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# Special Revenue Funds

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# SPECIAL REVENUE FUND SUMMARY

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
<b>Revenues</b>			
General Property Taxes	8,536,000	11,267,300	0
Other Local Taxes	11,779,127	9,729,400	9,483,385
Fines and Forfeitures	5,625	11,000	11,000
Use of Money and Property	1,090,009	1,025,335	1,010,335
Charges for Services	24,127,190	25,308,828	26,862,500
Miscellaneous Revenue	558,915	553,410	1,633
Recovered Costs	1,806,424	443,201	443,201
Categorical Aid - Virginia	176,856	197,929	197,929
Federal Aid	0	0	0
Other Sources and Transfers In	890,025	922,850	2,222,169
<b>Total Revenues</b>	<b>48,970,171</b>	<b>49,459,253</b>	<b>40,232,152</b>

Actual amounts represent collections, not appropriation authority.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
<b>Expenditures</b>			
Personnel Services	15,307,484	10,384,708	9,618,122
Materials, Supplies and Repairs	2,758,956	2,233,670	2,130,455
Contractual Services	11,454,868	12,603,846	15,408,499
Equipment	2,415,007	2,052,098	2,637,383
Department Specific Appropriation	10,834,566	17,380,571	5,820,028
Debt Service/Transfers to CIP	6,317,666	4,804,360	4,617,665
<b>Total Expenditures</b>	<b>49,088,547</b>	<b>49,459,253</b>	<b>40,232,152</b>

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## Cemeteries

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### Mission Statement:

The Bureau of Cemeteries provides cemetery services and preservation of family histories while maintaining and enhancing the natural beauty of the eight city-owned and operated cemeteries.

### Expenditure Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel Services	1,707,726	1,886,345	1,942,761	0
Materials, Supplies, and Repairs	206,968	232,848	191,117	0
Contractual Services	122,890	120,487	65,059	0
Equipment	23,936	28,204	27,430	0
Debt Service/Transfers to CIP	39,706	0	64,020	0
<b>Total</b>	<b>2,101,226</b>	<b>2,267,884</b>	<b>2,290,387</b>	<b>0</b>

Cemeteries operations will move into Parks and Recreation beginning in FY 2026.

## Cemeteries

### Department Programs:

Communications, Education, and Outreach			Infrastructure and Connectivity	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> <li>City Agencies</li> </ul>	0.0	\$0	Meets Demand - Maintains	Special Revenue Funds

The Communications, Education, and Outreach program generates promotional materials, handles press related inquiries, and educates the public on cemetery history while also creating opportunities for public participation, such as tours, races, and volunteerism. The program also assists patrons with queries about genealogy.

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Number of Cemetery website page views	5,100	4,503	4,581	5,897	5,550
Number of educational sessions held to inform residents of the history of Norfolk's cemeteries	34	277	38	29	35
Number of participants for educational sessions	600	606	773	518	500

Grave Sales and Burial Services			Community support and well-being	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Tourists and Visitors</li> </ul>	0.0	\$0	Does Not Meet Demand	Special Revenue Funds

The Grave Sales and Burial Services program supports the selling of graves; foundations installations; and the opening, servicing, and closing of graves within city-owned cemeteries. This program handles customers, generates cemetery records, processes deposits, and enters data into cemetery software system.

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Number of funerals for which services are provided by Cemeteries	755	865	651	718	789

Grounds and Facility Maintenance			Safe engaged and informed community	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Tourists and Visitors</li> <li>City Agencies</li> <li>Businesses</li> </ul>	0.0	\$0	Does Not Meet Demand	Special Revenue Funds

The Grounds and Facility Maintenance program maintains the beautification of eight city cemeteries by providing mowing, trimming, litter control, annual flower planting, tree pruning, removing and replacing dead shrubs, removing dead trees and replanting new trees, repairing and restoring monuments, servicing work order requests, monument foundation installation, and repairing and maintaining minor office building issues not done by facility maintenance.

