

FY 2025-26 ADOPTED OPERATING BUDGET



City of Petersburg
VIRGINIA

Adopted June 3, 2025

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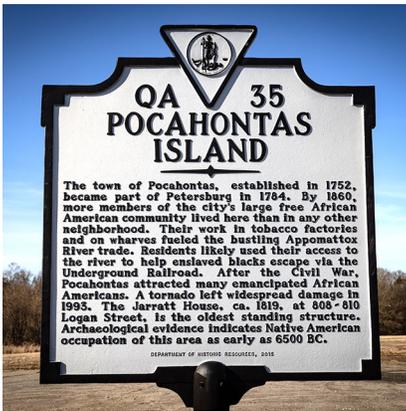
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COMMUNITY PROFILE

WHO WE WERE

Originally known as Peter's Point, Petersburg was settled at the fall of the Appomattox River, a strategic location that lends the City a rich cultural, economic, and social history. When European settlers first arrived in the early 1600s, Indigenous peoples in the area mounted fierce resistance before signing treaties that led to flourishing trade. The growth of the tobacco market in the early 1700s brought about the founding of Petersburg. Petersburg received its charter in 1748 and officially became a City in 1850.



Petersburg's free Black population grew quickly after the Revolutionary War, with Pocahontas Island becoming one of the oldest free Black settlements in the United States. The island that once housed hundreds of residents, stores and businesses, is currently home to fewer than 70 residents. As one of the most historic sites, Pocahontas Island, established in 1752, served as an Underground Railroad hub for runaway slaves. The Jarratt House and 215 Witten Street, formally called the "Underground Railroad House", are the two surviving houses on Pocahontas Island.

In the 1830s, Petersburg built its first railroads. The ability to connect both locally and regionally by rail led to the flourishing of agricultural and industrial uses, in turn leading to Petersburg's rise as Virginia's logistical and shipping center.

Petersburg was a significant location during the Civil War, with Petersburg National Battlefield remaining a nationally recognized and preserved site. In the spring of 1864, Union army General Ulysses S. Grant surrounded Petersburg for nearly ten months, which was the longest siege of an American city. After General Robert E. Lee and his Confederate forces abandoned Petersburg in April 1865, Lee surrendered, ending the Civil War.

By the early 20th century, the logistical and shipping center of Virginia had shifted north to Richmond. Petersburg then became the retail hub of Southside Virginia. Several new industries were established in Petersburg, including the Seward Luggage Company, which became one of the largest manufacturers of trunks and luggage in the country. Titmus Optical Company and Arnold Pen Company were also founded during the same era and contributed greatly to Petersburg's thriving economy at the turn of the 20th century. During this era, department stores, grocers, specialty stores, and theatres lined Sycamore Street and adjoining streets in Old Towne and sprung up around the Halifax Street triangle, which was the center of a thriving Black community.

COMMUNITY PROFILE

WHO WE ARE

Petersburg's history, geography, vibrant local businesses, and natural beauty are embraced today with renewed excitement. Petersburg continues as a transportation hub with immediate access to Interstates 85, 95, and 295, and U.S. Routes 1, 301, and 460, as well as an Amtrak station in nearby Ettrick and a CSX freight yard on its border with Dinwiddie County. This ease of access is one factor that has attracted the pharmaceutical industry as a promising addition to Petersburg's economic base. The emerging logistics and distribution industries in adjacent localities, along with Fort Gregg-Adams, a U.S. Army training installation, have also provided residents with stable, well-paying job opportunities.

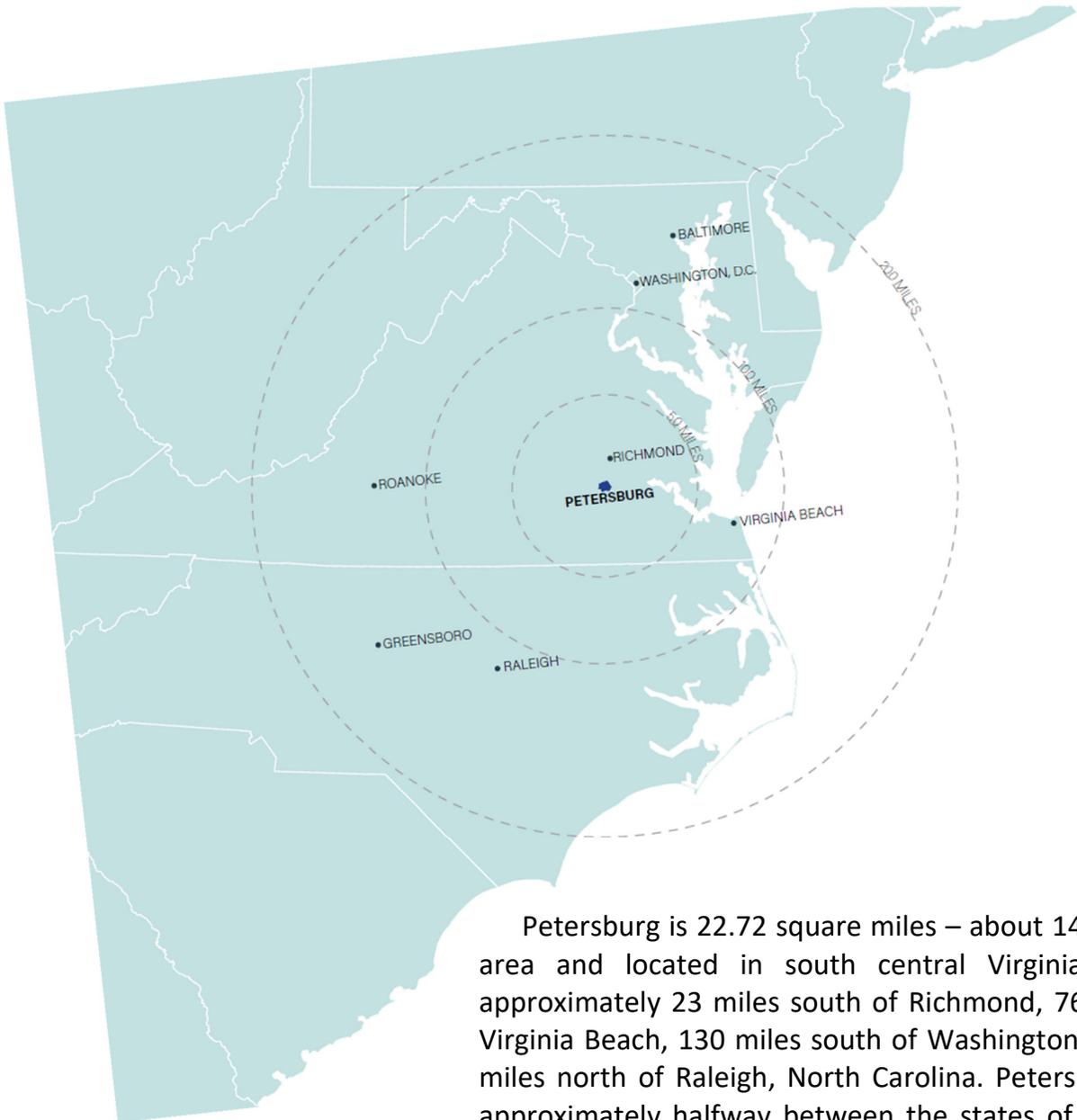
Petersburg's well-preserved historic buildings and districts evoke the feeling of stepping back in time. This rich backdrop has not only been a draw for tourists from across the United States, but has garnered the attention of the entertainment industry, with internationally acclaimed television shows and films filmed in the heart of Old Towne.

Eco-tourism and sports tourism are other emerging opportunities for Petersburg. The City has a considerable amount of recreational and green space, along with Petersburg Sports Complex, an outdoor recreational venue with various sports fields, ponds, and pavilions. The Appomattox River Trail, Fall Line Trail, and East Coast Greenway will also provide new opportunities to connect Petersburg with the greater Richmond region and beyond.

To plan for the Petersburg of tomorrow, it is important to be knowledgeable about the Petersburg of today. Understanding Petersburg's demographics, how they have changed over time, and how they may continue to evolve in the future provides the City with the foundation required to establish effective and equitable policies and strategies to reach its long-term goals.

COMMUNITY PROFILE

GEOGRAPHY & LOCATION



Petersburg is 22.72 square miles – about 14,541 acres – in area and located in south central Virginia. The City is approximately 23 miles south of Richmond, 76 miles west of Virginia Beach, 130 miles south of Washington, D.C., and 148 miles north of Raleigh, North Carolina. Petersburg is located approximately halfway between the states of New York and Florida, giving it unparalleled access to a majority of the nation’s population base through two major interstate highways and three U.S. routes.

COMMUNITY PROFILE

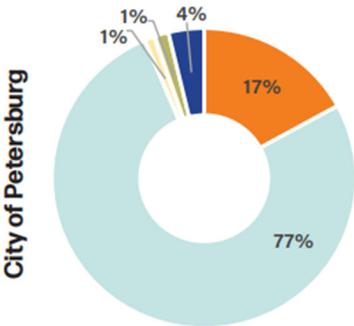
GEOGRAPHY & LOCATION



Petersburg is one of 17 jurisdictions that comprise the Richmond-Petersburg Metropolitan Statistical Area (MSA). As of 2020, the MSA population was 1,314,434. Petersburg is the largest of the three cities in the Tri-Cities region, and retains a larger population than all neighboring localities except Chesterfield County.

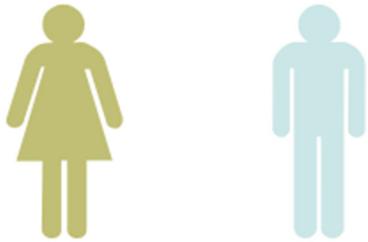
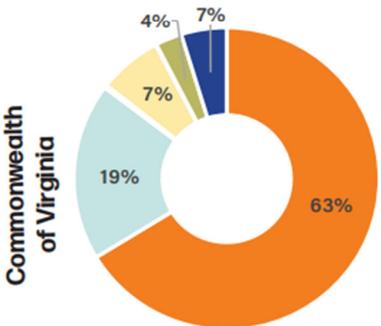
COMMUNITY PROFILE

PEOPLE & POPULATION



Petersburg’s population has remained relatively stagnant since 2000, and was 33,458 as of the 2020 U.S. Census.

Petersburg is a racially diverse City. A majority (77%) of the City’s residents identify as Black or African-American; 17% identify as white. Racial diversity has not significantly changed over time, and Petersburg has remained generally more diverse than its neighboring localities and Virginia overall.

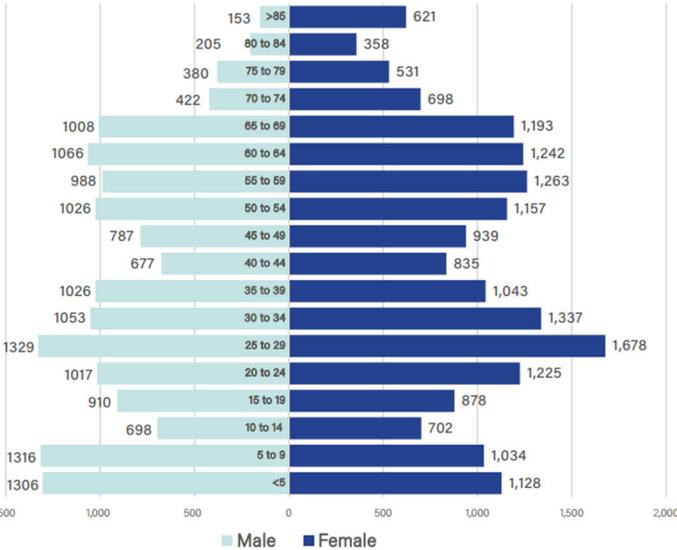


54% **46%**
City of Petersburg

51% **49%**
Commonwealth of Virginia

- White
- Black or African American
- American Indian and Alaska Native
- Asian
- Native Hawaiian and Other Pacific Islander
- Some other race
- Two or more races

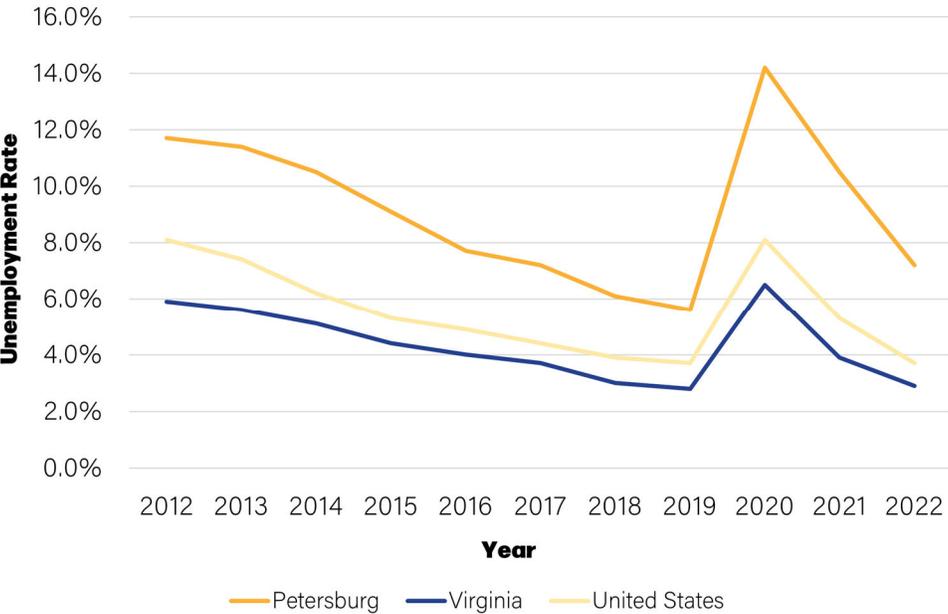
Petersburg is generally a slightly younger locality than most of its neighbors and has a younger population than Virginia overall. The median age in Petersburg is 36.6; this has not changed significantly since 2000. The City’s population as of 2020 reflects large concentrations of residents between the ages of 0 to 9, 25 to 39, and 60 to 69. Therefore, the ways in which Petersburg will seek to move forward in the future should be intergenerational in nature, meaning that they should have positive benefits for a variety of ages and not solely a specific sub-group.



COMMUNITY PROFILE

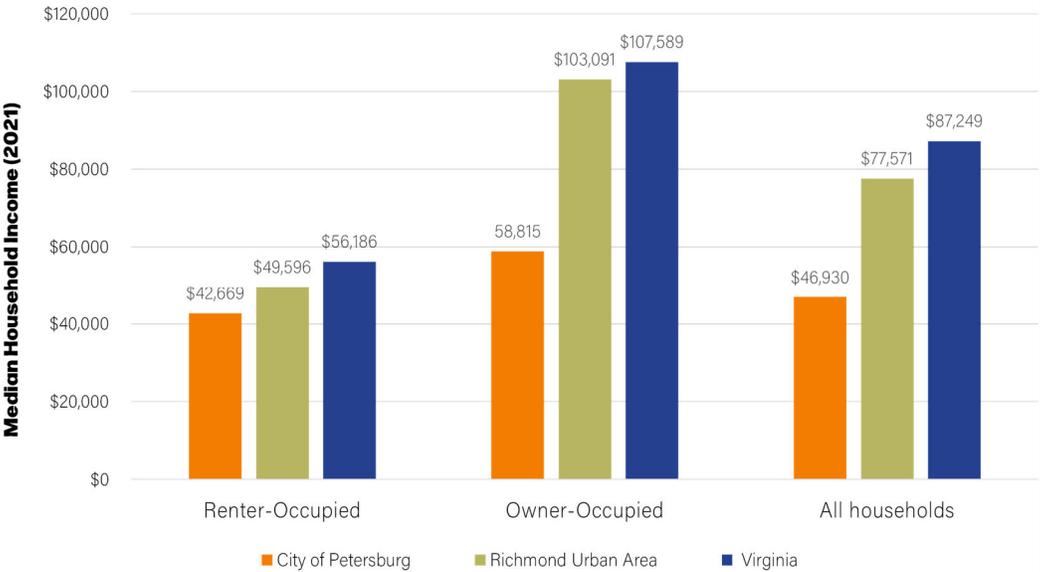
ECONOMY

Baseline economic metrics such as educational attainment, unemployment rate, and median household income are important in understanding the socioeconomic characteristics of the community.



Petersburg has seen a higher unemployment rate than the rest of the country since 2008. Additionally, it appears that Petersburg’s unemployment rate is more susceptible to rise during recessions than the nationwide unemployment rate. Overall, however, the unemployment rate has been trending steadily downward since 2008.

At \$46,930, Petersburg’s median household income is significantly lower than the statewide median of \$87,249. The discrepancy increases when the data is isolated for owner-occupied households: \$58,815 for Petersburg, compared to \$107,580 for Virginia. The difference in the median household income of renter households is meaningful, but less pronounced than the difference in the median household income for owner-occupied households.



COMMUNITY PROFILE

ECONOMY

MAJOR PRIVATE EMPLOYERS

RANK	EMPLOYER	INDUSTRY	EMPLOYEES	% of TOTAL CITY EMPLOYMENT
1	Bon Secours Southside Medical Center	Health Care	1000+	8.36%
2	ConnectRN	Health Care	1000+	8.36%
3	Horizon Mental Health Management, Inc.	Health Care	250-499	2.09%
4	The Mentor Network	Adult Supportive Services	250-499	2.09%
5	Amsted Rail Company, Inc.	Manufacturing	250-499	2.09%
6	Wal-Mart	Retail	250-499	2.09%
7	Communicare Health Service	Health Care	100-249	0.84%
8	Quality Plus Service	Engineering/ Construction	100-249	0.84%
9	District 19 Mental Health and Retardation Services	Medical Services	100-249	0.84%
10	Virginia Linen Service Inc.	Equipment & Uniform Rental	100-249	0.84%

Source: FY2024 Annual Comprehensive Financial Report



PetersburgNEXT

WHO WE ASPIRE TO BE

“Petersburg is a thriving, culturally diverse community where all residents enjoy safe and attractive neighborhoods, economic opportunity, quality education, and celebration of rich history.” - PetersburgNEXT Vision Statement



Understanding who we are today helps us envision tomorrow. Petersburg’s collective vision – and the means required to achieve this vision – is a long-term goal. It will require active participation and engagement from a variety of people and organizations. This vision can be achieved by setting goals with specific objectives, strategies, and implementation tools, along with continuously monitoring progress after the Comprehensive Plan, called PetersburgNEXT is adopted.

To achieve the vision for the future and beyond, Petersburg is committed to making decisions that are equitable, intended to advance public health and safety, informed by collaboration with key partners, and wisely steward natural resources.

PetersburgNEXT considers how the entire community’s values, people, places, and prosperity are interrelated and interdependent. It identifies defining issues and opportunities for the next twenty years, and how Petersburg can leverage its strengths while mitigating its weaknesses. PetersburgNEXT is our community’s Plan for a bright future and lays the fundamental groundwork to keep moving forward over the next twenty years and beyond.

ELECTED OFFICIALS

Petersburg is an independent City, or a City that is not in the territory of any county, and utilizes the council-manager form of government. The Council has seven members, each representing a ward (or geographic portion of the City). Council members must reside within their wards. Members serve staggered, four year terms with elections being held in even numbered years. The mayor is selected from among the council members.



Councilmember **Annette Smith-Lee** Ward 6

Councilmember **Arnold Westbrook, Jr.** Ward 7

Vice Mayor **Darrin Hill** Ward 2

Mayor **Samuel Parham** Ward 3

Councilmember **W. Howard Myers** Ward 5

Councilmember **Charles Cuthbert** Ward 4

Councilmember **Marlow Jones** Ward 1

DEPARTMENT HEADS

The Council appoints the City Manager, who serves as the Chief Administrative Officer for the City. The City Manager shall be responsible to the Council for the proper administration of all affairs of the City.

John M. Altman, Jr.

City Manager

Vacant

Deputy City Manager

FISCAL MANAGEMENT TEAM

Brittney Flowers

Commissioner of Revenue

Leon Glaster

Interim Chief Financial Officer

Paul Mullin

City Treasurer

Garry Cozier

Budget Manager

Shekira Wynn

Finance Manager

DEPARTMENT DIRECTORS

Travis Christian

Chief
Petersburg Bureau of Police

Wayne Crocker

Director
Library Services

Jamie Fagan

General Manager
Dogwood Trace

Margo Hardy

Program Manager
Petersburg Juvenile Community
Control Program

Jerry Byerly

Director
Public Works & Utilities

Darius Mason

Director
Petersburg Area Transit

Wayne Hoover

Chief
Petersburg Fire, Rescue & Emergency
Services

Nicole Loving

Director
Community Corrections

Jim Reid

Director
Code Enforcement

Delvont'e Frenzley

Director
Human Resources

William D'Aiuto

Director
Petersburg Social Services

Jared Crews

Interim Director
Planning

Brian Moore

Director
Economic Development

Gerrit VanVoorhees

Director
Information Technology

Marquis Allen

Director
Recreation & Community Affairs

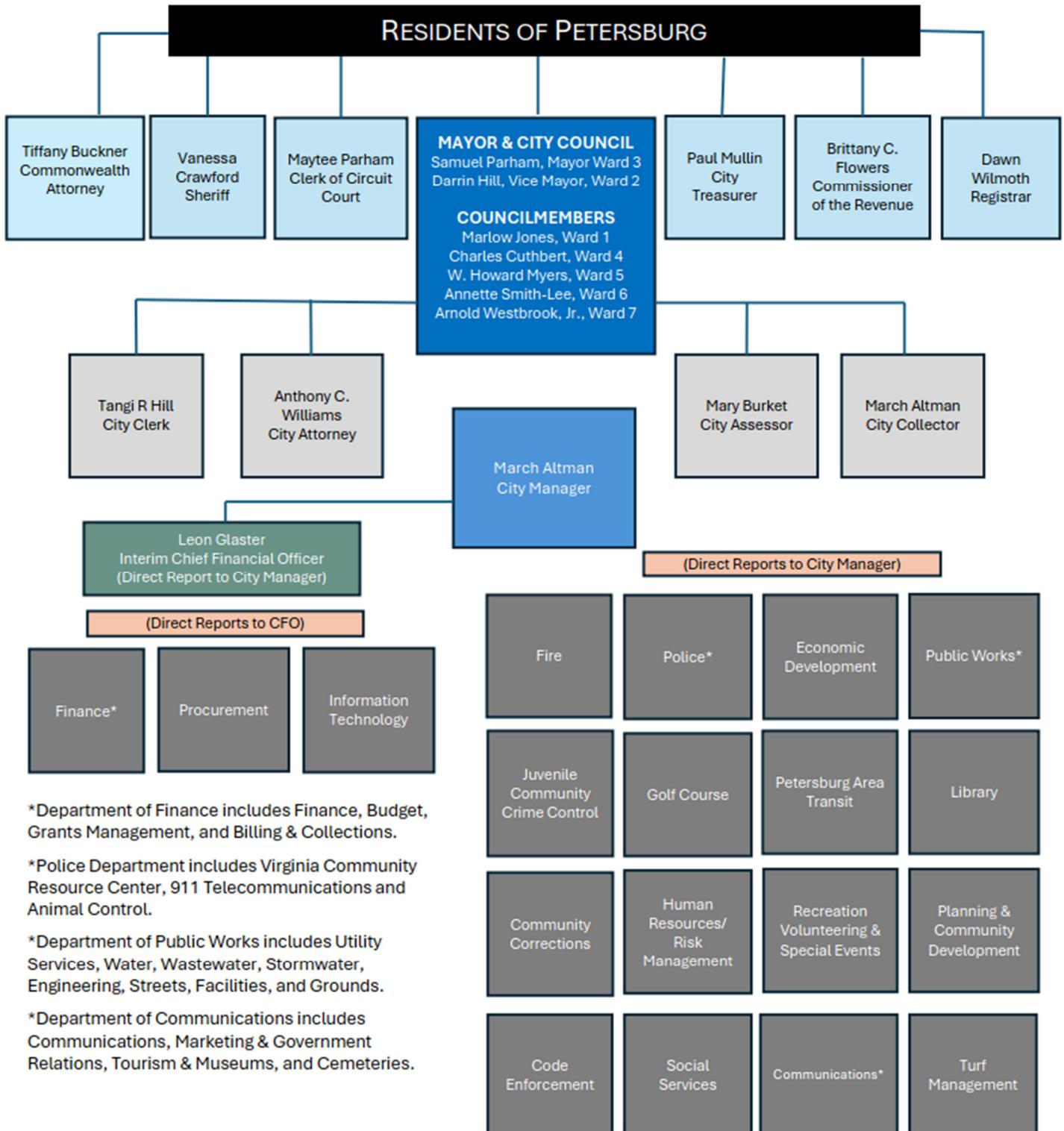
Ashanti Hogan

Director
Victim Witness Program

Joanne Williams

Director
Communications, Tourism, Marketing
& Government Relations

ORGANIZATIONAL CHART



*Department of Finance includes Finance, Budget, Grants Management, and Billing & Collections.

*Police Department includes Virginia Community Resource Center, 911 Telecommunications and Animal Control.

*Department of Public Works includes Utility Services, Water, Wastewater, Stormwater, Engineering, Streets, Facilities, and Grounds.

*Department of Communications includes Communications, Marketing & Government Relations, Tourism & Museums, and Cemeteries.

