	<b>130,485</b>	<b>113,172</b>	<b>113,423</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>44,154</b>	<b>41,272</b>	<b>36,071</b>	<b>51,600</b>	<b>67,100</b>
<b>53 - PROF. SERVICES</b>	<b>412</b>	<b>2,750</b>	<b>-</b>	<b>3,500</b>	<b>4,000</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>123,841</b>	<b>121,052</b>	<b>120,498</b>	<b>108,520</b>	<b>136,935</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	-	-	12	100	100
<b>55 - UTILITIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>100</b>	<b>100</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	3,835	11,444	2,584	8,500	6,800
506100 - MISCELLANEOUS EXPENSES	5	345	-	-	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>3,840</b>	<b>11,789</b>	<b>2,584</b>	<b>8,500</b>	<b>6,800</b>
<b>58 - CAPITAL OUTLAYS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>01322105 - EMERGENCY MEDICAL SERVICES TOTAL</b>	<b>256,311</b>	<b>276,977</b>	<b>289,649</b>	<b>285,392</b>	<b>328,358</b>
<b>TOTAL FIRE &amp; EMS EXPENDITURES</b>	<b>\$2,675,442</b>	<b>\$2,916,336</b>	<b>\$2,963,123</b>	<b>\$3,217,118</b>	<b>\$3,223,070</b>

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01323107 - AMBULANCE TRANSPORT SERVICES</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	42,346	78,277	78,527	86,947	-
501200 - OVERTIME	1,390	10,471	14,527	10,000	-
501300 - PART-TIME & TEMPORARY	-	-	1,679	1,000	-
502100 - SOCIAL SECURITY	2,565	5,259	5,659	6,073	-
502110 - MEDICARE FICA	600	1,230	1,324	1,420	-
502210 - RETIREMENT PAYMENTS	7,496	15,421	14,717	17,129	-
502300 - GROUP MEDICAL INSURANCE	7,287	13,861	11,521	16,465	-
502400 - STATE LIFE INSURANCE	547	1,049	1,001	1,165	-
502700 - WORKERS COMPENSATION	1,742	2,786	2,685	4,427	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>64,045</b>	<b>128,352</b>	<b>131,640</b>	<b>144,626</b>	<b>-</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>1,936</b>	<b>3,430</b>	<b>5,605</b>	<b>10,450</b>	<b>-</b>
<b>53 - PROF. SERVICES</b>	<b>-</b>	<b>-</b>	<b>1,610</b>	<b>1,000</b>	<b>-</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>7,295</b>	<b>15,061</b>	<b>8,230</b>	<b>15,500</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	31	-	-	1,500	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,308</b>	<b>\$146,843</b>	<b>\$147,085</b>	<b>\$173,076</b>	<b>\$ -</b>

# Emergency Management

## Program Description

The Emergency Management Division is committed to enhancing the City's preparedness, response, and resilience through several key initiatives. The Nationwide Homes Drainage Project (FEMA) addresses flood control by improving drainage throughout the Nationwide Homes complex, reducing the risk of flooding in the area. To strengthen emergency shelter capabilities, the Emergency Shelter Generator Project will establish a full-facility generator, ensuring reliable power during critical situations. The division also oversees the Emergency Operations Plan Update, a mandatory revision conducted every four years, with the last approved update in 2022. Additionally, the division supports workforce readiness through the CDL Training Program, which provides essential Commercial Driver's License training for applicable employees. Furthermore, Risk Management, administered by the Finance Department with assistance from HR and the Emergency Management Coordinator, plays a crucial role in the City's Loss/Control Safety Program by managing insurance coverage, facilitating claims, and ensuring adequate risk transfer. Through these initiatives, Emergency Management continues to safeguard the community while enhancing overall operational efficiency.

## Budget Highlights

- Nationwide Drainage Project
- Shelter Generator Project
- Closeout of Hurricane Michael and COVID projects
- Workers Compensation Experience MOD rate
- Radio transition project

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Phase 1 of the Nationwide Drainage Project is near completion. This was an approximate \$200K project for engineering and design. This project has been discussed for nearly 20 years and is finally moving forward.</li><li>• The Shelter Generator Project was started in 2023 and is moving forward. The shelter capacity nearly totals 10% of the City's population. Having this capability will position the city in a positive manner in the event of a large-scale sheltering event.</li></ul>	<ul style="list-style-type: none"><li>• Complete Phase 1 (Engineering and Design), begin and possibly complete Phase 2 (drainage system and flood control measures). This is a 5% match project which will be recoverable through management expenses.</li><li>• Completion of the project in Summer 2025. Roughly 27% match project allocated through ARPA funding.</li><li>• The plan is due for an update in fall 2026. Planning and updates should be prior to that date (no budgetary impact).</li></ul>



<ul style="list-style-type: none"> <li>• Hurricane Michael was a 75% reimbursable event with a 5% management allowance. COVID claims were 100% reimbursable with a 5% management allowance.</li> <li>• MOD rate further reduced from 0.75 to 0.6.</li> <li>• Completed city-wide radio transition project.</li> </ul>	<ul style="list-style-type: none"> <li>• The CDL program has been a major asset for any employee's position that requires a CDL. Costs for the program have been further reduced to around \$150 per student. The class has maintained a 100% pass rate since its inception. Goals are to further reduce the cost of the class to administrative costs only.</li> <li>• Continue safety training for all applicable employees and maintain or improve the Workers Compensation Experience MOD rate.</li> </ul>
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## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Workers' Compensation Claims</b>	12 / \$14.4k to <15 / <\$25k	Monitoring and managing workers' compensation claims help improve workplace safety, reduce costs, and ensure employees receive proper support after workplace injuries.
<b>Work-Related Vehicle Incidents</b>	9 / \$44.5k to <10 / <\$50k	Reducing vehicle incidents enhances driver safety, minimizes repair costs, and improves operational efficiency for city-owned vehicles.
<b>CDL Program Success Rate</b>	100% / \$110 to 100% / <\$100	Ensuring all employees successfully complete CDL training while lowering costs enhances workforce readiness and supports operational needs.
<b>Flood Control Project Progress</b>	90%-100% to 50% Phase 2	Advancing the flood control project improves drainage infrastructure, mitigates flood risks, and enhances community resilience.
<b>Emergency Shelter Generator Project Completion</b>	75+% to Completion	Finalizing the generator project ensures reliable emergency power for the shelter, enhancing disaster preparedness and response capabilities.

## Personnel Summary

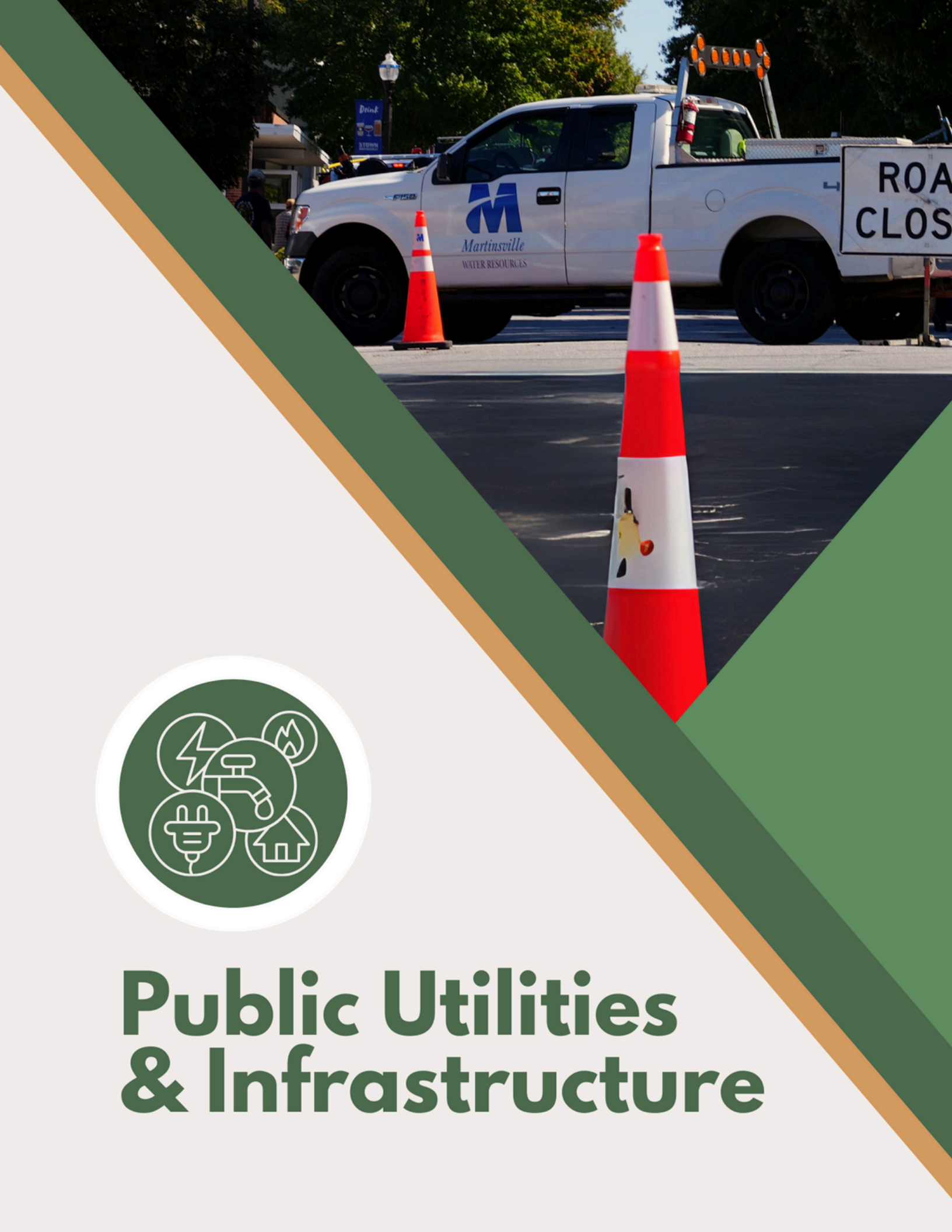
EMERGENCY MANAGEMENT/SAFETY OFFICER		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Emergency Management Coordinator	1	1
Assist Safety Coordinator	1	1
<b>EMERGENCY MANAGEMENT TOTAL</b>	<b>2</b>	<b>2</b>

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01334122 - EMERGENCY MGMT/SAFETY COORD</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	104,157	129,569	137,635	142,931	154,427
501300 - PART-TIME & TEMPORARY	-	1,491	354	2,000	2,000
502100 - SOCIAL SECURITY	6,095	7,711	8,161	8,986	9,574
502110 - MEDICARE FICA	1,426	1,803	1,909	2,102	2,239
502210 - RETIREMENT PAYMENTS	19,049	25,525	27,114	28,157	30,515
502300 - GROUP MEDICAL INSURANCE	8,259	13,861	13,825	16,465	14,052
502400 - STATE LIFE INSURANCE	1,381	1,736	1,844	1,915	2,069
502700 - WORKERS COMPENSATION	1,706	1,490	1,436	2,015	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>142,072</b>	<b>183,187</b>	<b>192,277</b>	<b>204,571</b>	<b>214,877</b>
<b>51 - INTERGOV EXPENSES</b>	<b>26,000</b>	<b>7,500</b>	<b>55,520</b>	<b>7,500</b>	<b>7,500</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>9,116</b>	<b>13,350</b>	<b>8,938</b>	<b>15,500</b>	<b>16,200</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>4,767</b>	<b>5,678</b>	<b>5,721</b>	<b>10,675</b>	<b>12,675</b>

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
55 - UTILITIES					
550100 - ELECTRIC UTILITIES	2,781	2,801	3,414	3,100	3,255
550230 - TELECOM UTILITY SERVICES	2,602	1,540	1,812	3,400	3,400
55 - UTILITIES TOTAL	5,383	4,342	5,226	6,500	6,655
56 - OTHER EXP/ FIN. USES					
505500 - TRAVEL	495	491	-	2,600	2,080
505540 - TRAINING	1,406	4,233	2,409	3,500	3,500
505810 - DUES & ASSOCIATION MEMBERSHIPS	175	100	100	175	175
56 - OTHER EXP/ FIN. USES TOTAL	2,076	4,824	2,509	6,275	5,755
TOTAL EXPENDITURES	\$189,414	\$218,880	\$270,191	\$251,021	\$263,662





# Public Utilities & Infrastructure



# Public Works



## Program Description

The Public Works Department provides services and facilities for the citizens of Martinsville, including engineering, Senior Center programming and operations, Senior Shuttle Program management, municipal facilities maintenance, park maintenance and rentals, and fleet maintenance. 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.

## Budget Highlights

- Continued high level of performance while operating without exceeding budget cost projections.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Successfully performed pre- and post-storm operations for multiple adverse weather events.</li><li>• Continuously made repairs and enhancements to the Municipal Building.</li></ul>	<ul style="list-style-type: none"><li>• Complete a Comprehensive Facility Assessment.</li><li>• Deploy Munis-integrated work order software for all operations.</li><li>• Complete a 5-year Fleet Purchasing Plan.</li><li>• Integrate GIS into operations.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Average Customer Issue Resolution Time	N/A	The average number of days taken to resolve a public works customer issue from the time it is reported to the time it is fully addressed. The FY 2025-26 target is 2 days.
Playground Inspection Completion Rate	N/A	Completed tickets for playground inspections, ensuring safety and compliance with maintenance standards. The FY 2025-26 target is 12 inspections.
Fleet Preventative Maintenance Completion Rate	450 Tickets	Completed preventative maintenance tickets for fleet vehicles, helping to maintain operational efficiency and reduce unexpected breakdowns.