## Cemeteries

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Percent of cemetery grounds mowed on a 12 to 14 working days or less cycle	100	69	73	65	65
Percent of visitors rating aesthetic quality of cemeteries as good or excellent	75	71	70	90	70
Percent rating Cemeteries customer service as excellent or good	90	74	70	90	70

Leadership and Support			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>City Agencies</li> <li>Businesses</li> <li>Residents</li> </ul>	0.0	\$0	Does Not Meet Demand	Special Revenue Funds

## Adopted FY 2026 Budget Actions

	FY 2026	FTE
<ul style="list-style-type: none"> <li><b>Transfer Cemeteries to General Fund</b></li> </ul>	<b>(2,188,274)</b>	<b>(29.0)</b>
Technical adjustment to transfer Cemeteries into the General Fund. Cemeteries will now be a program within the Department of Parks and Recreation. A corresponding adjustment can be found in Parks and Recreation.		
<ul style="list-style-type: none"> <li><b>Update base program costs</b></li> </ul>	<b>(102,113)</b>	<b>0.0</b>
Technical adjustment to update program costs for citywide budget actions. Changes include personnel adjustments for approved permanent positions, healthcare enrollment, retirement contributions, and the citywide salary increase effective July 1, 2025. In addition, if applicable, adjustments for annual fleet expenditures based on maintenance and fuel for vehicles used for operations are also included. These are routine adjustments that occur each budget cycle.		
<b>Total</b>	<b>(2,290,387)</b>	<b>(29.0)</b>

## Cemeteries

### Full Time Equivalent (FTE) Summary:

	Pay Grade	Minimum	Maximum	FY 2025 Adopted	FTE Change	FY 2026 Adopted
Accounting Technician II	1 07	\$41,231	\$67,207	1.0	(1.0)	0.0
Administrative Technician	1 07	\$41,231	\$67,207	1.0	(1.0)	0.0
Bureau Manager	1 18	\$78,434	\$127,898	1.0	(1.0)	0.0
Cemetery Manager II	1 09	\$41,775	\$68,093	4.0	(4.0)	0.0
Division Head	1 16	\$68,675	\$111,968	1.0	(1.0)	0.0
Equipment Operator II	1 07	\$41,231	\$67,207	6.0	(6.0)	0.0
Equipment Operator III	1 08	\$41,503	\$67,650	4.0	(4.0)	0.0
Groundskeeper Crew Leader	1 09	\$41,775	\$68,093	1.0	(1.0)	0.0
Groundskeeper I	1 05	\$40,688	\$66,321	8.0	(8.0)	0.0
Maintenance Supervisor II	1 12	\$50,624	\$82,557	1.0	(1.0)	0.0
Operations Manager	1 14	\$59,393	\$98,237	1.0	(1.0)	0.0
<b>Total</b>				<b>29.0</b>	<b>(29.0)</b>	<b>0.0</b>

Changes to the compensation plan resulting from the Evergreen Solutions study will take effect in mid-FY 2026 and are not reflected here.



## Golf Operations

### Mission Statement:

Golf Operations supports the exceptional quality of life in Norfolk by providing access to the Ocean View Golf Course.

### Cost Recovery Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Use of Money and Property	46,791	42,923	15,000	0
<b>Total</b>	<b>46,791</b>	<b>42,923</b>	<b>15,000</b>	<b>0</b>

Actual amounts represent collections, not appropriation authority.

### Expenditure Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Materials, Supplies, and Repairs	0	0	6,000	0
Contractual Services	9,000	9,000	9,000	0
<b>Total</b>	<b>9,000</b>	<b>9,000</b>	<b>15,000</b>	<b>0</b>

### Department Programs:

Golf Operations			Learning and enrichment opportunities	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"><li>Residents</li><li>Tourists and Visitors</li></ul>	0.0	\$0	Meets Demand - Maintains	Special Revenue Funds

The Golf Fund consists of one golf course, which is managed and staffed by an outside vendor. The operating agreement ensures the delivery of a high quality golf experience with no financial assistance from the General Fund; ensures the maintenance of golf facilities; and supports capital improvements.