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PERSONNEL SUMMARY

+1 City Clerk	+2 Customer Care & Collections	-1 Sheriff
+1 City Manager	+1 Grounds	+1 VCRC/CPOC
+1 Information Technology	-1 Government Relations	
+2 Human Resources	+4 Turf Management	

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
City Council					
City Clerk	1	1	1	1	0
Deputy Clerk	1	0	0	0	0
Total City Council	2	1	1	1	0
City Clerk					
City Clerk	0	0	0	0	1
Deputy Clerk	0	0	0	0	1
Total City Clerk	0	0	0	0	2
City Manager					
City Manager	1	1	1	1	1
Deputy City Manager	1	1	1	1	1
Executive Assistant to the City Manager	1	1	1	1	0
Program Coordinator	1	1	1	1	1
Public Affairs Coordinator	1	0	0	0	0
Administrative Manager	0	0	0	0	1
Administrative Assistant	0	0	0	0	1
Total City Manager	5	4	4	4	5
City Attorney					
City Attorney	1	1	1	1	1
Assistant City Attorney	0	1	1	1	1
Paralegal	1	1	1	1	1
Total City Attorney	2	3	3	3	3
Human Resources					
Human Resources Director	1	1	1	1	1
Human Resources Specialist	2	3	3	3	3
Jr. Human Resources Specialist	0	0	0	0	1
Benefits & Wellness Specialist	0	0	0	0	1
Risk Control Coordinator	1	1	1	1	1
Human Resources Technician	0	1	1	2	0
Human Resources Analyst	0	0	0	0	1
Human Resources Administrator	1	0	0	0	0
Total Human Resources	5	6	6	7	8
Assessor					
City Assessor	1	1	1	1	1
Deputy Assessor	0	0	0	0	1
Real Estate Data Analyst	1	1	1	0	0
Real Estate Appraiser	2	2	2	2	0
Sr. Real Estate Appraiser	0	0	0	0	1
Real Estate Assessment Clerk	1	1	1	0	0
Real Estate Technician	0	0	0	2	2
Sr. GIS Analyst	0	0	0	0	1
GIS Analyst	1	1	1	1	0
Total Assessor	6	6	6	6	6

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Finance					
Chief Financial Officer	1	1	1	1	1
Director of Finance	1	1	0	0	0
Assistant Finance Director	1	0	0	0	0
Finance Manager	0	1	1	1	1
Budget Manager	0	1	1	1	1
Budget Analyst	0	1	1	1	1
Payroll Supervisor	1	0	0	0	0
Senior Payroll Coordinator	0	1	1	1	1
Payroll Administrator	0	0	0	1	1
Admin Assistant	0	0	0	1	1
Sr. Accountant	0	0	0	0	1
Accountant III	1	1	1	2	1
Accountant II	1	1	1	0	0
Accountant I	1	1	1	1	2
Accounting Clerk III	1	0	0	1	0
Accounting Supervisor	1	0	0	0	0
Total Finance	9	9	8	11	11
Collections					
Billing & Collections Manager	1	0	0	0	0
Collections Manager	0	0	0	1	1
Assistant Manager of Collections	1	1	1	0	0
Revenue Collections Administrator	0	0	0	1	0
Administrative Manager	0	1	1	0	0
Customer Care Manager	0	0	0	0	1
Customer Service Supervisor	0	1	1	2	2
Collection Specialist	0	0	0	0	1
Utility Billing Supervisor	0	0	1	0	0
Administrative Assistant	0	1	0	1	1
Billing & Collections Specialist	1	3	2	0	0
Customer Service Rep/Admin Support	1	0	0	0	0
Customer Service Representative	4	5	4	3	4
Revenue Manager	1	0	1	1	1
Total Collections	9	12	11	9	11
Procurement					
Director of Procurement	1	0	0	0	0
Assistant Director	0	0	0	0	0
Purchasing Agent	1	1	1	1	1
Assistant Purchasing Agent	1	1	1	1	1
Budget Analyst	2	0	0	0	0
Purchasing Specialist	1	1	1	1	1
Total Procurement	6	3	3	3	3

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Information Technology					
Information Technology Director	1	1	1	1	1
Information Technology Manager	0	1	1	1	1
Administrative Assistant II	0	0	0	0	1
Help Desk Specialist	1	1	1	1	1
IT Analyst	1	1	0	1	1
IT Supervisor	1	0	0	0	0
Total Information Technology	4	4	3	4	5
Commissioner of Revenue					
Commissioner of Revenue	1	1	1	1	1
Business License Inspector	1	0	0	0	
Chief Deputy Commissioner of Revenue	1	1	1	1	1
Deputy Clerk I	1	1	1	1	1
Deputy Clerk III	1	1	1	1	1
Deputy Clerk IV	1	2	2	2	2
Total Commissioner of Revenue	6	6	6	6	6
City Treasurer					
Treasurer	1	1	1	1	1
Deputy Treasurer	1	0	0	0	0
Deputy Clerk III	0	1	1	1	1
Deputy Clerk II	1	0	1	2	2
Deputy Clerk I	0	1	0	0	0
Administrative Assistant I	1	0	0	0	0
Total City Treasurer	4	3	3	4	4
Registrar					
General Registrar/Director of Elections	1	1	1	1	1
Assistant Registrar	0	2	2	2	0
Deputy Registrar	1	0	0	0	1
Senior Deputy Registrar	1	0	0	0	1
Total Registrar	3	3	3	3	3
Circuit Court Judges & Administration					
Court Administrator	1	1	1	1	1
Total Circuit Court Judges & Administration	1	1	1	1	1

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Clerk of Circuit Court					
Clerk of Circuit Court	1	1	1	1	1
Chief Deputy Clerk	1	0	1	1	1
Circuit Court Liaison	0	1	1	1	1
Finance Clerk	1	1	0	1	1
Records Clerk Supervisor	1	1	1	1	1
Land Records Deputy Clerk	0	0	0	2	2
Deputy Clerk II	0	1	1	0	0
Deputy Clerk I	0	3	3	0	0
Criminal Deputy Clerk Supervisor	0	0	0	1	1
Criminal Deputy Clerk	3	2	2	2	2
Civil Deputy Clerk	2	0	0	2	2
Jury Manager	1	0	0	0	0
Records Clerk	1	0	1	0	0
Total Clerk of Circuit Court	11	10	11	12	12
Commonwealth Attorney					
Commonwealth Attorney	1	1	1	1	1
Assistant Commonwealth Attorney	0	0	1	1	1
Attorney IV	1	2	2	2	2
Attorney III	3	2	2	2	2
Attorney II	3	0	0	0	0
Attorney I	0	4	3	3	3
Paralegal	1	2	2	2	2
Legal Administrative Assistant	1	1	1	0	0
Office Manager	0	1	1	1	1
Secretary	0	0	0	1	1
Administrative Assistant II	2	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Total Commonwealth Attorney	13	15	15	15	15
Sheriff's Office					
Sheriff	1	1	1	1	1
Sheriff Lieutenant Colonel	1	1	1	1	1
Sheriff Major	1	1	2	2	1
Sheriff Captain	1	1	1	1	1
Sheriff Lieutenant	1	3	3	3	3
Sheriff Sergeant	4	3	3	3	3
Corporal	4	1	0	0	0
Deputy Sheriff	8	7	10	12	12
Sheriff Administrative Assistant II	0	1	1	1	1
Administrative Assistant II	2	1	1	1	1
Total Sheriff's Office	23	20	23	25	24

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
911 Emergency Communications					
Telecommunications Coordinator	1	1	1	1	1
Telecommunicator I	9	9	9	9	9
Telecommunicator II	5	5	5	5	5
Telecommunicator/Receptionist	1	1	1	1	1
Total 911 Emergency Communications	16	16	16	16	16
Police					
Police Chief	1	1	1	1	1
Deputy Chief	1	1	1	2	2
Captain	3	3	3	4	4
Lieutenant	6	6	6	6	6
Sergeant	12	12	12	12	11
Police Officer	75	69	67	67	67
Information Technology Analyst	0	0	1	0	0
Administrative Service Manager	0	0	1	0	0
Administrative Assistant	1	0	0	0	0
Administrative Assistant II	0	1	1	1	1
Fiscal Coordinator	1	1	1	1	1
Police Records Supervisor	0	1	1	0	0
Social Worker	0	1	1	1	1
Accreditation Manager	1	0	0	1	1
Crime Analyst	0	0	0	0	1
Data Entry Operator	4	4	4	4	4
Total Police	105	100	100	100	100
Animal Control					
Animal Warden	1	1	1	1	1
Animal Control Officer	3	4	4	4	4
Total Animal Control	4	5	5	5	5
Fire/EMS					
Fire Chief	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Fire Marshal	1	0	1	1	1
Division Chief	2	2	2	2	2
Battalion Chief	5	5	5	5	5
Fire Captain	15	15	15	15	15
Fire Sergeant	16	16	15	15	15
Assistant Fire Marshal	1	2	2	2	2
Firefighter	33	33	34	34	34
Account Clerk II	1	1	1	1	1
Total Fire/EMS	76	76	77	77	77

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Grounds					
Assistant General Manager	1	1	1	1	1
General Supervisor II	0	0	0	0	1
General Supervisor I	1	1	1	1	1
Program Coordinator	0	1	1	1	1
Account Clerk	0	0	1	1	1
Crew Leader	3	2	2	2	3
Crew Supervisor II	1	0	0	0	0
Motor Equipment Operator II	1	0	0	0	0
Construction Worker	2	7	7	7	7
Total Grounds	9	12	13	13	15
Engineering					
City Engineer	0	1	1	1	1
Transportation Program Manager	0	1	1	1	0
Construction Manager	0	1	1	1	1
CIP Manager	0	1	1	1	1
Inspector	0	1	1	1	0
Administrative Manager	0	0	0	1	1
Administrative Assistant II	0	1	1	0	0
Right of Way Manager	0	0	0	0	1
GIS Analyst	0	0	0	0	1
Total Engineering	0	6	6	6	6
Facilities Management					
General Manager	1	1	1	1	1
Assistant General Manager	0	0	0	0	0
HVAC Technician Supervisor	1	1	1	1	1
General Supervisor II	1	1	1	1	1
General Supervisor I	1	2	2	2	2
HVAC Mechanic	1	1	1	1	1
Facility Maintenance Specialist	5	5	5	5	5
Administrative Assistant II	2	1	1	1	1
Construction Worker	2	2	2	2	2
Custodial Worker I/ II	4	4	4	4	4
Total Facilities Management	18	18	18	18	18
Stormwater Operations					
Floodplains Administrator	0	1	1	1	1
Stormwater Project Manager	1	1	1	1	1
Engineering Construction Manager	1	0	0	0	0
Stormwater Inspector	2	2	2	2	2
Total Stormwater Operations	4	4	4	4	4

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Street Operations					
General Manager Street Operations	1	1	1	1	1
Assistant General Manager	1	1	1	1	1
Senior Traffic Signal/Street Light Engineer	1	1	1	1	1
Engineer	1	0	0	0	0
CIP Manager	1	0	0	0	0
Electronics Technician	1	0	0	0	0
Administrative Manager	0	1	1	1	1
General Supervisor II	2	2	2	2	2
Crew Supervisor I/II	4	3	4	4	4
Administrative Assistant I	2	1	1	1	1
Traffic Signal/ Street Technician	0	1	1	1	1
Automotive Services Superintendent	1	1	1	1	1
Motor Equipment Operator I/II/III	13	12	13	13	13
Crew Leader	8	9	9	9	9
Construction Worker	2	2	2	2	2
Account Clerk III	2	1	1	1	1
Account Clerk	0	1	0	0	0
Total Street Operations	40	37	38	38	38
Utilities (Water/Wastewater)					
Director of Public Works & Utilities	1	1	1	1	1
Assistant Director of Public Works & Utilities	1	1	1	1	1
General Manager- Public Works	1	1	1	1	1
Assistant General Manager of Public Utilities	1	1	1	1	1
Operations Manager	1	0	0	0	0
Engineer	1	0	0	0	0
Utility Engineer	0	1	1	1	1
General Supervisor II	5	5	6	6	6
Administrative Manager	0	2	2	2	2
Program Coordinator	0	1	1	1	1
Chief Meter Reader	1	0	0	0	0
Safety Coordinator	0	1	1	1	1
Utilities Locator	2	2	2	2	2
Crew Supervisor I/II	4	4	3	3	3
Pump Station Equipment Mechanic	4	4	4	4	4
Motor Equipment Operator I/III	9	7	7	7	7
Water Service Technician I/II	4	8	8	8	8
Inventory Clerk	1	1	1	1	1
Customer Service Representative	0	1	1	1	1
Administrative Assistant I/II	4	2	1	1	1
Account Clerk II	0	0	1	1	1
Total Utilities	40	43	43	43	43

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
VA Juvenile Community Crime Control Act Services					
Program Manager, PJCCCP	1	1	1	1	1
Community Juvenile Officer	1	0	1	1	1
Total VJCCCA Services	2	1	2	2	2
Social Services					
Director	1	1	1	1	1
Assistant Director	0	0	1	1	1
Family Services Manager	1	1	1	1	1
Administrative Services Manager	1	1	1	1	1
Fiscal Manager	1	1	1	1	1
Benefits Program Manager	1	1	1	1	1
Family Services Supervisor	6	6	7	6	6
Self-Sufficiency Supervisor	1	1	1	1	1
Benefit Program Supervisor	6	6	6	6	6
CSA Coordinator	0	0	0	0	1
Family Assessment & Planning Team Coord.	1	1	1	1	1
Family Services Specialist	24	24	24	24	24
Benefit Programs Specialist	36	36	33	33	33
Information System Support Supervisor	1	1	1	1	1
Information System Support Specialist	1	1	1	1	1
Fiscal Assistant	3	3	3	3	3
Accountant	1	1	1	1	1
Self-Sufficiency Specialist	3	3	4	4	4
Human Services Assistant	12	12	12	12	12
Human Resources Specialist	1	1	1	1	1
Fraud Investigator	1	1	1	1	1
Security Guard/Facility Manager	1	1	1	1	1
Office Supervisor	0	0	1	1	1
Office Assistant III	0	2	2	2	2
Office Associate	6	4	4	4	4
Administrative Programs Assistant	2	2	2	2	2
Total Social Services	111	111	112	111	112
Children's Services Act (CSA)					
Coordinator	1	1	1	1	0
Total Children's Services Act (CSA)	1	1	1	1	0

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Recreation & Community Engagement					
Director of Recreation & Community Engagement	1	1	1	1	1
Administrative & Special Events Manager	0	0	0	0	1
Program & Operations Manager	0	0	0	0	1
Recreation Supervisor	0	2	2	2	0
Program & Special Events Coordinator	0	0	1	0	1
Administrative Assistant	0	1	1	1	1
Recreation Program Coordinator	1	0	0	1	0
Secretary II	1	0	0	0	0
Total Recreation & Community Engagement	3	4	5	5	5
Library					
Director	1	1	1	1	1
Librarian	2	2	2	2	2
Library Assistant	5	5	5	5	5
Administrative Assistant	1	1	1	1	1
Total Library	9	9	9	9	9
Planning					
Director of Planning	1	1	1	1	1
Planning Manager	0	1	1	1	1
Planner	0	0	1	1	1
Assistant Director	1	0	0	0	0
Administrative Assistant II	0	0	1	0	0
Zoning Inspector	0	0	2	2	2
CDBG Administrator	1	0	0	0	0
Zoning Administrator	1	2	1	1	1
Planning/Zoning Technician	1	1	1	1	1
Preservation Planner	1	1	1	1	1
Total Planning	6	6	9	8	8
VCRC/CPOC					
Executive Director	0	1	0	0	0
Program Coordinator	0	0	0	0	1
Total Resource Center	0	1	0	0	1
Government Relations					
Director of Comm, Mktg, Gov Relations	0	1	1	1	1
Project Manager Comm/Marketing	0	0	1	1	1
Museum Site and Edu Coordinator	0	0	1	1	0
Program Coordinator	0	1	0	0	0
Tourism Manager	0	1	0	0	0
Total Government Relations	0	3	3	3	2

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Economic Development					
Director of Economic Development	1	1	1	1	1
Economic Development Project Manager	1	1	1	1	1
Accreditation Manager / Grant Writer	0	1	0	0	0
Economic Development Coordinator	1	1	1	1	1
Administrative Assistant II	0	0	1	1	1
Total Economic Development	3	4	4	4	4
Code Enforcement					
Director of Code Enforcement	1	0	1	1	1
Fire Marshal	0	1	0	0	0
Building & Property Maintenance Official	1	1	1	1	1
Property Maintenance Official	1	1	1	1	1
Right-Of-Way Manager	1	1	1	0	0
Building Inspector	1	1	1	1	1
Account Clerk II	2	0	0	0	0
Administrative Assistant I/II	0	2	2	2	2
Building Maintenance Inspector	0	0	0	0	0
CDBG Administrator	0	0	0	0	0
R/C Electrical /Mechanical Inspector	1	1	1	1	1
Neighborhood Services Coordinator	0	0	0	0	0
Permit Technician	1	0	0	0	0
Plans Reviewer	1	1	1	1	1
Property Inspection Manager	0	0	0	1	1
Property Maintenance Inspector	4	2	1	5	5
Rental Housing Inspector	1	0	0	0	0
Total Code Enforcement	15	11	10	14	14
CDBG					
CDBG Administrator	1	1	1	1	1
Building Maintenance Inspector	0	1	0	0	0
Property Maintenance Inspector	0	1	4	0	0
Rental Housing Inspector	0	1	0	0	0
Total CDBG	1	4	5	1	1

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Grants Management					
Grants Manager	0	0	0	1	0
Grants Accountant	0	0	0	0	1
Total Grants Management	0	0	0	1	1
Victim Witness					
Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Advocate	1	1	1	1	1
Program Assistant	1	1	1	1	1
Total Victim Witness	4	4	4	4	4
Community Corrections					
Director	1	1	1	1	1
Local Probation Officer	0	1	1	0	0
Pretrial/Probation Officer	6	5	5	5	5
Investigator	0	0	0	1	1
Total Community Corrections	7	7	7	7	7
Dogwood Trace Golf Course					
General Manager	1	1	1	1	1
Operations Manager	0	1	1	1	1
Assistant Golf Pro	2	2	2	2	2
Superintendent	1	0	0	0	0
Assistant Superintendent	1	0	0	0	0
Restaurant Manager	1	1	1	1	1
Executive Chef	1	1	0	0	0
Facility Maintenance Specialist	1	1	1	1	1
Construction Worker	0	1	1	1	1
Total Dogwood Trace Golf Course	8	8	7	7	7
Turf Management					
Facility Maintenance Specialist	0	0	0	1	1
Motor Equipment Operator I	0	0	0	1	1
General Supervisor I	0	0	0	1	1
Business Manager	0	0	0	1	1
Total Turf Management	0	0	0	4	4

PERSONNEL SUMMARY

FULL-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Petersburg Area Transit Operations					
Director of Mass Transit	1	1	1	1	1
Deputy Director of Mass Transit	1	1	1	1	1
Operations Manager	1	3	2	2	2
Facility Maintenance Specialist	1	1	0	0	0
Accountant II	0	1	1	1	1
Grants Accountant	1	0	0	0	0
Administrative Manager	2	4	3	3	3
Safety Coordinator	1	1	1	1	1
Purchasing Specialist	0	1	0	0	0
Customer Service Representative	2	2	2	2	2
Diesel Mechanic	5	4	4	4	4
Transit Supervisor	3	4	4	4	4
Transit Operator	20	19	24	24	24
Transit Account Manager	0	1	1	1	1
Transit Telecommunicator	0	1	1	1	1
Accounts Specialist	1	0	0	0	0
Acting Operations Manager	0	0	1	1	1
Administrative Assistant	1	0	1	1	1
Custodial Worker	3	4	4	4	4
Dispatch	1	0	0	0	0
Maintenance/Fleet Manager	1	0	0	0	0
New Freedom Operator	2	2	0	0	0
Para-Transit Operator	3	3	3	3	3
Para-Transit Supervisor	1	0	0	0	0
Payroll & Revenue Specialist	1	0	0	0	0
Total Petersburg Area Transit Operations	52	53	54	54	54
Total Full-Time Positions	643	650	659	665	676

PERSONNEL SUMMARY

PART-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
City Council					
Mayor	1	1	1	1	1
Vice-Mayor	1	1	1	1	1
Council Members	5	5	5	5	5
Total City Council	7	7	7	7	7
Human Resources					
Human Resources Administrator	1	0	0	0	0
Human Resources Specialist	1	0	0	0	0
Office Assistant II	0	1	0	0	0
Total Human Resources	2	1	0	0	0
Collections					
Customer Service Representative	1	0	0	1	1
Total Collections	1	0	0	1	1
Procurement					
Store Room/Print Shop Clerk	1	1	1	1	1
Total Procurement	1	1	1	1	1
Information Technology					
COMPUTER SYSTEMS & NETWORK MANAGER	1	1	1	1	1
Total Information Technology	1	1	1	1	1
Registrar					
Central Absentee Clerk	3	3	3	3	3
Total Registrar	3	3	3	3	3
Clerk of Circuit Court					
Office Manager	0	1	1	1	1
Deputy Clerk I/Receptionist	1	1	0	0	0
Office Assistant I	1	1	0	0	0
Security Officer	1	1	1	1	1
Network Support Specialist	1	0	0	0	0
Total Clerk of Circuit Court	4	4	2	2	2
Commonwealth Attorney					
Investigator	1	1	1	1	1
Office Assistant	2	1	1	1	1
Total Commonwealth Attorney	3	2	2	2	2
Sheriff's Office					
Deputy Sheriff	1	0	1	1	1
Accreditation Manager	1	1	1	1	0
Courthouse Camera Monitor	1	0	0	0	0
Total Sheriff's Office	3	1	2	2	1

PERSONNEL SUMMARY

PART-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Police					
Parking Enforcement Specialist	1	1	1	1	1
Forensics Nurse	0	1	1	0	0
Police Records Supervisor	0	1	1	1	1
Civilian Police Investigator	0	0	0	1	2
Records Clerk	1	0	0	0	0
Crossing Guard	4	4	4	4	3
Total Police	6	7	7	7	7
911 Emergency Communications					
Telecommunication/Receptionist	1	1	1	1	1
Telecommunicator	3	3	3	3	3
Total 911 Emergency Communications	4	4	4	4	4
Animal Control					
Animal Control Assistant	1	1	1	1	1
Total Animal Control	1	1	1	1	1
Circuit Court Judges & Administration					
Legal Administrative Assistant	1	0	0	0	0
Total Circuit Court Judges & Administration	1	0	0	0	0
Facilities Management					
Custodial Worker	4	4	4	4	4
Total Facilities Management	4	4	4	4	4
Grounds					
Maintenance Worker	2	0	0	0	0
Construction Worker	3	0	0	0	0
Total Grounds	5	0	0	0	0
Social Services					
Benefits Program Specialist	1	1	1	1	0
CSA Office Service Associate	1	1	0	0	0
Total Social Services	2	2	1	1	0
VJCCCA Services					
Community Juvenile Officer (Provisional)	0	1	0	0	1
Pre/Post Trial Officer	0	1	0	1	0
Surveillance Officer	2	1	2	0	1
Total VJCCCA Services	2	3	2	1	2

PERSONNEL SUMMARY

PART-TIME TITLE BREAKDOWN	2021-2022 ADOPTED	2022-2023 AMENDED	2023-2024 AMENDED	2024-2025 AMENDED	2025-2026 ADOPTED
Economic Development					
Program Coordinator	1	0	0	0	0
Economic Development Total	1	0	0	0	0
Community Corrections					
Administrative Assistant	1	1	0	0	0
Pretrial Probation Officer	1	0	0	0	0
Community Corrections Total	2	1	0	0	0
Library					
Marketing Specialist	1	1	1	1	1
Events Coordinator	0	1	1	1	1
Library Assistant	4	8	8	8	5
Office Assistant	1	1	1	1	1
AV Tech					1
Custodial Worker	2	2	2	2	0
Total Library	8	13	13	13	9
Cemeteries Administration					
Office Assistant	2	2	2	3	2
Total Cemeteries Administration	2	2	2	3	2
Government Relations					
Museum Interpreter	2	2	1	1	1
Museum Site & Education Coordinator	0	0	0	0	1
Total Government Relations	2	2	1	1	
Freedom Support Center					
Office Assistant	0	1	1	1	0
Total Freedom Support Center	0	1	1	1	0
Street Operations					
Motor Equipment Operator	1	1	1	1	1
Maintenance Worker	1	1	1	1	1
Total Street Operations	2	2	2	2	2
Petersburg Area Transit Operations					
Custodial Worker	5	4	6	6	6
Customer Service Representative	1	0	0	0	0
Facility Maintenance Specialist	0	0	1	1	1
Para-Transit Operator	2	5	4	4	4
Transit Supervisor	0	1	0	0	0
Security Officer	0	1	1	1	1
Transit Operator	0	4	4	4	4
Transit Worker	1	1	0	0	0
Total Petersburg Area Transit Operations	9	16	16	16	16
Total Part-Time Positions	76	78	72	73	65

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ALL FUNDS BUDGET SUMMARY

The City's Budget is organized into separate funds, each of which are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures where appropriate. The following section details the revenue and expenditures for the General Fund, Special Revenue Funds, and Enterprise Funds.

ALL FUNDS REVENUES

FUND	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
General Fund	97,517,309	88,083,817	87,729,126	94,384,922	96,578,090	106,947,573
Grants Fund	2,171,796	1,829,951	8,706,014	10,746,733	10,746,733	845,567
Streets Fund	7,179,748	6,756,606	7,815,401	7,973,243	8,037,703	10,641,039
CDBG Fund	846,971	583,253	714,251	582,410	582,410	583,723
Utilities Fund	16,531,266	15,000,000	15,101,765	15,134,073	15,134,073	15,874,619
Stormwater Fund	1,386,174	1,322,156	1,291,945	1,452,283	1,452,283	1,410,564
Golf Fund	1,319,043	1,104,550	1,597,802	1,197,550	1,197,550	1,515,186
Transit Fund	4,929,052	6,472,267	3,810,579	7,478,965	7,478,965	6,519,882
TOTAL	131,881,359	121,152,600	126,766,883	138,950,179	141,207,807	144,338,153

ALL FUNDS EXPENDITURES

FUND	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
General Fund	76,298,967	88,076,817	85,052,422	94,384,922	96,578,090	106,947,573
Grants Fund	3,218,446	1,829,951	6,158,181	10,746,733	10,746,733	845,567
Streets Fund	5,315,603	6,756,606	7,002,904	7,973,243	8,037,703	10,641,039
CDBG Fund	1,007,935	583,253	922,675	582,410	582,410	583,723
Utilities Fund	11,674,476	15,000,000	14,036,669	15,134,073	15,134,073	15,874,619
Stormwater Fund	388,084	1,322,156	535,324	1,452,283	1,452,283	1,410,564
Golf Fund	1,116,282	1,104,550	1,298,494	1,197,550	1,197,550	1,515,186
Transit Fund	5,789,279	6,472,267	5,064,428	7,478,965	7,478,965	6,519,882
TOTAL	104,809,071	121,145,600	120,071,096	138,950,179	141,207,807	144,338,153

GENERAL FUND

The FY 2025-26 Adopted General Fund revenue for the City of Petersburg is \$106,947,573 which represents an increase of 10.7% from the FY 2024-25 Amended Budget. The FY 2024-25 General Fund budget is 74% of the total Operating Budget and it is measured on a modified accrual basis, which mirrors the basis of accounting for audited financial statements.

General Fund revenues are derived from taxes paid by citizens and businesses. The largest sources of revenue to the General Fund are Property Taxes representing 49%, followed by Local Taxes at 19%, and State Funding at 17%. The projected revenue for General Property Taxes shows an increase of \$7,977,982 from FY 2024-25 Amended Budget.

The FY 2025-26 expenditures include commitments to the Courts Capital Fund (\$750,000) and the Capital Projects Fund (\$765,000). Schools request was fully funded(\$12.97M). Public Safety, Social Services, and the Schools make up 53% of the total General Fund Budget. The debt service for the General Fund, which is payments on debts held by the City, consists of \$4,979,994 in interest payments and \$2,305,887 towards the principal balances.

Where does your tax dollar go?

PUBLIC SAFETY
\$0.22

GOVERNMENT ADMINISTRATION
\$0.14

SCHOOLS
\$0.12

PUBLIC WORKS
\$0.08



SOCIAL SERVICES
\$0.15

NON-DEPARTMENTAL
\$0.13

OTHER: Courts Transfers Debt
\$0.10

CONSTITUTIONAL OFFICES
\$0.06

GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
General Property Taxes	41,139,947	40,440,253	42,292,318	44,402,071	44,402,071	52,380,053
Other Local Taxes	18,507,921	16,661,901	17,788,140	18,152,000	18,152,000	20,163,000
Permits, Fees & Licenses	559,790	369,490	595,684	559,820	800,075	839,050
Fines & Forfeitures	621,822	522,500	1,044,565	607,500	1,097,500	1,350,250
Revenue From Use of Money/Property	64,827	81,000	65,621	1,464,827	2,264,827	2,276,000
Charges For Services	3,215,043	3,112,450	3,438,797	3,183,880	3,776,793	3,804,167
Miscellaneous Revenue	328,368	1,455,500	730,587	250,500	320,500	176,500
Recovered Costs	81,640	36,500	47,105	38,500	38,500	60,750
Revenue From the Commonwealth	23,122,516	16,820,807	16,652,514	16,985,824	16,985,824	18,348,747
Revenue From the Federal Govern- ment	9,418,987	8,203,416	4,848,235	8,700,000	8,700,000	7,389,056
Non-Revenue Receipts	456,449	380,000	225,560	40,000	40,000	160,000
TOTAL REVENUE	97,517,309	88,083,817	87,729,126	94,384,922	96,578,090	106,947,573

GENERAL FUND EXPENDITURE SUMMARY

EXPENDITURES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
General Government	7,030,070	5,800,204	5,777,344	6,754,816	7,055,140	8,060,136
Constitutional Officers	5,008,344	5,617,762	5,539,519	6,648,453	6,648,453	6,722,412
Public Safety	17,077,208	19,738,865	19,184,250	22,191,136	22,191,136	23,308,280
Courts	222,215	282,343	249,411	298,878	298,878	302,644
Public Works	5,582,723	6,391,348	7,260,992	7,181,979	8,759,823	8,497,831
Social Services	12,052,952	14,859,417	13,876,781	15,542,478	15,542,478	16,067,518
Leisure & Cultural Affairs	1,855,242	2,434,114	2,377,072	2,786,475	2,786,475	2,950,480
Development Services	5,117,079	3,257,553	2,392,194	3,816,628	3,816,628	4,133,237
Debt Service	3,572,792	3,402,126	3,260,672	4,181,099	4,181,099	7,295,881
Schools	10,000,000	12,361,478	12,361,478	12,361,478	12,361,478	12,977,018
Transfers	3,312,329	2,541,226	2,541,226	2,541,226	2,541,226	3,169,286
Non-Departmental	5,468,014	11,390,379	10,231,482	10,080,276	10,395,276	13,462,850
TOTAL EXPENDITURES	76,298,967	88,083,817	85,052,422	94,384,922	96,578,090	106,947,573

TAX SUMMARY

The General Fund is comprised of tax revenue and other sources, as illustrated in the previous page table. The FY 2025-26 Operating Budget was balanced using a real estate assessment rate of \$1.27. Descriptions of the various taxes and the current tax rates are provided in the table below:

Current Local Tax Rates and State Cap Comparison

	Petersburg Current	Cap per State Code
REAL ESTATE RATES PER \$100 of ASSESSED VALUE:		
Current Real Estate Tax is estimated to generate \$35.3M after adjustment for the delinquent collection rate. (58.1-3200)		
	\$1.27	N/A
PERSONAL PROPERTY-VEHICLES/EQUIPMENT PER \$100 of ASSESSED VALUE:		
Current Vehicle and Business Equipment Personal Property is estimated to generate \$7.6M . This category includes Business Personal Property, Vehicles, and Mobile Homes. (58.1-3507)		
	\$4.90	N/A
PERSONAL PROPERTY - MACHINERY & TOOLS PER \$100 of ASSESSED VALUE:		
Current Machinery & Tools Tax is estimated to generate \$2.1M (58.1-3507)		
	\$3.80	N/A
BUSINESS LICENSE:		
Current Business License Tax is levied upon those doing business in the City. The rates vary by the amount of gross receipts and the type of business. Current year tax is estimated at \$5M from businesses registered in the City. (58.1-3700)		
For gross receipts less than:	\$50,000	\$50,000
Flat rate of:	\$50.00	\$50.00
For gross receipts p/\$100 over the above threshold:		
Professional	\$0.58	\$0.58
Financial Services	\$0.32	\$0.58
Personal, Business, & Repair Services	\$0.32	\$0.36
Retail Merchants	\$0.20	\$0.20
Contractors	\$0.16	\$0.16
Wholesale Merchants	\$250 flat	\$0.05

TAX SUMMARY

Current Local Tax Rates and State Cap Comparison (cont.)