## Personnel Summary

PUBLIC WORKS		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Managing Director of Operations (Public Works)	1	0
Administrative Office Associate	0.5	0
Geo Information Specialist	1	0
Administrative Office Associate (P/T)	1	1
<b>PUBLIC WORKS TOTAL</b>	<b>3.5</b>	<b>1</b>

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01411140 - PUBLIC WORKS ADMINISTRATION</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	102,953	84,011	111,805	187,434	-
501300 - PART-TIME & TEMPORARY	6,828	-	10,801	8,000	12,000
502100 - SOCIAL SECURITY	6,615	5,059	7,619	12,117	744
502110 - MEDICARE FICA	1,547	1,183	1,782	2,834	174
502210 - RETIREMENT PAYMENTS	19,003	14,435	18,794	60,246	-
502220 - SHORT/LONG TERM DISABILITY	93	100	552	990	-
502300 - GROUP MEDICAL INSURANCE	5,830	4,043	4,608	20,581	-
502400 - STATE LIFE INSURANCE	1,380	982	1,278	2,512	-
502700 - WORKERS COMPENSATION	71	43	42	742	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>144,320</b>	<b>109,856</b>	<b>157,280</b>	<b>295,456</b>	<b>12,918</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>1,963</b>	<b>1,687</b>	<b>1,522</b>	<b>1,000</b>	<b>1,900</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>346</b>	<b>375</b>	<b>501</b>	<b>400</b>	<b>500</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	590	372	426	500	500
<b>55 - UTILITIES TOTAL</b>	<b>590</b>	<b>372</b>	<b>426</b>	<b>500</b>	<b>500</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	49	102	22	500	500

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
505515 - REIMB/REQUIRED EE EXPENSE	-	-	1,194	-	-
505540 - TRAINING	-	-	-	-	-
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	-	-	250	-
56 - OTHER EXP/ FIN. USES TOTAL	49	102	1,216	750	500
58 - CAPITAL OUTLAYS	-	120	-	-	-
<b>01411140 - PUBLIC WORKS ADMIN TOTAL</b>	<b>\$147,268</b>	<b>\$112,512</b>	<b>\$160,945</b>	<b>\$298,106</b>	<b>\$16,318</b>
<b>01412141 - ENGINEERING</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	54,273	54,637	34,907	-	-
501200 - OVERTIME	2,339	641	551	-	-
502100 - SOCIAL SECURITY	3,679	3,675	2,247	-	-
502110 - MEDICARE FICA	860	859	525	-	-
502210 - RETIREMENT PAYMENTS	9,740	10,448	6,647	-	-
502220 - SHORT/LONG TERM DISABILITY	281	280	178	-	-
502300 - GROUP MEDICAL INSURANCE	7,348	8,115	1,728	-	-
502400 - STATE LIFE INSURANCE	714	711	452	-	-
502700 - WORKERS COMPENSATION	927	703	677	-	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>80,162</b>	<b>80,069</b>	<b>47,913</b>	<b>-</b>	<b>-</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>6,170</b>	<b>6,143</b>	<b>682</b>	<b>2,550</b>	<b>2,100</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>9,654</b>	<b>8,378</b>	<b>5,343</b>	<b>10,250</b>	<b>2,250</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	1,203	852	1,253	1,200	1,200
<b>55 - UTILITIES TOTAL</b>	<b>1,203</b>	<b>852</b>	<b>1,253</b>	<b>1,200</b>	<b>1,200</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	-	721	-	700	-
505540 - TRAINING	-	632	-	750	-
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	-	-	300	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>-</b>	<b>1,353</b>	<b>-</b>	<b>1,750</b>	<b>-</b>
<b>01412141 - ENGINEERING TOTAL</b>	<b>\$97,188</b>	<b>\$96,796</b>	<b>\$55,191</b>	<b>\$15,750</b>	<b>\$5,550</b>



# Water & Wastewater



## Program Description

The Water Resources Department oversees the operation and maintenance of all facilities that provide water and wastewater services to the City of Martinsville and surrounding areas of Henry County. These facilities include the Beaver Creek Reservoir, the Water Treatment Plant, seven finished water storage tanks, a 120-mile water distribution system, a 140-mile wastewater collection system, and the Wastewater Treatment Plant. To ensure the highest quality of service, the department adheres to regulations set by state agencies and federal standards established by the United States Environmental Protection Agency.

## Budget Highlights

- Rising costs of chemicals, supplies, and materials.
- Reassessment of connection charges and fees.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Finished the initial development of the EPA-required Service Line Inventory and determined Martinsville's drinking water lead-free.</li><li>• Department received the 2024 Excellence in Waterworks Operations/Performance Award.</li><li>• Completion of Asset Management Plan.</li><li>• Completion of the Jones Creek Interceptor Project.</li><li>• Launched the Doe Run, Smith Lake Road, and Industrial Park Sewer Improvement projects.</li><li>• Improved communication to keep citizens updated on repairs in their areas.</li></ul>	<ul style="list-style-type: none"><li>• Improve Work Order Management Systems.</li><li>• Expand GIS mapping of all assets.</li><li>• Train and develop staff to enhance job skills, expand knowledge, obtain licensure, and ensure workplace safety.</li><li>• Promote employee retention while boosting morale.</li><li>• Expand customer outreach and education.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Water Quality Compliance Rate</b>	100%	The quality of drinking water must meet State and Federal Requirements set by the Virginia Department of Health (VDH).
<b>Volume of Water Produced</b>	700 MG	Raw water is settled, filtered, and disinfected at the City's 7.5 million gallons per day Water Treatment Plant.
<b>Volume of Wastewater Treated</b>	1,700 MG	The City of Martinsville operates a Wastewater Treatment Plant with a capacity of 8.0 million gallons per day. The facility processes wastewater to ensure it is properly treated before being released into the Smith River.
<b>Fire Hydrants Flushed</b>	100%	Fire hydrant flushing helps remove sediment, maintain adequate water pressure, and confirm hydrants are working properly in case of emergency.
<b>Backflow Devices Inspected</b>	100%	Local, state, and federal regulations require regular inspections of backflow prevention devices annually to ensure they are functioning properly and protect the water supply from contamination.

## Expenditures

WATER/WASTEWATER	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
50 - SALARY AND BENEFITS	784,906	932,425	1,141,959	3,073,059	3,216,653
52 - SUPPLIES & MATERIALS	308,293	427,168	463,563	772,600	1,268,327
53 - PROF. SERVICES	16,479	17,427	19,002	135,000	26,000
54 - CONTRACTUAL & OTHER	661,935	593,526	1,146,581	799,132	850,850
55 - UTILITIES	198,830	201,790	243,529	1,200,710	1,383,870
56 - OTHER EXP/ FIN. USES	16,926	5,088	6,473	25,975	24,575
57 - DEBT SERVICES	60,281	55,455	49,746	-	-
58 - CAPITAL OUTLAYS	511,986	367,949	239,937	-	-
59 - TRANS TO OTHR FUNDS	1,445,000	-	250,000	3,489,524	2,393,326
60 - PILOT & ADMIN FEES	-	-	-	426,889	426,889
<b>Expense Total</b>	<b>\$4,004,636</b>	<b>\$2,600,829</b>	<b>\$3,560,789</b>	<b>\$9,922,889</b>	<b>\$9,590,490</b>

## Personnel Summary

WATER/WASTEWATER		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Managing Director of Operations	0	0.5
Water/Wastewater Resources Director	1	1
Administrative Office Associate	0.5	1
Water/Wastewater Project Manager	1	1
Water/Wastewater Plant Operator II	6	4
Water/Wastewater Plant Operator I	2	2
Water/Wastewater Plant Operator II	1	3
Water/Wastewater Mechanic II	1	1
Water/Wastewater Plant Mechanic	1	2
Water Plant Manager	1	1
Wastewater Plant Manager	1	1
Utility Maintenance Worker	10	10
Water/Wastewater Maintenance Coordinator	1	1
Construction Manager	1	1
Utility Locator	0.5	1
Environmental Compliance Officer	1	1
Wastewater Plant Operator Trainee	5	4
Water Plant Operator Trainee	1	1
Solids Handling Coordinator	1	1
Water/Wastewater Maintenance Supervisor	1	1
Lab Quality Analysis	1	1
Electrical & Electronic Technician	1	1
Crew Supervisor	2	2
Laborer (PT)	1	1
Lake Attendant (PT)	4	4
Laborer (PT)	2	2
<b>WATER/WASTEWATER TOTAL</b>	<b>48</b>	<b>49.50</b>

# Refuse

## Program Description

The City's fleet of garbage trucks collects refuse four days a week. Residential garbage is collected once per week in four designated zones and daily in the Central Business District. In addition to regular waste collection, the City's Bulk Trash Collection Program provides residents with the collection of large items that cannot typically be picked up during standard waste collection.

## Budget Highlights

- Added 12 new commercial accounts to routes.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Maintained a fully staffed department without the aid of outside assistance.</li><li>• Acquired a new rear loader truck for residential collection, which utilizes “tippers” for increased efficiency and employee safety.</li></ul>	<ul style="list-style-type: none"><li>• Create a plan to enable the department to take advantage of opportunities for new customers.</li><li>• Increase efficiency and customer satisfaction through standardization of collection receptacles.</li><li>• Increase customer satisfaction while reducing complaints.</li><li>• Establish a secession plan for impending retirements.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
New Customer Accounts	12	The number of new refuse collection accounts opened with the City.
Customer Complaints	400	Reduction of current customer complaint count to a maximum of 9 per week.
Code Violations Addressed	N/A	In FY 2025-26, the Refuse division aims to address 5 code violations.

# Personnel Summary

REFUSE DEPARTMENT		
POSITION	FY 2024-25	FY 2025-26 ADOPTED
Managing Director of Operations	0	0.25
Utility Maintenance Worker	3	3
Refuse Worker	4	4
Auto Mechanic	1	1
Refuse Technician	1	1
Crew Supervisor	1	1
Landfill Utility System Technician	1	1
Laborer (PT)	1	1
<b>REFUSE DEPARTMENT TOTAL</b>	<b>12</b>	<b>12.25</b>

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
Revenue					
45 - REV-USE MONEY/PROP	(114,551)	(179,527)	(181,565)	(179,750)	(135,000)
46 - CHARGES FOR SERVICES	(1,739,784)	(1,950,053)	(1,884,582)	(1,943,700)	(1,943,700)
47 - RECOVERD & OTHR/DEBT	(18,523)	(45,258)	(12,303)	(13,500)	(13,500)
Revenue Total	(1,872,858)	(2,174,838)	(2,078,450)	(2,136,950)	(2,092,200)
Expense					
50 - SALARY AND BENEFITS	558,467	462,852	577,644	594,721	622,267
52 - SUPPLIES & MATERIALS	81,559	99,374	92,787	104,050	115,450
53 - PROF. SERVICES	94,997	67,986	80,784	85,000	85,000
54 - CONTRACTUAL & OTHER	896,988	1,123,972	893,257	853,892	773,974
55 - UTILITIES	24,652	29,810	37,502	30,655	35,455
56 - OTHER EXP/ FIN. USES	2,469	2,469	2,469	2,469	2,469
57 - DEBT SERVICES	10,414	9,235	8,027	52,357	52,357
58 - CAPITAL OUTLAYS	327,467	219,125	372,643	-	-
59 - TRANS TO OTHR FUNDS	696,688	-	300,000	413,806	405,228
Expense Total	2,693,700	2,014,823	2,365,113	2,136,950	2,092,200
REVENUES IN (EXCESS)/UNDER EXPENDITURES	\$820,843	\$(160,015)	\$286,663	\$-	\$ -

# Electric

## Program Description

The Electric Department is responsible for maintaining and operating all aspects of the City's electric utility, which includes managing overhead and underground lines, five substations, 7,600 meters, and associated equipment such as transformers, reclosers, breakers, poles, and various protective and operational devices. In addition to system maintenance, the department handles federal and state reporting, peak shaving operations, and responds to customer service requests. It also oversees the design and installation of infrastructure to support new or upgraded electrical loads and provides 24-hour emergency response services. The department manages purchasing power contracts and participates in joint actions on legislation and regulations that impact operational costs. Furthermore, it reviews and approves third-party pole attachment requests and ensures that staff receive the necessary training and certifications to perform their duties safely and effectively.

## 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 our customers will continue to be our largest issue.
- Additional opportunities and challenges due to grid modernization will continue to be a focus this year, with continued in-depth analysis needed over the next decade—capacity cost increase of 1.2 million dollars in the coming year.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Completion of tie-point loop for B-7 and B-3 circuits on Oneida and Inman Streets.</li><li>• 45+ pole installations.</li><li>• 20+ transformer changeouts/installations.</li><li>• Replaced all relays at Watt St. Station.</li><li>• Integrated New Meter Software.</li><li>• Insulated all battery huts in substations.</li><li>• Installed hardware on hydro gates to control gates from inside.</li><li>• Installed revenue-grade meters at all substations.</li><li>• Integrated trip saver communication into SCADA.</li></ul>	<ul style="list-style-type: none"><li>• Change problem poles.</li><li>• Add to Revenue Base.</li><li>• Repair/replace station transformers.</li><li>• Perform tri-annual substation maintenance.</li><li>• Convert problem overhead and wooded Right-Of-Ways to underground.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Outage Response Time</b>	30 minutes	The City of Martinsville's crews are dispatched to the affected area within 30 minutes for urgent issues (e.g., power failure affecting public safety, water main breaks).
<b>Lost Time Accidents</b>	12	A Loss Time Accident (LTA) is an incident that results in an employee being unable to work for a certain period due to injury or illness caused by the accident.
<b>Station Equipment Faults</b>	2	Station equipment faults are disruptions or failures in the electrical components that can lead to system outages, safety risks, and reduced efficiency. These faults are critical to identify and resolve promptly to ensure the safety, reliability, and continuity of power supply.

## Personnel Summary

ELECTRIC		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Managing Director of Operations	0	0.25
Electric Department Director	1	1
Administrative Associate/Management Analyst	1	1
Line Crew Supervisor	1	1
First Class Sub/Mtr Tech	2	2
Superintendent of Electric Operations	1	1
Service Technician	5	5
Lead Sub/Mtr Tech	1	1
Subs/Meter Supervisor	1	1
SCADA Technician	1	1
Second Class Sub/Mtr Technician	1	1
First Class Lineman Technician	1	1
Second Class Lineman Technician	1	1
Laborer	1	1
<b>ELECTRIC DEPARTMENT TOTAL</b>	<b>18</b>	<b>18.25</b>



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
Revenue					
45 - REV-USE MONEY/PROP	(47,447)	(195,512)	(52,032)	(96,133)	(111,500)
46 - CHARGES FOR SERVICES	(19,255,926)	(19,773,950)	(21,356,726)	(24,311,431)	(25,596,931)
47 - RECOVERD & OTHR/DEBT	(46,504)	(72,207)	(112,613)	(27,500)	(27,500)
48 - INTERGOV REVENUE	(25,048)	-	-	-	-
49 - TRANS FROM OTHR FUND	-	-	-	(313,317)	(339,690)
Revenue TOTAL	(19,374,924)	(20,041,669)	(21,521,370)	(24,748,381)	(26,075,621)
Expense					
50 - SALARY AND BENEFITS	1,007,683	1,267,338	1,903,715	2,308,804	2,613,003
52 - SUPPLIES & MATERIALS	90,049	221,413	366,560	316,950	521,950
53 - PROF. SERVICES	10,960	14,156	50,202	82,850	127,850
54 - CONTRACTUAL & OTHER	1,063,146	1,114,115	1,346,477	1,639,196	1,788,436
55 - UTILITIES	17,600,115	16,184,188	15,843,851	18,708,179	19,567,179
56 - OTHER EXP/ FIN. USES	29,918	38,307	43,401	58,250	60,750
57 - DEBT SERVICES	89,096	81,650	382,086	407,604	440,256
58 - CAPITAL OUTLAYS	706,045	687,510	129,299	-	15,000
59 - TRANS TO OTHR FUNDS	-	-	-	1,226,548	940,860
Expense TOTAL	20,597,012	19,608,678	20,065,591	24,748,381	26,075,284
REVENUES IN (EXCESS)/UNDER EXPENDITURES	\$1,222,088	\$(432,991)	\$ (1,455,779)	\$-	\$(337)

# Utility Billing

## Program Description

The Utility Billing Department is responsible for processing all monthly utility bills for water, sewer, electricity, and refuse services. The department maintains and operates the SENSUS and MUNIS billing systems, ensuring accurate and timely billing. Additional responsibilities include applying late fees, managing service disconnections and restorations, and handling new customer activations as well as service transfers. Staff respond to customer inquiries, assist with payment arrangements, address billing complaints, and apply energy assistance programs as needed. The department also investigates and resolves meter alarms and related issues to ensure efficient and reliable service.