### Adopted FY 2026 Budget Actions

	FY 2026	FTE
<ul style="list-style-type: none"><li><b>Golf Fund</b></li></ul>	<b>(15,000)</b>	<b>0.0</b>
Technical adjustment to reduce operating costs for the golf fund.		
<b>Total</b>	<b>(15,000)</b>	<b>0.0</b>

## Public Amenities

### Mission Statement:

The mission of the Public Amenities Fund is to promote cultural and entertainment activity by improving existing and preparing for new civic facilities.

### Cost Recovery Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Other Local Taxes	8,003,456	8,207,531	9,729,400	9,483,385
Sales Tax (Commonwealth of Virginia) <sup>1</sup>	145,489	176,856	197,929	197,929
Other Sources and Transfers In	1,005,036	0	0	0
<b>Total</b>	<b>9,153,981</b>	<b>8,384,387</b>	<b>9,927,329</b>	<b>9,681,314</b>

Actual amounts represent collections, not appropriation authority.

<sup>1</sup> The estimated revenue is associated with the public facility state sales tax entitlement authorized under the Code of Virginia 58.1-608.3 to assist with the financing of the Conference Center debt service.

### Expenditure Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Debt Service (Conference Center)	4,652,216	4,534,676	4,333,921	2,925,000
Conference Center (performance grant)	87,908	160,000	90,294	1,286,246
Conference Center (tourism development financing program)	298,360	327,000	316,530	298,360
Public Amenities Fund (escrow fund)	0	129,324	1,686,584	1,671,708
Transfer to General Fund (Norfolk Consortium)	3,500,000	3,500,000	3,500,000	3,500,000
Contractual Services	87,908	89,313	0	0
Department Specific Appropriation	3,798,360	3,798,566	0	0
Debt Service/Transfers to CIP	4,652,216	4,534,676	0	0
<b>Total</b>	<b>17,076,968</b>	<b>17,073,555</b>	<b>9,927,329</b>	<b>9,681,314</b>

### Department Programs:

Public Amenities			Learning and enrichment opportunities	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Tourists and Visitors</li> <li>Residents</li> <li>Businesses</li> </ul>	0.0	\$9,681,314	Meets Demand - Maintains	Special Revenue Funds

The Public Amenities program provides resources to promote cultural and entertainment activity, increase tourism and attract visitors to the city, and improve existing and prepare for new civic and cultural facilities. The program currently provides ongoing financial support for the Norfolk Consortium and The Main Hotel Conference Center debt service and economic development incentives.

## Public Amenities

### Adopted FY 2026 Budget Actions

	FY 2026	FTE
• <b>Adjust Public Amenity Fund</b>	<b>(246,015)</b>	<b>0.0</b>
The Public Amenities program provides resources to promote cultural and entertainment activity, increase tourism and attract visitors to the city and improve existing and prepare for new civic and cultural facilities. This fund receives dedicated tax revenues from public consumption taxes such as hotel and restaurant. Whenever the tax revenue changes, the fund support is adjusted accordingly.		
<b>Total</b>	<b>(246,015)</b>	<b>0.0</b>

## Tax Increment Financing

### Mission Statement:

Provide funds to pay the debt service associated with financing the infrastructure improvements related to the Housing Opportunities for People Everywhere (HOPE VI) project in the Broad Creek Renaissance District.

### Cost Recovery Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
General Property Taxes	7,200,700	8,536,000	11,267,300	0
<b>Total</b>	<b>7,200,700</b>	<b>8,536,000</b>	<b>11,267,300</b>	<b>0</b>

Actual amounts represent collections, not appropriation authority.

### Expenditure Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Transfer to General Fund	5,700,700	7,036,000	11,267,300	0
Debt Service/Transfers to CIP	1,500,000	1,500,000	0	0
<b>Total</b>	<b>7,200,700</b>	<b>8,536,000</b>	<b>11,267,300</b>	<b>0</b>

### Department Programs:

Tax Increment Financing			Economic opportunity for residents and businesses	
Stakeholders	FTE	Cost	Demand	Funding Sources
• Residents	0.0	\$0	Meets Demand - Maintains	Special Revenue Funds

The Tax Increment Financing program provides funds to pay the debt service associated with financing the infrastructure improvements related to the Housing Opportunities for People Everywhere (HOPE VI) project in the Broad Creek Renaissance District.