	Petersburg Current	Cap per State Code
MOTOR VEHICLE LICENSE:		
A Motor Vehicle License is required for vehicles registered with DMV in the City. The rates vary by the weight and type of vehicle and are due annually. The current year estimated tax to be collected is \$650,000 after adjustment by the non-collection rate based on historic experience.		
Motorcycles	\$6.50	N/A
Less than 4,000 pounds	\$23.00	N/A
4,000 - 6,000 pounds	\$28.00	N/A
Tiers beyond 6,000 pounds	various	N/A
CIGARETTE:		
The Cigarette Tax is assessed on each pack of cigarettes sold in the City. Current taxes are expected to generate \$700,000 based upon the revised rate established in September 2016. (58.1-3830, 58.1-3840)		
Fee per pack	\$0.90	N/A
ADMISSIONS & AMUSEMENT:		
The Admissions Tax is assessed as a percent on the admission charge to events held in the city. The current tax estimate is \$35,000 based upon historic collection trends. (58.1-3840)		
	5%	N/A
LODGING:		
The Lodging Tax is a percent on the room charge. The current tax estimate is \$900,000 from the registered lodging facilities located in the City. (58.1-3840)		
	10%	N/A
MEALS:		
The Meals Tax is levied on all prepared food and beverages sold by business' in the City. The current tax estimate is \$4.1M to be generated by the 100+ registered vendors in the City. (58.1-3840)		
	7%	N/A

GENERAL FUND REVENUE

GENERAL PROPERTY TAXES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Real Property Taxes						
Real Estate Taxes - Current	24,668,493	24,978,644	26,855,538	28,882,796	28,882,796	35,329,858
Real Property - Lockbox	(1,536)	-	-	-	-	-
Real Estate Taxes Prior Year	2,976,372	2,000,000	1,062,491	2,000,000	2,000,000	2,000,000
Total Real Property Taxes	27,643,329	26,978,644	27,918,029	30,882,796	30,882,796	37,329,858
Public Service Corporation Taxes						
PSC RE Current	2,613,619	2,700,000	2,584,899	2,600,000	2,600,000	2,600,000
Total Public Service Corporation Taxes	2,613,619	2,700,000	2,584,899	2,600,000	2,600,000	2,600,000
Personal Property Taxes - Vehicles						
Personal Property Taxes - Current	6,899,759	7,000,000	7,083,511	7,000,000	7,000,000	7,600,000
Personal Property - Lockbox	(94)	-	-	-	-	-
Personal Property Taxes Prior Year	658,551	700,000	683,683	700,000	700,000	700,000
Total Personal Property Taxes - Vehicles	7,558,216	7,700,000	7,767,194	7,700,000	7,700,000	8,300,000
Mobile Home Taxes						
Mobile Home Taxes - Current	19,885	17,366	8,696	18,500	18,500	10,000
Mobile Home Taxes Prior Year	1,354	500	-	775	775	275
Total Mobile Home Taxes	21,239	17,866	8,696	19,275	19,275	10,275
Machinery & Tools Taxes						
Machinery & Tools Taxes - Current	1,594,753	1,348,254	1,975,533	1,484,511	1,484,511	2,074,310
Machinery & Tools Taxes Prior Year	(40,247)	15,489	62,486	15,489	15,489	65,610
Total Machinery & Tools Taxes	1,554,507	1,363,743	2,038,019	1,500,000	1,500,000	2,139,920
Penalties & Interest						
Penalties All Property Taxes	761,912	800,000	887,923	800,000	800,000	900,000
Interest All Property Taxes	987,125	880,000	1,087,557	900,000	900,000	1,100,000
Total Penalties & Interest	1,749,036	1,680,000	1,975,480	1,700,000	1,700,000	2,000,000
Total General Property Taxes	41,139,947	40,440,253	42,292,318	44,402,071	44,402,071	52,380,053

GENERAL FUND REVENUE

OTHER LOCAL TAXES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Local Sales & Use Taxes						
Local Sales & Use Taxes	7,040,887	5,000,000	6,124,011	6,500,000	6,500,000	7,100,000
Total Local Sales & Use Taxes	7,040,887	5,000,000	6,124,011	6,500,000	6,500,000	7,100,000
Consumer Utility Taxes						
Consumer Utility Taxes	776,918	2,100,000	577,476	1,450,000	1,450,000	1,000,000
PEG Fee	7,653	8,000	9,841	8,000	8,000	10,000
Total Consumer Utility Taxes	784,571	2,108,000	587,317	1,458,000	1,458,000	1,010,000
Business License Taxes						
Business License - Current	4,372,495	3,000,000	4,697,823	3,500,000	3,500,000	5,062,000
Business License - Prior Year	21,576	80,000	8,434	-	-	10,000
Total Business License Taxes	4,394,071	3,080,000	4,706,258	3,500,000	3,500,000	5,072,000
Motor Vehicle Licenses						
Motor Vehicle Licenses - Current	562,526	750,000	605,291	550,000	550,000	650,000
Motor Vehicle Licenses - Prior Year	158,803	100,000	139,348	150,000	150,000	150,000
Total Motor Vehicle Licenses	721,329	850,000	744,639	700,000	700,000	800,000
Bank Stock Taxes						
Bank Stock Taxes	198,562	200,000	213,847	200,000	200,000	216,000
Total Bank Stock Taxes	198,562	200,000	213,847	200,000	200,000	216,000
Taxes on Recordation & Wills						
Recordation Taxes Tax On Deeds	259,778	495,000	105,584	299,000	299,000	175,000
Tax on Wills	5,419	5,000	4,867	5,000	5,000	5,000
Total Taxes on Recordation & Wills	265,197	500,000	110,451	304,000	304,000	180,000
Cigarette Taxes						
Cigarette Taxes - Current	664,476	750,000	661,008	700,000	700,000	700,000
Cigarette Taxes - Prior Year	(610)	15,000	420	-	-	-
Total Cigarette Taxes	663,865	765,000	661,428	700,000	700,000	700,000
Admissions & Amusement Taxes						
Admission & Amusement Taxes	39,421	16,000	30,605	40,000	40,000	35,000
Total Admissions & Amusement Taxes	39,421	16,000	30,605	40,000	40,000	35,000
Lodging Taxes						
Lodging Taxes	781,889	700,000	826,007	750,000	750,000	900,000
Total Lodging Taxes	781,889	700,000	826,007	750,000	750,000	900,000
Meals Taxes						
Meals Taxes	3,618,060	3,442,901	3,783,577	4,000,000	4,000,000	4,150,000
Meals Tax Rebates and Refunds	67	-	-	-	-	-
Total Meals Taxes	3,618,128	3,442,901	3,783,577	4,000,000	4,000,000	4,150,000
Total Other Local Taxes	18,507,921	16,661,901	17,788,140	18,152,000	18,152,000	20,163,000

GENERAL FUND REVENUE

PERMITS, FEES & LICENSES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Animal Licenses						
Animal Licenses	1,170	1,740	1,010	1,200	1,200	1,200
Total Animal Licenses	1,170	1,740	1,010	1,200	1,200	1,200
Permits & Other Licenses						
False Alarm Fees	100	300	125	100	100	100
Land Use Application Fees	4,525	6,000	8,021	4,525	4,525	10,000
Transfer Fees	1,000	-	850	1,000	1,000	1,000
Zoning Advertising Fees	-	-	-	-	-	-
Zoning and Subdivision Permits	945	950	25	945	945	100
Building Permits	171,262	110,000	181,930	171,262	350,000	325,000
Building Inspection Fees	-	-	-	-	-	-
Electrical Permits	47,109	30,000	56,244	47,109	68,000	85,000
Plumbing Permits	19,498	15,000	21,107	19,498	19,498	30,000
Mechanical Permits	38,374	30,000	30,457	38,374	72,000	75,000
Fire Permits	13,739	12,000	7,003	13,739	13,739	12,000
Special Use Permits	14,000	8,000	7,000	14,000	14,000	10,000
Sign Permits and Inspection Fees	6,695	3,500	11,695	6,745	6,745	10,000
Pub Veh Oper Lic Fees	-	200	-	-	-	-
Reinspection Fees	50	-	50	-	-	-
Demolition Permits	-	-	-	-	7,000	-
Occupancy Permits	2,151	1,000	4,650	2,151	2,151	3,000
Erosion and Sediment Control Permit	650	2,000	350	650	650	650
Solicitor Permits	1,307	1,500	478	1,307	1,307	1,000
Securing Building	2,950	-	-	2,950	2,950	-
Right of Way Permits	63,796	50,000	58,875	63,796	63,796	63,000
Home Occupation Fees	2,720	3,000	-	2,720	2,720	-
Business License Zoning Fees	13,220	13,000	11,200	13,220	13,220	12,000
Rezoning Fees	-	-	-	-	-	-
Site Plan Fees	-	2,000	-	-	-	-
Vacant Property Registration Fee	7,600	8,500	10,920	7,600	7,600	10,000
Property Easement Fees	-	800	-	-	-	-
Historic Guidelines Fees	25	-	-	25	25	-
Grass/Vegetation NOVS Public	146,860	70,000	183,694	146,860	146,860	190,000
Amusement Device Permit Fees	45	-	-	45	45	-
Total Permits & Other Licenses	558,620	367,750	594,674	558,620	798,875	837,850
Total Permits, Fees & Licenses	559,790	369,490	595,684	559,820	800,075	839,050

GENERAL FUND REVENUE

FINES & FORFEITURES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Fines & Forfeitures						
Court Fines and Forfeitures	217,013	215,000	282,304	216,500	216,500	300,000
Parking Fines	11,383	10,000	18,633	10,500	10,500	20,000
Interest on Fines and Forfeitures	18,233	20,000	17,408	18,000	18,000	18,000
Decal Violation Fines	2,722	2,500	1,376	2,500	2,500	2,250
Administrative Fees Treasurer Off	26,905	30,000	33,768	30,000	30,000	35,000
DMV Stop Fee (fine related)	30,412	45,000	84,859	50,000	50,000	75,000
Red Light Fines Police	315,154	200,000	207,976	280,000	280,000	275,000
Unclaimed Tax Sale Surplus	-	-	-	-	140,000	-
Speed Camera Fees	-	-	398,242	0	350,000	625,000
Total Fines & Forfeitures	621,822	522,500	1,044,565	607,500	1,097,500	1,350,250
Total Fines & Forfeitures	621,822	522,500	1,044,565	607,500	1,097,500	1,350,250
REVENUE FROM USE OF MONEY/ PROPERTY	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Revenue From Use of Money						
Interest Earned	-	-	-	1,400,000	2,200,000	2,200,000
Total Revenue From Use of Money	-	-	-	1,400,000	2,200,000	2,200,000
Revenue From Use of Property						
Rental of General Property	63,547	80,000	65,471	63,547	63,547	75,000
Rental of Recreational Property	1,280	1,000	-	1,280	1,280	1,000
Concession Rentals and Commis-	-	-	150	-	-	-
Total Revenue From Use of Property	64,827	81,000	65,621	64,827	64,827	76,000
Total Revenue From Use of Money/	64,827	81,000	65,621	1,464,827	2,264,827	2,276,000

GENERAL FUND REVENUE

CHARGES FOR SERVICES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Charges for Court Costs						
Fees of Clerk of Circuit Court	1,554	1,500	1,500	1,500	1,500	1,650
Sheriff's Fees		-	-	-	-	-
Law Library Fees	15,247	12,000	14,000	14,000	60,000	17,500
Court Appointed Attorney	9,134	8,000	8,500	8,500	8,500	9,000
Courthouse Maintenance Fees	74,970	58,000	68,000	68,000	68,000	68,000
Courthouse Security Fees	60,724	70,000	62,005	62,005	76,500	70,000
Real Estate Transfer Fees	1,355	1,000	1,250	1,250	1,250	1,250
Misc. Local Court Cost (All	28,744	23,000	26,000	26,000	26,000	29,000
Total Charges for Court Costs	191,728	173,500	181,255	181,255	241,750	196,400
Charges for Commonwealth						
Commonwealth Atty Service	4,047	3,000	4,424	3,500	3,500	4,750
Total Charges for Common-	4,047	3,000	4,424	3,500	3,500	4,750
Charges for Law Enforcement						
Accident Report Fees	7,467	5,000	8,348	7,000	7,000	8,000
Fingerprint Fees	1,253	1,000	(1,671)	1,000	1,000	1,000
Recovery of DNA Sample Cost	864	950	761	750	750	750
Security Services	63,321	50,000	43,306	55,000	55,000	55,000
Total Charges for Law Enforce-	72,906	56,950	50,744	63,750	63,750	64,750
Charges for Fire/Rescue						
Fire Protection Services	-	-	1,694	-	-	4,500
EMS Transportation Fees	6,552	11,000	1,175	7,500	19,000	30,000
Total Charges for Fire/Rescue	6,552	11,000	2,869	7,500	19,000	34,500
Charges for Correction & Deten-						
Home Incarceration Program	36,083	11,000	85,413	50,000	50,000	85,413
Total Charges for Correction &	36,083	11,000	85,413	50,000	50,000	85,413
Charges for Sanitation & Waste						
Waste Disposal Charges	2,327,577	2,500,000	2,586,252	2,500,000	2,629,969	2,627,304
Bulk Waste Payment	27,082	20,000	10,625	20,000	3,123	2,600
Landfill Host Fees	282,172	60,000	183,760	60,000	386,834	388,921
Landfill Liaison Reimbursement	37,969	20,000	40,888	20,000	72,592	77,879
Total Charges for Sanitation &	2,674,801	2,600,000	2,821,524	2,600,000	3,092,518	3,096,704

GENERAL FUND REVENUE

CHARGES FOR SERVICES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Charges for Parks & Receptions						
Recreation Fees	43,728	20,000	47,320	37,500	37,500	50,000
Cemetery Admin. Fees	13,666	13,000	14,050	13,000	13,000	13,500
Recreation - Rentals	3,815	-	2,240	1,500	1,500	2,900
Total Charges for Parks & Recrea-	61,209	33,000	63,610	52,000	52,000	66,400
Charges for Cultural Enrichment						
Sales Gift Shop	7,574	3,500	6,822	5,000	5,000	7,000
Sales-Central Store Room	18,707	50,000	25,244	30,000	30,000	25,000
Special Events Charges	-	-	(109)	-	-	-
Total Charges for Cultural Enrich-	26,281	53,500	31,958	35,000	35,000	32,000
Charges for Library						
Library Fees and Fines	5,403	3,500	12,975	4,500	4,500	6,000
E-Rate Reimbursement (Library)	-	-	1,055	-	-	1,000
Total Charges for Library	5,403	3,500	14,030	4,500	4,500	7,000
Charges for Planning & Develop-						
Demolition Fees	34,508	8,000	25,614	26,000	53,000	45,000
Grass Cutting Fees	-	-	1,350	-	-	-
3rd Submittal Review Fees	-	-	-	-	-	2,000
Subdivision Preliminary	25	-	959	-	-	-
Subdivision Final	-	-	-	-	-	-
Boundary Line Adjustment Fee	275	200	225	200	1,600	500
Street Name Change Fee	200	-	-	-	-	-
Zoning Confirmation Fee	2,600	5,800	3,600	2,800	2,800	5,000
Total Charges for Planning & Devel-	37,608	14,000	31,748	29,000	57,400	52,500
Charges for Misc. Other Services						
Credit Card Processing Fee	87,889	150,000	136,745	150,000	150,000	150,000
Copying Fee	9,049	500	8,458	5,000	5,000	8,500
Vending Machine Commission	-	-	300	-	-	-
Treasurer Collection Fees	1,267	2,000	1,022	2,000	2,000	2,000
Freedom of Info Act	221	500	3,134	375	375	2,500
Museum Credit Card Fees	-	-	1,562	-	-	750
Total Charges for Misc. Other Ser-	98,425	153,000	151,221	157,375	157,375	163,750
Total Charges For Services	3,215,043	3,112,450	3,438,797	3,183,880	3,776,793	3,804,167

GENERAL FUND REVENUE

MISCELLANEOUS REVENUE	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Expenditure Refunds						
Rebates and Refunds	22,509	50,000	136,377	100,000	170,000	125,000
QSCB Interest Subsidy	61,319	-	-	-	-	-
Total Expenditure Refunds	83,827	50,000	136,377	100,000	170,000	125,000
Miscellaneous						
Payroll Deduction Refunds	601	-	-	-	-	-
Staples/ BOA Rebates	1,073	-	-	-	-	-
PILOT/ Cost Allocation	24,036	867,000	2,715	-	-	3,000
Gifts and Donations	4,000	6,000	24,870	5,000	5,000	6,000
PHS Stadium Enhancement Donation	-	500,000	500,000	-	-	-
Sale of Salvage/Surplus	68,860	10,000	20,371	45,000	45,000	25,000
Sale of Cemetery Lots	18,263	10,000	17,737	15,000	15,000	15,000
Sale of Fuel	(3,545)	11,000	-	-	-	-
VSBFA- Bond Proceeds	943	-	-	-	-	-
Treasurer Revenue Holding Acct	25	-	-	-	-	-
PPEA	-	-	20,000	-	-	-
Bad Check Fee Charges	2,953	1,500	3,256	2,500	2,500	2,500
Miscellaneous Other	127,331	-	5,261	83,000	83,000	-
Total Miscellaneous	244,540	1,405,500	594,209	150,500	150,500	51,500
Total Miscellaneous Revenue	328,368	1,455,500	730,587	250,500	320,500	176,500
RECOVERED COSTS						
Recovered Costs						
Restitution Recoveries	40,440	5,000	10,038	5,000	5,000	10,000
Staples/BOA Rebates	1,529	1,000	-	1,500	1,500	2,750
Total Recovered Costs	41,969	6,000	10,038	6,500	6,500	12,750
Other Payments From Another Co/City						
Other Pymts From Another Co/City	39,671	30,500	37,067	32,000	32,000	48,000
Total Other Payments From Another Co/City	39,671	30,500	37,067	32,000	32,000	48,000
Total Recovered Costs	81,640	36,500	47,105	38,500	38,500	60,750

GENERAL FUND REVENUE

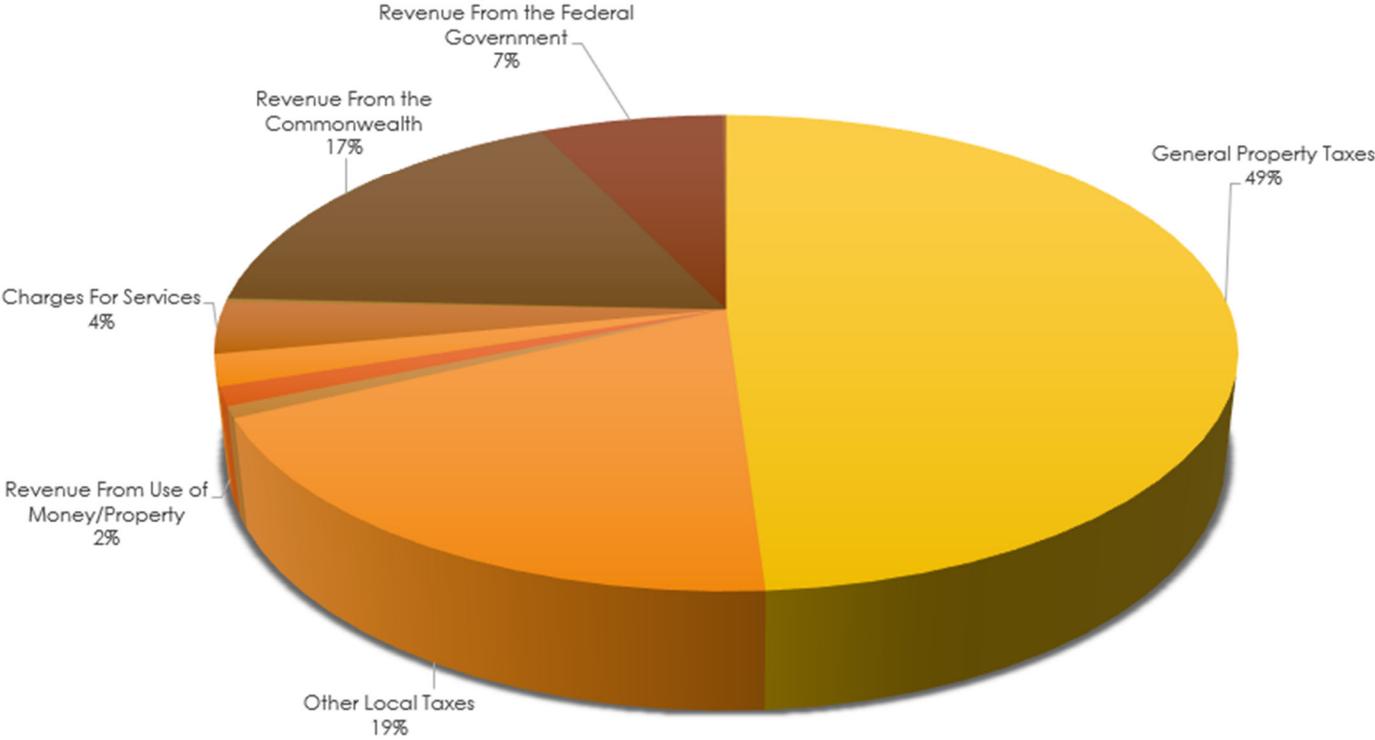
REVENUE FROM THE COMMON-WEALTH	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Non-Categorical Aid						
ABC Profits	-	-	27,094	-	-	-
Wine Taxes	-	59	-	-	-	-
Mobile Home Titling Taxes	1,717	1,250	345	1,250	1,250	500
Grantors Tax/Tax on Deeds	128,050	80,000	524,229	110,000	110,000	350,000
Railroad Rolling Stock Taxes	228,116	80,000	86,854	150,000	150,000	150,000
Auto Rental Tax	194,834	90,000	134,617	150,000	150,000	175,000
Communications Sales & Use	1,688,673	1,500,000	1,199,007	1,500,000	1,500,000	1,500,000
PPTRA	7,314,702	2,726,040	2,726,040	2,726,040	2,726,040	2,726,040
Recreational Vehicle Sales Tax	319	150	375	250	250	400
Games of Skill	-	35,000	-	-	-	-
Total Non-Categorical Aid	9,556,411	4,512,499	4,698,561	4,637,540	4,637,540	4,901,940
State Shared Expenses Categori-						
Commonwealth Attorney	1,072,411	964,069	756,852	975,000	975,000	1,102,509
Sheriff	852,147	756,622	628,576	712,000	712,000	786,739
Commissioner of Revenue	193,485	182,248	390,638	182,500	182,500	229,619
Treasurer	134,411	130,306	129,562	150,000	150,000	153,958
Registrar/Electoral Boards	78,707	77,000	107,794	77,000	77,000	107,000
Clerk of the Circuit Court	600,101	458,810	369,520	500,000	500,000	483,508
Year End Settlement (YES)	29,028	-	-	-	-	-
Total State Shared Expenses Cat-	2,960,292	2,569,055	2,382,943	2,596,500	2,596,500	2,863,333
Social Welfare State Aid						
Public Assistance and Welfare	4,600,955	4,050,300	3,263,905	4,050,000	4,050,000	3,500,000
Children's Services	2,750,443	2,708,293	3,105,321	2,500,000	2,500,000	3,100,000
Total Social Welfare State Aid	7,351,398	6,758,593	6,369,226	6,550,000	6,550,000	6,600,000
Other Categorical Aid State						
Library State Aid	255,515	193,976	227,628	227,628	227,628	232,000
E911 State Aid	344,437	230,000	300,000	300,000	300,000	300,000
HB599 Police State Aid	2,472,682	2,472,684	2,472,682	2,472,682	2,472,682	3,250,000
VJCCCA Aid	64,308	84,000	84,000	84,000	84,000	84,000
National Opioid Settlement	117,474	-	117,474	117,474	117,474	117,474
Total Other Categorical Aid State	3,254,415	2,980,660	3,201,784	3,201,784	3,201,784	3,983,474
Total Revenue From Common-	23,122,516	16,820,807	16,652,514	16,985,824	16,985,824	18,348,747

GENERAL FUND REVENUE

REVENUE FROM THE FEDERAL GOVERNMENT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Categorical Aid Federal						
Police-Joint Law Enforce Task Force	4,676	-	4,575	-	-	4,500
Federal Public Assistance Soc. Serv.	5,986,214	5,029,001	4,840,160	5,100,000	5,100,000	5,100,000
Civil Penalty Fees	7,000	-	3,500	-	-	3,500
Loss Revenue	3,421,097	3,174,415	-	3,600,000	3,600,000	2,281,056
Total Categorical Aid Federal	9,418,987	8,203,416	4,848,235	8,700,000	8,700,000	7,389,056
Total Revenue From the Federal Gov-	9,418,987	8,203,416	4,848,235	8,700,000	8,700,000	7,389,056
NON-REVENUE RECEIPTS						
Insurance Recoveries						
Recovery from Insurance Claims	33,755	30,000	126,027	40,000	40,000	75,000
Recovery from Workers Comp.	893	-	-	-	-	-
Total Insurance Recoveries	34,648	30,000	126,027	40,000	40,000	75,000
Sale of Property Non-Recurring						
Sale of Land, Vehicles, Equip. or	409,365	350,000	86,701	-	-	85,000
Total Sale of Property Non-Recurring	409,365	350,000	86,701	-	-	85,000
Communications, Tourism & Museums						
Blandford Church	9,444	-	8,517	-	-	-
Centre Hill Museum	2,992	-	4,315	-	-	-
Total Communications, Tourism & Mu-	12,437	-	12,832	-	-	-
Total Non-Revenue Receipts	456,449	380,000	225,560	40,000	40,000	160,000
Total General Fund Revenues	97,517,309	88,083,817	87,729,126	94,384,922	96,578,090	106,947,573

GENERAL FUND REVENUE

2026 REVENUE SUMMARY



49% GENERAL PROPERTY TAX

19% OTHER LOCAL TAXES

17% REVENUE FROM THE COMMONWEALTH

7% REVENUE FROM THE FEDERAL GOVERNMENT

4% CHARGES FOR SERVICES

2% USE OF MONEY/PROPERTY

2% OTHER

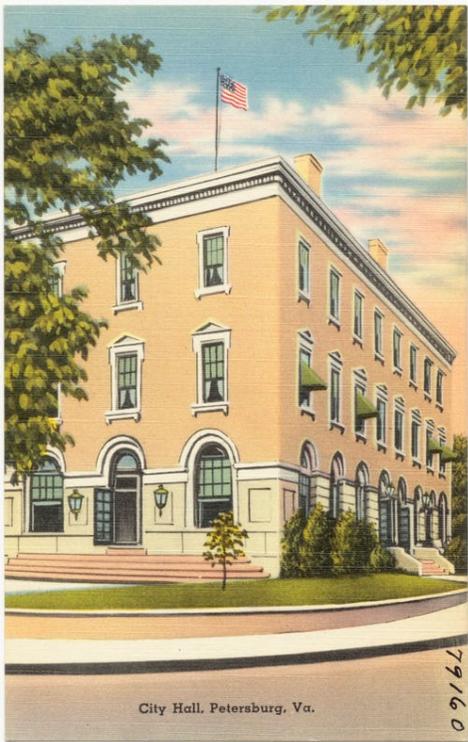
- PERMITS, FEES & LICENSES
- FINES & FORFEITURES
- MISCELLANEOUS
- RECOVERED COSTS
- NON-REVENUE RECEIPTS

GENERAL FUND EXPENDITURE BUDGETS

FISCAL YEAR 2025-2026



GENERAL GOVERNMENT



City Hall, Petersburg, Va.