## Budget Highlights

- The adopted budget reflects an inflationary increase such as postage costs.
- Further improvement of billing processes through MUNIS may be a challenge without an increase in funds for software changes.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Completion of online customer account registration.</li><li>• In-office visits are no longer necessary to apply for senior discounts and budget billing.</li><li>• Implemented MiNet billing.</li></ul>	<ul style="list-style-type: none"><li>• Continued improvements to make customer registration more convenient.</li><li>• Increase automation of Utility Billing processes to reduce paperwork.</li><li>• Program launch to provide customers with insight into their meter usage.</li><li>• Introduce interdepartmental billing.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>24 Bill Runs</b>	100% Success	The City of Martinsville's Electric Department processes 24 billing cycles annually, equating to bi-monthly billing periods. This frequent billing schedule allows for more accurate tracking of energy consumption and facilitates timely payments.
<b>Heating Assistance Customers Processed</b>	100% Success	The Virginia Energy Assistance Program (EAP) helps low-income families pay energy bills, such as heating in the winter and cooling in the summer.
<b>Work Orders Processed</b>	4,000	The electrical department always has at least one on-call crew prepared to respond to any emergencies. The Substation/Metering Crew maintains commercial and residential metering and responds to customer meter complaints.

## Personnel Summary

UTILITY BILLING		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Utility Billing Department Supervisor	1	1
Customer Service Representative	3	3
Meter Reader Supervisor	1	1
AMI Tech	1	1
<b>UTILITY BILLING TOTAL</b>	<b>6</b>	<b>6</b>

## Expenditures

- Operation of Utility Billing is under Electric.

# Information Technology

## Program Description

The Information Technology Department is responsible for managing and supporting the technological infrastructure that powers city operations and public services. Its core functions include maintaining networks, servers, cybersecurity systems, and communication platforms, as well as providing technical support to municipal staff. The department also oversees software applications, data management, and digital services to ensure secure, efficient, and reliable government operations. In addition to its operational duties, Information Technology plays a strategic role in modernizing city services, enhancing connectivity, and implementing innovative technologies to boost productivity and improve public engagement.

## Budget Highlights

- This year's budget supports the integration of the Information Technology Department and MiNet Solutions into a unified operation to streamline services, improve efficiency, and strengthen the city's technology infrastructure.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Combined MiNet and MIS.</li><li>• Cross-trained resources to ensure better continuity of service.</li><li>• Onboarded E-N Computers as Managed Services Provider.</li><li>• Implemented PACE training in MUNIS.</li><li>• Worked with HR and Finance to get the backend ready for Time and Attendance.</li><li>• Set up Replacement Schedule of Hardware.</li><li>• Implemented a "Proof of Technology", giving heavy users a Microsoft Surface Laptop to test its quality and durability in our infrastructure.</li></ul>	<ul style="list-style-type: none"><li>• <b>Enhance Cybersecurity &amp; Data Protection</b><ul style="list-style-type: none"><li>◦ Strengthen network security, implement regular cybersecurity training for employees, and ensure compliance with industry best practices to protect city systems and data.</li></ul></li><li>• <b>Modernize IT Infrastructure</b><ul style="list-style-type: none"><li>◦ Upgrade outdated hardware, improve network reliability, and enhance system performance to support efficient city operations while ensuring scalability for future growth.</li></ul></li><li>• <b>Improve IT Support &amp; Service Delivery</b><ul style="list-style-type: none"><li>◦ Streamline the IT helpdesk process, reduce response times, and implement better tracking systems to ensure city employees receive timely and effective technical support.</li></ul></li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
<b>Customer Growth Rate</b>	8%	Measures the percentage increase in the customer base, reflecting service demand and market expansion.
<b>Uptime Percentage</b>	99.3%	Measures the reliability and availability of the network, ensuring consistent service with minimal downtime.
<b>Customer Satisfaction</b>	N/A	Measures the level of customer contentment, reflecting the quality of service and support provided. We strive for 100% satisfaction by consistently meeting customer needs and expectations.
<b>Customer Growth Rate</b>	8%	Measures the percentage increase in the customer base, reflecting service demand and market expansion.

## Personnel Summary

Information Technology		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Director of Information Technology	1	0
IT Administrator	1	1
Chief Technology Officer	0.5	0
Network Administrator	1	1
Help Desk Technician	2	1
<b>Information Technology</b>	<b>5.5</b>	<b>3</b>



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01126055 - Information Technology					
50 - SALARY AND BENEFIT					
501100 - SALARIES-FULL-TIME	199,340	219,363	211,657	371,324	205,147
501200 - OVERTIME	739	543	24	1,000	1,000
501300 - PART-TIME & TEMPORARY	-	-	4,388	-	-
502100 - SOCIAL SECURITY	12,219	13,429	13,111	23,084	12,719
502110 - MEDICARE FICA	2,858	3,141	3,066	5,399	2,975
502210 - RETIREMENT PAYMENTS	36,705	43,214	39,396	73,151	40,537
502220 - SHORT/LONG TERM DISABILITY	276	331	432	365	-
502300 - GROUP MEDICAL INSURANCE	11,195	13,838	13,825	45,278	24,038
502700 - WORKERS COMPENSATION	130	113	109	186	-
502400 - STATE LIFE INSURANCE	2,671	2,939	2,680	4,976	2,749
50 - SALARY AND BENEFITS TOTAL	266,133	296,910	288,687	524,763	289,165
52 - SUPPLIES & MATERIALS	6,870	5,870	7,601	6,000	9,500
54 - CONTRACTUAL & OTHER	170,209	230,181	335,903	321,075	782,275
55 - UTILITIES					
550230 - TELECOM UTILITY SERVICES	2,617	2,190	1,722	2,400	2,604
550235 - INTERNET ACCESS SERVICES	-	-	-	-	371,074
55 - UTILITIES TOTAL	2,617	2,190	1,722	2,400	373,678
56 - OTHER EXP/ FIN. USES					
505500 - TRAVEL	833	443	112	2,500	-
56 - OTHER EXP/ FIN. USES TOTAL	833	443	112	2,500	-
01126055 - Information Technology TOTAL	\$446,662	\$535,595	\$634,025	\$856,738	\$1,454,618

# MiNet & Telecommunications

## Program Description

MiNet Solutions, a city-owned internet service provider operated by the City of Martinsville, delivers reliable, high-speed fiber internet to residents, businesses, and government entities. As a municipal ISP, it prioritizes affordability, local customer service, and community-focused infrastructure development. Designed to foster economic growth, digital equity, and technological progress, MiNet Solutions leverages cutting-edge fiber technology to offer scalable and competitive broadband solutions. Operating independently of major corporate providers ensures local control over pricing and service quality. By reinvesting in the community, MiNet Solutions enhances Martinsville's connectivity and technological resilience.

## Budget Highlights

- Capital Budget Implementation.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• <b>Expansion of Fiber Services:</b><ul style="list-style-type: none"><li>◦ Launched Fiber-to-the-Home (FTTH) services, enhancing connectivity for residents.</li><li>◦ Completed Area 7 build, extending service availability to over 1,000 residents in the Lanier Farms area.</li></ul></li><li>• <b>Network &amp; Infrastructure Enhancements:</b><ul style="list-style-type: none"><li>◦ Upgraded the Primary Core Router to improve network performance and reliability.</li><li>◦ Installed a backup air conditioning system in City Hall and Warehouse Core Network Closets to ensure equipment stability.</li></ul></li><li>• <b>Customer Growth &amp; Strategic Planning:</b><ul style="list-style-type: none"><li>◦ Achieved 8% growth in the customer base.</li><li>◦ Engaged Timmons Group to design a comprehensive citywide network.</li></ul></li><li>• <b>Departmental Integration for Efficiency:</b><ul style="list-style-type: none"><li>◦ Merging with the MIS Department to optimize resources and eliminate redundancies</li></ul></li></ul>	<ul style="list-style-type: none"><li>• <b>New Customer Growth:</b><ul style="list-style-type: none"><li>◦ Average installation rate: 1.25 new customers per week.</li></ul></li><li>• <b>Citywide Fiber Expansion:</b><ul style="list-style-type: none"><li>◦ Designing fiber infrastructure for full city coverage.</li><li>◦ Expanding the backbone into Northside, Southside, and West End to support future Fiber-to-the-Home deployment.</li></ul></li><li>• <b>Network Upgrades &amp; Redundancy:</b><ul style="list-style-type: none"><li>◦ Upgrading the second core router for a fully redundant and symmetrical network.</li><li>◦ Enhancing reliability with backbone switch upgrades.</li></ul></li></ul>



## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Customer Growth Rate	8%	Measures the percentage increase in the customer base, reflecting service demand and market expansion.
Uptime Percentage	99.3%	Measures the reliability and availability of the network, ensuring consistent service with minimal downtime.
Customer Satisfaction	N/A	Measures the level of customer contentment, reflecting the quality of service and support provided. We strive for 100% satisfaction by consistently meeting customer needs and expectations.
Customer Growth Rate	8%	Measures the percentage increase in the customer base, reflecting service demand and market expansion.

## Personnel Summary

MiNet & Telecommunications Department		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Chief Technology Officer	0.5	1
Telcom Director	1	0
Sr. Network Engineer (Network Ser. Tech)	1	1
Network Administrator	1	1
Telecom Network Service Manager	1	1
Telecom Network Specialist III	1	1
Telecom Business/Office Manager	1	1
Telecom Network Specialist II (Maint. Tech)	1	2
Telecom Network Specialist I (Utility Main Worker)	1	2
MiNet Marketing (PT)	1	1
<b>MiNet &amp; TELECOM Total</b>	<b>9.5</b>	<b>11</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
11315308 - TELECOMMUNICATIONS					
50 - SALARY AND BENEFIT					
501100 - SALARIES-FULL-TIME	299,307	355,640	457,436	555,798	740,020
501200 - OVERTIME	23,940	28,642	39,332	20,000	42,000
501300 - PART-TIME & TEMPORARY	-	-	-	-	-
502100 - SOCIAL SECURITY	17,974	23,126	26,975	35,699	48,262
502110 - MEDICARE FICA	4,204	5,409	6,309	8,349	11,287
502210 - RETIREMENT PAYMENTS	55,000	69,389	78,503	109,492	145,517
502220 - SHORT/LONG TERM DISABILITY	618	848	1,043	1,599	-
502300 - GROUP MEDICAL INSURANCE	22,456	27,816	20,046	65,859	50,662
502700 - WORKERS COMPENSATION	11,012	9,391	-	18,235	-
502400 - STATE LIFE INSURANCE	4,011	4,720	5,340	7,448	9,868
50 - SALARY AND BENEFITS TOTAL	438,522	524,981	634,984	822,479	1,047,616
52 - SUPPLIES & MATERIALS	111,145	172,758	114,124	148,400	154,363
54 - CONTRACTUAL & OTHER	303,028	429,908	358,238	419,625	885,236
55 - UTILITIES					
550230 - TELECOM UTILITY SERVICES	303,359	278,021	297,787	250,000	7,560
505233 - TELECOM-OUTSIDE CUSTOMERS	197,547	113,980	124,615	125,000	137,400
550235 - INTERNET ACCESS SERVICES	123,945	132,741	131,945	133,400	-
55 - UTILITIES TOTAL	624,851	524,742	554,347	508,400	144,960
56 - OTHER EXP/ FIN. USES					
505500 - TRAVEL	2,955	4,103	2,848	3,000	10,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	2,179	374	2,050	2,500	5,000
56 - OTHER EXP/ FIN. USES TOTAL	5,134	4,477	4,898	5,500	15,000
58 - CAPITAL OUTLAYS	459,137	402,699	152,778	-	-
59 - TRANSFERS TO OTHR FUNDS	200,827	-	100,000	375,627	122,613
11315308 - Telecommunications Total	\$2,190,857	\$2,157,826	\$2,067,666	\$2,280,031	\$2,369,788

# Streets

## Program Description

The Street Maintenance Division of the Public Works Department ensures the safety and cleanliness of City streets for all residents by constructing, maintaining, cleaning, and repairing all City streets, Right-of-ways, and City-owned sidewalks. The Division's Traffic Control Department maintains traffic signals, repairs and replaces signs, performs traffic control operations, and conducts roadway striping.

## Budget Highlights

- Worked with Public Safety to utilize outside funds to acquire water-filled barricades to enhance pedestrian safety.
- Continued high level of performance while operating without exceeding budget cost projections.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Completed State of Good Repair ADA enhancements.</li><li>• Paved approximately 1 mile of roadways.</li><li>• Performed successful traffic control operations and street closures for several public events.</li></ul>	<ul style="list-style-type: none"><li>• Complete a comprehensive Pavement Condition Index Plan for all roadways.</li><li>• Create a comprehensive sign inventory.</li><li>• Create a 5-year street signal maintenance plan.</li><li>• Enhance roadway safety through GIS crash analysis.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Roadway Paving	1 Mile	-
Roadway Striping	0 lf	The department aims to stripe 200,000 linear feet of road in FY 2025-26.
Pothole Repair Time	N/A	The department aims to repair potholes within 2 days in FY 2025-26.

## Personnel Summary

STREET MARKING AND MAINTENANCE		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Managing Director of Operations	0	0.25
Public Works Field Superintendent	1	1
Crew Supervisor	3	3
Geo Information Specialist	1	0
Utility Maintenance Workers	17	17
Network Service Tech	1	1
Construction Technician	1	1
General Supervisor	1	1
Laborer (PT)	3	3
<b>STREET CONSTRUCTION TOTAL</b>	<b>28</b>	<b>27.25</b>



# Expenditures

CATEGORIES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 ADOPTED BUDGET	FISCAL YEAR 2025-26 ADOPTED	% CHANGE
Expense						
50 - SALARY AND BENEFITS	-	-	-	1,642,074	1,632,984	-0.6%
52 - SUPPLIES & MATERIALS	-	-	-	248,100	331,000	33.4%
53 - PROF. SERVICES	-	-	-	7,000	7,000	0.0%
54 - CONTRACTUAL & OTHER	-	-	-	845,289	383,224	-54.7%
55 - UTILITIES	-	-	-	257,500	272,500	5.8%
56 - OTHER EXP/ FIN. USES	-	-	-	794,910	796,110	0.2%
58 - CAPITAL OUTLAYS	-	-	-	-	519,182	0.0%
59 - TRANS TO OTHR FUNDS	-	-	-	500,000	500,000	0.0%
90 - BUDGETARY OFFSET ACC	-	-	-	147,127	-	-100.0%
Expense Total	-	-	-	4,442,000	4,442,000	0.0%

# 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 address complex drainage issues to develop solutions for City-wide improvements.

## Budget Highlights

- N/A

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• N/A</li></ul>	<ul style="list-style-type: none"><li>• N/A</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
TBD		

## Personnel Summary

There is no personnel summary for this program.

## Expenditures

There are no expenditures for this program.