CITY COUNCIL

CITY COUNCIL	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	70,217	70,346	83,458	70,346	70,346	-
Salaries & Wages Overtime	-	-	476	-	-	-
Part Time Regular	47,500	85,000	95,484	85,000	85,000	156,000
FICA	8,225	11,884	13,461	11,884	11,884	11,934
VRS	8,597	8,631	8,053	8,631	8,631	-
Health Insurance	29,218	31,094	33,017	31,094	31,094	35,282
VRS Group Life	939	943	877	1,010	1,010	-
Other Professional Services	140	6,500	5,160	6,000	6,000	-
Other Contractual Services	109,970	67,000	65,823	100,000	100,000	-
Advertising	9,145	12,000	4,273	11,000	11,000	-
Postal Services	79	350	41	300	300	-
Telecommunications	3,082	2,244	2,160	3,500	3,500	-
Meals and Lodging	-	-	1,677	-	15,000	15,000
Registration & Training	-	-	420	-	-	-
Conference Travel & Training	481	25,000	6,990	20,000	40,000	70,000
Dues and Association Memberships	225	1,000	-	1,000	1,000	1,000
Office Supplies	3,254	8,000	5,863	6,000	6,000	3,000
Special Events	55	-	-	-	-	70,000
TOTAL CITY COUNCIL	291,127	329,992	327,232	355,765	390,765	362,216

CITY CLERK

	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
CITY CLERK						
Salaries & Wages Regular	-	-	-	-	-	168,000
FICA	-	-	-	-	-	13,388
VRS	-	-	-	-	-	20,614
Health Insurance	-	-	-	-	-	31,516
VRS Group Life	-	-	-	-	-	2,345
Other Professional Services	-	-	-	-	-	10,000
Other Contractual Services	-	-	-	-	-	100,000
Advertising	-	-	-	-	-	11,000
Postal Services	-	-	-	-	-	200
Telecommunications	-	-	-	-	-	3,500
Meals and Lodging	-	-	-	-	-	25,000
Conference Travel & Training	-	-	-	-	-	25,000
Dues and Association Memberships	-	-	-	-	-	1,000
Office Supplies	-	-	-	-	-	6,000
Computer Software under \$5,000	-	-	-	-	-	1,000
TOTAL CITY CLERK	-	-	-	-	-	418,563

CITY MANAGER

CITY MANAGER	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	421,502	469,518	295,296	475,129	475,129	491,216
Part Time Regular	9,627	-	-	-	-	-
FICA	33,770	35,918	20,623	35,918	35,918	39,144
VRS	49,491	57,610	35,848	58,298	58,298	60,272
Health Insurance	28,712	34,627	22,452	34,953	34,953	51,044
VRS Group Life	5,364	6,292	3,914	6,367	6,367	6,857
Other Contractual Services	256,284	75,000	227,848	100,000	225,000	225,000
Mayor's Youth Academy	2,500	100,000	150,442	150,000	150,000	175,000
Repairs - Vehicles	2,945	2,000	2,291	3,000	3,000	3,000
Advertising	4,596	3,000	6,421	4,000	4,000	4,000
Postal Services	47	600	6,442	500	500	650
Telecommunications	3,304	5,000	2,294	5,000	5,000	5,000
Mileage & Transportation	277	550	-	500	500	500
Meals and Lodging	2,898	2,500	2,896	3,000	3,000	5,000
Registration & Training	110	2,500	1,319	2,500	2,500	2,500
Conference Travel & Training	3,851	8,000	789	8,000	8,000	8,000
Dues and Association Memberships	5,910	5,500	4,710	6,000	6,000	6,000
Special Events	1,098	3,000	33,425	25,000	25,000	25,000
Office Supplies	3,961	5,000	2,999	5,000	5,000	5,000
Food Supplies	724	2,500	774	2,500	2,500	2,500
Vehicle and Powered Equipment Fuels	4,118	3,000	3,935	3,500	3,500	3,500
Books and Subscriptions	86	-	281	-	-	-
Computer Software under \$5,000	480	1,000	-	1,000	1,000	1,000
Computer Hardware under \$5,000	2,063	-	-	-	-	-
TOTAL CITY MANAGER	843,717	823,115	825,002	930,165	1,055,165	1,120,183

CITY ATTORNEY

CITY ATTORNEY	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	236,353	296,787	236,787	308,627	308,627	328,440
FICA	16,261	22,704	17,071	22,704	22,704	26,173
VRS	28,945	36,416	29,060	37,868	37,868	40,300
Health Insurance	16,946	27,418	18,693	27,418	27,418	24,439
VRS Group Life	3,160	3,977	3,173	4,136	4,136	4,584
Other Contractual Services	5,838	60,000	16,852	65,000	65,000	70,000
Postal Services	84	350	107	400	400	400
Telecommunications	1,060	1,164	1,156	1,164	1,164	1,164
Mileage & Transportation	-	-	-	-	-	500
Conference Travel & Training	3,808	5,000	3,811	7,500	7,500	7,500
Dues and Association Memberships	1,039	1,600	-	2,400	2,400	2,400
Office Supplies	826	2,500	740	3,000	3,000	3,000
Computer Software under \$5,000	2,539	3,000	-	3,000	3,000	3,000
TOTAL CITY ATTORNEY	316,860	460,916	327,450	483,217	483,217	511,900

HUMAN RESOURCES

HUMAN RESOURCES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	410,765	431,002	420,831	449,272	524,225	605,156
Salaries & Wages Overtime	9,704	-	14,929	-	-	10,000
Part Time Regular	11,429	-	8,849	-	-	45,474
FICA	30,280	32,972	32,576	32,972	32,972	51,702
VRS	48,639	52,884	48,138	55,126	55,126	74,253
Health Insurance	46,219	47,213	64,272	56,352	56,352	107,349
VRS Group Life	5,380	5,775	5,253	6,020	6,020	8,447
Workman's Compensation	32,307	-	-	-	-	-
Other Contractual Services	26,359	148,000	121,522	150,000	215,371	200,000
Repairs - Vehicles	-	-	-	-	-	1,000
Printing and Binding	-	1,500	406	1,500	1,500	2,500
Advertising	1,224	9,000	-	9,000	9,000	-
Postal Services	786	500	549	500	500	1,000
Telecommunications	1,554	732	1,165	732	732	2,000
General Liability Insurance	5,000	-	-	-	-	-
Line of Duty Insurance	-	158,000	133,630	-	-	-
Lease/Rent of Buildings	-	-	-	-	-	48,000
Mileage & Transportation	-	1,500	-	1,500	1,500	1,000
Registration & Training	10	1,500	611	1,500	1,500	3,000
Conference Travel & Training	-	1,000	778	1,000	1,000	3,000
Dues and Association Member-	-	1,200	-	1,200	1,200	3,000
Special Events	317	8,000	1,227	8,000	8,000	50,000
Office Supplies	8,724	4,500	3,045	4,500	4,500	5,000
Uniforms & Wearing Apparel	-	300	-	300	300	1,200
Other Operating Supplies	309	1,800	662	1,800	1,800	1,200
Furniture & Fixtures under \$5,000	-	-	-	-	-	7,500
Computer Hardware under	2,318	2,500	649	2,500	2,500	2,000
TOTAL HUMAN RESOURCES	641,324	909,878	859,089	783,774	924,098	1,233,781

Worker's Compensation, General Liability Insurance, & Line of Duty Insurance were all moved to Non-Departmental.

CITY ASSESSOR

ASSESSOR	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	298,632	377,520	355,978	380,649	380,649	422,441
Salaries & Wages Overtime	-	-	117	-	-	-
FICA	22,232	28,880	25,909	28,880	28,880	33,663
VRS	35,103	46,322	43,799	46,706	46,706	51,833
Health Insurance	36,677	44,064	59,147	54,834	54,834	71,035
VRS Group Life	3,788	5,059	4,774	5,101	5,101	5,897
Other Contractual Services	62,927	35,000	62,843	35,000	35,000	45,000
Repairs - Equipment	-	1,500	-	1,500	1,500	1,500
Repairs - Vehicles	298	-	-	-	-	-
Printing and Binding	-	1,000	-	1,000	1,000	1,000
Advertising	-	1,000	-	1,000	1,000	750
Postal Services	799	11,000	8,717	11,000	11,000	10,000
Telecommunications	380	500	279	500	500	750
Meals and Lodging	-	1,000	-	1,000	1,000	1,000
Registration & Training	(855)	2,000	1,224	2,000	2,000	3,000
Conference Travel & Training	55	10,000	-	10,000	10,000	7,500
Dues and Association Member-	4,312	3,500	4,522	4,000	4,000	6,100
Office Supplies	3,152	1,500	1,434	2,500	2,500	3,000
Vehicle and Powered Equipment	85	2,500	2,007	2,500	2,500	3,000
Uniforms & Wearing Apparel	-	1,500	-	2,000	2,000	3,000
Books and Subscriptions	174	7,320	2,714	7,500	7,500	8,000
Computer Software under \$5,000	-	7,200	2,222	7,200	7,200	5,000
TOTAL ASSESSOR	467,759	588,365	575,685	604,870	604,870	683,469

FINANCE

FINANCE	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	465,072	484,222	362,726	717,265	717,265	692,777
FICA	33,989	37,043	26,587	40,027	40,027	55,206
VRS	56,572	59,414	43,279	79,215	79,215	76,169
Health Insurance	48,251	59,230	43,257	67,653	67,653	60,310
VRS Group Life	6,353	6,488	4,725	8,651	8,651	8,665
Accounting and Auditing Ser-	689,576	-	-	-	-	-
Other Contractual Services	5,413	10,000	218,103	200,000	200,000	215,000
Printing & Binding	-	3,000	-	2,000	2,000	1,000
Advertising	35	-	-	-	-	-
Postal Services	5,697	6,500	7,495	6,500	6,500	8,000
Telecommunications	669	732	607	1,000	1,000	900
Mileage & Transportation			567			1,500
Meals and Lodging	361	-	1,391	-	-	2,500
Registration & Training	450	500	277	500	500	2,500
Conference Travel & Training	837	1,000	2,829	1,000	1,000	-
Dues and Association Member-	2,200	3,000	700	3,000	3,000	3,000
Office Supplies	6,824	7,500	12,989	8,500	8,500	12,000
Machinery & Equipment under			643			1,500
Computer Hardware under	36	1,000	630	1,000	1,000	1,000
TOTAL FINANCE	1,322,336	679,629	726,805	1,136,311	1,136,311	1,142,027

CUSTOMER CARE & COLLECTIONS

CUSTOMER CARE & COLLECTIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries and Wages Regular	304,711	280,704	281,700	523,500	523,500	510,589
Salaries and Wages Overtime	10,926	5,000	4,204	5,000	5,000	5,000
Part time Regular	-	-	12,210	21,000	21,000	10,000
FICA	23,282	21,856	21,362	32,457	32,457	40,687
VRS	36,737	34,442	35,023	64,234	64,234	62,650
Health Insurance	44,097	44,258	52,098	44,258	44,258	85,480
VRS Group Life	4,002	3,762	3,782	7,015	7,015	7,127
Other Contractual Services	(63,749)	50,000	130,373	55,000	55,000	80,000
Printing and Binding	4,019	8,000	3,818	8,000	8,000	20,000
Postal Services	43,586	40,000	107,682	100,000	100,000	65,000
Telecommunications	790	732	575	732	732	500
Conference Travel & Training	-	1,000	264	1,000	1,000	750
Dues and Association Memberships			-	-	-	500
Office Supplies	11,990	10,000	11,684	9,000	9,000	10,000
Machinery & Equipment under			885	-	-	1,000
Computer Hardware under \$5,000	-	1,000	861	1,000	1,000	1,000
Total Customer Care & Collections	420,389	500,754	666,521	872,196	872,196	900,283

***Contractual Services are made up of collection agencies, lease of printer and sealer machines, DMV stops and court.

RISK MANAGEMENT

RISK MANAGEMENT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Workman's Compensation	697,391	-	-	-	-	-
Postal Services	1	-	-	-	-	-
Property Insurance	123,222	-	-	-	-	-
Auto Insurance	276,126	-	-	-	-	-
Public Official Liability Insurance	55,908	-	-	-	-	-
General Liability Insurance	171,080	-	-	-	-	-
Line of Duty Insurance	134,834	-	-	-	-	-
Computer Hardware under	375	-	-	-	-	-
TOTAL RISK MANAGEMENT	1,458,937	-	-	-	-	-

RISK MANAGEMENT DEPARTMENT WAS ABSORBED BY HUMAN RESOURCES

PROCUREMENT

PROCUREMENT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	139,375	191,749	139,844	204,622	204,622	193,723
Salaries & Wages Overtime	201	500	201	500	500	-
Part time Regular	18,520	20,500	18,864	21,525	21,525	28,700
FICA	12,122	16,275	12,186	16,275	16,275	17,633
VRS	16,345	23,528	16,529	25,107	25,107	23,770
Health Insurance	-	9,139	-	9,139	9,139	14,646
VRS Group Life	1,785	2,569	1,805	2,742	2,742	2,704
Other Contractual Services	35	250	4	250	250	250
Advertising	207	1,000	1,076	1,000	1,000	1,000
Postal Services	533	1,050	501	1,050	1,050	1,050
Telecommunications	278	400	304	300	300	300
Mileage and Transportation	-	300	-	300	300	400
Meals and Lodging	-	770	-	770	770	1,200
Registration & Training	-	1,000	200	1,500	1,500	4,000
Conference Travel & Training	2,298	1,100	-	1,500	1,500	-
Dues and Association Memberships	430	2,100	440	2,100	2,100	2,100
Office Supplies	2,025	3,500	5,504	3,500	3,500	3,500
Merchandise for Resale	11,313	62,000	39,568	62,000	62,000	60,000
Computer Hardware under \$5,000	494	1,500	777	1,500	1,500	1,500
TOTAL PROCUREMENT	205,962	339,231	237,802	355,680	355,680	356,476

INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	254,529	280,290	313,332	328,954	328,954	368,598
Salaries & Wages Overtime	-	-	1,176	-	-	-
Part time Regular	47,050	41,600	45,725	52,000	52,000	43,680
FICA	22,294	24,625	26,220	27,149	27,149	32,714
VRS	30,918	34,391	38,721	40,363	40,363	45,227
Health Insurance	21,504	31,094	44,244	31,094	31,094	56,840
VRS Group Life	3,375	3,756	4,198	4,408	4,408	5,145
Maintenance Contracts	119,047	136,500	162,492	140,000	140,000	200,100
Other Contractual Services	169,724	200,000	190,840	200,000	200,000	199,584
Repairs - Vehicles	-	-	791	-	-	800
Telecommunications	381,777	393,120	380,629	393,120	393,120	325,800
Office Supplies	1,710	2,000	1,839	2,000	2,000	2,000
Vehicle and Powered Equipment Fuels	356	750	239	750	750	750
Computer Hardware under \$5,000	-	-	-	-	-	50,000
Machinery & Equipment over \$5,000	9,374	13,000	13,078	13,000	13,000	-
Vehicle Leasing	-	7,200	8,235	-	-	-
TOTAL INFORMATION TECHNOLOGY	1,061,659	1,168,326	1,231,758	1,232,838	1,232,838	1,331,238

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CONSTITUTIONAL & APPOINTED OFFICES



Commissioner of Revenue

Brittany Flowers



Treasurer

Paul Mullin



Registrar

Dawn Wilmoth



Clerk of Circuit Court

Maytee Romero de Parham



Commonwealth Attorney

Tiffany Buckner



Sheriff

Vanessa Crawford

COMMISSIONER OF REVENUE

COMMISSIONER OF REVENUE	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2025-2026 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	263,872	292,722	277,030	322,796	322,796	324,112
FICA	19,083	22,393	20,498	22,393	22,393	25,828
VRS	33,224	35,917	33,250	39,607	39,607	39,769
Health Insurance	37,333	40,233	27,370	40,233	40,233	34,174
VRS Group Life	3,606	3,922	3,641	4,325	4,325	4,525
Other Contractual Services	11,138	13,000	21,117	15,000	15,000	25,000
Postal Services	4,403	9,000	6,759	11,000	11,000	11,000
Telecommunications	558	612	609	612	612	-
Mileage & Transportation	1,360	750	764	1,000	1,000	2,000
Meals and Lodging	3,933	500	2,547	1,000	1,000	5,000
Registration & Training	300	2,500	-	-	-	-
Conference Travel & Training	2,800	2,750	805	3,000	3,000	3,000
Dues and Association Memberships	525	1,900	915	2,000	2,000	2,000
Office Supplies	3,897	8,000	10,052	8,000	8,000	8,000
Cigarette Stamp Purchase	7,314	20,000	2,555	15,000	15,000	10,000
TOTAL COMMISSIONER OF REVE- NUE	393,344	454,199	407,910	485,966	485,966	494,408

CITY TREASURER

TREASURER	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2025-2026 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	117,980	154,649	149,180	212,000	212,000	222,852
Salaries & Wages Overtime	-	-	6	-	-	-
FICA	7,664	11,831	9,914	13,144	13,144	17,759
VRS	14,876	18,975	17,968	26,012	26,012	27,344
Health Insurance	27,257	34,235	37,502	43,374	43,374	66,295
VRS Group Life	1,640	2,072	1,958	2,841	2,841	3,111
Legal Services	-	-	(374)	-	-	-
Credit Card Processing Fees	6,742	7,221	(1,905)	7,221	7,221	7,221
Other Contractual Services	4,363	10,000	27,714	10,000	10,000	60,000
Advertising	-	1,500	-	1,500	1,500	1,500
Postal Services	669	1,000	644	1,000	1,000	1,000
Telecommunications	601	731	882	731	731	882
Meals and Lodging	1,152	-	(200)	-	-	-
Registration & Training	206	-	-	-	-	-
Conference Travel & Training	1,601	3,000	4,111	5,000	5,000	5,000
Dues and Association Memberships	596	800	(2,100)	1,500	1,500	1,000
Office Supplies	(7,370)	2,500	1,745	2,500	2,500	2,000
TOTAL TREASURER	177,977	248,515	247,044	326,823	326,823	415,964

REGISTRAR

REGISTRAR	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2025-2026 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	184,642	206,025	208,375	228,560	228,560	255,082
Salaries & Wages Overtime	7,930	12,000	8,983	12,000	12,000	15,000
Part Time Regular	39,543	38,880	51,130	42,840	42,840	48,000
FICA	14,595	19,653	16,464	17,485	17,485	20,327
VRS	22,486	25,279	25,516	27,450	27,450	31,299
Health Insurance	16,946	18,278	18,674	18,278	18,278	19,528
VRS Group Life	2,455	2,761	2,774	2,994	2,994	3,561
Electoral Board Compensa-	10,388	11,000	10,722	11,000	11,000	11,500
Other Contractual Services	28,940	8,000	26,695	20,000	20,000	25,000
Office of Elections	49,055	45,000	57,836	46,844	46,844	48,000
Repairs - Equipment	41,276	28,680	43,534	30,000	30,000	30,000
Printing & Binding	28,865	35,000	50,186	40,000	40,000	40,000
Advertising	1,787	2,000	3,934	3,000	3,000	4,000
Postal Services	28,335	18,000	11,335	21,800	21,800	23,000
Telecommunications	801	1,000	827	1,200	1,200	1,400
Lease/Rent of Equipment	-	6,200	10,950	4,500	4,500	4,500
Lease/Rent of Buildings	30,050	32,782	33,519	34,441	34,441	35,474
Conference Travel & Training	3,454	3,200	-	3,500	3,500	3,500
Dues and Association Mem-	810	1,000	810	1,000	1,000	1,200
Office Supplies	8,023	12,000	10,372	13,000	13,000	13,000
Food Supplies	7,820	6,000	6,433	7,000	7,000	7,000
Furniture & Fixtures under	-	12,000	10,841	12,000	12,000	12,000
Computer Software under	601	6,000	-	6,000	6,000	5,000
TOTAL REGISTRAR	528,802	550,739	609,907	604,892	604,892	657,371

CLERK OF CIRCUIT COURT

CLERK OF CIRCUIT COURT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2025-2026 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	446,411	532,160	457,820	594,443	594,443	651,698
Salaries & Wages Overtime	3,851	-	8,714	-	-	-
Part Time Regular	32,101	40,998	26,876	42,000	42,000	42,000
FICA	35,857	43,847	36,447	43,847	43,847	55,145
VRS	54,092	65,296	54,395	71,957	71,957	79,963
Health Insurance	36,578	58,512	40,135	58,512	58,512	87,876
VRS Group Life	5,979	7,131	5,976	7,858	7,858	9,097
Accounting and Auditing	-	4,000	-	4,000	4,000	4,000
Jury Duty	80,922	45,000	164,008	125,000	125,000	125,000
Juror Cost Fees	1,400	-	1,686	-	-	1,300
Jury Meals	2,579	6,000	2,696	6,000	6,000	4,500
Public Defender Fee	-	-	316	-	-	-
Other Contractual Services	23,519	8,000	14,277	10,000	10,000	1,000
Printing & Binding	-	-	15	-	-	-
Advertising	157	-	322	-	-	500
Postal Services	4,850	8,000	6,597	8,000	8,000	8,000
Telecommunications	-	-	-	-	-	-
Lease/Rent of Equipment	5,959	10,500	7,220	10,500	10,500	10,500
Conference Travel & Training	1,317	300	599	400	400	500
Dues and Association Mem-	320	350	-	350	350	350
Office Supplies	5,547	6,500	7,986	7,000	7,000	7,000
Books & Subscriptions	-	-	75	-	-	150
Other Operating Supplies	50	-	-	-	-	-
Computer Software under	-	300	15	300	300	300
Computer Hardware under	5,300	5,000	2,450	5,000	5,000	5,000
TOTAL CLERK OF CIRCUIT COURT	746,789	841,893	838,624	995,167	995,167	1,093,879

COMMONWEALTH ATTORNEY

COMMONWEALTH ATTORNEY	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2025-2026 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	920,634	1,125,607	1,045,320	1,275,906	1,275,906	1,257,625
Part Time Regular	23,393	40,950	26,204	45,000	45,000	45,032
FICA	70,441	89,242	80,263	89,242	89,242	103,662
VRS	113,745	138,112	129,517	156,554	156,554	154,310
Health Insurance	48,261	67,651	79,219	76,790	76,790	105,687
VRS Group Life	12,224	15,083	13,956	17,097	17,097	17,554
Other Contractual Services	31,978	33,000	37,913	39,000	39,000	50,000
Repairs - Vehicles	584	1,000	-	1,000	1,000	1,000
Postal Services	948	4,000	816	2,000	2,000	2,000
Telecommunications	1,840	1,549	2,040	2,000	2,000	3,000
Mileage & Transportation	2,283	10,000	564	10,000	10,000	5,000
Meals and Lodging	5,540	12,000	8,696	12,000	12,000	10,000
Registration & Training	-	15,000	385	10,000	10,000	8,000
Conference Travel & Training	3,153	12,396	3,852	12,396	12,396	6,198
Dues and Association Memberships	9,678	12,500	14,857	12,500	12,500	14,857
Office Supplies	37,175	27,000	42,564	25,000	25,000	25,000
Vehicle and Powered Equipment Fuels	529	2,000	160	2,000	2,000	750
TOTAL COMMONWEALTH ATTORNEY	1,282,406	1,607,090	1,486,326	1,788,485	1,788,485	1,809,675

SHERIFF'S OFFICE

SHERIFF	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2025-2026 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	1,239,520	1,339,694	1,363,235	1,568,634	1,568,634	1,528,908
Salaries and Wages, Overtime	271	-	-	-	-	-
Part Time Regular	75,706	43,680	9,187	100,000	100,000	30,240
FICA	98,130	105,828	102,249	105,828	105,828	124,148
VRS	147,447	164,381	161,538	192,471	192,471	187,597
Health Insurance	90,365	106,976	123,005	143,532	143,532	149,381
VRS Group Life	16,139	17,952	17,585	21,020	21,020	21,341
Cleaning Services	46	-	-	-	-	-
Other Contractual Services	4,891	13,000	4,105	97,635	97,635	25,000
Repairs - Vehicles	18,319	15,000	8,552	30,000	30,000	25,000
Repairs - Equipment	-	1,000	420	3,000	3,000	1,500
Utility Service	22,973	-	10,903	35,000	35,000	20,000
Postal Services	3,285	4,500	2,257	5,000	5,000	4,000
Telecommunications	4,373	5,000	5,360	7,000	7,000	7,000
Lease/Rent of Equipment	4,101	5,000	3,491	6,000	6,000	7,000
Lease/Rent of Buildings	151	-	-	-	-	-
Meals and Lodging	242	-	-	-	-	-
Registration & Training	110	-	1,056	-	-	-
Conference Travel & Training	10,241	10,000	9,275	15,000	15,000	15,000
Dues and Association Member-	241	2,000	1,955	3,000	3,000	3,000
Office Supplies	7,141	15,000	12,475	15,000	15,000	15,000
Food Supplies	506	-	-	-	-	-
Cleaning Materials & Supplies	12	-	-	1,000	1,000	1,000
Vehicle and Powered Equip-	12,930	11,000	16,829	15,000	15,000	20,000
Ammunition	365	5,000	3,057	5,000	5,000	4,000
Uniforms & Wearing Apparel	11,235	15,000	10,412	20,000	20,000	20,000
Other Operating Supplies	8,002	15,000	5,425	20,000	20,000	15,000
Computer Software under	178	-	-	-	-	-
Computer Hardware under	278	4,000	352	6,000	6,000	6,000
Vehicles	102,179	-	61,669	-	-	-
Local Grant Match	-	1,000	-	5,000	5,000	5,000
Crater Criminal Justice Services	(349)	15,315	15,315	27,000	27,000	16,000
TOTAL SHERIFF	1,879,026	1,915,326	1,949,708	2,447,120	2,447,120	2,251,115

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PUBLIC SAFETY



POLICE

POLICE	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	4,369,193	5,708,658	5,844,766	6,341,613	6,341,613	6,275,331
Clothing Allowance	6,996	11,000	2,750	11,000	11,000	20,000
Salaries & Wages Overtime	576,885	300,000	676,591	400,000	400,000	600,000
Sal & Wages - DMV Overtime	56,507	50,000	35,505	50,000	50,000	-
Sal & Wages - CIT Overtime	63,887	60,000	40,274	60,000	60,000	-
Sal & Wages - FED/JLEO Overtime	15,208	15,000	15,820	15,000	15,000	-
Part Time Regular	54,023	125,000	93,763	124,719	124,719	125,000
FICA	124,124	478,787	495,726	402,721	402,721	500,065
VRS	610,195	700,452	667,939	778,116	778,116	769,983
Health Insurance	732,420	780,509	763,524	780,509	780,509	971,072
VRS Group Life	66,025	76,496	72,909	76,496	76,496	87,593
Tuition Reimbursement	-	-	-	20,000	20,000	20,000
Doctors & Phys Exam Fees	10,797	7,500	17,913	12,000	12,000	17,500
Other Contractual Services	293,910	175,000	284,040	250,000	250,000	325,000
VSU Parade	1,100	-	-	-	-	-
Repairs - Vehicles	218,955	200,000	289,065	300,000	300,000	325,000
Postal Services	1,133	1,500	947	1,500	1,500	1,500
Telecommunications	40,077	58,500	49,067	58,500	58,500	58,500
Lease/Rent of Equipment	(115,370)	-	-	-	-	-
Meals and Lodging	277	1,500	1,000	1,500	1,500	2,000
Registration & Training	686	-	-	-	-	-
Conference Travel & Training	8,433	50,000	27,830	50,000	50,000	50,000
Due and Association Memberships	705	3,500	345	3,500	3,500	1,500
Special Events	-	-	6,579	-	-	-
Office Supplies	4,661	5,000	5,532	7,500	7,500	7,500
Vehicle and Powered Equipment Fuels	262,392	144,000	165,225	144,000	144,000	54,018
Ammunition	-	30,000	8,867	30,000	30,000	-
Uniforms & Wearing Apparel	60,415	75,000	31,199	75,000	75,000	65,000
Other Operating Supplies	53,466	65,000	71,161	65,000	65,000	105,000
Computer Software under \$5,000	-	5,250	5,805	-	-	2,000
Computer Hardware under \$5,000	-	750	180	-	-	750
Furniture & Fixtures over \$5,000	2,924	30,000	-	30,000	30,000	10,000
Machinery & Equipment over \$5,000	153,743	125,000	124,900	125,000	125,000	185,000
Computer Hardware over \$5,000	-	-	-	-	-	100,000
Vehicles	-	147,500	129,914	100,000	100,000	-
TOTAL POLICE	7,673,766	9,430,902	9,929,134	10,313,674	10,313,674	10,679,312

EMERGENCY COMMUNICATIONS

911 EMERGENCY COMMUNICATIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	670,235	767,876	558,238	800,971	800,971	795,045
Salaries & Wages Overtime	248,088	150,000	195,866	200,000	200,000	200,000
Part Time Regular	46,990	65,832	63,630	74,584	74,584	75,000
FICA	71,145	75,254	60,605	75,300	75,300	64,197
VRS	74,338	94,218	61,948	98,279	98,279	90,013
Health Insurance	89,669	125,048	83,260	125,048	125,048	107,968
VRS Group Life	8,184	10,290	6,822	10,733	10,733	10,240
Other Contractual Services	494,292	25,000	34,994	495,000	495,000	550,000
Repairs - Equipment	4,046	65,000	17,816	65,000	65,000	45,000
Lease / Rent of Buildings	17,000	30,000	33,999	30,000	30,000	39,000
Conference Travel & Training	350	4,000	7,450	4,000	4,000	4,000
Dues and Association Memberships	1,360	1,500	1,050	1,500	1,500	1,500
Office Supplies	1,118	3,000	875	3,000	3,000	1,500
Uniforms & Wearing Apparel	-	2,500	130	2,500	2,500	2,500
Furniture & Fixtures under \$5,000	21	30,000	8,502	30,000	30,000	15,000
Machinery & Equipment under \$5,000	825	101,500	280	101,500	101,500	10,000
Computer Software under \$5,000	-	-	-	-	-	-
TOTAL 911 EMERGENCY COMMUNICATIONS	1,727,660	1,551,018	1,140,349	2,117,415	2,117,415	2,010,963

ANIMAL CONTROL

ANIMAL CONTROL	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	134,142	191,974	136,512	198,897	198,897	198,127
Salaries & Wages Overtime	4,662	8,500	6,370	8,500	8,500	-
Part Time Regular	18,312	21,600	13,225	21,600	21,600	25,000
FICA	11,749	16,989	11,754	14,500	14,500	17,701
VRS	16,681	23,555	16,625	24,405	24,405	24,310
Health Insurance	11,356	22,848	16,741	22,848	22,848	24,410
VRS Group Life	1,854	2,572	1,815	2,665	2,665	2,766
Other Contractual Services	10,927	19,000	14,457	19,000	19,000	19,000
Repairs- Vehicles	-	2,500	3,577	5,000	5,000	7,000
Repairs - Equipment	145	-	600	2,500	2,500	2,500
Telecommunications	279	650	127	650	650	650
Meals and Lodging	48	250	162	250	250	250
Office Supplies	283	1,000	57	1,000	1,000	1,000
Food Supplies	2,115	2,400	1,199	2,400	2,400	3,000
Cleaning Materials & Supplies	318	1,500	159	1,500	1,500	1,500
Vehicle and Powered Equip-	2,256	4,500	2,177	4,500	4,500	4,500
Uniforms & Wearing Apparel	1,800	2,000	-	2,000	2,000	2,000
Other Operating Supplies	1,125	1,000	482	1,000	1,000	1,000
Furniture & Fixtures under	-	2,500	-	-	-	-
TOTAL ANIMAL CONTROL	218,051	325,338	226,038	333,215	333,215	334,714

FIRE RESCUE & EMERGENCY SERVICES

FIRE/EMS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	3,646,888	4,552,435	3,806,681	5,062,840	5,062,840	4,892,893
Salaries & Wages Overtime	1,241,999	450,000	1,004,709	500,000	500,000	500,000
FLSA	-	244,409	202,056	256,630	256,630	331,807
Part Time Regular	3,173	-	-	-	-	477,004
FICA	359,036	401,384	364,643	359,800	359,800	426,393
VRS	429,403	558,584	450,324	621,211	621,211	600,358
Health Insurance	493,549	694,216	540,465	694,216	694,216	797,050
VRS Group Life	46,897	61,003	49,422	67,842	67,842	68,297
Doctors & Phys Exam Fees	34,955	33,025	640	84,070	84,070	84,070
Other Contractual Services	346,989	24,999	28,062	81,200	81,200	92,204
Repairs - Vehicles	244,769	250,000	458,962	310,000	310,000	500,000
Repairs - Machinery & Tools	643	5,000	4,610	5,000	5,000	5,000
Repairs - Equipment	8,868	25,000	66,843	49,000	49,000	60,000
Repairs - Radio Equipment	-	5,000	852	5,000	5,000	5,000
Repairs - Buildings	-	35,000	1,616	35,000	35,000	35,000
Postal Services	29	500	194	750	750	750
Telecommunications	11,511	12,000	11,931	15,000	15,000	18,000
Lease/Rent of Buildings	-	-	260	-	-	500
Recruit School	-	-	197,401	-	-	150,000
Conference Travel & Training	9,248	17,700	10,421	20,000	20,000	23,000
Dues and Association Memberships	649	3,700	-	5,000	5,000	3,700
Office Supplies	645	6,000	4,051	7,000	7,000	9,000
Cleaning Materials & Supplies	8,567	13,000	9,344	20,000	20,000	23,000
Repair and Maintenance Supplies	5,017	15,000	7,710	17,000	17,000	20,000
Vehicle and Powered Equipment Fuels	88,281	50,000	57,840	68,250	68,250	68,250
Uniforms & Wearing Apparel	69,238	70,000	146,670	75,000	75,000	125,000
Books and Subscriptions	-	3,000	1,929	5,000	5,000	5,000
Other Operating Supplies	47,471	223,175	43,744	325,000	325,000	325,000
Replace EMS Supplies (Consumable)	-	15,000	-	-	-	-
Tires and Tubes	-	26,000	25,054	40,000	40,000	40,000
Training Supplies	-	35,000	-	-	-	-
Furniture & Fixtures under \$5,000	-	10,000	8,638	10,500	10,500	10,500
Machinery & Equipment under \$5,000	710	18,000	22,206	18,000	18,000	30,000
Computer Software under \$5,000	38	-	-	-	-	-
Computer Hardware under \$5,000	408	51,200	46,789	51,200	51,200	51,200
Vehicles/Leasing	10,750	150,477	4,995	200,000	200,000	-
TOTAL FIRE/EMS	7,109,731	8,059,807	7,579,062	9,009,509	9,009,509	9,777,976

VIRGINIA JUVENILE COMMUNITY CRIME CONTROL ACT

VJCCCA SERVICES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries and Wages - Regular	89,022	105,412	87,436	110,683	110,683	117,600
Part Time Regular	51,269	41,600	31,013	36,000	36,000	65,000
FICA	10,283	11,246	8,549	10,200	10,200	14,906
VRS	8,584	12,934	10,261	13,581	13,581	14,430
Health Insurance	8,473	18,278	9,337	18,278	18,278	14,352
VRS Group Life	938	1,413	1,098	1,483	1,483	1,642
Other Contractual Services	7,788	11,700	9,947	11,700	11,700	11,700
Repairs - Vehicles	1,055	2,500	691	2,500	2,500	2,000
Telecommunications	3,462	3,200	3,512	3,200	3,200	3,600
Meals and Lodging	1,693	1,500	719	1,000	1,000	1,000
Registration & Training	-	1,500	136	1,500	1,500	1,000
Conference Travel & Training	2,581	1,500	615	1,500	1,500	1,500
Office Supplies	1,696	1,500	1,421	1,000	1,000	1,500
Food Supplies	72	100	122	100	100	100
Vehicle and Powered Equip- ment Fuels	715	2,000	925	2,000	2,000	1,500
Furniture & Fixtures under \$5,000	-	1,000	-	1,000	1,000	1,000
Computer Hardware under \$5,000	-	1,000	-	1,000	1,000	1,000
TOTAL VJCCCA SERVICES	187,630	218,383	165,782	216,725	216,725	253,830

COMMUNITY CORRECTIONS—CITY

CITY FUNDS- COMMUNITY CORRECTIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries and Wages - Regular	-	-	43,308	25,000	25,000	81,600
Part Time Regular	18,010	-	-	15,000	15,000	-
FICA	1,378	-	2,789	1,612	1,612	6,503
VRS	-	-	4,673	3,190	3,190	10,013
Unemployment Insurance	3,000	-	-	-	-	-
Health Insurance	-	-	5,661	-	-	19,528
VRS Group Life	-	-	510	-	-	1,139
Other Contractual Services	-	-	20	-	-	-
TOTAL CITY FUNDS- COMMUNITY CORRECTIONS	22,388	-	56,961	44,802	44,802	118,783

VICTIM WITNESS—CITY

VICTIM WITNESS CITY FUNDS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Health Insurance	-	735	1,470	-	-	-
Printing & Binding	-	-	3,159	4,000	4,000	-
Postal Services	-	460	-	1,300	1,300	500
Telecommunications	-	2,364	1,867	2,500	2,500	2,500
Lease/Rent of Equipment	-	3,664	1,266	1,800	1,800	2,000
Mileage & Transportation	-	1,070	375	1,300	1,300	6,000
Meals and Lodging	-	6,469	2,644	4,500	4,500	8,300
Registration & Training	-	4,700	4,160	3,000	3,000	2,600
Dues & Association Member- ships	-	650	-	1,500	1,500	-
Office Supplies	-	4,024	2,306	6,386	6,386	4,386
Travel Expense	414	-	-	-	-	-
TOTAL VICTIM WITNESS	414	26,286	17,247	26,286	26,286	26,286

COMMUNITY POLICING OUTREACH CENTER

VCRC/CPOC	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	44,530	-	-	-	-	46,087
Part Time Regular	22,641	21,900	23,925	22,995	22,995	-
FICA	4,754	1,675	1,830	1,759	1,759	3,672
VRS	5,829	-	-	-	-	5,654
Health Insurance	9,212	-	-	-	-	-
VRS Group Life	603	-	-	-	-	643
Other Contractual Services	50,000	103,556	-	103,556	103,556	5,000
Telecommunications	-	-	1,921	1,200	1,200	2,100
Lease/Rent of Buildings	-	-	42,000	-	-	43,260
TOTAL VCRC/CPOC	137,569	127,131	69,677	129,510	129,510	106,416

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COURTS



CIRCUIT COURT JUDGES & ADMINISTRATION

CIRCUIT COURTS JUDGES & ADMIN.	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	62,888	63,003	63,003	66,153	66,153	67,478
Part Time Regular	4,720	-	-	-	-	-
FICA	7,706	4,820	4,745	4,646	4,646	5,162
VRS	8,169	7,730	7,737	8,117	8,117	8,280
Health Insurance	841	8,813	9,036	9,139	9,139	9,793
VRS Group Life	-	844	844	886	886	904
Other Contractual Services	-	200	-	-	-	-
Repairs - Equipment	1,350	850	-	-	-	-
Postal Services	1,076	1,350	1,350	1,350	1,350	1,350
Telecommunications	308	2,500	1,081	2,500	2,500	2,500
Office Supplies	-	1,200	833	1,200	1,200	1,200
Cleaning Materials & Supplies	-	200	-	-	-	-
TOTAL CIRCUIT COURTS JUDGES & ADMIN.	87,058	91,510	88,629	93,991	93,991	96,667

GENERAL DISTRICT COURT

GENERAL DISTRICT COURT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Legal Services	6,583	40,000	22,757	40,000	40,000	60,000
Other Contractual Services	1,055	1,200	1,066	1,200	1,200	1,200
Postal Services	2,000	4,000	4,000	5,000	5,000	5,000
Lease/Rent of Equipment	1,127	1,200	1,379	1,200	1,200	2,000
Mileage & Transportation	-	200	-	-	-	200
Meals and Lodging	-	-	-	-	-	1,200
Registration & Training	-	-	-	-	-	500
Dues and Association Memberships	674	800	744	800	800	900
Office Supplies	865	1,600	1,630	1,600	1,600	1,600
Uniforms & Wearing Apparel	-	200	-	200	200	1,000
Furniture & Fixtures under \$5,000	1,845	2,500	2,376	2,500	2,500	5,000
Machinery & Equipment under \$5,000	463	800	500	800	800	800
TOTAL GENERAL DISTRICT COURT		52,500	34,453	53,300	53,300	79,400

MAGISTRATE

MAGISTRATE	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Other Contractual Services	-	1,400	-	1,000	1,000	1,000
Lease/Rent of Buildings	22,800	21,600	25,800	27,600	27,600	-
Office Supplies	1,162	2,000	1,340	2,000	2,000	2,000
TOTAL MAGISTRATE	23,962	25,000	27,140	30,600	30,600	3,000

11TH DISTRICT COURT SERVICES UNIT

11TH DISTRICT COURT SERVICES UNIT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Other Contractual Services	4,673	5,400	6,017	9,500	9,500	9,500
Telecommunications	-	8,000	-	8,000	8,000	8,000
Lease/Rent of Buildings	88,415	90,183	90,183	91,987	91,987	93,827
Office Supplies	-	-	-	750	750	1,000
Furniture & Fixtures under \$5,000	-	1,000	-	2,000	2,000	2,500
TOTAL 11TH DISTRICT COURT SERVICES UNIT	93,088	104,583	96,200	112,237	112,237	114,827

JUVENILE & DOMESTIC RELATIONS COURT

JUVENILE DOMESTIC RELATIONS COURT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Cleaning Services	-	100	-	100	100	100
Other Contractual Services	45	1,000	112	1,000	1,000	1,000
Repairs - Buildings	-	200	43	200	200	200
Lease/Rent of Equipment	539	2,200	602	2,200	2,200	2,200
Mileage & Transportation	213	800	-	800	800	800
Meals and Lodging	310	1,050	-	1,050	1,050	1,050
Conference Travel and Training	-	-	645	-	-	-
Dues and Association Memberships	290	300	185	300	300	300
Office Supplies	814	1,000	491	1,000	1,000	1,000
Cleaning Materials & Supplies	112	200	155	200	200	200
Books and Subscriptions	449	450	449	450	450	450
Other Operating Supplies	178	450	307	450	450	450
Furniture & Fixtures under \$5,000	545	1,000	-	1,000	1,000	1,000
TOTAL JDR COURT	3,495	8,750	2,989	8,750	8,750	8,750

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PUBLIC WORKS



ENGINEERING

ENGINEERING	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	92,634	275,002	191,937	294,201	294,201	400,472
FICA	6,574	21,038	14,347	18,240	18,240	31,913
VRS	11,489	33,743	22,442	36,098	36,098	49,138
Health Insurance	11,021	29,840	17,583	30,022	30,022	66,798
VRS Group Life	1,255	3,685	2,448	3,942	3,942	5,590
Engineer & Architect Services		-	-	-	765,500	700,000
Other Contractual Services	17,393	100,000	13,285	100,000	100,000	25,000
Postal Services	7	-	3	-	-	-
Telecommunications	5,764	-	5,143	-	-	8,600
Office Supplies			1,667			3,000
Vehicle & Powered Equipment Fuels	1,390	-	1,880	-	-	1,000
Computer Software under \$5,000			-			5,000
Computer Hardware under \$5,000			-			5,000
Computer Hardware over \$5,000			-			15,000
TOTAL ENGINEERING	147,527	463,309	270,734	482,503	1,248,003	1,316,511

REFUSE COLLECTION

REFUSE COLLECTION	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Other Contractual Services		1,700,000	2,387,340	2,000,000	2,372,960	2,394,000
TOTAL REFUSE COLLECTION	1,416,631	1,700,000	2,387,340	2,000,000	2,372,960	2,394,000

FACILITIES MANAGEMENT

FACILITIES MANAGEMENT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	774,384	824,487	716,168	879,365	879,365	851,768
Salaries & Wages Overtime	10,055	16,000	4,501	16,000	16,000	4,000
Part Time Regular	65,552	71,183	71,967	82,000	82,000	84,000
FICA	61,801	69,743	59,104	54,521	54,521	74,885
VRS	87,183	101,165	81,999	107,898	107,898	104,512
Health Insurance	106,387	143,116	89,569	143,116	143,116	117,158
VRS Group Life	9,513	11,047	8,958	11,783	11,783	11,889
Doctors & Phys Exam Fees	195	-	-	-	-	-
Other Contractual Services	544,765	400,000	546,268	425,000	659,384	425,000
Repairs - Vehicles	17,234	10,000	25,290	20,000	20,000	22,500
Repairs - Machinery & Tools	1,326	1,000	1,727	2,000	2,000	3,000
Repairs - Equipment	-	1,000	1,454	3,000	3,000	3,000
Repairs - Heat & Cool Equipment	35,077	40,000	75,182	100,000	100,000	125,000
Repairs - Buildings	128,643	109,000	137,599	150,000	150,000	125,000
Repairs- Courthouse	-	100,000	17,245	125,000	125,000	62,500
Pest Control	17,689	18,000	16,823	20,000	20,000	25,500
Utility Service	599,848	450,000	746,632	500,000	500,000	702,966
Water & Sewer Service	256,165	285,000	235,260	300,000	300,000	246,532
Postal Services	539	100	750	500	500	500
Telecommunications	8,313	14,000	10,835	14,000	14,000	14,000
Lease/Rent of Equipment	66,952	-	133,120	154,668	224,668	154,668
Conference Travel & Training	342	-	1,000	-	-	-
Office Supplies	3,860	1,600	4,930	3,750	3,750	3,750
Cleaning Materials & Supplies	13,409	13,000	23,976	15,000	15,000	34,500
Vehicle and Powered Equipment Fuels	11,626	5,000	16,374	15,000	15,000	21,750
Uniforms & Wearing Apparel	7,964	12,500	9,146	10,000	10,000	10,000
Other Operating Supplies	4,246	5,250	17,399	10,000	10,000	10,000
First Aid Supplies	227	100	-	-	-	2,000
Building Materials & Supplies	37,559	40,000	26,294	20,000	20,000	36,000
Machinery & Equipment under \$5,000	1,160	2,500	1,666	750	750	1,500
Computer Hardware under \$5,000	-	500	-	500	500	1,250
Vehicles	-	70,000	92,843	-	-	-
Replace Heat & Cool Equipment	-	50,000	21,693	75,000	145,000	75,000
TOTAL FACILITIES MANAGEMENT	2,872,015	2,865,291	3,195,772	3,258,851	3,633,235	3,354,128

GROUNDS

GROUNDS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	464,236	536,697	467,349	583,779	583,779	600,441
Salaries & Wages Overtime	1,998	4,000	953	4,000	4,000	4,000
FICA	34,381	41,363	35,216	36,132	36,132	47,848
VRS	57,393	65,853	56,390	71,507	71,507	73,674
Health Insurance	51,206	69,442	45,242	69,442	69,442	68,348
VRS Group Life	6,239	7,192	6,128	7,809	7,809	8,381
Other Contractual Services	337,999	487,500	382,400	550,000	550,000	500,000
Repairs - Vehicles	18,788	7,500	16,773	10,000	10,000	20,000
Repairs - Machinery & Tools	8,358	4,250	33,749	20,000	25,000	40,000
Repairs - Buildings	-	-	49	-	-	-
Telecommunications	1,068	1,250	730	1,500	1,500	1,500
Lease/Rent of Equipment	32,132	23,752	23,815	15,956	15,956	-
Conference Travel & Training	-	-	1,379	-	-	-
Office Supplies	1,688	100	1,597	1,500	1,500	1,500
Turf Division- Materials & Supplies	25,123	-	-	-	-	-
Food Supplies	-	-	5	-	-	-
Vehicle and Powered Equipment Fuels	16,400	5,000	22,633	25,000	25,000	25,000
Turf Division- Fuel	8,920	-	-	-	-	-
Uniforms & Wearing Apparel	7,954	8,500	5,027	10,000	10,000	8,500
Other Operating Supplies	8,618	9,250	13,537	10,000	10,000	10,000
First Aid Supplies	23	100	-	-	-	-
Machinery & Equipment under \$5,000	3,551	4,000	993	3,500	3,500	3,500
Computer Hardware under \$5,000	130	2,000	-	500	500	500
Machinery & Equipment over \$5,000	8,183	55,000	60,029	20,000	20,000	20,000
Vehicles	-	30,000	28,157	-	60,000	-
TOTAL GROUNDS	1,094,389	1,362,749	1,202,150	1,440,625	1,505,625	1,433,192

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SOCIAL SERVICES



VIRGINIA DEPARTMENT OF
SOCIAL SERVICES

SOCIAL SERVICES

SOCIAL SERVICES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	3,579,939	4,903,329	3,422,612	5,131,878	4,634,098	4,926,603
Salaries & Wages Overtime	11,892	24,150	76,778	20,000	20,000	100,000
Part Time Regular	33,064	23,211	276,479	25,000	50,000	250,000
FICA	268,296	378,728	279,831	318,176	318,176	392,589
VRS	438,048	601,638	410,277	629,681	629,681	604,494
Health Insurance	431,760	631,468	454,438	631,468	635,668	733,869
VRS Group Life	47,970	65,705	44,774	68,767	68,767	68,767
Security	63,854	77,000	69,630	77,000	-	70,000
Legal Services	57,095	49,000	52,944	49,000	100,000	100,000
Other Professional Services	-	-	-	-	100,000	75,000
Other Contractual Services	15,014	34,260	41,312	34,260	-	-
Repairs - Vehicles	458	4,640	5,880	6,000	6,000	6,000
Maintenance - Vehicles	-	4,200	3,994	4,200	-	-
Repairs - Equipment	757	-	-	-	-	-
Repairs - Buildings	32,215	42,000	16,216	42,000	-	-
Maintenance Service Contracts	-	-	414	-	100,000	25,000
Computer Software Maintenance	-	-	-	-	2,000	1,500
Printing & Binding	-	-	-	-	-	3,000
Postal Services	7,562	11,680	8,956	11,680	15,000	10,000
Telecommunications	22,366	20,000	31,685	40,000	40,000	40,000
Surety Bonds	1,911	2,550	-	2,550	2,550	2,550
General Liability Insurance	-	-	1,911	-	-	-
Lease/Rent of Equipment	-	-	4,520	-	6,000	6,000
Lease/Rent of Buildings	415,194	400,000	433,604	420,000	420,000	434,400
Mileage & Transportation	85	1,770	3,000	1,770	2,000	1,000
Travel - Lodging	1,553	5,000	542	10,000	10,000	-
Travel - Convention	-	-	-	-	25,000	28,000
Registration & Training	1,020	2,642	1,311	5,000	-	-
Conference Travel & Training	(51,937)	-	15,618	-	10,000	-
Miscellaneous Charges	-	-	511	-	1,000	-
Foster Care ADC	-	-	559	-	-	-
Auxiliary Grants Aged	89,313	282,260	99,804	282,260	269,510	269,510
Auxiliary Grants Disabled	621,434	359,239	558,103	450,000	450,000	450,000
TANF Manual Checks	(5,206)	-	(174)	1,000	1,000	-
TANF Foster Care	167,411	500,000	360,293	500,000	500,000	450,000
Emergency Utility Assistance	-	5,000	15,002	30,000	30,000	17,500
Overpayment Collections	76	-	(14,489)	-	-	-
Food Stamps Overpayment	(868)	-	(880)	-	-	-
Other Purchased Services	-	-	7,295	-	-	-
Federal Adoption Subsidy	1,690,612	1,354,440	1,828,193	1,354,440	1,354,440	1,354,440
Fostering Futures Foster Care Assistance	21,788	44,000	13,197	190,000	190,000	100,000

SOCIAL SERVICES

SOCIAL SERVICES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Daycare Supplemental	(595)	-	-	-	-	-
Child Welfare Serv & Adoption	299,552	250,000	264,060	250,000	250,000	250,000
Independent Living Program	28	5,000	945	10,000	10,000	5,000
Companion Program	18,787	26,000	7,451	135,000	135,000	26,000
Employment Services View	-	-	232	-	-	-
View Welfare Reform	306,517	278,829	222,352	278,829	278,829	278,829
Foster Parent Adoptive	6,700	-	1,263	-	-	5,000
KinGap IV-E Fostering Futures	-	-	1,035	-	-	-
Education & Training Vouchers	-	1,500	(2,700)	1,500	1,500	1,500
SNAPET Assistance	-	-	-	-	12,750	12,750
Auxiliary Grants Blind	-	-	(20)	-	-	-
Foster Parent Respite Care	270	1,350	770	1,350	1,350	1,350
FC Approved Child Welfare Training	-	5,960	-	10,000	10,000	17,500
Healthy Families	25,062	44,135	4,714	44,135	44,135	32,622
Dues and Association Memberships	635	2,500	1,540	2,500	2,500	2,500
Fines & Penalties	-	-	417	-	-	200
Employee Training	7,124	-	52,243	-	-	-
Family Preservation	12,275	5,578	6,043	5,578	5,578	6,529
Family First	-	-	257	-	-	-
Child Welfare Substance Abuse Prevention	694	6,646	1,910	6,646	6,646	8,161
IV-E App Foster	-	-	12	1,000	1,000	1,000
Adult Protective Services	4,826	11,079	5,858	40,000	40,000	20,000
Fatherhood Engagement & Support	-	-	-	-	-	12,500
Chafee Independent Living	10,663	-	28,952	2,200	2,200	-
APS COVID	771	-	2,175	8,000	8,000	-
Office Supplies	23,788	20,000	31,360	20,000	30,000	30,000
Food Supplies	-	-	-	-	10,000	7,500
Cleaning Materials & Supplies	3,065	5,920	3,464	5,920	6,000	6,000
Vehicle and Powered Equipment Fuels	4,931	2,140	4,281	2,140	5,000	5,000
Uniforms & Wearing Apparel	-	1,500	2,480	2,000	10,000	15,000
Other Operating Supplies	1,258	1,160	7,902	9,000	9,000	9,000
Certificates	-	-	-	-	500	500
Furniture and Fixtures Under \$5000	498	-	3,111	-	150,000	10,000
Computer Software under \$5,000	-	-	157	-	-	5,000
Computer Hardware under \$5,000	675	500	8,247	500	-	5,000
Computer Equip Replacement	-	-	-	-	-	10,000
Computer Replacement	-	-	-	-	15,000	10,000
Machinery & Equipment Over \$5000	-	800	-	6,000	50,000	50,000
Furniture & Fixtures-Replacement	-	-	36,815	-	-	100,000
Vehicles	-	57,450	66,174	57,450	100,000	60,000
Capital Leases	-	-	-	-	50,000	65,000
TOTAL SOCIAL SERVICES	8,690,203	10,555,957	9,287,638	11,235,878	11,235,878	11,589,663

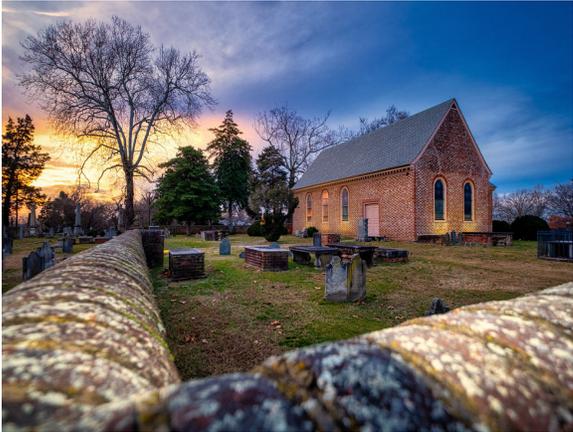
CHILDRENS SERVICES (CSA)

CHILDREN'S SERVICES ACT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular						
FICA						
VRS						
Health Insurance						
VRS Group Life	862	926	916	973	973	
Pool Funds	3,274,085	4,207,248	4,483,721	4,207,249	4,207,249	4,471,355
Mileage & Transportation	35	750	-	750	750	
Conference Travel & Training	-	-	-	-	-	
Meals and Lodging	606	-	-	-	-	
Local Only- CSA		-	-	-	-	
Office Supplies	-	2,000	-	2,000	2,000	1,000
Machinery & Equipment under	-	500	-	500	500	500
TOTAL CHILDREN'S SERVICES ACT	3,362,750	4,303,460	4,589,143	4,306,600	4,306,600	4,477,855

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LEISURE & COMMUNITY AFFAIRS



RECREATION & LEISURE SERVICES

RECREATION & LEISURE SERVICES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	286,775	340,819	333,589	368,360	368,360	359,039
Part Time Regular	100,422	115,000	193,183	128,674	128,674	158,000
FICA	28,597	34,870	39,252	22,838	22,838	42,250
VRS	35,118	41,819	41,066	45,198	45,198	44,054
Health Insurance	28,860	40,233	39,772	40,233	40,233	35,282
VRS Group Life	3,874	4,567	4,482	4,936	4,936	5,012
Retirement	-	-	-	6,089	6,089	-
Other Contractual Services	103,741	84,000	124,045	97,250	97,250	130,000
Community Affairs & Volunteerism	12,025	-	-	-	-	-
Repairs - Vehicle	3,507	-	-	2,500	2,500	2,500
Repairs- Equipment	-	-	-	-	-	-
Postal Services	47	100	1	100	100	100
Telecommunications	3,125	2,556	2,268	2,300	2,300	3,300
Conference Travel and Training	-	-	-	-	-	2,500
Dues and Association Memberships	-	-	-	-	-	2,500
Turf Division- Materials & Supplies	-	48,000	43,276	-	-	-
Turf Division- Fuel	-	48,000	22,844	-	-	-
Special Events	21,524	30,000	30,328	40,000	40,000	50,000
Office Supplies	2,403	1,200	279	900	900	1,200
Food Supplies	5,377	10,000	12,929	10,000	10,000	17,500
Repair & Maintenance Supplies	2,021	-	-	-	-	10,000
Vehicle and Powered Equipment	1,711	12,000	9,537	7,500	7,500	12,000
Uniforms & Wearing Apparel	1,136	3,000	3,020	4,000	4,000	5,000
Books and Subscriptions	-	-	-	-	-	-
Other Operating Supplies	26,721	28,000	41,805	26,000	26,000	33,000
TOTAL RECREATION & LEISURE SERVICES	667,261	854,053	942,153	806,878	806,878	913,237