# Parks & Recreation



## Program Description

The Parks & Recreation Department has been re-established as the City's commitment to cultivating and maintaining vibrant, inviting outdoor spaces for residents and visitors to enjoy. Its mission is to enhance the natural beauty of Martinsville, providing well-maintained parks, recreational areas, and public grounds while fostering community engagement, physical activity, and relaxation. Key responsibilities include developing and supporting recreational and cultural activities for the City while regularly maintaining 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

- Re-established the function as an independent Department with an Administrator leading the efforts.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• N/A</li></ul>	<ul style="list-style-type: none"><li>• Complete updates to Parks</li><li>• Develop a survey of recreation needs as the basis for programming for the Department.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
TBD		

## Personnel Summary

PARKS & RECREATION		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Parks & Recreation Administrator	1	0
Crew Supervisor	1	1
Utility Maintenance Workers	2	2
Maintenance Worker (PT)	1	1
Parks Maintenance Worker (PT)	2	2
PARKS MAINTENANCE TOTAL	7	6



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01711210 - PARKS &amp; RECREATION</b>					
50 - SALARY AND BENEFITS					
54 - CONTRACTUAL & OTHER	50,000	50,000	50,000	50,000	50,000
01711210 - PARKS & RECREATION TOTAL	50,000	50,000	50,000	50,000	50,000
<b>01713211 - PARK MAINTENANCE</b>					
50 - SALARY AND BENEFITS					
501100 - SALARIES-FULL-TIME	123,537	114,059	133,660	203,072	129,597
501200 - OVERTIME	1,413	69	-	1,000	1,000
501300 - PART-TIME & TEMPORARY	14,347	12,168	12,896	12,000	12,000
502100 - SOCIAL SECURITY	8,252	7,288	8,512	13,396	8,841
502110 - MEDICARE FICA	1,930	1,704	1,991	3,133	2,068
502210 - RETIREMENT PAYMENTS	22,542	22,470	24,079	40,005	25,608
502220 - SHORT/LONG TERM DISABILITY	233	169	215	187	-
502300 - GROUP MEDICAL INSURANCE	11,660	20,791	21,889	32,929	22,558
502400 - STATE LIFE INSURANCE	1,637	1,528	1,791	2,721	1,737
502700 - WORKERS COMPENSATION	2,242	1,445	1,393	1,746	-
50 - SALARY AND BENEFITS TOTAL	187,792	181,692	206,425	310,189	203,409
52 - SUPPLIES & MATERIALS	29,259	24,867	26,312	26,250	32,250
54 - CONTRACTUAL & OTHER	20,019	21,948	84,559	27,250	21,600
55 - UTILITIES					
505140 - SEWER SERVICE	4,678	5,484	5,527	4,000	4,000
550100 - ELECTRIC UTILITIES	22,276	22,041	26,227	23,000	23,000
550104 - WATER & SEWER UTIL SERVICES	8,026	8,910	8,805	8,000	8,000
550108 - GARBAGE SERVICES	3,691	3,995	4,651	3,500	3,500
550230 - TELECOM UTILITY SERVICES	1,042	700	852	1,000	1,000
55 - UTILITIES TOTAL	39,713	41,131	46,061	39,500	39,500
56 - OTHER EXP/ FIN. USES					
01713211 - PARK MAINTENANCE TOTAL	276,784	269,638	363,357	403,189	296,759

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01714212 - SENIOR SERVICES					
50 - SALARY AND BENEFITS					
501100 - SALARIES-FULL-TIME	72,452	37,736	40,241	41,628	42,889
501200 - OVERTIME	25	429	-	-	-
501300 - PART-TIME & TEMPORARY	60,692	77,187	71,411	64,890	64,890
502100 - SOCIAL SECURITY	8,024	7,043	6,801	6,604	6,682
502210 - RETIREMENT PAYMENTS	12,245	7,434	7,897	8,201	8,475
502210 - RETIREMENT PAYMENTS	12,245	7,434	7,897	8,201	8,475
502220 - SHORT/LONG TERM DISABILITY	176	199	212	220	-
502300 - GROUP MEDICAL INSURANCE	9,716	6,930	6,912	8,232	7,026
502400 - STATE LIFE INSURANCE	893	506	537	558	575
502700 - WORKERS COMPENSATION	1,479	1,418	1,366	1,656	-
50 - SALARY AND BENEFITS TOTAL	167,578	140,528	136,967	133,534	132,100
52 - SUPPLIES & MATERIALS	14,801	15,629	11,947	13,000	14,000
53 - PROF. SERVICES	-	90	-	100	100
54 - CONTRACTUAL & OTHER	4,868	14,648	7,987	8,600	9,800
55 - UTILITIES					
505140 - SEWER SERVICE	333	314	355	350	350
550100 - ELECTRIC UTILITIES	3,313	3,060	4,304	4,000	4,000
550104 - WATER & SEWER UTIL SERVICES	343	322	364	400	400
550108 - GARBAGE SERVICES	1,612	1,780	1,725	1,650	1,650
550230 - TELECOM UTILITY SERVICES	517	297	426	475	475
550235 - INTERNET ACCESS SERVICES	11,280	11,280	11,760	11,280	11,280
55 - UTILITIES TOTAL	17,397	17,053	18,934	18,155	18,155
56 - OTHER EXP/ FIN. USES					
505500 - TRAVEL	-	-	-	125	125
56 - OTHER EXP/ FIN. USES TOTAL	-	-	-	125	125
58 - CAPITAL OUTLAYS	-	8,841	-	-	-
01714212 - SENIOR SERVICES TOTAL	204,644	196,788	175,835	173,514	174,280

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01715213 - ARMORY					
52 - SUPPLIES & MATERIALS	-	5,437	1,011	5,000	1,150
54 - CONTRACTUAL & OTHER	-	775	-	-	300
55 - UTILITIES					
505140 - SEWER SERVICE	-	236	58	-	-
550100 - ELECTRIC UTILITIES	-	4,159	851	-	-
550104 - WATER & SEWER UTIL SERVICES	-	2,166	540	-	-
550108 - GARBAGE SERVICES	-	-	-	-	-
55 - UTILITIES TOTAL	-	6,562	1,450	-	-
01715213 - ARMORY TOTAL	-	12,774	2,460	5,000	1,450
01720420 - HOOKER FIELD					
50 - SALARY AND BENEFITS					
501300 - PART-TIME & TEMPORARY	1,464	3,804	4,969	5,000	5,000
502100 - SOCIAL SECURITY	91	236	308	310	310
502110 - MEDICARE FICA	21	55	72	73	73
502700 - WORKERS COMPENSATION	24	44	42	62	-
50 - SALARY AND BENEFITS TOTAL	1,600	4,139	5,391	5,445	5,383
52 - SUPPLIES & MATERIALS	15,388	3,364	8,953	2,250	4,250
54 - CONTRACTUAL & OTHER	15,665	10,620	6,679	47,000	47,000
55 - UTILITIES					
505140 - SEWER SERVICE	314	314	462	400	580
550100 - ELECTRIC UTILITIES	21,363	16,678	15,774	20,000	20,000
550104 - WATER & SEWER UTIL SERVICES	4,313	3,048	4,526	3,500	4,800
550108 - GARBAGE SERVICES	1,056	826	749	850	850
550230 - TELECOM UTILITY SERVICES	-	-	-	-	-
550235 - INTERNET ACCESS SERVICES	9,821	9,821	9,821	9,821	9,821
55 - UTILITIES TOTAL	36,867	30,686	31,332	34,571	36,051
56 - OTHER EXP/ FIN. USES	-	-	-	-	-
01720420 - HOOKER FIELD TOTAL	69,520	48,809	52,355	89,266	92,684
01725422 - MUSTANGS BASEBALL TEAM					
54 - CONTRACTUAL & OTHER	39,000	39,000	39,007	-	-
01725422 - MUSTANGS BASEBALL TOTAL	39,000	39,000	39,007	-	-
TOTAL EXPENDITURES	\$2,052,276	\$2,113,698	\$2,039,460	\$2,154,782	\$1,636,937

# 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. Its mission encompasses a wide range of activities designed to support City infrastructure and service delivery needs.

## Budget Highlights

- N/A

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
• N/A	• N/A

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
TBD		

## Personnel Summary

CENTRAL GARAGE		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Fleet Manager	1	1
Auto Mechanic	5	6
Auto Shop Supervisor	1	1
Laborer (PT)	1	1
CENTRAL GARAGE TOTAL	8	9

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01438169 - WAREHOUSE/GARAGE COMPLEX</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	-	-	5,424	-	-
501200 - OVERTIME	3,944	2,607	716	-	-
501300 - PART-TIME & TEMPORARY	10,698	2,340	-	-	-
502100 - SOCIAL SECURITY	901	302	380	-	-
502110 - MEDICARE FICA	211	71	89	-	-
502210 - RETIREMENT PAYMENTS	-	-	924	-	-
502220 - SHORT/LONG TERM DISABILITY	-	-	25	-	-
502400 - STATE LIFE INSURANCE	-	-	63	-	-
502700 - WORKERS COMPENSATION	182	43	42	-	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>15,935</b>	<b>5,362</b>	<b>7,662</b>	<b>-</b>	<b>-</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>14,697</b>	<b>34,643</b>	<b>15,709</b>	<b>18,700</b>	<b>35,200</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>31,396</b>	<b>28,416</b>	<b>24,413</b>	<b>19,800</b>	<b>20,300</b>
<b>55 - UTILITIES</b>					
505140 - SEWER SERVICE	1,492	2,259	2,982	2,200	2,200
550100 - ELECTRIC UTILITIES	48,412	45,879	55,788	50,000	50,000
550104 - WATER & SEWER UTIL SERVICES	5,077	5,907	6,676	5,500	5,500
550108 - GARBAGE SERVICES	6,760	8,096	7,856	6,500	6,500
550235 - INTERNET ACCESS SERVICES	42,332	42,332	42,332	42,332	42,332
<b>55 - UTILITIES TOTAL</b>	<b>104,072</b>	<b>104,473</b>	<b>115,635</b>	<b>106,532</b>	<b>106,532</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
509500 - EXPENSE REDUCTION PLAN	-	-	-	-	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>58 - CAPITAL OUTLAYS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>01438169 - WAREHOUSE/GARAGE COMPLEX TOTAL</b>	<b>\$166,101</b>	<b>\$172,894</b>	<b>\$163,419</b>	<b>\$145,032</b>	<b>\$162,032</b>

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01439812 - BB&T BUILDING					
52 - SUPPLIES & MATERIALS	3,339	12,899	-	-	-
54 - CONTRACTUAL & OTHER	1,600	16,275	3,600	-	-
55 - UTILITIES					
505140 - SEWER SERVICE	2,591	644	393	-	-
550100 - ELECTRIC UTILITIES	87,006	89,400	6,238	-	-
550104 - WATER & SEWER UTIL SERVICES	8,021	5,952	5,678	-	-
550108 - GARBAGE SERVICES	1,144	395	-	-	-
55 - UTILITIES TOTAL	98,761	96,390	12,309	-	-
01439812 - BB&T BUILDING TOTAL	\$103,701	\$125,565	\$15,908	-	-

# Facilities

## Program Description

The Public Works Department's Facilities Division ensures that all municipal buildings and facilities are maintained at the highest standards, providing safe, functional, and efficient spaces for City operations and public services. The 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

- N/A

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
• N/A	• N/A

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Cleanliness Complaints	N/A	

## Personnel Summary

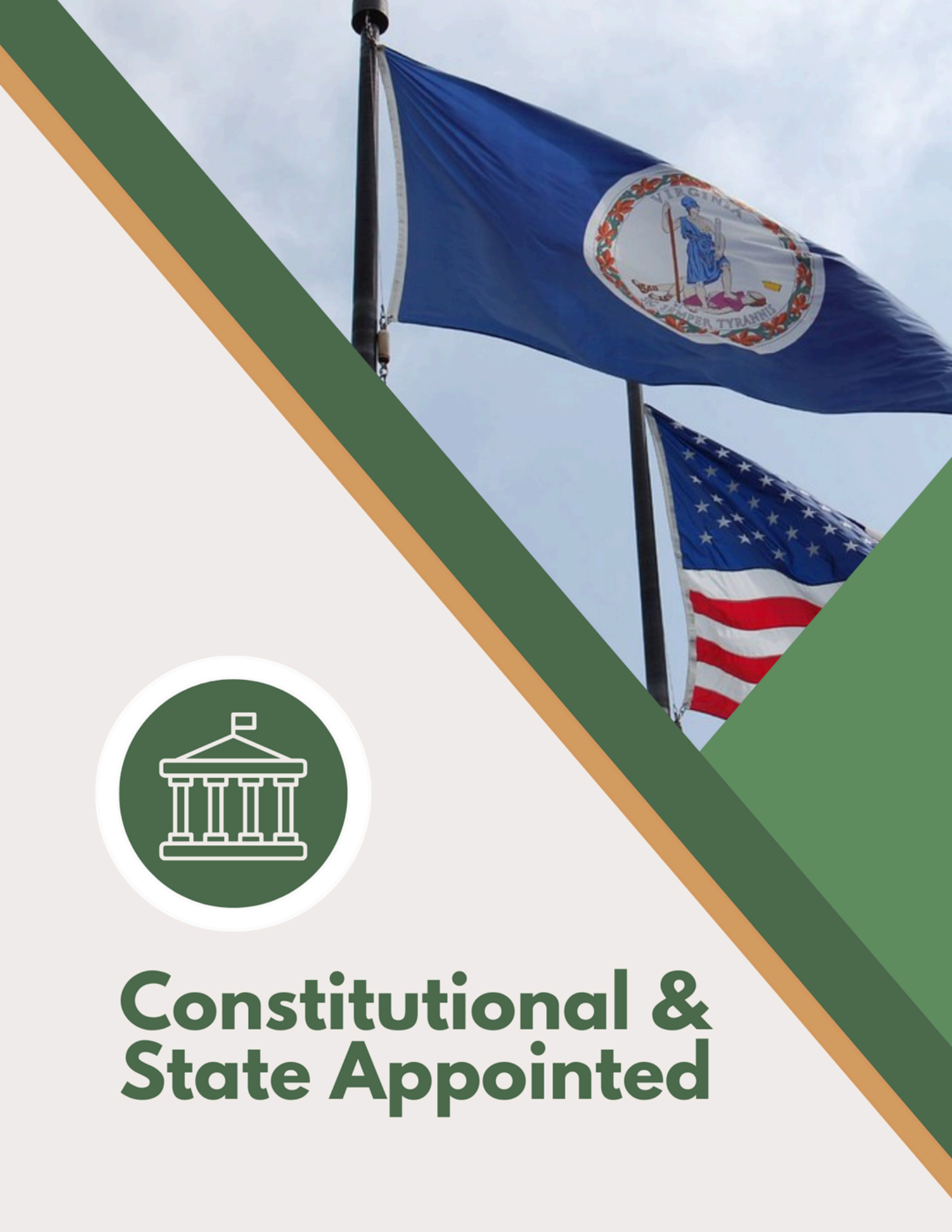
FACILITIES		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Building Maintenance Supervisor	1	1
Custodial	2	2
FACILITIES TOTAL	3	3



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01431162 - CITY HALL OPERATIONS</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	68,184	72,730	88,730	115,727	124,881
501105 - RETIREMENT STIPEND	-	-	-	-	-
501200 - OVERTIME	14,434	16,870	7,778	7,500	7,500
501300 - PART-TIME & TEMPORARY	16,306	17,928	6,602	-	-
502100 - SOCIAL SECURITY	5,791	6,302	6,009	7,640	8,208
502110 - MEDICARE FICA	1,354	1,474	1,405	1,787	1,920
502210 - RETIREMENT PAYMENTS	12,607	14,328	17,162	22,798	24,676
502220 - SHORT/LONG TERM DISABILITY	-	-	46	444	-
502300 - GROUP MEDICAL INSURANCE	11,660	13,861	13,825	24,697	14,052
502400 - STATE LIFE INSURANCE	914	975	1,167	1,551	1,673
502700 - WORKERS COMPENSATION	1,228	938	904	62	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>132,478</b>	<b>145,405</b>	<b>143,629</b>	<b>182,206</b>	<b>182,910</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>65,936</b>	<b>91,569</b>	<b>54,229</b>	<b>75,400</b>	<b>65,400</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>48,413</b>	<b>93,915</b>	<b>86,766</b>	<b>73,300</b>	<b>73,950</b>
<b>55 - UTILITIES</b>					
505140 - SEWER SERVICE	2,268	2,341	2,436	2,500	2,500
505238 - TELECOM/INTNET CONSTITUTIONALS	88,598	88,598	88,598	88,598	-
550100 - ELECTRIC UTILITIES	196,860	196,190	237,832	195,000	195,000
550104 - WATER & SEWER UTIL SERVICES	9,387	9,465	9,588	10,000	10,000
550108 - GARBAGE SERVICES	9,075	10,351	9,856	10,000	10,000
550230 - TELECOM UTILITY SERVICES	9,146	6,610	7,933	7,500	7,500
550235 - INTERNET ACCESS SERVICES	209,396	209,396	209,396	209,396	-
<b>55 - UTILITIES TOTAL</b>	<b>524,730</b>	<b>522,952</b>	<b>565,638</b>	<b>522,994</b>	<b>225,000</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
509500 - EXPENSE REDUCTION PLAN	-	-	-	-	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>01431162 - CITY HALL OPERATIONS TOTAL</b>	<b>771,556</b>	<b>853,840</b>	<b>850,263</b>	<b>853,900</b>	<b>547,260</b>

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01432164 - SOCIAL SERVICES BLDG MAINT					
54 - CONTRACTUAL & OTHER	-	-	-	-	-
01432164 - SOCIAL SERVICES BLDG MAINT TOTAL	-	-	-	-	-
01435167 - WPBDC BUILDING					
52 - SUPPLIES & MATERIALS	3,779	4,224	489	4,000	4,000
54 - CONTRACTUAL & OTHER	33,730	45,142	20,060	27,000	20,000
55 - UTILITIES					
505140 - SEWER SERVICE	423	319	350	325	325
550100 - ELECTRIC UTILITIES	28,059	21,565	23,020	23,000	23,000
550104 - WATER & SEWER UTIL SERVICES	1,039	923	952	1,000	1,000
55 - UTILITIES TOTAL	29,521	22,806	24,321	24,325	24,325
56 - OTHER EXP/ FIN. USES					
01435167 - WPBDC BUILDING TOTAL	\$67,030	\$72,172	\$44,870	\$55,325	\$48,325



# **Constitutional & State Appointed**

# Clerk of Circuit Court

## Program Description

The Clerk serves as a recorder of deeds and probate judge, issues marriage licenses, concealed handgun permits, process passport application and is the official court administrator for all civil and criminal matters. The Clerk is the Officer of Remote Access to online records and our Records Management System. We have a customer service-oriented front counter and deal with the public in many different aspects of their lives.

## Budget Highlights

- Even though I have budgeted line items with the city, my office continues to reimburse the city through our Technology Trust Funds (TTF) for all Supreme Court-related leases, contracts, redaction services, software, and computer upgrades.
- The EzJury Program was purchased at no cost to the city.
- In the 2023–2024 fiscal year, the budgeted Office Equipment Maintenance and Lease Rental Equipment line items were fully reimbursed to the city by TTF funds.
- The 2024–2025 budgeted Office Equipment Maintenance and Lease Rental Equipment costs are expected to be reimbursed in full by June 2025.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Installation of a new Jury Program at no expense to the City. This program gives jurors online access to be able to receive email and texts regarding their jury service.</li><li>• A grant in the amount of \$19,680.00 was awarded by the Library of Virginia to enhance the current online deed research system, providing more efficient search tools.</li><li>• There are now three online e-recording vendors available for deed recordings.</li></ul>	<ul style="list-style-type: none"><li>• Continue identifying opportunities to enhance customer service through system upgrades funded by Technology Trust Funds (TTF).</li><li>• Actively pursue additional grant funding opportunities through the Library of Virginia to support office improvements and services.</li><li>• Maintain a strong commitment to delivering high-quality customer service to all citizens.</li><li>• Research and implement translation services for marriage licenses, with consideration for expanding these services to the website.</li><li>• Secure funding to support the currently vacant, non-funded position critical to the office's operations.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
TBD		

## Personnel Summary

CLERK OF CIRCUIT COURT		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Clerk of Court	1	1
Assistant Chief Deputy	1	0
Deputy Clerk I	1	1
Deputy Clerk II	1	1
Deputy Clerk IV	1	3
Accountant	1	1
CLERK OF CIRCUIT COURT TOTAL	6	7



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01216076 - CLERK OF CIRCUIT COURT</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	340,885	342,458	356,949	366,919	450,417
502100 - SOCIAL SECURITY	20,245	20,556	21,315	22,749	27,926
502110 - MEDICARE FICA	4,735	4,808	4,985	5,320	6,531
502210 - RETIREMENT PAYMENTS	63,030	66,211	70,289	72,283	87,721
502220 - SHORT/LONG TERM DISABILITY	-	46	207	214	-
502300 - GROUP MEDICAL INSURANCE	34,979	39,850	41,474	49,394	35,130
502400 - STATE LIFE INSURANCE	4,568	4,504	4,781	4,917	5,949
502700 - WORKERS COMPENSATION	221	176	169	183	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>468,662</b>	<b>478,608</b>	<b>500,168</b>	<b>521,979</b>	<b>613,674</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>4,226</b>	<b>3,551</b>	<b>4,925</b>	<b>4,500</b>	<b>5,500</b>
<b>53 - PROF. SERVICES</b>	<b>62,225</b>	<b>8,000</b>	<b>5,500</b>	<b>5,500</b>	<b>5,835</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>22,323</b>	<b>18,411</b>	<b>18,472</b>	<b>19,014</b>	<b>19,014</b>
<b>55 - UTILITIES</b>					
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	-	242	2,909	2,000	3,500
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	520	870	520	595
506052 - JUROR SELECTION	1,278	1,333	1,333	1,350	4,635
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>1,278</b>	<b>2,094</b>	<b>5,111</b>	<b>3,870</b>	<b>8,730</b>
<b>01216076 - CLERK OF CIRCUIT COURT TOTAL</b>	<b>\$558,714</b>	<b>\$510,664</b>	<b>\$534,176</b>	<b>\$554,863</b>	<b>\$652,753</b>

# 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 parttime 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.



Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"> <li>• Completed cigarette tax changeover audit on September 1, 2023 (from 5 am until 5 pm) of 20 retail businesses for the cigarette stamp increase.</li> <li>• Issued our 10,000th business license in July 2023.</li> <li>• Hired a real estate deputy who has paralegal training and is also bilingual. This hard-to-fill position remained vacant for 19 months.</li> <li>• Hired an assistant real estate assessor who is better utilizing our real estate assessment software.</li> <li>• 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.</li> </ul>	<ul style="list-style-type: none"> <li>• Complete Biennial Real Estate Reassessment (January 1, 2025) – Additional expenses associated with Board of Equalization in reassessment years.</li> <li>• Look for options for secure online submission of confidential tax documents and business license applications, meals tax reports, and lodging tax reports.</li> <li>• Continuing education of staff, especially new staff members, on statutory requirements for assessments administered by the Commissioner of the Revenue office.</li> <li>• Continuing discussions with Munis on providing better training opportunities on functionality of the financial software.</li> <li>• Update real estate assessment records.</li> <li>• Regular meetings with Finance Department Staff to review revenue streams administered by the Commissioner of the Revenue office.</li> </ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Total Business Licenses Issued	1300	
New Business Licenses Issued	100	
Meeting with Finance Department Staff regard-ing revenues	12	
Meals Tax Accounts	66	
Lodging Tax Accounts	25	
Special Events Accounts	64	

## Personnel Summary

COMMISSIONER OF REVENUE		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Commissioner of Revenue	1	1
Deputy I	2	2
Master Commissioner Deputy I	1	1
Tax Examiner II	1	1
Real Estate Assessor	1	1
Assistant Real Estate Assessor	1	1
Real Estate Assessor (PT)	1	1
<b>COMMISSIONER OF REVENUE TOTAL</b>	<b>8</b>	<b>8</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01123035 - COMMISSIONER OF REVENUE</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	297,297	309,656	317,279	353,522	389,505
501200 - OVERTIME	46	75	1,829	945	900
501300 - PART-TIME & TEMPORARY	-	-	893	7,500	7,500
502100 - SOCIAL SECURITY	17,584	18,348	18,929	22,442	24,149
502110 - MEDICARE FICA	4,113	4,291	4,427	5,249	5,648
502210 - RETIREMENT PAYMENTS	54,908	60,429	62,979	69,644	75,853
502220 - SHORT/LONG TERM DISABILITY	174	155	287	395	-
502300 - GROUP MEDICAL INSURANCE	29,149	39,935	40,322	53,510	50,662
502400 - STATE LIFE INSURANCE	3,982	4,111	4,284	4,737	5,144
502700 - WORKERS COMPENSATION	1,618	790	761	1,215	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>408,872</b>	<b>437,789</b>	<b>451,991</b>	<b>519,159</b>	<b>559,360</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>11,245</b>	<b>15,910</b>	<b>11,090</b>	<b>12,325</b>	<b>12,375</b>
<b>53 - PROF. SERVICES</b>	<b>-</b>	<b>1,786</b>	<b>35,576</b>	<b>36,514</b>	<b>7,000</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>65,222</b>	<b>33,262</b>	<b>40,695</b>	<b>51,630</b>	<b>59,211</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	-	-	-	-	-
<b>55 - UTILITIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	1,945	1,545	2,653	2,970	2,600
505540 - TRAINING	1,650	2,083	2,188	1,822	2,200
505810 - DUES & ASSOCIATION MEMBERSHIPS	755	1,405	1,344	1,350	1,250
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>4,350</b>	<b>5,033</b>	<b>6,184</b>	<b>6,142</b>	<b>6,050</b>
<b>58 - CAPITAL OUTLAYS</b>	<b>-</b>	<b>376</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>01123035 - COMMISSIONER OF REVENUE TOTAL</b>	<b>\$489,689</b>	<b>\$494,156</b>	<b>\$545,535</b>	<b>\$625,770</b>	<b>\$643,996</b>

# 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.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Successfully completed ADA Compliance Certification of ALL precincts/polling places.</li><li>• 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.</li><li>• 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</li></ul>	<ul style="list-style-type: none"><li>• To run a fair and successful Presidential Election on November 5, 2024.</li><li>• To meet all upcoming required deadlines in compliance with the Virginia Code.</li><li>• To ensure Martinsville City concludes the votes totaled from each election are true to the democratic process.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
TBD		

## Personnel Summary

ELECTORAL BOARD		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Chairman (PT)	1	1
Vice-Chair (PT)	1	1
Secretary (PT)	1	1
<b>ELECTORAL BOARD TOTAL</b>	<b>3</b>	<b>3</b>

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01131067 - ELECTORAL BOARD</b>					
<b>50 - SALARY AND BENEFITS</b>					
501300 - PART-TIME & TEMPORARY	7,512	7,512	7,773	7,837	7,825
502100 - SOCIAL SECURITY	466	466	482	486	485
502110 - MEDICARE FICA	109	109	113	114	113
502700 - WORKERS COMPENSATION	5	4	4	4	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>8,092</b>	<b>8,091</b>	<b>8,372</b>	<b>8,441</b>	<b>8,424</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
503199 - ELECTION OFFICIALS	7,575	7,875	26,100	20,000	20,000
505500 - TRAVEL	2,124	1,580	7,550	4,500	7,500
505810 - DUES & ASSOCIATION MEMBERSHIPS	180	200	200	200	200
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>9,879</b>	<b>9,655</b>	<b>33,850</b>	<b>24,700</b>	<b>27,700</b>
<b>01131067 - ELECTORAL BOARD TOTAL</b>	<b>\$17,970</b>	<b>\$17,745</b>	<b>\$42,222</b>	<b>\$33,141</b>	<b>\$36,124</b>

# Registrar

## Program Description

The Voter Registration and Elections Office assists 9,029 (as of 4/14/25) 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, providing training materials for Officer of Election and assisting with training, distributing required election supplies to each precinct, program electronic pollbooks, entering on election night the unofficial results, and validating 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.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• The Registrar's Office successfully maintains a non-partisan environment.</li><li>• My Office engaged and had positive feedback during several outreach events.</li><li>• Since July 1, 2024, we successfully completed the Presidential Election with zero error and ensured that all citizens of Martinsville City had the opportunity and the right to vote.<ul style="list-style-type: none"><li>◦ Trained 17 out of 50 New Officers with no errors.</li><li>◦ 2,260 EARLY VOTERS + 556 BY MAIL VOTERS + 4 POST ELECTION VOTERS + 95 PROVISIONALS = 2,915 ABSENTEE VOTERS</li><li>◦ 2,793 VOTERS = VOTED IN PERSON ON ELECTIONS DAY</li></ul></li><li>• Currently gearing up for the June 17, 2025, DUAL Primary!</li></ul>	<ul style="list-style-type: none"><li>• Successfully prepare and implement the budget to procure new Voting Equipment.</li><li>• To maintain accurate information on Voter Registrations and Election Results.</li><li>• To educate the community on the process of Elections and Voting.</li><li>• Maintain that all baseline controls for our locality security standards are met.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
New Legislation		
Continue Poll Worker Recruitment Efforts		
Advertising on social media more through Kendall when new positions was in place		

## Personnel Summary

REGISTRAR OFFICE		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Registrar*	1	1
Deputy Registrar	1	1
Assistant Registrar (PT)	1	1
<b>REGISTRAR OFFICE TOTAL</b>	<b>3</b>	<b>3</b>



# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01132068 - REGISTRAR</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	75,135	112,137	127,355	132,256	142,175
501300 - PART-TIME & TEMPORARY	23,095	7,708	17,430	15,000	15,000
502100 - SOCIAL SECURITY	6,097	7,442	9,045	9,130	9,499
502110 - MEDICARE FICA	1,426	1,741	2,115	2,135	2,222
502210 - RETIREMENT PAYMENTS	13,830	21,599	25,089	26,054	26,134
502220 - SHORT/LONG TERM DISABILITY	397	417	443	698	-
502400 - STATE LIFE INSURANCE	1,007	1,469	1,707	1,772	1,772
502700 - WORKERS COMPENSATION	64	62	59	74	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>121,050</b>	<b>152,574</b>	<b>183,242</b>	<b>187,119</b>	<b>196,802</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>8,795</b>	<b>6,295</b>	<b>5,257</b>	<b>5,000</b>	<b>5,000</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>20,759</b>	<b>23,343</b>	<b>71,859</b>	<b>40,900</b>	<b>46,700</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	-	-	-	25	-
<b>55 - UTILITIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	1,575	4,269	5,263	4,500	5,500
505810 - DUES & ASSOCIATION MEMBERSHIPS	200	270	270	270	270
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>1,775</b>	<b>4,539</b>	<b>5,533</b>	<b>4,770</b>	<b>5,770</b>
<b>01132068 - REGISTRAR TOTAL</b>	<b>\$152,380</b>	<b>\$186,752</b>	<b>\$265,890</b>	<b>\$237,814</b>	<b>\$254,272</b>

# 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 outline 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

- All Constitutional Staff per the Commonwealth budget will receive a one-time 1.5% bonus.