LIBRARY

LIBRARY	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	339,793	419,321	377,785	450,512	450,512	430,092
Part Time Regular	175,392	261,891	109,685	261,891	261,891	220,162
FICA	38,935	52,113	36,757	44,169	44,169	51,115
VRS	40,149	51,451	46,613	55,278	55,278	52,772
Health Insurance	42,061	63,648	48,353	54,509	54,509	69,212
VRS Group Life	4,519	5,619	5,070	6,037	6,037	6,003
Other Contractual Services	115,643	112,378	135,930	135,000	135,000	197,648
Repairs - Vehicles	2,180	-	2,084	3,000	3,000	3,000
Repairs - Equipment	-	3,000	-	-	-	-
Advertising	-	1,000	-	1,000	1,000	1,000
Utility Service	113,174	122,712	109,408	150,000	150,000	125,000
Postal Services	166	800	30	800	800	800
Telecommunications	26,833	32,003	24,667	35,000	35,000	32,483
Property Insurance	12,649	12,459	17,192	12,500	12,500	12,500
Lease/Rent of Buildings	128,333	140,000	140,000	140,000	140,000	134,000
Mileage & Transportation	-	1,866	-	-	-	-
Registration & Training	-	-	-	-	-	-
Conference Travel & Training	2,402	-	3,132	3,000	3,000	3,000
Dues and Association Memberships	1,203	1,520	1,607	1,520	1,520	1,520
Special Events	19,137	5,000	23,195	15,000	15,000	15,000
Office Supplies	4,861	4,500	4,400	5,000	5,000	5,000
Cleaning Materials & Supplies	-	-	1,468	4,000	4,000	4,000
Vehicle and Powered Equipment	1,263	1,100	1,337	1,200	1,200	1,200
Books and Subscriptions	64,347	73,581	78,249	75,581	75,581	102,821
Other Operating Supplies	6,690	4,500	18,794	7,500	7,500	7,500
Computer Hardware over \$5,000	-	150,000	203,567	-	-	-
Contingency	5,817	11,552	6,180	11,552	11,552	11,552
TOTAL LIBRARY	1,147,090	1,532,014	1,395,502	1,474,049	1,474,049	1,487,380

CEMETERIES ADMINISTRATION

CEMETERIES ADMINISTRATION	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Part Time Regular	35,332	33,936	35,161	40,782	40,782	37,420
FICA	2,703	2,596	2,690	2,528	2,528	2,863
Other Contractual Services	1,238	-	-	-	-	-
Postal Services	18	15	26	20	20	20
Dues and Association Memberships	507	500	507	510	510	510
Office Supplies	-	1,000	913	1,200	1,200	1,200
Machinery & Equipment under \$5,000	-	10,000	-	40,000	40,000	40,000
Uniforms & Wearing Apparel	-	-	121	-	-	-
TOTAL CEMETERIES ADMINISTRATION	40,654	48,047	39,417	85,040	85,040	82,013

TURF MANAGEMENT

Turf Management	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	-	-	-	159,198	159,198	200,410
Part Time Regular	-	-	-	41,760	41,760	45,000
FICA	-	-	-	12,459	12,459	19,413
VRS	-	-	-	24,658	24,658	22,209
Health Insurance	-	-	-	17,190	17,190	29,292
VRS Group Life	-	-	-	2,693	2,693	2,526
Grounds Maintenance	-	-	-	95,350	95,350	85,000
Cleaning Materials & Supplies	-	-	-	9,000	9,000	9,000
Vehicle and Powered Equipment	-	-	-	58,200	58,200	55,000
TOTAL TURF MANAGEMENT	-	-	-	420,508	420,508	467,850

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DEVELOPMENT SERVICES



PLANNING

PLANNING	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	242,772	553,531	393,706	542,366	542,366	543,708
Moving Allowance			2,000			
FICA	18,058	42,345	28,845	33,627	33,627	43,327
VRS	29,704	67,918	48,138	66,548	66,548	66,713
Health Insurance	33,682	82,253	55,132	82,253	82,253	90,121
VRS Group Life	3,243	7,417	4,900	7,268	7,268	7,589
Zoning Ordinance Update Svcs	-	-	20,142	-	-	-
Other Contractual Services	12,722	75,000	49,744	50,000	50,000	70,000
Repairs - Vehicles	-	5,000	7,197	2,500	2,500	2,500
Printing & Binding	2,558	1,500	5,648	2,000	2,000	2,000
Advertising	3,617	4,000	7,076	4,000	4,000	10,000
Postal Services	279	400	1,263	400	400	2,000
Telecommunications	3,584	2,651	4,157	2,651	2,651	4,175
Lease/Building	-	30,000	-	-	-	-
Conference Travel & Training	-	1,000	3,576	43,000	43,000	23,200
Dues and Association Mem-	-	750	968	2,250	2,250	14,880
Office Supplies	5,840	2,210	368	5,000	5,000	5,000
Vehicle and Powered Equip-	248	500	839	500	500	1,500
Uniforms & Wearing Apparel	-	650	417	2,000	2,000	2,000
Other Operating Supplies	-	1,000	788	1,000	1,000	1,000
Computer Software under	-	1,000	-	1,000	1,000	-
Computer Hardware under	933	1,000	1,492	-	-	2,000
Grant Match	-	-	-	20,000	20,000	-
TOTAL PLANNING	357,239	880,125	636,397	868,363	868,363	891,713

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	256,007	299,484	207,762	302,560	302,560	302,518
Part Time Regular	2,950	-	-	-	-	-
FICA	19,365	22,910	15,609	18,759	18,759	24,107
VRS	30,437	36,747	26,252	37,124	37,124	37,119
Health Insurance	14,773	36,557	17,128	36,557	36,557	39,056
VRS Group Life	3,323	4,013	2,861	4,054	4,054	4,223
Other Contractual Services	19,847	25,000	29,123	40,000	40,000	50,000
Repairs - Vehicles	189	-	-	-	-	-
Repairs - Building	-	-	1,782	2,000	2,000	2,000
Printing & Binding	-	2,000	-	2,000	2,000	2,000
Marketing & Advertising	2,045	-	-	-	-	-
Building Electric- 30 Franklin	-	9,000	6,455	-	-	9,000
Postal Services	-	-	-	-	-	-
Telecommunications	2,504	1,560	2,459	2,500	2,500	2,500
Lease/Rent of Equipment	-	-	574	-	-	1,000
Property Purchases - City	3,254,194	-	-	-	-	-
Lease/Building	45,900	61,200	59,418	61,200	61,200	64,200
Conference Travel & Training	20	1,000	830	4,000	4,000	13,000
Dues and Association Memberships	282	1,100	450	4,000	4,000	4,000
Office Supplies	670	1,500	3,543	1,500	1,500	4,000
Computer Software under \$5,000	1,169	1,000	-	1,000	1,000	2,500
Computer Hardware under \$5,000	-	1,000	-	3,000	3,000	3,000
TOTAL ECONOMIC DEVELOPMENT	3,653,717	504,271	374,266	520,454	520,454	564,423

COMMUNICATIONS, TOURISM, MARKETING & GOVERNMENT RELATIONS

GOVERNMENT RELATIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	123,693	190,016	190,216	239,039	239,039	191,738
Part Time Regular	52,959	59,280	48,222	59,280	59,280	63,440
FICA	13,705	34,108	18,131	16,920	16,920	20,132
VRS	14,867	23,315	23,352	29,330	29,330	23,526
Health Insurance	9,246	18,278	18,674	18,278	18,278	19,528
VRS Group Life	1,558	2,546	2,549	3,203	3,203	2,676
Other Professional Services	16,852	64,000	11,057	64,000	64,000	75,000
Other Contractual Services	48,188	444,000	188,774	500,000	500,000	500,000
Advertising	-	-	180,043	50,000	50,000	250,000
Utility Service	47,476	-	8,765	2,000	2,000	-
Postal Services	-	36,000	-	13,000	13,000	45,000
Telecommunications	304	4,668	406	3,000	3,000	500
Rent/Lease of a Building	8,000	12,000	11,000	12,000	12,000	54,000
Conference Travel & Training	-	3,000	-	3,000	3,000	6,000
Dues and Association Memberships	600	2,000	600	2,000	2,000	6,000
Office Supplies	-	1,000	-	1,000	1,000	8,000
Cleaning Materials & Supplies	-	1,000	-	1,000	1,000	6,000
Vehicle and Powered Equipment Fuels	-	250	-	250	250	-
Other Operating Supplies	-	-	2,453	-	-	45,000
Blanford - Other Operating Supplies	-	-	34	-	-	-
Centre Hill - Other Operating Supplies	-	-	716	-	-	-
TOTAL GOVERNMENT RELATIONS	337,447	895,462	704,991	1,017,300	1,017,300	1,316,540

CODE ENFORCEMENT

CODE ENFORCEMENT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	449,463	578,082	445,081	835,599	835,599	800,000
FICA	33,534	44,223	33,116	51,807	51,807	63,750
VRS	55,905	70,931	55,355	102,528	102,528	98,160
Health Insurance	40,809	66,763	67,861	94,180	94,180	119,284
VRS Group Life	6,032	7,746	6,048	11,197	11,197	11,167
Other Contractual Services	25,880	25,000	21,130	30,000	30,000	30,000
Demolition Services	114,403	125,000	15,932	200,000	200,000	175,000
Repairs - Equipment	-	2,500	-	10,000	10,000	2,500
Printing & Binding	-	1,000	679	5,000	5,000	1,500
Advertising	-	1,000	911	3,000	3,000	2,000
Postal Services	5,066	7,750	4,605	10,000	10,000	8,000
Telecommunications	15,792	8,000	12,884	10,000	10,000	14,000
Mileage & Transportation	4,655	-	1,022	4,000	4,000	4,000
Conference Travel & Training	378	7,500	2,166	8,000	8,000	7,500
Dues and Association Memberships	135	1,200	-	1,200	1,200	1,200
Office Supplies	1,691	7,500	2,283	8,000	8,000	8,000
Food Supplies	-	-	-	-	-	1,000
Vehicle and Powered Equipment Fuels	552	3,000	2,559	3,000	3,000	3,000
Uniforms & Wearing Apparel	2,200	5,500	3,106	7,000	7,000	6,000
Other Operating Supplies	3,674	5,000	2,019	6,000	6,000	5,000
Computer Software under \$5,000	240	10,000	(216)	10,000	10,000	1,000
Computer Hardware under \$5,000	8,266	-	-	-	-	-
TOTAL CODE ENFORCEMENT	768,676	977,695	676,540	1,410,511	1,410,511	1,362,061

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DEBT SERVICE

DEBT SERVICE	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Bonded Debt/Notes Interest	1,354,409	1,409,179	1,567,128	2,365,492	2,365,492	4,989,994
Bonded Debt/Notes Principal	2,209,655	1,992,947	1,691,393	1,815,607	1,815,607	2,305,887
Other Debt Expenses	6,500	-	-	-	-	-
Bond Issuance Cost	2,227	-	2,151	-	-	-
TOTAL DEBT SERVICE	3,572,792	3,402,126	3,260,672	4,181,099	4,181,099	7,295,881

SCHOOL OPERATIONS

SCHOOL OPERATIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Transfer to Schools	10,000,000	12,361,478	12,361,478	12,361,478	12,361,478	12,977,018
TOTAL SCHOOL OPERATIONS	10,000,000	12,361,478	12,361,478	12,361,478	12,361,478	12,977,018

CITY OF PETERSBURG PUBLIC SCHOOLS



COOL SPRING ELEMENTARY



LAKEMONT ELEMENTARY



PLEASANTS LANE ELEMENTARY



WALNUT HILL ELEMENTARY



VERNON JOHNS MIDDLE



PETERSBURG HIGH



WESTVIEW EARLY CHILDHOOD EDUCATION CENTER



BLANDFORD ACADEMY ALTERNATIVE PROGRAM

TRANSFERS

TRANSFERS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Transfer to Grants Fund	48,172	48,172	48,172	48,172	48,172	-
Transfer to Capital Projects Fund	500,000	500,000	500,000	500,000	500,000	765,000
Transfer to Golf Course	376,378	355,275	355,275	355,275	355,275	254,286
Transfer to Mass Transit Fund	887,779	887,779	887,779	887,779	887,779	1,400,000
Transfer to Courts Capital Fund	1,500,000	750,000	750,000	750,000	750,000	750,000
TOTAL TRANSFERS	3,312,329	2,541,226	2,541,226	2,541,226	2,541,226	3,169,286

CAPITAL PROJECTS

- According to the updated financial policies, At least \$500,000 must be transferred to the Capital Projects Fund from the General Fund.

GOLF COURSE

- The transfer from the General Fund to the Golf Course Fund is to provide the necessary funds to cover the debt service.

COURTS

- Per court order of December 2020, the City of Petersburg must set aside at least \$750,000 for construction of a new court building from the General Fund.

MASS TRANSIT

- This is funding to cover the local match for all operating, capital, and state grants.

NON-DEPARTMENTAL

NON-DEPARTMENTAL	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Accounting & Auditing Services	-	700,000	686,018	275,000	275,000	275,000
American Red Cross	-	5,000	-	5,000	5,000	-
Appomattox River Soil & Water	2,500	2,500	-	3,000	3,000	3,000
Battersea Foundation	-	-	-	-	-	100,000
Brightpoint Community College	4,713	4,675	4,675	4,750	4,750	4,750
Crater Health District (Central Virginia Health Services)	578,909	610,000	310,481	600,000	600,000	270,000
Central Virginia Legal Aid Society	-	-	-	-	-	10,000
Christmas Decorations	-	-	14,452	-	-	27,000
CivicPlus	-	-	11,077	11,076	11,076	13,000
Class & Comp Study Implementation	-	-	-	-	-	3,000,000
Cooperative Extension	36,923	40,000	53,845	50,000	50,000	55,000
Crater Criminal Justice	-	-	110,124	110,124	110,124	110,124
Crater Distr Area Agency On Aging	-	12,000	-	12,000	12,000	20,000
Crater Juvenile Detention Services (Crater Youth Care Commission)	402,471	403,591	423,760	403,000	403,000	507,181
Crater Planning District Commission	-	-	31,748	31,748	31,748	33,000
Crater Regional Job Fair	-	-	3,735	-	-	-
District 19 Mental Health Services	193,868	228,349	288,674	228,349	228,349	365,800
DocuSign	-	-	24,949	25,000	25,000	28,000
Dues & Associations Memberships	215,738	789,281	-	-	-	-
Economic Development	-	-	323,542	-	-	-
Environmental Systems Research Institute	-	-	39,700	39,700	39,700	42,000
ERP/Software	-	-	-	97,746	97,746	-
Friends of the Lower Appomattox River (FOLAR)	-	-	-	-	-	9,900
General Liability Insurance	-	920,000	659,785	920,000	920,000	975,000
GovernmentJobs.com	-	-	92,038	50,000	50,000	-
Insurance Increase	-	-	-	429,050	429,050	-
Hopewell-Petersburg Healthy Start Loving Steps	-	25,000	25,000	25,000	25,000	30,000
iWarQ	-	-	-	-	-	29,000
Lease/Rent of Building	-	-	-	-	-	27,600
Line of Duty Insurance	-	-	-	158,000	158,000	166,000
Longwood University SBDC	-	-	9,500	9,500	9,500	9,500
Mayor's Youth Academy	19,417	-	-	-	-	-
McKenney Foundation	-	200,000	200,000	100,000	100,000	100,000
Med-Flight Chesterfield County Fire & EMS	-	3,800	-	-	-	-

NON-DEPARTMENTAL

NON-DEPARTMENTAL	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Metropolitan Business League	65,000	65,000	65,000	65,000	65,000	65,000
National League of Cities	-	3,550	3,722	3,772	3,772	4,000
Other Contractual Services	160,797	-	19,675	-	-	65,000
Partnership for Petersburg - John Randolph Foundation	-	-	5,000	-	-	-
PCard & TCard Clearing Account	825	-	62,396	-	-	-
Petersburg Arts Council	-	-	-	50,000	50,000	100,000
Petersburg Area Regional Tourism (PART)	113,000	-	100,000	100,000	100,000	100,000
Petersburg Cavaliers	-	-	-	-	-	25,000
Petersburg HS Stadium Enhancement	-	500,000	619,937	-	-	-
Petersburg Mainstreet Exe. Director	-	40,000	-	-	-	-
Petersburg Symphony Orchestra	-	4,500	-	4,500	4,500	4,500
Pictometry International Corporation	-	-	16,472	16,472	16,472	18,000
PPL Development Co	-	349,445	333,095	-	-	-
Richard Bland College	-	1,500	-	1,500	1,500	100,000
Riverside Regional Jail Authority	3,389,163	3,000,000	3,286,558	3,300,000	3,300,000	3,546,522
Salary Savings	-	-	45,563	-	-	-
Southeast 4-H Educational Center	-	-	-	-	-	5,000
Southside VA Emergency Crew	-	650,000	450,003	650,000	650,000	650,000
SOVA Regional Chamber of Commerce	-	-	14,000	7,000	7,000	7,000
Special Projects	-	440,450	20,130	140,800	140,800	165,500
Team Loaded Foundation	-	-	-	-	-	250,000
TimeClock Plus	-	-	29,292	29,292	29,292	36,000
Unemployment Insurance	(1,926)	20,000	-	20,000	20,000	20,000
US Conference of Mayors	(1,745)	-	3,838	4,000	4,000	4,000
Vehicle Leasing	-	-	-	374,194	374,194	350,000
Virginia Crossroads (VA Retreat)	-	-	4,500	4,500	4,500	-
Virginia First Cities Coalition	-	-	30,957	15,624	15,624	15,671
Virginia Gateway Region Economic Development	-	-	86,823	86,823	86,823	86,823
Virginia Municipal League	-	12,773	15,092	15,092	15,092	16,000
Worker's Compensation	-	1,030,145	1,111,382	1,030,145	1,030,145	1,030,145
YMCA Power Scholars Academy	273,519	200,508	-	273,519	273,519	273,519
Operational Resources	(21,287)	616,453	594,943	300,000	615,000	312,815
Fund Reserve	-	511,859	-	-	-	-
Loss Revenue	36,127	-	-	-	-	-
TOTAL NON-DEPARTMENTAL	5,468,014	11,390,379	10,231,482	10,080,276	10,395,276	13,461,350

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SPECIAL REVENUE FUNDS

FISCAL YEAR 2025-2026



SPECIAL REVENUE FUNDS

GRANTS The Grants Fund was created in FY 2017-18 to centralize the grants received from local, state, and federal sources. The City's major grant programs are: Victim Witness and Community Corrections. For other grants, in FY 2017-18, City Council adopted a grant policy that requires departments to present grants to Council for their approval prior to acceptance. Consultation with Budget and Finance is also required to ensure any required local match is sustainable. This policy is meant to deter departments from accepting grant funds which may incur an unsustainable financial obligation. This Budget includes only the programs that are consistently funded by the Commonwealth and the Federal Government. The remaining grant programs will be taken before Council for appropriation once the award letters have been received.

STREETS The Streets Fund was created in FY 2017-18 to isolate the Virginia Department of Transportation Urban Allocation funds. VDOT allocated funds to municipalities based on a set rate for every lane mile within their jurisdictions. Funds are dispersed quarterly and can only be used for VDOT authorized activities such as street repairs and maintenance, snow and ice control, structure maintenance and specified equipment and materials for these functions.



CDBG The Community Development Block Grant (CDBG) Fund is a federal program that provides annual grants on a formula basis to entitled cities and counties. This grant is used to develop viable urban communities through improving housing environments and expanding economic opportunities. The CDBG fund has specific purposes for which municipalities are authorized to expend. For example, the acquisition of land, relocation and demolition, rehabilitation of residential and non-residential structures and activities related to energy conservation and renewable energy resources. In Petersburg, the specific projects are brought before the City Council for approval once the funding has been identified.

STORMWATER The Stormwater Fund is used for the management of the stormwater infrastructure. Revenue is received from each parcel containing impervious surfaces included in utility bills. Unmanaged stormwater can cause erosion, flooding and can carry excess nutrients, sediment and other contaminants into rivers and streams. Properly managed stormwater can recharge groundwater and protect land and streams from erosion, flooding and pollutants.



GRANTS FUND

GRANTS REVENUES		2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Grant Revenue		2,171,796	1,829,951	8,706,014	10,746,733	10,746,733	845,567
TOTAL GRANTS FUND REVENUES		2,171,796	1,829,951	8,706,014	10,746,733	10,746,733	845,567
GRANTS EXPENDITURES		2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 PROPOSED
GRANTS EXPENDITURES		3,218,446	1,829,951	6,158,181	10,746,733	10,746,733	845,567
TOTAL GRANTS FUND EXPENDITURES		3,218,446	1,829,951	6,158,181	10,746,733	10,746,733	845,567

STREETS FUND

REVENUES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Miscellaneous Revenue	(290)	-	-	-	-	
Miscellaneous Other	4,917	-	(8,998)	4,917	4,917	
Overweight Permit Fees	20,605	-	-	-	-	
Sale of Salvage/Surplus	-	-	1,525	-	-	
State Grant Revenue	7,189,543	6,746,448	7,822,874	7,968,326	8,032,786	8,037,703
Litter Grant		10,158	-	-	-	
Draw From Fund Balance	(35,026)	-	-	-	-	2,603,336
Transfer from General Fund	-	-	-	-	-	
TOTAL STREETS FUND REVENUES	7,179,748	6,756,606	7,815,401	7,973,243	8,037,703	10,641,039
EXPENDITURES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 PROPOSED
Salaries & Wages Regular	1,151,902	1,750,991	1,122,146	1,932,099	1,932,099	1,726,096
Salaries & Wages Overtime	20,194	41,000	42,704	43,000	43,000	65,000
Part Time Regular	62,302	47,000	38,060	44,000	44,000	66,000
Part Time Overtime	-	-	428	-	-	-
FICA	95,102	140,683	88,473	140,801	140,801	136,354
VRS	142,673	214,847	133,802	214,837	214,837	199,476
Health Insurance	193,224		198,386	-	-	283,156
VRS Group Life	15,564	23,463	14,661	23,463	23,463	21,785
Unemployment Insurance	15	-	-	-	-	-
Doctors & Phys Exam Fees	368	-	220	368	368	368
Engineer and Architecture Services	-	-	-	-	-	200,000
Other Professional Services	-	-	-	-	-	150,000
Other Contractual Services	1,792,868	2,148,697	2,582,340	2,649,750	2,649,750	2,750,000
Snow Removal Services	352	75,000	-	75,000	75,000	75,000
Annual Paving	703,624	1,000,000	1,452,988	1,500,000	1,500,000	2,000,000
Annual Bridge Maintenance	-	-	-	-	-	750,000
Annual Sidewalk Replacement	-	-	-	-	-	250,000
Annual Storm Sewer Replacement	-	-	-	-	-	250,000
Repairs - Vehicles	200,902	139,500	169,125	209,011	209,011	209,011

STREETS FUND

EXPENDITURES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Repairs - Machinery & Tools	138,504	32,500	108,091	102,012	102,012	108,091
Repairs - Equipment	11,363	15,500	14,683	15,500	15,500	15,500
Repairs - Buildings	-	7,250	-	7,250	7,250	7,250
Advertising	-	1,050	-	1,050	1,050	1,050
Utility Service	422,714	475,000	515,651	475,000	475,000	570,000
Postal Services	38	1,000	11	1,000	1,000	1,000
Telecommunications	12,819	15,000	13,420	15,000	15,000	15,000
Lease/Rent of Equipment	-	-	-	-	-	-
Mileage & Transportation	-	1,550	-	1,550	1,550	1,550
Registration & Training	27,171	2,550	6,063	5,000	5,000	5,000
Conference Travel & Training	1,381	-	1,255	-	-	-
Office Supplies	4,324	9,000	3,982	9,000	9,000	9,000
Food Supplies	451	2,550	65	2,550	2,550	2,550
Cleaning Materials & Supplies	363	-	3,763	2,154	2,154	3,763
Repair and Maintenance Supplies	155,591	150,000	145,674	150,000	150,000	150,000
Vehicle and Powered Equipment Fuels	29,387	30,000	60,680	30,000	30,000	30,000
Uniforms & Wearing Apparel	19,111	17,250	18,170	20,516	20,516	20,156
Books and Subscriptions	396	325	432	432	432	432
Other Operating Supplies	24,700	16,250	17,844	16,250	16,250	16,200
First Aid Supplies	158	-	-	-	-	-
Furniture & Fixtures under \$5,000	260	7,650	-	7,650	7,650	7,650
Machinery & Equipment under \$5,000	10,692	16,000	1,182	16,000	16,000	1,600
Computer Hardware under \$5,000	475	-	2,535	3,000	3,000	3,000
Furniture & Fixtures over \$5,000	5,929	-	-	-	-	-
Machinery & Equipment over \$5,000	27,049	-	246,072	-	-	-
Vehicles	-	375,000	-	260,000	260,000	540,000
Contingency	(1,079)	-	-	-	-	-
St. Andrew Street Bridge	44,716	-	-	-	-	-
TOTAL STREETS FUND EXPENDITURES	5,315,603	6,756,606	7,002,904	7,973,243	7,973,243	10,641,039

COMMUNITY DEVELOPMENT BLOCK GRANT

REVENUES	2022-2023 AC-TUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Federal Grant Revenue	846,971	583,253	714,251	582,410	582,410	583,723
TOTAL CDBG REVENUES	846,971	583,253	714,251	582,410	582,410	583,723
EXPENDITURES	2022-2023 AC-TUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Administration	600	-	-	-	-	-
Salaries & Wages Regular	34,208	82,602	61,434	88,587	88,587	-
FICA	2,345	6,319	4,703	6,603	6,603	-
VRS	4,008	10,135	7,734	10,591	10,591	-
Health Insurance	2,160	9,139	1,220	9,550	9,550	-
VRS Group Life	510	1,107	845	1,151	1,151	-
Other Contractual Services	69,055	-	8,865	-	-	-
Demolition Services	-	-	1,175	-	-	-
Advertising	-	-	1,782	-	-	-
Telecommunications	(967)	-	-	-	-	-
Office Supplies	507	-	-	-	-	-
Uniforms & Wearing Apparel	-	-	294	-	-	-
YMCA of Greater Richmond	-	-	35,000	-	-	-
FY20/PY19 HOPE Center	25,000	-	-	-	-	-
FY20/PY19 Rebuilding Together	55,355	-	-	-	-	-
Code Enforcement(CE)- Salaries & Wages- Regular	155,860	162,519	111,438	-	-	-
CE - FICA	11,432	12,433	8,256	-	-	-
CE - VRS	16,995	19,941	13,628	-	-	-
CE - Health Insurance	27,625	36,557	22,057	-	-	-
CE - VRS Group Life	1,901	2,178	1,497	-	-	-
CE - Other Professional Services	8,004	-	3,963	-	-	-
CE - Other Contractual Services	592	-	7,046	-	-	-
CE - Dues & Association Memberships	45	-	-	-	-	-
CE - Uniform & Wearing Apparel	1,182	-	13	-	-	-
CE - Other Operating Supplies	30,912	-	84	-	-	-
Project Homes	188,273	-	113,000	113,931	113,931	-
Riverstreet Market	15,000	-	-	-	-	-
Comprehensive Plan	75,046	-	11,584	-	-	-
McKenney Building	44,641	-	185,172	-	-	-
Hebron	-	-	20,000	-	-	-
Home Rebuild/Demolition	-	-	7,000	-	-	-
Food Pantry & Daily Lunch Program	-	-	22,000	-	-	-
Parks & Rec Outdoor Facility Improvements	-	-	221,488	-	-	-
PAAL HVAC Repair	-	-	42,400	-	-	-
Pretty Purposed	-	-	9,000	-	-	-
Parks & Rec - Pool	15,490	-	-	-	-	-
Parks & Rec - Sports Complex	64,885	-	-	-	-	-
Parks & Rec - Summer Camps	140,973	-	-	-	-	-
Low Street Park Renovations	16,300	-	-	-	-	-
Unallocated Reserve	-	240,323	-	351,997	351,997	583,723
TOTAL CDBG EXPENDITURES	1,007,935	583,253	922,675	582,410	582,410	583,723

STORMWATER FUND

	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
REVENUES						
Charges for Services		-	50	-	-	-
Stormwater Fee Charges On	1,381,724	1,243,066	1,289,194	1,452,283	1,452,283	1,410,564
VSMP Permit Issuance Fees	5,400	-	2,700	-	-	-
Sale of Salvage/Surplus	1,463	-	-	-	-	-
Miscellaneous Other	187	-	1	-	-	-
Grants- Community Flood Preparedness	-	79,090	-	-	-	-
Draw from Fund Balance	(2,600)	-	-	-	-	-
TOTAL STORMWATER REVENUES	1,386,174	1,322,156	1,291,945	1,452,283	1,452,283	1,410,564
EXPENDITURES						
Salaries & Wages Regular	187,939	405,853	169,782	405,853	405,853	260,408
FICA	12,251	31,048	12,551	31,048	31,048	19,921
VRS	22,448	49,798	21,491	49,798	49,798	31,952
Health Insurance	23,874	62,716	27,428	62,716	62,716	39,056
VRS Group Life	2,501	5,438	2,258	5,438	5,438	3,489
Other Contractual Services	122,406	654,660	233,961	784,787	784,787	1,019,608
Repairs - Vehicles	19	6,252	362	6,252	6,252	2,500
Advertising	-	1,020	275	1,020	1,020	1,020
Postal Services	53	110	51	110	110	110
Telecommunications	781	1,400	852	1,400	1,400	1,500
Lease/Rent of Equipment	2,582	-	1,721	-	-	-
Conference Travel & Training	-	2,550	6,554	2,550	2,550	2,550
Dues & Association Memberships	106	4,080	130	4,080	4,080	200
State Permits - Licenses	3,000	12,500	3,000	12,500	12,500	4,000
Office Supplies	2,352	5,000	1,255	5,000	5,000	1,250
Food Supplies	-	510	-	510	510	1,750
Vehicle and Powered Equipment Fuels	460	1,020	41	1,020	1,020	500
Uniforms & Wearing Apparel	54	1,020	346	1,020	1,020	250
Other Operating Supplies	9,482	-	55	100	100	3,000
First Aid Supplies	23	100	-	-	-	500
Computer Software under \$5,000	355	5,694	-	5,694	5,694	2,500
Computer Hardware under \$5,000	-	5,694	-	5,694	5,694	2,500
Computer Software over \$5,000	-	5,693	-	5,693	5,693	12,000
Vehicles	-	60,000	53,212	60,000	60,000	-
Contingency	(2,600)	-	-	-	-	-
TOTAL STORMWATER EXPENDITURES	388,084	1,322,156	535,324	1,452,283	1,452,283	1,410,564

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ENTERPRISE FUNDS

FISCAL YEAR 2025-2026



ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed in a manner similar to private business enterprises with the intent that costs of providing services to the general public be financed primarily through user charges.