## Personnel Summary

COMMONWEALTH ATTORNEY'S OFFICE		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Commonwealth's Attorney	1	1
Deputy Commonwealth's Attorney	1	1
Assistant Commonwealth's Attorney	2	2
Juvenile Justice Attorney I	1	1
Secretary	2	2
Administrative Assistant II	1	1
Paralegal	1	1
Deputy Commonwealth's Attorney (PT)	1	1
<b>COMMONWEALTH ATTORNEY'S OFFICE TOTAL</b>	<b>10</b>	<b>10</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01221082 - COMMONWEALTH'S ATTORNEY					
50 - SALARY AND BENEFITS					
501100 - SALARIES-FULL-TIME	532,313	591,136	556,655	643,419	721,413
501110 - LOCAL STIPEND	-	-	-	5,000	5,000
501300 - PART-TIME & TEMPORARY	44,252	-	1,142	15,000	15,000
502100 - SOCIAL SECURITY	34,597	35,233	31,877	41,442	45,658
502110 - MEDICARE FICA	8,091	8,240	7,455	9,692	10,460
502210 - RETIREMENT PAYMENTS	97,779	114,512	108,826	128,724	140,505
502220 - SHORT/LONG TERM DISABILITY	1,865	2,113	2,624	2,667	-
502300 - GROUP MEDICAL INSURANCE	32,064	39,548	52,684	52,685	60,368
502400 - STATE LIFE INSURANCE	7,127	7,789	7,402	8,756	9,528
502700 - WORKERS COMPENSATION	374	217	209	334	-
50 - SALARY AND BENEFITS TOTAL	758,461	798,787	768,875	907,719	1,007,932
51 - INTERGOV EXPENSES	8,739	3,476	1,159	1,000	1,000
52 - SUPPLIES & MATERIALS	7,216	10,012	7,265	6,000	11,000
54 - CONTRACTUAL & OTHER	8,324	8,691	8,701	9,525	17,479
55 - UTILITIES					
550230 - TELECOM UTILITY SERVICES	-	40	-	2,000	2,000
550235 - INTERNET ACCESS SERVICES	480	440	480	480	480
55 - UTILITIES TOTAL	480	480	480	2,480	2,480
56 - OTHER EXP/ FIN. USES					
505500 - TRAVEL	7,154	6,818	6,727	7,500	13,500
505540 - TRAINING	-	-	-	-	3,000
505694 - CHILD ADVOCACY CENTER	2,000	2,000	-	2,000	2,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	2,540	2,745	4,473	2,800	4,000
56 - OTHER EXP/ FIN. USES TOTAL	11,694	11,563	11,199	12,300	22,500
01221082 - COMMONWEALTH'S ATTORNEY TOTAL	\$794,914	\$833,009	\$797,679	\$939,024	\$1,062,391

# 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.

## Personnel Summary

VICTIM WITNESS		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Victim Witness Director	1	1
Clerical (PT)	1	1
Victim Witness Assistant Director (PT)	1	1
<b>VICTIM WITNESS OFFICE TOTAL</b>	<b>3</b>	<b>3</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01219080 - VICTIM/WITNESS PROGRAM</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	54,539	57,266	60,830	63,171	65,067
501300 - PART-TIME & TEMPORARY	24,981	26,229	26,373	23,793	23,793
502100 - SOCIAL SECURITY	4,758	4,966	5,192	5,392	5,509
502110 - MEDICARE FICA	1,113	1,161	1,214	1,261	1,288
502210 - RETIREMENT PAYMENTS	10,084	11,281	11,984	12,445	12,857
502300 - GROUP MEDICAL INSURANCE	5,830	6,930	6,912	8,232	7,026
502400 - STATE LIFE INSURANCE	731	767	815	846	872
502700 - WORKERS COMPENSATION	52	43	41	43	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>102,086</b>	<b>108,643</b>	<b>113,361</b>	<b>115,183</b>	<b>116,412</b>
<b>51 - INTERGOV EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>1,411</b>	<b>4,333</b>	<b>1,285</b>	<b>4,395</b>	<b>3,901</b>
<b>54 - CONTRACTUAL &amp; OTHER</b>	<b>889</b>	<b>206</b>	<b>230</b>	<b>2,600</b>	<b>1,300</b>
<b>55 - UTILITIES</b>					
550230 - TELECOM UTILITY SERVICES	-	-	-	500	360
<b>55 - UTILITIES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>360</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	571	1,327	880	1,866	905
505540 - TRAINING	593	40	135	2,358	40
505810 - DUES & ASSOCIATION MEMBERSHIPS	135	205	150	310	310
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>1,299</b>	<b>1,572</b>	<b>1,165</b>	<b>4,534</b>	<b>1,255</b>
<b>01219080 - VICTIM/WITNESS PROGRAM TOTAL</b>	<b>105,687</b>	<b>114,755</b>	<b>116,041</b>	<b>127,212</b>	<b>123,228</b>
<b>TOTAL EXPENDITURES</b>	<b>\$105,687</b>	<b>\$114,755</b>	<b>\$ 116,041</b>	<b>\$127,212</b>	<b>\$123,228</b>

# 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 three major categories: the receipt and collection of the revenue, the safekeeping of the revenue, and the appropriate accounting for and disbursement of the revenue.

## Budget Highlights

- Utilize communication tools, in addition to the local paper, to inform taxpayers about upcoming deadlines in the Treasurer's office.

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• Worked with Finance to streamline the payroll process.</li><li>• Implementing new procedures with our local bank to ensure the security of City funds.</li></ul>	<ul style="list-style-type: none"><li>• To build a stronger collaboration with other departments to achieve common goals to better serve the citizens of Martinsville.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Manually Keyed Transactions	165,000	Tracks the total number of transactions manually entered to monitor workload volume in the Treasurer's Office.
Overall Collections	125,000,000	Tracks the total amount of revenue collected across all payment types and sources.
Debt setoff fees (Calendar Year)	20,000	Tracks the total amount of fees collected through the Virginia Debt Setoff Program within the calendar year.
TACS collections	550,00	Tracks the total amount of delinquent taxes collected through the Taxing Authority Consulting Services (TACS) program, a statewide initiative used to assist with collections.

## Personnel Summary

TREASURER		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Treasurer	1	1
Deputy III	1	1
Deputy I	3	4
Deputy I (PT)	2	2
<b>TREASURER TOTAL</b>	<b>7</b>	<b>8</b>

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01124042 - TREASURER					
50 - SALARY AND BENEFITS					
501100 - SALARIES-FULL-TIME	226,314	237,630	259,345	259,979	285,118
501110 - LOCAL STIPEND	-	-	-	9,000	9,000
501300 - PART-TIME & TEMPORARY	15,958	15,930	19,929	21,400	27,500
502100 - SOCIAL SECURITY	14,545	15,352	16,904	18,004	19,132
502110 - MEDICARE FICA	3,402	3,590	3,953	4,210	4,474
502210 - RETIREMENT PAYMENTS	41,823	46,813	51,091	52,989	54,745
502220 - SHORT/LONG TERM DISABILITY	144	151	169	175	-
502300 - GROUP MEDICAL INSURANCE	11,660	13,861	13,825	15,000	21,078
502400 - STATE LIFE INSURANCE	3,033	3,184	3,475	3,604	3,712
502700 - WORKERS COMPENSATION	157	130	125	145	-
50 - SALARY AND BENEFITS TOTAL	317,037	336,642	368,816	384,506	424,760
52 - SUPPLIES & MATERIALS	4,924	4,614	4,613	4,500	7,000
54 - CONTRACTUAL & OTHER	41,244	44,483	54,468	52,250	53,250
55 - UTILITIES					



EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
56 - OTHER EXP/ FIN. USES					
505500 – TRAVEL	393	2,330	2,614	2,500	3,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	465	490	690	490	490
56 - OTHER EXP/ FIN. USES TOTAL	858	2,820	3,304	2,990	3,490
01124042 - TREASURER TOTAL	364,062	388,560	431,201	444,246	488,500
54 - CONTRACTUAL & OTHER	41,244	44,483	54,468	52,250	53,250
55 - UTILITIES					
56 - OTHER EXP/ FIN. USES					
505500 – TRAVEL	393	2,330	2,614	2,500	3,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	465	490	690	490	490
56 - OTHER EXP/ FIN. USES TOTAL	858	2,820	3,304	2,990	3,490
01124042 - TREASURER TOTAL	\$364,062	\$388,560	\$431,201	\$444,246	\$488,500

# Sheriff's Office

## Program Description

The Sheriff's Office is responsible providing Court Services to all three courts in the City of Martinsville as well as the 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, transporting persons in custody to these courts from wherever they may be housed, as well as serving civil process and other court papers in the City. We also work with the Circuit Court Clerk's office in the implementation of their New Jury Program. Our customer service-oriented personnel at the Moss Street office provide a wide array of services to the public.

## Budget Highlights

- N/A

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
<ul style="list-style-type: none"><li>• We have been an accredited agency under VLEPSI since 2008 and we were just reaccredited this year.</li><li>• We have had 10 officers leave our staff since July 1, 2024, 7 of these went to other agencies. Currently we only have one position open.</li></ul>	<ul style="list-style-type: none"><li>• To be fully staffed. We have at least two officers retiring in 2026.</li><li>• Receive funding for the one deputy position that is currently unfunded for FY 26.</li><li>• Maintain our status as an accredited agency.</li><li>• Continue Professional development and recognition of staff.</li></ul>

## Key Performance Indicators

Indicator or Workload Measure	Measurement	Description
Court papers served	1,381	Papers from all 3 courts, attorneys, & civilians
Transportation	498 transports, 22 extraditions, 32 mental transports	Transports for courts; to our facility from others; to mental hospitals
Inmate Work Crews	42,677 hrs	Various city-wide projects
Average Daily Inmate Population	116	Does not include those housed at other facilities

## Personnel Summary

SHERIFF (COURTS & CORRECTIONS)		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Sheriff	1	1
Chief Deputy	1	1
Captain	1	1
Lieutenant/Accreditation Officer	1	1
Master Deputy/SRO	1	1
School Resource Officer (SRO)	1	1
Deputy	7	7
Office Administrative Assistant	1	2
WorkForce Supervisor	1	1
Deputy	20	22
Jail Administrator - Captain	1	1
Sergeant	4	4
Lieutenant	5	5
Work Force Manager - Inmate Workers	1	1
Director of Work Force Service - Inmate Workers	1	1
Deputy Paramedic	1	1
Food Service	2	2
LIDS	1	1
Behavioral Health Case Manager	1	1
Deputy Courts (PT)	5	5
Deputy Corrections (PT)	14	14
PT-Civilian (PT)	1	1
PT-Control Room Operator (PT)	2	2
Doctor (PT)	1	1
<b>SHERIFF OFFICE TOTAL</b>	<b>75</b>	<b>78</b>

# Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
01217078 - SHERIFF - COURTS					
50 - SALARY AND BENEFITS					
501100 - SALARIES-FULL-TIME	700,517	764,896	823,760	915,036	888,338
501106 - CAR ALLOWANCE	-	2,400	2,550	2,550	2,550
501200 - OVERTIME	8,043	7,752	5,931	10,000	10,000
501207 - OT - MAPLEWOOD APT COVERAGE	7,712	6,061	7,723	7,500	7,500
501215 - OT - CIT PROGRAM	6,600	1,699	979	6,500	6,500
501220 - OT - COUNCIL	-	-	5,468	-	1,000
501300 - PART-TIME & TEMPORARY	64,586	50,713	54,021	65,000	65,000
501400 - BONUS/COMMISSION	30,000	-	-	-	-
502100 - SOCIAL SECURITY	49,450	50,369	54,462	62,508	60,657
502110 - MEDICARE FICA	11,565	11,780	12,737	14,595	14,186
502210 - RETIREMENT PAYMENTS	129,463	150,685	162,169	180,262	173,016
502300 - GROUP MEDICAL INSURANCE	52,518	59,389	55,299	65,000	49,182
502400 - STATE LIFE INSURANCE	9,387	10,250	11,031	12,261	11,733
502700 - WORKERS COMPENSATION	16,953	20,105	19,377	34,290	-
50 - SALARY AND BENEFITS TOTAL	1,086,893	1,136,100	1,215,506	1,375,502	1,289,662
51 - INTERGOV EXPENSES	36,682	450	-	-	-
52 - SUPPLIES & MATERIALS	33,329	46,050	49,422	50,825	64,828
53 - PROF. SERVICES	-	-	-	150	-
54 - CONTRACTUAL & OTHER	54,858	25,068	50,023	27,720	47,120
55 - UTILITIES					
505140 - SEWER SERVICE	652	728	379	800	800
550100 - ELECTRIC UTILITIES	14,061	13,857	7,564	16,000	16,000
550104 - WATER & SEWER UTIL SERVICES	1,416	1,499	995	1,400	1,400
550230 - TELECOM UTILITY SERVICES	3,936	3,936	4,056	4,100	4,100
55 - UTILITIES TOTAL	20,065	20,021	12,994	22,300	22,300

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
56 - OTHER EXP/FIN. USES					
501216 - SPECIAL EVENTS/TRAFFIC CONTROL	-	-	-	1,000	1,000
505010 - ACCREDITATION EXPENSE	-	-	-	4,500	-
505500 - TRAVEL	14,077	18,366	14,594	20,000	20,000
505520 - TRAVEL - STATE REIMBURSEMENT	3,602	5,256	12,921	5,000	5,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	260	1,343	2,069	3,809	3,800
506047 - PROJECT LIFESAVER	3,677	3,921	1,341	3,000	3,000
56 - OTHER EXP/ FIN. USES TOTAL	21,616	28,887	30,924	37,309	32,800
01217078 - SHERIFF - COURTS TOTAL	1,253,444	1,256,576	1,358,868	1,513,806	1,456,710
01331108 - SHERIFF - CORRECTIONS					
50 - SALARY AND BENEFITS					
501100 - SALARIES-FULL-TIME	1,535,225	1,791,895	2,002,969	2,230,682	2,352,544
501106 - CAR ALLOWANCE	-	3,000	3,810	3,810	3,810
501200 - OVERTIME	92,423	77,485	74,809	60,000	60,000
501207 - OT - MAPLEWOOD APT COVERAGE	377	2,777	-	1,500	1,500
501215 - OT - CIT PROGRAM	20,608	29,142	16,918	2,500	2,500
501225 - OT - ECO	-	-	109	-	-
501300 - PART-TIME & TEMPORARY	197,460	142,446	180,703	210,000	185,000
501400 - BONUS/COMMISSION	90,600	5,000	-	-	-
502100 - SOCIAL SECURITY	117,383	123,407	139,479	157,529	162,846
502110 - MEDICARE FICA	27,452	28,861	32,620	36,842	38,070
502210 - RETIREMENT PAYMENTS	279,101	352,180	394,666	411,279	458,184
502220 - SHORT/LONG TERM DISABILITY	341	371	567	1,287	-
502300 - GROUP MEDICAL INSURANCE	166,206	193,094	199,882	210,000	217,806
502400 - STATE LIFE INSURANCE	20,707	24,177	26,846	29,008	31,071
502700 - WORKERS COMPENSATION	39,856	46,976	45,275	80,824	-
50 - SALARY AND BENEFITS TOTAL	2,590,632	2,820,810	3,118,653	3,435,261	3,513,330
52 - SUPPLIES & MATERIALS	436,152	456,251	629,368	520,050	522,600
53 - PROF. SERVICES	1,042	1,852	809	1,500	1,500