UTILITIES

The Utilities Fund accounts for revenues and expenditures associated with the operating system, utility debt services and utility capital projects. Revenues to support the Utilities Fund are derived from users' fees billed to commercial, industrial, and residential customers in the City.



DOGWOOD TRACE

This enterprise fund is Peterburg's municipal golf course. All revenues and expenditures are a result of activities related to the golf course operations.



PETERSBURG AREA TRANSIT

The Petersburg Area Transit Fund is where the City's regional transit operations are located. Transit receives revenue from the Commonwealth, the Federal Transit Administration, the City of Petersburg, and revenue generated through operations. Transit provides services to the citizens of Petersburg and other localities.

UTILITIES FUNDS

UTILITIES REVENUES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Interest Earned	19,796	-	-	-	-	-
Recoveries & Rebates	31,572	55,000	31,599	55,000	55,000	28,200
Sewer & Water Connection Fees	326,413	200,000	369,010	200,000	200,000	1,136,613
Sewer and Water Connection Fees	1,037	-	64,981	-	-	-
Cut Off Fees	43,492	-	68,549	-	-	73,260
Delinquent Charges	(345)	175,000	(228)	-	-	1,681
Sale of Water & Sewer - Residential	8,380,853	9,801,226	7,242,876	8,550,000	8,550,000	7,788,482
Sale of Water & Sewer - Industrial	561,874	487,000	608,627	495,000	495,000	777,578
Sale of Water & Sewer - Commercial	6,114,453	4,281,774	6,715,072	5,834,073	5,834,073	6,068,805
Street Opening/Street Repair	1,120	-	1,280	-	-	-
Miscellaneous Revenue	(18,000)	-	-	-	-	-
Sale of Salvage/Surplus	1,970	-	-	-	-	-
Miscellaneous Other	824	-	-	-	-	-
Proceeds from Indebtedness	(935,659)	-	-	-	-	-
Transfer from General Fund	2,001,866	-	-	-	-	-
TOTAL UTILITIES REVENUES	16,531,266	15,000,000	15,101,765	15,134,073	15,134,073	15,874,619
UTILITIES EXPENDITURES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Public Utilities	1,595,149	-	-	-	-	-
Wastewater Operations	6,977,236	8,245,779	7,582,924	8,257,414	8,257,414	7,822,614
Water Operations	3,102,090	6,754,221	6,453,745	6,876,659	6,876,659	8,052,005
TOTAL UTILITIES EXPENDITURES	11,674,475	15,000,000	14,036,669	15,134,073	15,134,073	15,874,619

WASTEWATER OPERATIONS

WASTEWATER OPERATIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	720,685	999,107	593,144	999,107	999,107	607,214
Salaries & Wages Overtime	9,667	30,000	31,947	30,000	30,000	40,171
FICA	53,825	78,727	45,858	78,727	78,727	49,963
VRS	84,386	122,590	66,852	122,590	122,590	75,208
Health Insurance	85,144	154,504	84,209	154,504	154,504	92,261
VRS Group Life	9,256	13,388	7,305	13,388	13,388	8,213
Doctors & Phys Exam Fees	409	500	-	500	500	-
Wastewater Treatment Services	5,265,512	5,694,066	5,779,367	5,779,367	5,779,367	5,831,639
Other Contractual Services	304,903	666,572	369,946	578,166	578,166	449,252
Repairs - Vehicles	33,857	32,500	25,016	33,475	33,475	26,772
Repairs - Machinery & Tools	7,561	10,500	7,029	10,815	10,815	64,724
Repairs - Equipment	1,761	5,000	17,491	5,150	5,150	11,245
Repairs - Streets & Sidewalks	58,064	40,800	134,177	42,024	42,024	148,457
Repairs - Buildings	-	-	5,500			-
Printing & Binding	-	-	97			-
Advertising	265	-	-	-	-	-
Utility Service	201,855	60,000	330,002	61,800	61,800	162,654
Postal Services	-	-	-	150	150	-
Telecommunications	13,951	15,500	8,944	15,965	15,965	4,179
Lease/Rent of Equipment	3,256	15,000	2,232	15,450	15,450	26,553
Conference Travel & Training	3,218	7,500	4,073	7,725	7,725	3,503
Dues & Association Memberships	(10,941)	600	427	618	618	1,147
State Permits/License	5	-	-	-	-	-
Office Supplies	1,426	3,825	929	3,940	3,940	500
Food Supplies	300	-	5	-	-	250
Cleaning Materials & Supplies	1,206	2,500	1,022	2,575	2,575	2,575
Repair and Maintenance Supplies	-	-	-	-	-	-
Vehicle and Powered Equipment						
Fuels	30,914	46,000	17,460	47,380	47,380	16,121
Uniforms & Wearing Apparel	10,620	12,500	11,416	12,875	12,875	12,011
First Aid Supplies	551	500	-	515	515	515
Water & Sewer Materials & Supplies	80,781	175,000	81,384	180,250	180,250	112,832
Machinery & Equipment under \$5,000	3,024	2,500	8,195	2,575	2,575	7,476
Computer Software under \$5,000	500	1,000	2,000	1,030	1,030	3,333
Computer Hardware under \$5,000	1,275	5,100	108	5,253	5,253	-
Machinery & Equipment over \$5,000	-	-	-	-	-	12,346
Vehicles	-	50,000	(53,212)	51,500	51,500	51,500
TOTAL WASTEWATER OPERATIONS	6,977,236	8,245,779	7,582,924	8,257,414	8,257,414	7,822,614

WATER OPERATIONS

WATER OPERATIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries & Wages Regular	1,006,328	1,178,648	988,049	1,178,648	1,178,648	1,770,788
Salaries & Wages Overtime	18,521	65,000	66,053	65,000	65,000	65,495
Part Time Regular	8,024	-	9,369	-	-	-
FICA	79,655	95,139	80,470	95,139	95,139	141,935
VRS	120,505	144,620	(117,215)	144,620	144,620	219,616
Health Insurance	153,792	206,725	142,356	206,725	206,725	262,625
VRS Group Life	13,166	15,794	2,246	15,794	15,794	23,984
Unemployment Insurance	(182)	-	-	-	-	-
Doctors & Phys Exam Fees	204	1,320	556	1,360	1,360	-
Other Contractual Services	315,638	580,572	689,244	489,989	489,989	930,252
Repairs - Vehicles	54,705	50,000	47,454	51,500	51,500	46,623
Repairs - Machinery & Tools	4,684	12,250	7,168	12,618	12,618	14,411
Repairs - Equipment	4,300	2,040	1,898	2,101	2,101	71,890
Repairs - Streets & Sidewalks	49,140	40,800	293,060	42,024	42,024	348,346
Repairs - Buildings	216	-	-	-	-	-
Printing & Binding	3,326	36,037	1,427	37,118	37,118	8,845
Advertising	1,961	-	-	-	-	200
Utility Service	26,803	35,000	56,465	36,050	36,050	96,718
Natural Gas	-	1,000	-	1,030	1,030	-
Postal Services	70,465	71,000	50,258	73,130	73,130	144,182
Telecommunications	1,167	9,180	5,800	9,455	9,455	10,238
Lease/Rent of Equipment	27,747	23,321	26,554	24,021	24,021	-
Mileage & Transportation	-	-	12	-	-	-

WATER OPERATIONS

WATER OPERATIONS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Conference Travel & Training	15,644	25,000	4,504	25,750	25,750	21,987
Dues & Association Memberships	582	500	327	515	515	500
State Permits/License	5	-	-	-	-	-
Office Supplies	7,657	10,000	3,619	10,300	10,300	10,300
Food Supplies	1,028	1,000	763	1,030	1,030	2,595
Cleaning Materials & Supplies	2,364	5,100	1,022	5,253	5,253	86
Repair and Maintenance Supplies	-	-	-	-	-	10,994
Vehicle and Powered Equipment Fuels	52,828	30,676	31,377	31,597	31,597	15,590
Uniforms & Wearing Apparel	19,818	21,455	23,238	22,099	22,099	25,472
Merchandise for Resale	1,620,032	1,818,833	1,473,572	1,995,117	1,995,117	1,676,415
First Aid Supplies	576	500	-	515	515	2,252
Water & Sewer Materials & Supplies	133,359	250,000	716,749	257,500	257,500	494,940
Machinery & Equipment under \$5,000	3,024	10,200	7,719	10,506	10,506	3,967
Computer Software under \$5,000	2,440	5,100	722	5,253	5,253	5,253
Computer Hardware under \$5,000	2,000	5,100	3,723	5,253	5,253	430
Machinery & Equipment over \$5,000	(12,166)	25,500	604	26,265	26,265	23,537
Vehicles	226	50,000	-	51,500	51,500	-
Depreciation Expense	-	-	1,500,161	-	-	-
Bonded Debt/Notes Interest	(24,612)	322,740	242,185	322,740	322,740	726,243
Bonded Debt/Notes Principal	(800,500)	234,600	-	234,600	234,600	317,956
Capital Leases Principal	14,061	382,810	-	394,294	394,294	322,740
Capital Leases Interest	103,557	119,660	91,248	123,250	123,250	234,600
PILOT Payment to General Fund	-	867,000	-	867,000	867,000	-
TOTAL WATER OPERATIONS	3,102,090	6,754,221	6,452,759	6,876,659	6,876,659	8,052,005
TOTAL UTILITY FUND EXPENDITURES	11,674,476	15,000,000	14,035,683	15,134,073	15,134,073	15,874,619

DOGWOOD TRACE GOLF COURSE

REVENUES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Green Fees	653,739	593,500	685,096	602,500	602,500	659,200
Cart Rental	333,421	300,500	385,506	371,500	371,500	371,500
Pro Shop	46,998	39,400	60,848	49,400	49,400	49,400
Sales Tax Golf Course	(2,261)	20,000	(6,550)	20,000	20,000	23,750
Range Fees	-	38,850	-	41,850	41,850	41,850
Meals Tax	2,222	4,200	3,640	4,200	4,200	4,200
Food Sales	61,547	67,000	65,940	67,000	67,000	67,000
Beverage Sales	47,976	41,100	47,708	41,100	41,100	44,000
Cash Over & Short	(287)	-	264	-	-	-
Miscellaneous Other	-	-	74	-	-	-
Proceeds from Indebtedness	(200,689)	-	-	-	-	-
Transfer from General Fund	376,378	-	355,275	-	-	254,286
TOTAL DOGWOOD TRACE REVENUES	1,319,043	1,104,550	1,597,802	1,197,550	1,197,550	1,515,186
EXPENDITURES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Depreciation Expense	137,544	-	79,192	-	-	-
Salaries & Wages Regular	411,230	427,010	450,481	439,838	439,838	488,254
Part Time Regular	137,981	118,706	146,684	154,314	154,314	137,134
FICA	35,472	41,747	43,325	51,214	51,214	54,116
VRS	49,836	52,394	(9,855)	64,123	64,123	86,798
Health Insurance	46,471	56,908	62,319	66,999	66,999	78,112
VRS Group Life	5,440	5,722	3,012	6,100	6,100	9,479
Credit Card Processing Fees	27,486	15,000	26,276	15,000	15,000	-
Other Contractual Services	59,861	-	35,572	-	-	-
Petersburg Meals Tax	4,304	4,200	3,010	4,200	4,200	4,200
Beverage for Resale	21,898	22,600	26,524	22,600	22,600	22,600
VA Sales Tax	-	23,750	-	23,750	23,750	23,750
Concession Resale	-	28,350	8,159	28,350	28,350	28,350
Advertising	2,771	3,000	1,566	3,000	3,000	3,000
Public Relations	-	5,000	2,296	5,000	5,000	5,000
Marketing	4,808	-	-	-	-	-
Grounds Maintenance	28,622	86,100	48,287	86,100	86,100	86,100
Utility Service	21,699	-	17,089	20,400	20,400	21,600
Fuel	23,867	21,000	21,086	28,400	28,400	30,000
Water & Sewer Service	13,127	14,400	14,896	14,400	14,400	15,600
Telecommunications	3,693	3,600	4,577	3,600	3,600	9,000
Lease/Rent of Equipment	81,286	102,512	104,229	102,512	102,512	102,557
Dues & Association Memberships	8,342	8,400	7,602	8,400	8,400	6,000
Office Supplies	4,142	6,000	5,419	6,000	6,000	6,000
Food Supplies	28,077	-	27,690	-	-	-
Cleaning Materials & Supplies	1,398	6,000	5,304	6,000	6,000	6,000
Merchandise for Resale	42,027	-	55,911	37,250	37,250	37,250
Electric Current	-	20,400	-	-	-	-
Pro-Shop Resale	-	31,750	-	-	-	-
Bonded Debt/Notes Interest	116,562	-	85,226	-	-	119,423
Bonded Debt/Notes Principal	(201,660)	-	22,620	-	-	134,863
TOTAL DOGWOOD TRACE EXPENDITURES	1,116,282	1,104,550	1,298,494	1,197,550	1,197,550	1,515,186

PETERSBURG AREA TRANSIT

REVENUES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Rental of General Property	(1,472)	21,600	11,544	18,624	18,624	-
Sale of Bus Tickets	2,800	-	-	-	-	-
Hopewell	220,000	220,000	220,000	220,000	220,000	-
Greyhound Commission Tickets	1,724	5,000	-	-	-	-
Greyhound Revenue	4,927	10,000	-	-	-	-
Riverside Revenue	-	23,280	-	-	-	-
Richard Bland College Revenue	-	-	-	23,280	23,280	17,361
Prince George County	-	-	-	-	-	23,280
Vending Machine Commission	550	600	550	600	600	600
Miscellaneous	29	-	-	-	-	-
Insurance Settlements	12,532	-	3,784	500	500	-
Sale of Salvage/Surplus	327	-	15,596	-	-	-
Advertising On Bus	118,614	111,356	139,226	114,680	114,680	114,680
Recovered Cost	258	-	13,020	-	-	-
State Grant Revenue-Monthly Op Allot	1,438,238	810,685	1,836,251	1,224,167	1,224,167	1,224,167
New Freedom Program-Operating State	116,391	-	-	-	-	-
Capital State 2021 Grant [5339]	6,368	-	-	-	-	-
Capital State 2022 Grant [5339]	115,041	-	85,000	-	-	-
Capital State 2023 Grant [5339]	-	61,200	-	-	-	-
Capital State 2024 Grant [5339]	-	514,854	-	408,942	408,942	34,106
Capital State 2025 Grant [5339]	-	-	-	-	-	114,566
Bus Rodeo	57,242	-	20,976	-	-	-
Feasibility Study (Maintenance Facility)	12,761	-	-	-	-	-
TRIP Zero Fare	716,959	-	511,547	235,276	235,276	185,587
Project [Demo/Technical Assistance] [State]	-	488,552	-	433,533	433,533	414,400
Federal Grant Revenue -Operating (5307)	-	1,225,448	-	1,331,382	1,331,382	1,331,382
Federal Grant Revenue -Preventive Maintenance	-	821,625	-	821,625	821,625	966,731
VA-2022 Capital	-	-	1,267	-	-	-
CRRSA Funding	-	-	35,000	-	-	-
CRRSA Funding VA-2021-035 Operating	337,075	-	29,039	-	-	-
VA-2022 Capital Federal	39,693	-	-	-	-	-
VA-2019-014 Capital PM	10,298	-	-	-	-	-
American Rescue Plan Act (ARPA)	830,918	-	-	-	-	-
VA-2023 Capital Federal	-	25,200	-	-	-	-
Transfer from General Fund	887,779	-	887,779	-	-	-
Local Match - Operating [Fund 5307]	-	1,225,448	-	1,331,382	1,331,382	1,331,382
Local Match -Preventive Maintenance [Fund 5307]	-	205,406	-	205,406	205,406	241,682
Local Match - Capital [Fund 5339]	-	33,886	-	24,055	24,055	8,745
Local Match- Other Projects [State]	-	331,702	-	792,699	792,699	450,035
Local Match- State Operating	-	124,426	-	124,426	124,426	-
Capital Federal 2024 Grants [5339]	-	211,999	-	168,388	168,388	14,004
Capital Federal 2025 Grants [5339]	-	-	-	-	-	47,174
TOTAL MASS TRANSIT REVENUES	4,929,052	6,472,267	3,810,579	7,478,965	7,478,965	6,519,882

PETERSBURG AREA TRANSIT

MASS TRANSIT EXPENDITURES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Operating Expense	4,461,981	3,541,795	4,143,561	3,938,858	3,938,858	4,486,581
Greyhound Services	21,250	10,000	-	-	-	-
Maintenance	979,542	1,027,031	654,169	1,066,204	1,066,204	907,397
Para-Transit	234,794	226,049	240,367	246,630	246,630	301,016
Capital	91,712	1,667,392	26,331	2,227,273	2,227,273	824,888
TOTAL MASS TRANSIT EXPENDITURES	5,789,279	6,472,267	5,064,428	7,478,965	7,478,965	6,519,882

PETERSBURG AREA TRANSIT

MASS TRANSIT ADMINISTRATION	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries and Wages - Regular	1,543,616	1,770,662	1,340,099	1,947,728	1,947,728	1,978,952
Salaries and Wages - Overtime	85,858	120,000	159,197	126,000	126,000	126,000
Part Time Regular	132,172	111,270	135,493	132,172	132,172	225,888
FICA	139,562	153,148	120,508	168,462	168,462	168,670
VRS	192,919	217,260	154,722	238,986	238,986	242,817
Health Insurance	175,336	222,691	178,083	244,960	244,960	400,324
Health Insurance Waiver Expense	-	-	-	-	-	-
VRS Group Life	20,365	23,727	16,267	26,100	26,100	27,112
Unemployment Insurance	(8,279)	-	-	-	-	-
Doctors & Phys Exam Fees	13,689	13,000	8,120	15,000	15,000	15,000
Credit Card Processing Fees	178	-	-	-	-	-
PAT Bus Passes Credit Card Fees	-	1,700	-	-	-	-
Other Professional Services	-	-	-	-	-	-
Other Contractual Services	188,777	142,450	144,091	200,000	200,000	350,000
Repairs - Vehicles	754	-	16,857	1,000	1,000	-
Repairs - Office Equipment	-	-	-	-	-	-
Printing & Binding	-	1,500	3,375	1,500	1,500	500
Advertising	-	1,500	665	1,500	1,500	1,000
Laundry and Dry Cleaning Services - Mats	-	-	-	-	-	-
Utility Service	93,923	76,000	88,953	95,000	95,000	125,000
Water and Sewer Service	2,266	47,000	14,928	47,000	47,000	47,000
Postal Services	143	500	194	250	250	250
Telecommunications	32,605	30,000	42,250	35,000	35,000	55,946
Mileage & Transportation	2,145	2,500	1,445	5,000	5,000	5,000
Meals and Lodging	5,731	3,000	9,893	6,500	6,500	5,000
Registration & Training	3,553	4,000	2,186	5,000	5,000	5,000
Conference, Travel & Training	68	-	-	-	-	-
Dues & Associations Memberships	850	5,000	4,545	5,000	5,000	5,000
Special Events	5,428	-	24,689	900	900	900
Office Supplies	15,412	9,635	5,283	15,000	15,000	15,000
Food Supplies	142	500	145	500	500	500
Cleaning Materials & Supplies	-	-	-	-	-	-
Repairs and Maintenance Supplies	-	-	-	-	-	-
Vehicle and Powered Equipment Fuels	274,801	283,152	289,092	290,000	290,000	320,000
Uniforms & Wearing Apparel	38,109	29,300	21,871	45,000	45,000	35,000
Books & Subscriptions	1,862	1,400	-	2,000	2,000	2,000
Other Operating Supplies	26,049	25,000	16,206	36,000	36,000	47,000
First Aid Supplies	10,766	10,600	8,689	12,000	12,000	15,830
Tires and Tubes	23,804	35,300	42,978	35,300	35,300	49,892
Machinery & Equipment under \$5,000	-	-	-	-	-	-
Computer Hardware under \$5,000	1,727	-	13,660	-	-	16,000
Greater Richmond Transit Co.	184,418	200,000	200,000	200,000	200,000	200,000
TOTAL MASS TRANSIT ADMINISTRATION	3,208,751	3,541,795	3,064,483	3,938,858	3,938,858	4,486,581

PETERSBURG AREA TRANSIT

MASS TRANSIT OPERATING EXPENSES	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Depreciation Expense	1,253,230	-	1,079,078	-	-	-
TOTAL MASS TRANSIT OPERATING EXPENSES-	1,253,230	-	1,079,078	-	-	-
MASS TRANSIT MAINTENANCE	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries and Wages - Regular	530,435	544,398	518,424	571,618	571,618	417,498
Salaries and Wages - Overtime	14,591	25,000	20,834	25,000	25,000	25,000
Part Time Regular	121,547	96,720	107,375	121,547	121,547	82,803
FICA	49,511	50,958	45,250	56,054	56,054	38,273
VRS	61,366	66,798	(263,707)	73,439	73,439	50,227
Health Insurance	46,729	66,763	57,542	8,023	8,023	87,876
VRS Group Life	6,729	7,294	(7,696)	8,023	8,023	5,720
Other Contractual Services	556	-	-	1,500	1,500	-
Repairs - Vehicles	77,482	113,100	93,469	130,500	130,500	130,500
Repairs - Machinery & Tools	5,321	2,500	7,014	5,000	5,000	5,000
Repairs - Equipment	6,509	1,000	3,228	3,500	3,500	3,500
Repairs - Buildings	7,120	-	12,419	7,500	7,500	7,500
Maintenance - Vehicles	16,272	8,000	11,220	10,000	10,000	10,000
Maintenance - Machinery & Tools	-	2,000	-	1,000	1,000	1,000
Maintenance - Equipment	49	5,000	-	500	500	500
Maintenance - Buildings	15,090	10,000	15,086	12,000	12,000	17,000
Repairs - Grounds	-	10,000	-	10,000	10,000	5,000
Cleaning Materials & Supplies	20,056	17,500	33,709	20,000	20,000	20,000
Repair and Maintenance Supplies	-	-	-	-	-	-
Uniforms & Wearing Apparel	179	-	-	500	500	-
Other Operating Supplies	-	-	-	500	500	-
TOTAL MASS TRANSIT MAINTENANCE	979,542	1,027,031	654,169	1,066,204	1,066,204	907,397

PETERSBURG AREA TRANSIT

PARATRANSIT	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Salaries and Wages - Regular	146,380	147,951	148,736	155,349	155,349	160,389
Part Time Regular	45,860	34,840	47,065	45,860	45,860	73,871
FICA	14,571	13,983	14,797	14,682	14,682	12,675
VRS	17,593	18,153	17,343	19,061	19,061	13,516
Health Insurance	8,473	9,139	10,557	9,596	9,596	39,056
VRS Group Life	1,916	1,983	1,868	2,082	2,082	1,509
TOTAL PARATRANSIT	234,794	226,049	240,367	246,630	246,630	301,016

PETERSBURG AREA TRANSIT

	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
VA 2023-006 [5339]						
Shop Equipment	2,091	-	-	-	-	-
TOTAL VA 2023-006 [5339]	2,091	-	-	-	-	-
CAPITAL VA-2024	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Other Contractual Services	-	-	-	386,634	386,634	-
TOTAL CAPITAL VA-2018-0006	-	-	-	386,634	386,634	-
CAPITAL VA-2021	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Replacement Rolling Stock	6,164	-	(210,485)	-	-	-
TOTAL CAPITAL VA-2021	6,164	-	(210,485)	-	-	-
LOCAL CAPITAL PROJECTS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Other Operating Supplies	(256)	-	-	-	-	-
TOTAL LOCAL CAPITAL PROJECTS	(256)	-	-	-	-	-
FEASIBILITY STUDY/MAINTENANCE FACILITY	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Replacement Rolling Stock	3,275	-	-	-	-	-
Rehab/RennovateAdmin/Maint Facility	3,849	-	-	-	-	-
ADP Hardware - Capital 2023	-	90,000	26,708	-	-	-
TOTAL FEASIBILITY STUDY/MAINTENANCE FACILITY	7,124	90,000	26,708	-	-	-
CAPITAL VA [5339]	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Engineering & Design - Maintenance Facility	-	500,000	14,480	601,385	601,385	500,000
Radios	-	24,138	-	-	-	-
Rehab/Renovation of Admin. Facility	-	200,000	195,627	-	-	50,156
Other Vehicles (Golf Carts)	-	33,000	-	-	-	-
Contracted Armed Security	-	-	-	175,000	175,000	-
Security Cameras	-	-	-	280,000	280,000	-
Rolling Stock	-	-	-	-	-	127,126
Service Vehicle	-	-	-	-	-	41,353
TOTAL CAPITAL VA [5339]	-	757,138	210,107	1,056,385	1,056,385	718,635
STATE PROJECTS	2022-2023 ACTUALS	2023-2024 AMENDED	2023-2024 ACTUALS	2024-2025 ADOPTED	2024-2025 AMENDED	2025-2026 ADOPTED
Trip Zero Fare	-	784,254	-	784,254	784,254	-
State Projects	-	-	-	-	-	-
Contracted Armed Security	-	-	-	-	-	18,230
Bus Roadeo	51,069	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	55,023
Vehicles	-	-	-	-	-	33,000
Feasibility Study (Maintenance Facility)	25,520	36,000	-	-	-	-
TOTAL STATE PROJECTS	76,589	820,254	-	784,254	784,254	106,253
TOTAL MASS TRANSIT EXPENDITURES	5,789,279	6,472,267	5,064,428	7,478,965	7,478,965	6,519,882

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APPENDICES & GLOSSARY



APPENDIX A

Appendix A. Council Process for Council Changes to City Manager’s Adopted Budget

PROCESS FOR COUNCIL CHANGES TO CITY MANAGER’S ADOPTED BUDGET

DATE:

CITY COUNCIL SPONSOR:

CO-SPONSORS (REQUIRES 3 ADDITIONAL SPONSORS):

<input type="checkbox"/>	Mayor Parham	<input type="checkbox"/>	Vice Mayor Hill	<input type="checkbox"/>	Councilmember Westbrook
<input type="checkbox"/>	Councilmember Smith-Lee	<input type="checkbox"/>	Councilmember Myers	<input type="checkbox"/>	Councilmember Jones
<input type="checkbox"/>	Councilmember Cuthbert				

FOR BUDGET ENHANCEMENTS (ADDITIONS), HOW DO YOU PLAN TO OFFSET THE ADDITIONAL COSTS?

REVENUE ENHANCEMENT: EXPLAIN:

REMOVAL FROM OTHER AREA: EXPLAIN:

IF YOU WANT TO DELETE FROM BUDGET, WHAT DO YOU PLAN TO DO WITH THE SAVINGS?

- A. ADD TO ANOTHER AREA OF THE BUDGET; EXPLAIN:

- B. ADD TO FUND BALANCE

- C. CONTRIBUTE TO TAX/FEE REDUCTION; EXPLAIN:

APPENDIX B—FINANCIAL POLICIES

The City of Petersburg’s financial policies described in this section were adopted by City Council in 2020, and amended in 2023. During the budget process, City leadership will bring forward ordinances for Council to adopt related to these policies.

Financial policies are the tools to ensure that the City is financially able to meet its immediate and long-term service objectives. The policies are guidelines for both the financial planning and internal financial management of the City. The City is accountable to its citizens for the use of public dollars. These funds must be carefully used and managed to ensure adequate funding for the programs, services, and infrastructure needed to meet the community’s current and future needs.

Financial Policy Objectives

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

- Contribute significantly to the City's ability to insulate itself from fiscal crisis;
- Enhance short-term and long-term financial credit of the City by helping to achieve the highest credit and bond ratings possible;
- Promote long-term financial stability by establishing clear and consistent guidelines;
- Direct attention 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, and;
- 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 in turn report their findings to the City Manager and City Council.