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
54 - CONTRACTUAL & OTHER	698,608	383,848	303,066	326,200	321,150
55 - UTILITIES					
505140 - SEWER SERVICE	47,270	17,653	4,188	5,000	5,000
550100 - ELECTRIC UTILITIES	44,726	48,017	53,316	52,920	52,920
550104 - WATER & SEWER UTIL SERVICES	37,727	16,231	5,465	6,000	6,000
550108 - GARBAGE SERVICES	-	20	-	50	50
550230 - TELECOM UTILITY SERVICES	5,404	1,104	144	200	200
55 - UTILITIES TOTAL	135,127	83,025	63,113	64,170	64,170
56 - OTHER EXP/ FIN. USES					
501216 - SPECIAL EVENTS/TRAFFIC CONTROL	1,054	158	3,064	2,500	10,000
505540 - TRAINING	20,921	20,657	22,660	25,000	25,000
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	2,190	1,160	2,760	2,760
506100 - MISCELLANEOUS EXPENSES	-	-	90	-	-
56 - OTHER EXP/ FIN. USES TOTAL	21,975	23,004	26,974	30,260	37,760
01331108 - SHERIFF - CORRECTIONS TOTAL	3,883,537	3,768,790	4,141,983	4,377,441	4,460,510
01331110 - SHERIFF - JAIL ANNEX					
52 - SUPPLIES & MATERIALS	81,209	58,496	108,907	95,750	100,750
54 - CONTRACTUAL & OTHER	21,373	11,713	24,204	20,625	22,255
55 - UTILITIES					
505140 - SEWER SERVICE	3,879	3,019	5,300	4,000	4,000
550100 - ELECTRIC UTILITIES	16,068	8,249	18,544	20,000	20,000
550104 - WATER & SEWER UTIL SERVICES	5,923	4,994	7,010	6,000	11,000
550108 - GARBAGE SERVICES	2,250	1,144	3,214	3,350	3,350
550230 - TELECOM UTILITY SERVICES	968	718	668	800	800
55 - UTILITIES TOTAL	29,089	18,123	34,737	34,150	39,150
56 - OTHER EXP/ FIN. USES					
506200 - PRISONER ALLOWANCE	20,316	-	-	20,000	20,000
56 - OTHER EXP/ FIN. USES TOTAL	20,316	-	-	20,000	20,000
01331110 - SHERIFF - JAIL ANNEX TOTAL	151,986	88,333	167,847	170,525	182,155
TOTAL EXPENDITURES	\$5,288,967	\$5,113,699	\$5,668,698	\$6,061,772	\$6,099,375



# 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

- Converted a Full-Time Law Clerk to a Part-Time Judicial Assistant

Fiscal Year 2024-25 Accomplishments	Fiscal Year 2025-26 Goals
• N/A	• N/A

## Personnel Summary

CIRCUIT COURT		
POSITION	FY 2024-25 EOY	FY 2025-26 ADOPTED
Law Clerk	1	1
Judicial Assistant (P/T)	0	1
Secretary to Judge	1	0
CIRCUIT COURT TOTAL	2	2



EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01211070 - CIRCUIT COURT</b>					
<b>50 - SALARY AND BENEFITS</b>					
501100 - SALARIES-FULL-TIME	51,623	58,788	116,002	120,467	62,186
501111 - ACCRUALS	-	-	-	-	-
501200 - OVERTIME	-	-	-	-	-
501300 - PART-TIME & TEMPORARY	-	-	-	-	45,000
501400 - BONUS/COMMISSION	1,500	1,500	1,500	1,500	1,500
501700 - PAY RAISE RESERVE	-	-	-	-	-
502100 - SOCIAL SECURITY	3,126	3,521	7,018	7,562	6,646
502110 - MEDICARE FICA	731	824	1,641	1,769	1,554
502210 - RETIREMENT PAYMENTS	9,395	11,581	22,853	23,732	12,288
502220 - SHORT/LONG TERM DISABILITY	273	310	612	636	-
502300 - GROUP MEDICAL INSURANCE	5,830	6,930	8,064	16,465	7,026
502305 - DEPENDENT INSURANCE	-	-	-	-	-
502400 - STATE LIFE INSURANCE	692	788	1,554	1,614	833
502700 - WORKERS COMPENSATION	35	31	-	61	-
<b>50 - SALARY AND BENEFITS TOTAL</b>	<b>73,203</b>	<b>84,273</b>	<b>159,246</b>	<b>173,806</b>	<b>137,033</b>
<b>52 - SUPPLIES &amp; MATERIALS</b>	<b>4,659</b>	<b>3,790</b>	<b>4,241</b>	<b>4,800</b>	<b>4,800</b>
<b>53 - PROF. SERVICES</b>	<b>526</b>	<b>277</b>	<b>158</b>	<b>3,000</b>	<b>3,000</b>
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	-	-	-	-	-
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	-	-	-	-
506051 - JURORS & WITNESSES	6,600	8,460	25,000	15,000	20,000
506053 - JUROR REFRESHMENTS	795	248	213	500	500
509500 - EXPENSE REDUCTION PLAN	-	-	-	-	-
<b>56 - OTHER EXP/ FIN. USES TOTAL</b>	<b>7,395</b>	<b>8,708</b>	<b>25,213</b>	<b>15,500</b>	<b>20,500</b>
<b>Total Circuit Court</b>	<b>\$85,783</b>	<b>\$97,049</b>	<b>\$188,858</b>	<b>\$197,106</b>	<b>\$165,333</b>

# General District Court

## 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.

## Budget Highlights

- Maintain service levels.

## Personnel Summary

There is no personnel summary for this program. All positions are directly funded through the Commonwealth.

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01212072 - GENERAL DISTRICT COURT</b>					
52 - SUPPLIES & MATERIALS	2,129	3,848	3,123	4,142	4,800
53 - PROF. SERVICES	5,698	2,739	2,113	15,000	15,000
54 - CONTRACTUAL & OTHER	102	120	123	1,481	2,130
55 - UTILITIES					
550230 - TELECOM UTILITY SERVICES	480	480	480	480	480
55 - UTILITIES TOTAL	480	480	480	480	480
56 - OTHER EXP/ FIN. USES					
505540 - TRAINING	-	80	-	-	-
505810 - DUES & ASSOCIATION MEMBERSHIPS	-	-	994	707	1,000
56 - OTHER EXP/ FIN. USES TOTAL	-	80	994	707	1,000
TOTAL EXPENDITURES	\$8,409	\$7,267	\$6,832	\$21,810	\$23,410

# 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

- N/A

## Personnel Summary

There is no personnel summary for this program. All function are fully Commonwealth funded.

## Expenditures

EXPENDITURES	FISCAL YEAR 2021-22 ACTUAL	FISCAL YEAR 2022-23 ACTUAL	FISCAL YEAR 2023-24 ACTUAL (UNAUDITED)	FISCAL YEAR 2024-25 REVISED BUDGET	FISCAL YEAR 2025-26 ADOPTED
<b>01333115- PROBATION JUVENILE &amp; DOMESTIC RELATIONS</b>					
<b>52 - SUPPLIES &amp; MATERIALS</b>					
506001 - OFFICE SUPPLIES	410	494	339	400	250
506104 - NON-CAPITAL EQUIPMENT	-	110	1,022	300	800
<b>54 - CONTRACTUAL &amp; OTHER</b>					
503196 - DETENTION HOME EXPENSE	268,217	279,807	284,255	275,000	324,171
503197 - ANCHOR HOUSE	50,504	50,504	50,504	50,504	50,504
503201 - JUVENILE EIP	13,335	19,565	39,585	30,000	30,000
503320 - OFFICE EQUIPMENT MAINTENANCE	-	-	-	-	-
503600 - ADVERTISING	-	-	-	-	-
505210 - POSTAL SERVICES	-	-	-	-	-
<b>55 - UTILITIES</b>					
505230 - TELECOMMUNICATIONS	-	-	-	-	-
<b>56 - OTHER EXP/ FIN. USES</b>					
505500 - TRAVEL	-	969	248	1,000	1,000
505540 - TRAINING	-	-	-	-	-
509500 - EXPENSE REDUCTION PLAN	-	-	-	-	-
<b>58 - CAPITAL OUTLAYS</b>					
508014 - CAPITAL IMPROVEMENT PLAN	-	-	-	-	-
508201 - MACHINERY & EQUIPMENT	-	-	-	-	-
508202 - FURNITURE & FIXTURES	-	-	-	-	-
<b>Total Probation J&amp;DR</b>	<b>\$332,466</b>	<b>\$351,449</b>	<b>\$375,953</b>	<b>\$357,204</b>	<b>\$406,725</b>



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# DEBT SERVICE

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**Contents Include:**  
Debt Service Overview  
Annual Debt Service

# DEBT SERVICE OVERVIEW

## OVERVIEW

The City of Martinsville continues to demonstrate strong financial stewardship through the responsible management of its debt obligations. In the previous fiscal year, the total consolidated debt was reported at \$32,447,047. As of the current reporting period, that amount has decreased to \$29,461,225.50, reflecting a reduction of nearly \$3 million. This decrease highlights the City's ongoing efforts to lower liabilities while continuing to invest in essential municipal services.

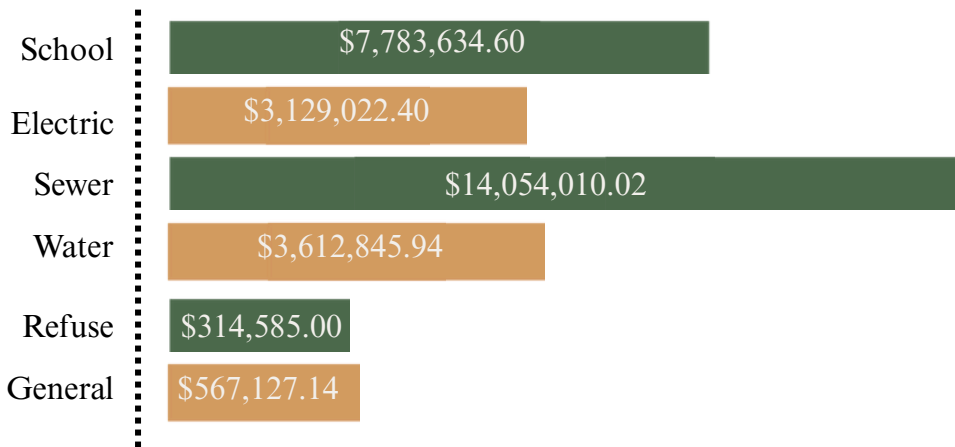
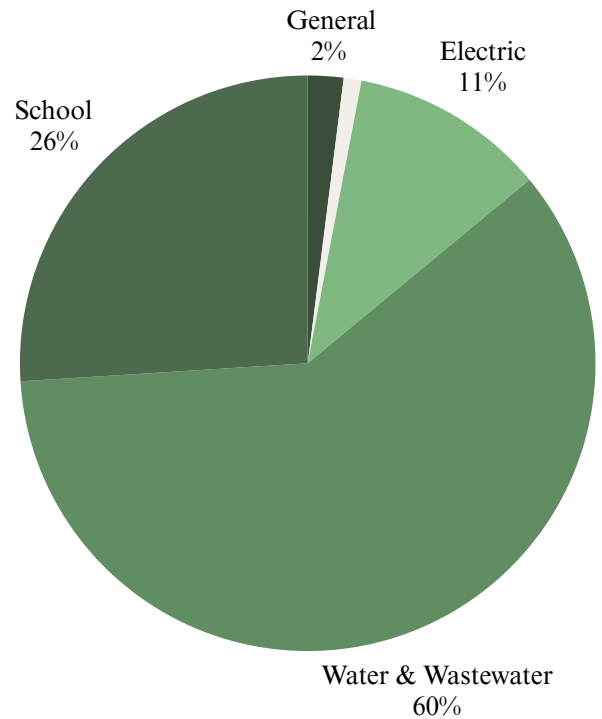
Debt Service by Fund	Type	Principal	Interest	Total Principal & Interest	% of Debt by Fund	Loan Maturity Date
<b>General Fund</b>						
Capital Lease Equipment Lease	Equipment Lease	254,446.57	4,052.81	258,499.38		1/15/2025
Energy Efficiency Upgrades	GO Bond- 2012	292,400.00	16,227.76	308,627.76		2/1/2027
General Fund Debt Service		546,846.57	20,280.57	567,127.14	2%	
<b>Refuse</b>						
Methane Phase #1	GO Bond 2014B	290,000.00	24,585.00	314,585.00		7/15/2029
Refuse Fund Debt Service		290,000.00	24,585.00	314,585.00	1%	
<b>Water</b>						
AMI Project (Water Meters)	US Bank	1,416,000.00	140,394.80	1,556,394.80		8/1/2032
VRA Bond (Reservoir)	VRA	1,947,715.38	108,735.76	2,056,451.14		3/1/2046
Water Fund Debt Service		3,363,715.38	249,130.56	3,612,845.94	12%	
<b>Sewer</b>						
VRA SRI #1	VRA	7,678,571.41	-	7,678,571.41		11/1/2045
VRA SRI #2	VRA	6,375,438.61	-	6,375,438.61		4/1/2047
Sewer Fund Debt Service		14,054,010.02	-	14,054,010.02	48%	
<b>Electric</b>						
AMI Project (Electric Meters)	US Bank	2,818,000.00	311,022.40	3,129,022.40		2/1/2032
Sewer Fund Debt Service		2,818,000.00	311,022.40	3,129,022.40	11%	
<b>School</b>						
VPSA	GO Sch Bond 2007	471,059.00	48,942.00	520,001.00		7/15/2027
QSCB	QSCB 2011	4,694,509.00	2,569,125.00	7,263,634.00		12/1/2030
Total MCPS Debt		5,165,568.00	2,618,067.00	7,783,635.00	26%	
<b>TOTAL DEBT</b>		<b>26,238,139.97</b>	<b>3,223,085.53</b>	<b>29,461,225.50</b>	<b>100%</b>	

## CREDIT RATING

The City of Martinsville is not currently rated by Moody's, S&P, or Fitch because there is no outstanding public debt. However, the city's audit and financial advisory team, Davenport Public Finance Group, has conducted an independent analysis of the Utility Funds, which include Water and Sewer, Electric, and Refuse. These funds have been assessed as Strong and are considered equivalent to a Triple A rating by industry standards.

## ➤ CREDIT RATING

The distribution of debt by fund highlights the City of Martinsville's strategic investment in core infrastructure and services. The Sewer Fund accounts for the largest portion at 60% of the total debt, reflecting a strong commitment to maintaining and upgrading essential water & wastewater systems. The School Fund follows at 26%, underscoring continued support for educational facilities. The Water & Wastewater comprises 60%, while the Electric Fund represents 11%, both pointing to sustained investment in critical utilities. Smaller shares are allocated to the General Fund (2%) and the Refuse Fund (1%), rounding out a focused and purposeful allocation of resources across departments.



## CREDIT RATING

Despite substantial investments in core infrastructure, the City of Martinsville has kept its interest burden measured. The total interest liability is \$3,223,085.53, reflecting strategic borrowing and sound financial management.

General Fund debt, totaling \$567,127.14 (2%), includes an equipment lease and a 2012 GO Bond for energy efficiency upgrades, supporting modernization and long-term cost savings. The Refuse Fund, at 1%, is backed by a 2014 GO Bond for Methane Phase #1, reflecting environmental priorities.

Water & Sewer Fund debt (60%) combines a US Bank lease for water meters and a VRA revenue bond for reservoir improvements, ensuring costs are shared by beneficiaries. The Fund two VRA revenue bonds with repayment aligned to asset life cycles.

The Electric Fund makes up 11% of the debt, tied to a US Bank lease for electric meter upgrades. The School Fund represents 26%, financed through a 2007 GO Bond and a 2011 QSCB, reinforcing the City's investment in education.