APPENDIX B—FINANCIAL POLICIES

BUDGET DEVELOPMENT

PRINCIPLES

- The budget development process will be a collaborative process to include residents, 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 of the constraint this may place on flexibility in resource allocation except in instances where programs are expected to be self-sufficient or where revenue is dedicated to a program for statutory or policy reasons.
- The budget process will be coordinated in a way that major policy issues are identified for City Council several months prior to consideration of budget approval. This will allow adequate time for appropriate decisions and analysis of financial impacts.

POLICIES

- 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, encumbered, or restricted to specific purposes such as capital projects, reserves, grants, and donations.
- All outstanding encumbrances, both operating and capital, at the end of the fiscal year shall be re-appropriated to the following fiscal year to the same department and account for which they are encumbered in the previous year.
- Appropriations for capital projects will not lapse at the end of the fiscal year but shall remain appropriations until the completion of the projects or until City Council, by appropriate ordinance or resolution, changes or eliminates the appropriation. The City Manager may approve necessary accounting transfers between capital funds to enable the capital projects to be accounted for in the correct manner. Upon completion of a capital project, staff is authorized to close out the projects and transfer to the funding source any remaining balances. The City Manager may approve construction change orders to contracts up to an increase of \$25,000 and approve all change orders for reductions to contracts.
- The budget shall be adopted by the favorable vote of a majority of members of City Council.
- The Vision and priorities established by City Council 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 instead will be used for funding special projects.
- The City Manager may make all necessary fund and expense adjustments for the following items of non-budgetary revenue that may occur during the fiscal year:
 - Insurance recoveries received for damage to City vehicles or other property for which City funds have been expended to make repairs.
 - Refunds or reimbursements made to the City for which the City has expended funds directly related to that refund or reimbursement.
 - Any revenue source not to exceed \$25,000.
- The City Manager may utilize revenues and increase expenditures for funds received by the City from asset forfeitures for operating expenditures directly related to drug enforcement. All such funds received from asset forfeiture in a fiscal year shall not lapse but be carried forward into the next fiscal year.
- The City Manager is authorized to approve transfers within operating funds as long as total net spending is not exceeded and all transfer activity is to be reported to City Council on a monthly basis. Upon approval of City Council, the City Manager is authorized to transfer between funds should fiscal conditions or circumstances prescribe that the transfer is required. The transfer amount must not result in a deficit balance in the fund that the transfer is being made from.
- 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 City Council. The City Manager, through the Budget Department, will exercise appropriate fiscal management as necessary to live within the limits of the adopted budget.

APPENDIX B—FINANCIAL POLICIES

BUDGET DEVELOPMENT (CONT'D)

PROCESS

- The City Manager must annually prepare and present a Proposed Budget for City Council review no later than April 1st . The Proposed Budget shall serve as a financial plan for the upcoming fiscal year and shall contain the following information.
 - A budget message that outlines the proposed revenue and expenditures for the upcoming fiscal year together with an explanation of any major changes from the previous fiscal year. The budget message should also include any proposals for major changes in financial policy.
 - Charts indicating the major revenues and expenditures in each major fund (General, Utilities, Grants, CDBG, Streets, Stormwater, Golf, Transit) as well as 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 actual, current year 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 given an opportunity to be heard on issues related to the proposed budget, including the Capital Improvement Plan.
- Following the public hearing on the Proposed Budget, City Council may make adjustments. The City Council can only make recommended changes that keep the budget in balance and that are Adopted with at least four members of City Council's prior approval.
 - In instances where City Council increases the total proposed expenditures, it shall also identify a source of funding at least equal to the proposed expenditures.

CAPITAL IMPROVEMENT POLICIES

During the budget process each year, 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.

- The City will consider all capital improvements in accordance with an adopted Capital Improvement Plan.
- The City, in consultation with the City of Petersburg Public School System, will develop a five-year Capital Improvement Plan that includes funding sources and uses and review and update the plan annually.
- The City will enact an Annual Capital Budget based on the five-year Capital Improvement Plan. The first year of the Capital Improvement Plan will be used as the basis for the Annual Capital Budget.
- The subsequent four years of the Capital Improvement Plan will be used for planning purposes.
- The City will coordinate development of the Annual Capital Budget with 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 a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City will project its equipment replacement and maintenance needs in conjunction with the five-year Capital Improvement Plan and 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 toward the Fund Balance Replenishment and \$500,000 to fund Pay-Go Capital Projects.

APPENDIX B—FINANCIAL POLICIES

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 Assessed Value of All Taxable Property shall not exceed 4.5%. Direct Net Debt is defined as any and all debt 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%. Direct Net Debt Service is defined as any and all debt service that is tax-supported. Utility Fund debt service that is self-supporting shall be excluded. Total Governmental Fund Expenditures includes the Budgeted General Fund Expenditures and School Operating Fund Expenditures less the City's Transfer to Schools (as reflected in the Budget Document). 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's Fixed Costs shall not exceed a range of 15.0%-17.5% of Total Governmental Fund Expenditures (as defined above). Fixed Costs include the City's budgeted Debt Service and both the City's and Schools' budgeted contributions to Pension and Other Post-Employment Benefits in a given fiscal year.
- The City recognizes the importance of underlying and overlapping debt in analyzing financial condition. The City will regularly analyze total indebtedness including underlying and overlapping debt.
- Where feasible, the City will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- The City will retire tax anticipation debt and revenue anticipation debt, if any, annually.

RESERVE POLICIES

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

- **Fund Balance Categories:** For documentation of the City's fund balance position, communication with interested parties and general understanding, a clear and consistent system of classification of the components of the City's fund balances is necessary. 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 in a readily spendable form, such as inventories or prepayments, or trust or endowment funds where the balance must remain intact.
 - **Restricted Fund Balance:** These are amounts that have constraints placed on their use for a specific purpose by external sources such as creditors, or legal or constitutional provisions.
 - **Committed Fund Balances:** These amounts are designated for a specific purpose or constraints have been placed on the resources by City Council. 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 with the intent that they be used for specific purposes. The expression of intent can be by City Council and requires City Council action to remove the constraint on the resources.
 - **Unassigned Fund Balances:** These are amounts not included in the previously defined categories. The City General Fund is the only fund that should report a positive Unassigned Fund Balance. Amounts in this classification represent balances available for appropriation at the discretion of City Council. However, 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 emergency circumstances. The City shall have a Minimum Unassigned Fund Balance of 35% of Budgeted General Fund Expenditures.

APPENDIX B—FINANCIAL POLICIES

RESERVE POLICIES (CONT'D)

To the extent that the City has any remaining operating surplus after all expenditures (including the Annual Budgeted Amount) have been satisfied, the City shall apply at a minimum 75% of such remaining operating surplus to further accelerate the build- up of the Unassigned Fund Balance.

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

- Increase Restricted Fund Balances as necessary.
- Fund an additional reserve for use during an emergency or during periods of economic uncertainty or budget adversity. Such additional reserves shall be determined by City Council.
- Allocating such amounts toward equity funding of the Capital Improvement Plan or transfer to the Capital Improvement Fund.
- Budget Stabilization Fund— The City shall separately establish a Budget Stabilization Fund, which shall be considered a part of the City's Committed Fund Balance. The Budget Stabilization Fund shall be used for unforeseen, emergency expenditures or unplanned, unforeseen declines in revenues. The Budget Stabilization Fund shall be initially established in an amount equal to 5% of General Fund Budgeted Revenues. Expenditures.
- Debt Service/Capital Reserve Fund— The City shall separately establish a Debt Service/Capital Reserve Fund, which shall be considered a part of the City's Committed Fund Balance. The Debt Service/Capital Reserve Fund shall be utilized as needed in the City's multi-year capital plan. The required balance of the Debt Service/Capital Reserve Fund will be determined based upon the City's most current multi-year capital plan. Initially as of the end of fiscal year 2023, the City will establish a minimum balance of \$3,000,000 to be applied to debt service payments in future years, thus mitigating the impact of new projects on the City's budget.
- Prioritization of Fund Balances: As indicated, the fund balance classifications outlined above are based on the level of restriction. In the event expenditures qualify for disbursement from more than one fund balance category, it shall be the policy of City of Petersburg that the most constrained or limited fund balance available will be used first. Unassigned fund balance will be used last.
- Accounting for Encumbrances: Amounts set aside for encumbered purchase orders may be either restricted, committed or assigned fund balance depending upon the resources to be used to fund the purchases. Amounts set aside for encumbrances may not be classified as unassigned since the creation of an encumbrance signifies a specific purpose for the use of the funds.
- Annual Review: During the annual budget process, the City will review the estimated Fund Balance levels in relation to the proposed budget under consideration for adoption. Any addition to the Fund Balances, if necessary, to maintain compliance with policy levels and/or replenish any amounts used shall be incorporated into the proposed budget under consideration for adoption. In addition, the City shall also review the Fund Balance policy levels and increase such levels as may be necessary in order to further the goals of this policy.
- Replenishment of the Unassigned Fund Balance/Budget Stabilization Fund: Upon the use of any Unassigned Fund Balance or Budget Stabilization Fund, which causes such fund balance to fall below either the Policy Goal and/or Minimum levels, City Council must approve and adopt a plan to restore amounts used within 24 months. If restoration of the amount used cannot be accomplished within such period without severe hardship to the City, then the City Council will establish a different time period. If both of these funds have been used then priority of replenishment shall first be to the Unassigned Fund Balance, then the Budget Stabilization Fund.
- Replenishment of the Debt Service/Capital Reserve Fund: Given that this fund is intended to be used as needed in the City's multi-year capital plan, the City shall evaluate on an annual basis the amounts used/projected to be used in such plan and provide for replenishment as may be necessary. The amount of this fund shall be evaluated on an annual basis and shall be amended as needed in order to effect the implementation of the City's multi-year capital plan.

APPENDIX B—FINANCIAL POLICIES

EXPENDITURE POLICIES

The City intends to manage cash in a fashion that omits borrowing to meet daily operational needs. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.

The City will utilize a balanced approach to capital project funding, using a combination of debt financing, draws on unassigned fund balance, and pay-as-you-go current year appropriations. Debt will be repaid within a period not to exceed the expected useful life of the project. It is the City's intention to develop and update, at least annually, a Capital Improvement Funding Plan that identifies all funding sources for existing and proposed debt service and pay-go capital expenditures.

As part of this Plan, the City will strive to provide a current year revenue appropriation for debt service that is consistent from year-to-year whereby excess funding resulting from declines in debt service payments will be carried forward to be applied to future debt service payments and/or other capital expenditures. This budgeting approach will help to create future debt and capital affordability and will provide budgeting consistency for debt and capital purposes. Target debt ratios will be annually calculated and included in the review of financial trends.

In the event that the City anticipates exceeding the debt policy requirements stated herein, staff may request an exception from City Council stating the reason and length of time. City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. The City will seek to maintain its current bond ratings and comply with continuing disclosure of financial and pertinent credit information relevant to outstanding debt issues.

Expenditure Accountability— The Director of Budget and Procurement shall maintain ongoing contact with department managers and Constitutional Officers throughout the budget implementation and execution process. Department managers and Constitutional Officers have the ability to review their expenditures at any time within the City's on-line financial system. Monthly financial reports shall be prepared for City Council to monitor budgeted and actual expenditures and revenues.

The City shall appropriate as part of its annual budget, or any amendments thereto, amounts for salaries, expenses and other allowances for its Constitutional Officers that are not less than those established for such offices by the State Compensation Board.

Appropriation Amendments and Transfers— Appropriation amendments to the operating budget shall be brought before City Council for approval throughout the fiscal year. Per the Code of Virginia, any additional appropriation which exceeds 1% of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a general circulation newspaper at least seven days prior to the meeting date.

The notice shall state the Council's intent to amend the budget and include a brief synopsis of the proposed budget amendment. The amendment may be adopted at the meeting after the public hearing.

All appropriations lapse on June 30 of each fiscal year for all budgets.

INVESTMENT POLICIES

An investment policy is designed to serve as a guideline from which all City deposits and investments will be managed. In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the policy of the City that all investable balances be invested with the same care, skill, prudence and diligence that a person would exercise when undertaking an enterprise of like character and aims under circumstances prevailing at that time. Unless otherwise specifically referenced, all investment actions, controls and reporting shall be the responsibility of the Treasurer's Office with the exceptions to the policy to be properly documented, approved in writing by the Treasurer and communicated to the City officials. Any modification to this policy shall require the approval of the Treasurer and City Council. It is recognized that the Treasurer is an elected official whose responsibilities are delineated by the Code of Virginia and that this policy is meant to illustrate strong fiscal management of a City and not to circumvent the powers of the constitutional officer. This policy is based on guidelines established in the State Code, and is used regarding compliance on investments.

INVESTMENT OBJECTIVES

The primary investment objectives for all assets and/or asset groups shall be:

- Safety – Safety of principal is the foremost objective of the investment of City funds. Investments in all asset groups shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio.
- Liquidity – Each investment/investment portfolio will remain sufficiently liquid to enable it to meet all operational requirements, which might be reasonably anticipated.
- Return on Investment – Each investment/investment portfolio shall be managed to maximize the return on investments within the context and parameters set forth by objectives (a) and (b) above.

APPENDIX B—FINANCIAL POLICIES

INVESTMENT POLICIES (CONT'D)

STANDARDS OF CARE

- Standard of Prudence – Investments shall be made with judgment and care, under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering first the safety and liquidity of capital and next the probable income to be derived.
- Ethics and Conflicts of Interest – City employees and investment officials involved in the investment process shall refrain from personal business that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose any material financial interest in financial institutions with which they conduct business, and they shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio. Employees shall refrain from undertaking personal investment transactions with the same broker or account representative with whom business is conducted on behalf of the City.

SAFEKEEPING/DELIVERY OF INVESTMENTS

In accordance with the Section 2.2-4515 of the Code of Virginia: All investment securities purchased by the City shall be held in third-party safekeeping at a qualified public depository that may not otherwise be a counterparty to the investment transaction. (A qualified public depository is defined under Virginia law as a national banking association, federal savings and loan association or federal savings bank located in Virginia and any bank, trust company or savings institution organized under Virginia law that receives or holds public deposits which are secured pursuant to Section 2.2-4400 of the Code of Virginia (the "Virginia Security for Public Deposits Act").

All securities in the City's portfolio shall be held in the name of the City and will be free and clear of any lien. All investment transactions will be conducted on a delivery-vs-payment basis. The depository shall issue a safekeeping receipt to the City listing the specific instrument, rate, maturity, and other pertinent information. On a monthly basis, the depository will also provide reports that list all securities held for the City, the book value and the market value as of month end.

Appropriate City officials and representatives of the depository responsible for or in any manner involved with the safekeeping and custody process of the City shall be bonded in such a fashion as to protect the City from losses from malfeasance and misfeasance. Securities purchased for the City shall be held by the Treasurer or the City's designated custodial agent.

Securities held by a custodial agent shall be recorded in name of the City on the custodian's records. If a custodial agent is used, a written agreement defining the responsibilities of the agent and the custodial agent shall not be a counterpart to purchase of securities held by the custodial agent. This shall not apply to investments with a maturity of less than thirty-one calendar days.

Collateral for savings and time deposits shall be pledged according to the provisions of the Virginia Security for Public Deposits Act and the requirements of the state Treasury Board regulations.

AUTHORIZED INVESTMENTS

Unless otherwise stated in this section the City may not invest in any security not specifically authorized by this policy. To the extent permitted by law, the City may invest in the following types of securities:

- United States Treasury Obligations – Bonds, notes and bills issued by the United States Treasury or certificates representing ownership of treasury bond principal or coupons.
- Agency Securities (FHLB, FNMA, FFCB, FHLMC) – Fixed rate obligations issued and guaranteed as to principal and interest by the Federal Home Loan Bank, the Federal National Mortgage Association, the Federal Farm Credit Bank or Federal Home Loan Mortgage Corporation.
- Prime Commercial Paper – Commercial Paper maturing within 270 days of the date of purchase with at least two of the following ratings: P-1 or higher by Moody's, A-1 or higher by Standard & Poor's, F-1 or higher by Fitch, provided that the issuing corporation (or guarantor) has a net worth of at least \$50 million, average net income of \$3 million for the past 5 years and a long-term debt rating of A or better by at least two of the following National Credit Rating Agencies: Moody's, Standard & Poor's or Fitch.
- Certificates of Deposit – Certificates of Deposit (CD) maturing within one year and issued by domestic banks rated P-1 or higher by Moody's AND A-1 or higher by Standard & Poor's. For CD's maturing from 1 to 5 years the bank must be rated Aa or higher by Moody's AND AA or higher by Standard & Poor's. Funds must be secured in the manner required by the Virginia Security for Public Deposits Act.
- Banker's Acceptances – Banker's Acceptances maturing within 180 days rated P-1 or higher by Moody's AND A-1 or higher by Standard & Poor's, provided that the issuer is a major domestic bank or the domestic office of an international bank rated Aa or higher by Moody's AND AA or higher by Standard & Poor's.
- Commonwealth of Virginia and Virginia Local Government Obligations – General Obligation bonds maturing within 5 years from date of purchase and rated AA or higher by at least two of the following National Credit Rating Agencies: Moody's, Standard & Poor's or Fitch.
- Repurchase Agreements – Repurchase Agreements collateralized by securities listed in items (a) and (b) above. The collateral on overnight, one day, or longer-term repurchase agreements is required to be at least 102% of the value of the repurchase agreement. Structured notes are not permitted collateral. Collateral must be marked to market weekly with option to liquidate if deficiency is not corrected. The counterparty must be rated A or higher by Moody's AND Standard & Poor's and insured by FDIC, or is a Broker-Dealer subject to SIPC protection.

APPENDIX B—FINANCIAL POLICIES

INVESTMENT POLICIES (CONT'D)

AUTHORIZED INVESTMENTS (CONT'D)

- Open-End Investment Funds (Mutual Funds) – Open-end investment funds (mutual funds) which trade on a constant net asset value and are registered under the Securities Act of the Commonwealth of Virginia or the Federal Investment Co. Act of 1940 and which invest solely in instruments otherwise permitted under items (a) through (g) above.
- Virginia Local Government Investment Pool – The pooled fund known as the Virginia Local Government Investment Pool (“LGIP”) as provided for in Section 2.2-4600 of the Code of Virginia.
- Virginia State Non-Arbitrage Program.

INVESTMENT APPROACH/MATURITY RESTRICTIONS

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements based on a monthly (at a minimum) cash flow analysis of its revenue and expenditures. Such analysis shall be used to develop a strategic investment plan to meet the City’s Investment Objectives. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with state and local statutes and ordinances.

Reserve funds and other funds with longer-terms investment horizons may be invested in securities exceeding five (5) years if the maturity of such investments is made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the legislative body.

INVESTMENT OF BOND PROCEEDS

Proceeds of debt issuances shall be invested with the Virginia State Non-Arbitrage Program (SNAP) or other investment options that may provide higher interest earnings, while safeguarding the principal of the amount invested. Such other investment options/strategies shall be explored with the consultation of the City’s Financial Advisor and Bond Counsel if it is deemed to be in the best interest of the City and is permitted by the Public Finance Act of the Virginia State Code. In any event, unexpended funds shall be held in a segregated account to facilitate the tracking of expenditures and investment earnings.

APPENDIX C

Appendix C. Standard Operating Procedures for Grant Processing

CITY OF PETERSBURG	STANDARD OPERATING PROCEDURE	NUMBER:
		PAGE 1 OF 2
	GRANT PROCESSING (CONSOLIDATED GRANTS FUND)	DATE: APRIL 1, 2017
		SUPERSEDES: N/A

I. Background and Purpose

Periodically the City makes application for grant funding to support needs of the City. The budget and financial functions related to grant application and award are reviewed and approved by the Grant Accountant. Programmatic reporting and/or compliance monitoring is the responsibility of the departmental project manager. The following procedures are to be applied to grant application and award processing to support appropriate budgetary control, financial management and reporting .

II. Procedures:

Application for Grant Funding

1. The applying department completes the Grant Application and forwards to the Grant Accountant in Finance for review (complete and accurate capture of all personnel related expenses; inclusion of in-kind contributions; and availability of any requested local cash match).
2. Upon review and approval by the Grant Accountant, the Grant Accountant obtains the authorizing signature of the City Manager and retains a copy for the grant file and returns the original to the department for submission of the application.

Award of Grant Funding

1. Upon receipt of the "Notification of Grant Award", the Grant Accountant compares the Award to the Application (if applicable) and files by fiscal year noting award name and consistent General Ledger naming convention as prescribed by Finance.
2. The Grant Accountant prepares a budget amendment ordinance on behalf of the City Manager's office for approval by City Council. The proposed ordinance includes the General ledger account naming and coding structure for budget supplement processing.
3. Additionally, when a local cash match is required, the award ordinance must reference same to authorize the transfer of local matching funds to the grant account.
4. The approved Ordinance and related Budget Amendment is processed to the financial system with a copy retained in the Grant file and a copy provided to the managing department as notification of funding availability.
5. The department may begin spending the funds according to the grant award and against the newly established grant account codes.

APPENDIX C

CITY OF PETERSBURG	STANDARD OPERATING PROCEDURE	NUMBER:
		PAGE 2 OF 2
	GRANT PROCESSING (CONSOLIDATED GRANTS FUND)	DATE: APRIL 1, 2017
		SUPERSEDES: N/A

Quarterly Financial Reporting

Most of the grants received in the Consolidated Grants Fund require some form of financial or programmatic reporting to the awarding agency.

1. The programmatic reporting is submitted by the program manager to the Grant Accountant two (2) weeks in advance of the reporting deadline.
2. All financial reporting is prepared by the Grant Accountant in Finance.
3. Financial reporting and drawdown requests for expenditures are submitted at the same time as the program reporting by the Grant Accountant with a copy drawdown request maintained in the grant file.
4. A summary of grant reimbursement requests anticipated with revenue codes and amounts is provided to the Treasurer for processing revenue received.

Accounting Requirements

1. Grant reimbursements are received by the Treasurer's Office, electronically. The Treasurer's Office records the revenue as instructed by the Grant Accountant. The Grant Accountant reviews the G/L at least quarterly to insure that grant revenue has been received and posted into the General Ledger correctly.
2. At year-end, the Grant Accountant prepares a schedule of all grants receivable and deferred revenue along with appropriate journal entries for the Consolidated Grants Fund.
3. The Grant Accountant prepares a spreadsheet of all federal grant expenditures maintained in the Consolidated Grants Fund that indicates by Function and Federal grant #, all moneys spent and what has been reimbursed. This information is used to prepare the City's Schedule of Federal Expenditures.

City Manager Approved: _____

3/23/17
Date

I have read and understand the above note Grant Management Standard Operating Procedures effective April 1, 2017 and agree to comply with same effective immediately.

Department/Agency Head: _____

Date

GLOSSARY

Adopted Budget	A plan of financial operations approved by City Council highlighting major changes made to the City's Fiscal Plan. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures and transfers.
Appropriation	An authorization granted by City Council to a specified organization to make expenditures and incur obligations for specific purposes. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year.
Asset	Resources which have monetary value that are owned or held by a government.
Balanced Budget	A term used to describe a budget in which the total revenues equal the total expenditures, reserves and unassigned fund balance for a given time period.
Basis of Accounting	The timing of recognition of transactions or events for financial statement reporting purposes.
Basis of Budgeting	The method used to determine when revenues and expenditures are recognized for budgetary purposes.
Bond Rating	An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings measure the probability of timely repayment of principal and interest on municipal securities.
Budget	An annual financial plan that identifies a plan of operation for the fiscal year. It states expenditures required and identified revenues necessary to finance the plan.
Budget Calendar	A schedule of key dates a government follows to prepare and adopt a budget.
Comprehensive Annual Financial Report	A report compiled annually which provides detailed information on an organization's financial status at year end.
Community Development Block Grant (CDBG)	Community Development Block Grant provides funding to eligible units of local government to redevelop blighted structures in support of the location of a new industry or expansion of an existing industry.
Capital Improvement Program (CIP)	A plan of acquisition, development, enhancement or replacement of public facilities and/or infrastructure to serve the citizens of the City. The CIP reflects the physical development policies of the City and typically encompasses a five-year period and includes projects exceeding \$100,000.
Constitutional Officers	Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Treasurer, Sheriff, Commonwealth's Attorney, Commissioner of Revenue and Clerk of Circuit Court).

GLOSSARY

Contingency	A budgetary assignment established for emergencies or unforeseen expenditures.
Contractual Services	An object series that includes services rendered to private firms, individuals, or other governmental entities; examples include utilities, rent, maintenance agreements and professional consulting services.
Debt Service	The payment of principal and interest on borrowed funds through instruments such as bonds.
Department	An organizational unit of government functionally unique in its delivery of service.
Encumbrance	A carry over of funds for an anticipated expenditure prior to payment for the item. Funds usually are assigned or encumbered once a contract has been signed.
Enterprise Fund	A self-supporting fund designed to account for activities provided to external customers that is supported by user charges; examples include the Golf Course, Transit and Utilities funds.
Financial Management	Budget, payroll, procurement, accounts payable, accounts receivable, grants and other financial functions.
Fines & Forfeitures	Revenue received from forfeitures and authorized fines such as library and parking violation fines.
Fiscal Year	The 12-month period of time used by the City for budgeting and accounting purposes. The City's fiscal year begins on July 1st and ends the following June 30th.
Fixed Assets	Assets of a long-term nature that continue to be held or used, such as land, buildings, machinery, furniture and equipment.
Fringe Benefits	Job-related benefits provided for employees as a part of their total compensation, such as employer's portion of FICA taxes, retirement and insurance.
FTE	Full Time Employee
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, retained earnings, revenues and expenditures.
Fund Balance	The accumulated revenues and other financing sources in excess of expenditures and other uses.
General Fund	The primary operating fund which accounts for all revenues and expenditures that are not accounted for in specific purpose funds. It finances the regular day to day operations of the City.

GLOSSARY

General Property Taxes	A category of City revenue from taxes levied on property located in or owned by the residents and businesses of the City of Petersburg.
Goal	An organization's aim, desired results, or intended outcomes.
Grant	An amount provided by a governmental unit or other type of organization in aid or support of a particular governmental function or program.
Healthcare Fund	Records the collection of the City's contributions towards health care costs as well as the employee's contributions and payments to vendors and for claims to manage rate increases at a reasonable level.
Human Resources	Department within the City of Petersburg that deals with the hiring, administration and training of personnel.
Infrastructure	Public domain fixed assets such as roads, bridges, drainage systems, lighting systems and similar assets that are immovable and are only of value to the governmental unit.
Internal Service Fund	A proprietary fund type used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.
Land Book Value	The value assigned to property located within the City; prepared based on the Assessor's assessments, as exchanged by the board of equalization of assessments and certified by the Commissioner of Revenue.
Licenses & Permits	Fees collected for the issuance of licenses and permits such as business licenses and sign permits.
Line-item Budget	A departmental budget that specifies types of expenditures planned for the fiscal year.
Long-Term Debt	Debt that has a maturity of more than one year from date of issuance.
Miscellaneous Revenue	All revenue received, not otherwise classified into another line item, such as interest, concessions and rental of property/equipment.
Non-Departmental	Expenditures and initiatives that are not specific to any department or have citywide impacts.
Objective	Action oriented statements of what must be focused on over a continuous basis to achieve the strategic result.
Operating Budget	The City's annual financial plan of the operating expenditures of the general fund, enterprise funds and internal service funds, as well as the proposed means of financing them.
Ordinance	A formal legislative enactment by the City Council that has the full force and effect of law within the boundaries of the City.
Penalties & Interest	Fees collected for violations or delinquent payments.

GLOSSARY

Performance Measures	Specific quantitative or qualitative measures of the work performed within an activity or program. An example of a quantitative measure would be the number of miles of streets paved. An example of a qualitative measure would be 80% of streets have been repaired.
Personal Property	A category of property, other than real estate, identified for purposes of taxation. It includes resident owned items, corporate property and business equipment.
Personnel Services	Compensation for direct labor of persons in the employment of the City; salaries and wages paid to employees for full-time, part-time, and temporary work. This account group also includes the portion of employee fringe benefits paid by the City.
Program	A set of activities undertaken in accordance with a plan of action organized to realize one common purpose with an identifiable end result or outcome.
Property Tax Rate	The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per \$100 of assessed valuation.
Proposed Budget	The budget formally submitted to Council for review, these are also available to the public.
Proprietary Funds	To account for a government's ongoing organization and activities that are similar to those found in the private sector. There are two types of proprietary funds: enterprise funds and internal service funds.
Real Property	Real estate, including land and improvements (building, fencing and paving) classified for purposes of tax assessment.
Reserve	Budgetary terminology used by the City to indicate the portion of the fund balance that is either restricted, committed or assigned.
Revenue	The yield from various sources of income, such as taxes, that the City collects and receives into the treasury for public use.
Service	A service is defined as a specific work function or combination of activities that is performed in support of a department, program, project or organizational unit.
Special Revenue Fund	A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.
Stormwater Utility Fund	A special revenue fund used to operate, maintain and improve the City's stormwater management system.
Taxes	Compulsory charges levied by a government to finance services performed for the common benefit of all people.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future expenses .

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