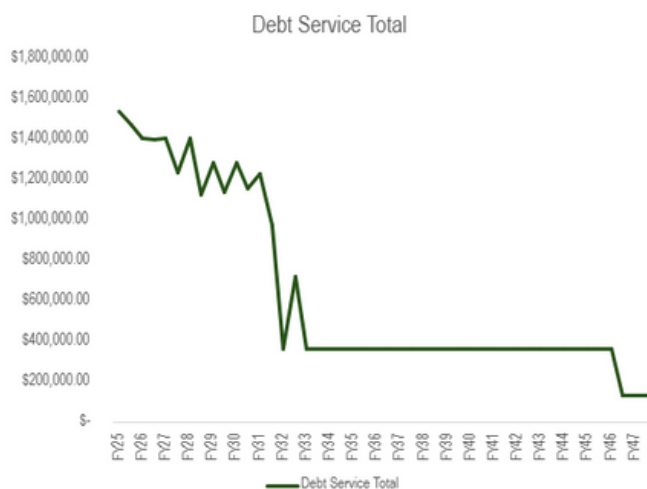


# ANNUAL DEBT SERVICE

The City of Martinsville's debt profile illustrates a carefully planned financial strategy, with obligations extending through 2047. The most significant year for debt service is projected to be FY2026, during which total principal and interest payments are expected to exceed \$3 million. This peak represents a crucial moment in the City's long-term fiscal planning and will require thoughtful financial oversight to ensure continued budgetary stability.

Following this high point, the City's annual debt service obligations begin to decline steadily. From 2027 through 2030, the gradual reduction reflects the natural amortization of existing debt and a decrease in interest payments as principal balances are reduced. By 2031, annual debt service is projected to fall to approximately \$1.6 million—a clear indication of maturing debt instruments and the City's progress in meeting its financial commitments.

This downward trajectory not only improves the City's future financial flexibility but also reinforces the effectiveness of its debt management practices. The predictable decrease in debt service provides opportunities for reallocation of resources to other critical priorities, ensuring a resilient and forward-looking fiscal outlook.



Year	Principal	Interest	Debt Service Total
FY25	\$1,314,922.88	\$225,331.00	\$1,540,253.88
FY25	\$1,152,930.55	\$324,971.98	\$1,477,902.53
FY26	\$1,192,913.39	\$217,625.33	\$1,410,538.72
FY26	\$1,095,952.15	\$304,429.60	\$1,400,381.75
FY27	\$1,198,630.54	\$212,479.97	\$1,411,110.51
FY27	\$954,768.84	\$283,408.32	\$1,238,177.16
FY28	\$1,203,532.78	\$207,180.98	\$1,410,713.76
FY28	\$861,886.62	\$265,799.28	\$1,127,685.90
FY29	\$1,081,640.10	\$203,149.58	\$1,284,789.68
FY29	\$891,105.49	\$252,518.21	\$1,143,623.70
FY30	\$1,083,859.50	\$202,242.67	\$1,286,102.17
FY30	\$922,325.45	\$238,492.25	\$1,160,817.70
FY31	\$1,032,080.01	\$201,307.16	\$1,233,387.17
FY31	\$953,546.51	\$26,789.49	\$980,336.00
FY32	\$361,657.46	\$3,460.54	\$365,118.00
FY32	\$709,768.68	\$11,944.92	\$721,713.60
FY33	\$361,880.18	\$3,237.82	\$365,118.00
FY33	\$361,991.97	\$3,126.03	\$365,118.00
FY34	\$362,104.03	\$3,013.97	\$365,118.00
FY34	\$362,216.37	\$2,901.63	\$365,118.00
FY35	\$362,328.99	\$2,789.01	\$365,118.00
FY35	\$362,441.89	\$2,676.11	\$365,118.00
FY36	\$362,555.07	\$2,562.93	\$365,118.00
FY36	\$362,668.54	\$2,449.46	\$365,118.00
FY37	\$362,782.29	\$2,335.71	\$365,118.00
FY37	\$362,896.33	\$2,221.67	\$365,118.00
FY38	\$363,010.65	\$2,107.35	\$365,118.00
FY38	\$363,125.26	\$1,992.74	\$365,118.00
FY39	\$363,240.15	\$1,877.85	\$365,118.00
FY39	\$363,355.33	\$1,762.67	\$365,118.00
FY40	\$363,470.80	\$1,647.20	\$365,118.00
FY40	\$363,586.56	\$1,531.44	\$365,118.00
FY41	\$363,702.60	\$1,415.40	\$365,118.00
FY41	\$363,818.94	\$1,299.06	\$365,118.00
FY42	\$363,935.57	\$1,005.85	\$364,941.42
FY42	\$364,052.49	\$-	\$364,052.49
FY43	\$364,169.70	\$-	\$364,169.70
FY43	\$364,287.20	\$-	\$364,287.20
FY44	\$364,405.00	\$-	\$364,405.00
FY44	\$364,523.09	\$-	\$364,523.09
FY45	\$364,641.48	\$-	\$364,641.48
FY45	\$364,760.17	\$-	\$364,760.17
FY46	\$364,879.07	\$-	\$364,879.07
FY46	\$138,596.49	\$-	\$138,596.49
FY47	\$138,596.49	\$-	\$138,596.49
FY47	\$138,596.56	\$-	\$138,596.56
Total	\$26,238,140.21	\$3,223,085.18	\$29,461,225.39



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# NON-DEPARTMENTAL

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**Contents Include:**

Transfers & General Expenses  
Outside Agency Funding  
Request Summary

# TRANSFERS & GENERAL EXPENSES

TRANSFERS TO OTHER FUNDS					
	FISCAL YEAR 2021-22	FISCAL YEAR 2022-23	FISCAL YEAR 2023-24 (UNAUDITED)	FISCAL YEAR 2024-25 REVISED	FISCAL YEAR 2025-26 ADOPTED
590018-TRANSFER TO 18-SCHOOL OP. FUND	4,940,076	4,236,690	5,542,637	5,542,637	5,542,637
590410-TRANSFER TO 410-FLEET REP FUND	-	-	-	229,000	229,000
590016- TRANSFER TO 16-GEN GOV CIP FUND	-	-	-	1,236,341	361,340
590753-TRANSFER TO 753- SCHOOL CIP FUND	-	-	-	1,199,644	1,197,145
TRANSFERS TO OTHER FUNDS TOTAL	\$4,940,076	\$4,236,690	\$5,542,637	\$8,207,622	\$7,330,122

GENERAL EXPENSES					
	FISCAL YEAR 2021-22	FISCAL YEAR 2022-23	FISCAL YEAR 2023-24 (UNAUDITED)	FISCAL YEAR 2024-25 REVISED	FISCAL YEAR 2025-26 ADOPTED
50- SALARY AND BENEFITS	-	570,754	192,424	-	378,095
52- SUPPLIES & MATERIALS	3,640	3,407	3,693	4,000	4,000
53-PROF.SERVICES	63,194	66,709	65,375	71,500	70,500
54- CONTRACTUAL & OTHER	967,855	219,723	97,795	97,755	155,745
55- UTILITIES	1,163	1,780	-	-	-
56- OTHER EXP/ FIN. USES	171,239	174,237	21,430	21,430	10,502
GENERAL EXPENSES TOTAL	\$1,207,091	\$1,036,610	\$194,685	\$194,685	\$618,842

# OUTSIDE AGENCY FUNDING

OUTSIDE AGENCY FUNDING REQUESTS	FISCAL YEAR 2024-25 APPROVED	FISCAL YEAR 2025-26 ADOPTED
Mandated Agency		
Blue Ridge Regional Library	\$317,704	\$335,389
Henry-Martinsville Dept of Social Services Contribution	\$613,368	\$638,151
E-911	\$658,936	\$687,077
Dept Maint Expenses	\$41,665	\$47,353
Piedmont Community Services	\$58,125	\$65,000
Henry-Martinsville Health Dept.	\$132,907	\$149,578
CSA	\$700,000	\$700,000
Total Contribution to Mandated Agencies	\$2,522,705	\$2,622,548
Citizen & Community Engagement		
Anchor (req by Prob J&DR Ct) (**)	\$50,504	\$50,504
Boys & Girls Clubs of Martinsville	\$15,390	\$15,390
Southside Survivor Response Center	\$12,150	\$13,000
Focus on Youth CASA	\$5,220	\$ 5,220
Magistrate (*)	\$3,500	\$ 3,500
Community Store House	-	\$ 10,000
Patrick Henry Community College (*)	\$ 19,835	\$19,835
Martinsville-Henry County SPCA	\$ 15,000	\$20,000
Southern Area Agency on Aging (*)	\$1,370	\$1,481
Salvation Army	-	-
VLAS-Va. Legal Aid Society	-	-
Western Va EMS (*)	-	\$ 4,435
MHC Warming Shelter	\$ 35,000	\$35,000
Total Contribution to Citizen & Community Engagement Organizations	\$157,969	\$178,365
(*) Contribution Part of Intergovernmental Agreement		
(**) Budgeted in Probation Juvenile & Domestic Relations Court		

FY 2025-26 OUTSIDE AGENCY FUNDING REQUESTS	FISCAL YEAR 2024-25 APPROVED	FISCAL YEAR 2025-26 ADOPTED
Economic Development		
Blue Ridge Airport Authority	\$9,000	\$9,000
CPEG Small Business Development	\$ 60,000	\$40,000
Longwood Small Business Develop. Ctr	\$4,513	\$5,000
Chamber Partnership for Economic Growth (Uptown Revitalization)	\$ 28,500	\$30,000
Uptown Partnership	\$ 15,000	\$15,000
West Piedmont Planning District	\$8,733	\$9,122
Martinsville Henry County Economic Development	\$100,000	\$ 100,000
Total Contribution to Economic Development Organizations	\$225,746	\$207,867
Tourism		
FAHI	-	\$5,000
Piedmont Arts Association	\$ 15,000	\$15,000
Virginia Cooperative Extension	\$7,756	\$7,756
Virginia Museum of Natural History	\$ 10,815	\$10,815
Total Contribution to Tourism Organizations	\$ 33,571	\$38,571
Grand Total	\$2,930,737	\$3,047,351



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# SUPPLEMENTAL INFORMATION

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**Contents Include:**

Glossary

Financial Policies



# GLOSSARY

Term	Definition
Adopted Budget	The finalized financial plan formally approved by City Council following public review and deliberation. It reflects the City's authorized revenues and expenditures for the fiscal year and serves as the legal basis for municipal operations and service delivery.
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 municipality's credit worthiness 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 1 <sup>st</sup> 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.

## Glossary (Continued)

Term	Definition
Fund Balance	The total assets minus the liabilities of a particular fund.
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

# FINANCIAL 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:

- Contribute significantly to the City's ability to insulate itself from fiscal crisis.
- Enhance the City's short-term and long-term financial credit by helping to achieve the highest credit and bond ratings possible.
- Promote long-term financial stability by establishing clear and consistent guidelines.
- Direct attention should be paid to the total financial picture of the city rather than single-issue areas.
- Promote the view of linking long-run financial planning with day-to-day operations.
- Provide the City Council and the citizens with a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- 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 authorization from the City Council is obtained. These Financial Policy Guidelines shall be 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

- The budget development process will be collaborative and include residents, the City Council, and staff.
- 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.
- The City will avoid dedicating revenue to a specific project or program because this may constrain 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.
- The budget process will be coordinated so that significant policy issues for the City Council are identified several months before budget approval is considered. This will allow adequate time for appropriate decisions and analysis of financial impacts.

#### Policies

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

- 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.
- 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.
- 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.
- 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.
- 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 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.
- 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.
- Summaries of proposed expenditures for all funds proposed to be expended in a fiscal year.
- A schedule of estimated requirements for the principal and interest of each bond issue.
- 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:

- The City will consider all capital improvements per an adopted Capital Improvement Plan.
- 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.

- The City will enact an Annual Capital Budget based on the five-year Capital Improvement Plan. The plan's first year will be used as the basis for the Budget.
- 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.
- The City will maintain all its assets at an adequate level to protect its capital investment and minimize future maintenance and replacement costs.
- 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.
- The City will attempt to determine the least costly and most flexible financing method for all new projects.
- Upon reaching the Minimum Initial Target of the Unassigned Fund Balance, the City shall budget \$500,000 for Fund Balance Replenishment and \$500,000 for Pay-Go Capital Projects.

## 4. DEBT POLICIES

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

- 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.
- 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.
- 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.
- 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.
- Payout of aggregate outstanding tax-supported Direct Net Debt principal shall be no less than 50% repaid in 10 years.
- The City will take on, manage, and repay debt according to the following debt policies.
- 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.

- 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.
- Restricted Fund Balance: These amounts have external sources, such as creditors or legal or constitutional provisions, that constrain their use for a specific purpose

- **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.
- **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.
- **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 representing 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.

#### Prioritization of Fund Balances

As indicated, the fund balance classifications outlined above are based on the level of restriction. If 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.

## **6. POWER COST ADJUSTMENT (PCA) POLICY**

A Power Cost Adjustment (PCA) is a mechanism electric utilities use to adjust electricity rates based on the fluctuating costs of purchasing power. It ensures that members pay a fair price that reflects actual costs, particularly when the fuel price for electricity generation rises or falls. The PCA accounts for the difference between the city's monthly increase or decrease in the wholesale cost of power and the cost when current rates were designed. This adjustment helps recover other expenses related to maintenance, operations, and environmental requirements without resorting to a permanent rate increase.



The PCA intends to reflect changes in the actual cost of transmission, capacity, and energy supplied over time. The rate adjustment shall be based on the transmission cost, capacity, and energy for generation and purchased power. The PCA will be reviewed and, as necessary, revised periodically by the provisions of this schedule, but not less frequently than once every twelve months. Revised PCA rates computed by this policy shall not require the approval of the City Council. They shall take effect the first month of the projected period used for computations. PCAs are currently included in the Terms and Conditions for Electric Utility services in the City of Martinsville.

To generate the electricity citizens consume, our wholesale power supplier, American Municipal Power (AMP), obtains electricity from many sources, including coal, natural gas, wind, and solar. AMP sets its generation resource rates each year based on variables, including the cost of fuel and the amount and cost of power purchased in the market. AMP also estimates transmission and capacity costs within the PJM RTO (Regional Transmission Organization) footprint. This is the cost of power delivery to Martinsville and is a pass-through cost paid to transmission and generation owners within PJM. This cost is invoiced monthly on the city's wholesale power invoice. The city also purchases contracted and market power to meet its needs. Municipal and cooperative members, in turn, can recoup these costs from their customers. If it is an additional charge, it is added to your bill as a PCA. You will see a PCA credit on your bill if it is a credit. These additional charges or credits have not been promptly charged to our city electric customers. If costs are not recouped, utility operations risk failing to maintain their infrastructure and provide power and energy to their constituents.

## PCA FAQs

A. How is the total PCA calculated?

**Response:** Members can calculate their PCA each month or as needed by multiplying the PCA factor amount (listed on the electric bill) by the kilowatt hours (kWh) used during the billing period. This formula charges all ratepayers equally for the increase or decrease in the cost of generating electricity based on fluctuating expenses.

- **Power Cost Adjustment Calculation:** The rates per kWh for energy to which the PCA is applicable shall be increased or decreased by the nearest \$0.000001 for each \$0.000001 increase or decrease in the aggregate cost per kWh of the capacity and energy supplied to the system. Charges to the customer are as follows: [Billed Amount = Consumption X (Base Rate + PCA)]

B. Do other electric utilities use a PCA?

**Response:** Yes. Almost all electric utilities utilize a PCA. However, this is not unique to municipalities and cooperatives. In fact, all energy suppliers have a monthly adjustment for fluctuating fuel costs related to power production. The terminology may vary. You may hear PCAs called a "Wholesale Power Adjustment," "Fuel Cost Adjustment," or other terms, but all are fundamentally the same.



## **AD BUDGET**

FY 2025-26

## **OFFICE OF THE CITY MANAGER**

City of Martinsville, Virginia