### Adopted FY 2026 Budget Actions

	FY 2026	FTE
• <b>Remove fund for Tax Incremental Financing</b>	<b>(11,267,300)</b>	<b>0.0</b>
Technical adjustment to eliminate the Tax Incremental Funding, In FY 2025, the final debt payment for the Tax Increment Financing (TIF) for Broadcreek Renaissance District was made, and the fund has been eliminated for FY 2026. The Tax Increment Financing program used to provide funds to pay the debt service associated with financing the infrastructure improvements related to the Housing Opportunities for People Everywhere (HOPE VI) project in the Broad Creek Renaissance District.		
<b>Total</b>	<b>(11,267,300)</b>	<b>0.0</b>

## Towing and Recovery Operations

### Mission Statement:

Towing and Recovery Operations strives to improve neighborhood livability by providing reliable dispatching of towing services, storage of vehicles, and returning vehicles to the proper owners.

### Cost Recovery Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Use of Money and Property	1,317,587	1,044,162	1,000,335	1,000,335
Charges for Services	964,932	640,453	755,000	755,500
Miscellaneous Revenue	3,905	2,665	100	100
Recovered Costs	0	0	0	0
Other Sources and Transfers In	98,312	158,352	98,597	222,169
<b>Total</b>	<b>2,384,736</b>	<b>1,845,632</b>	<b>1,854,032</b>	<b>1,978,104</b>

Actual amounts represent collections, not appropriation authority.

### Expenditure Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel Services	567,228	567,288	633,696	737,024
Materials, Supplies, and Repairs	65,471	68,646	67,523	67,433
Contractual Services	672,480	680,775	956,171	964,742
Equipment	4,616	6,259	11,300	11,300
Department Specific Appropriation	0	0	0	12,263
Debt Service/Transfers to CIP	178,672	159,742	185,342	185,342
<b>Total</b>	<b>1,488,467</b>	<b>1,482,710</b>	<b>1,854,032</b>	<b>1,978,104</b>

## Towing and Recovery Operations

### Department Programs:

Administrative Support			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> <li>City Agencies</li> </ul>	1.0	\$77,014	Meets Demand - Maintains	Special Revenue Funds

Cost Allocation for Citywide Services			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>City Agencies</li> </ul>	0.0	\$185,689	Meets Demand - Maintains	Special Revenue Funds

Debt Service			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>City Agencies</li> </ul>	0.0	\$185,342	Meets Demand - Maintains	Special Revenue Funds

Division Office			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> <li>City Agencies</li> </ul>	2.0	\$178,870	Meets Demand - Maintains	Special Revenue Funds

Towing Services			Safe engaged and informed community	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> <li>City Agencies</li> </ul>	6.0	\$1,232,613	Meets Demand - Maintains	Special Revenue Funds

The Towing Services program oversees the towing of vehicles by contract and the release of vehicles to the property owner. The services remove abandoned or disabled vehicles from roadways to maintain safe travel paths.

## Towing and Recovery Operations

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Number of abandoned vehicles towed	710	748	671	710	710
Number of stolen vehicles towed	1,018	1,276	760	1,018	1,018
Number of vehicles towed	3,555	4,027	3,083	3,555	3,555

### Vehicle and Equipment Auctions and Demolition

Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> <li>City Agencies</li> </ul>	1.0	\$118,576	Meets Demand - Maintains	Special Revenue Funds

The Vehicle and Equipment Auctions and Demolition program coordinates auctions for vehicles towed on city streets, abandoned bicycles, and city surplus equipment and vehicles. The program also demolishes towed vehicles that are not picked up after attempting to contact the owner and determining the vehicle to have no value for auction.

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Average Number of Bidders at Each Auction	116	92	103	112	116
Number of Vehicles Auctioned Per Year	759	791	726	759	759
Number of Vehicles Demolished Per Year	84	106	62	84	84

## Towing and Recovery Operations

### Adopted FY 2026 Budget Actions

	FY 2026	FTE
<ul style="list-style-type: none"> <li>• <b>Reduce Temporary Employment Funding</b></li> </ul> <p>This reduction reflects a \$33,846 decrease in temporary staffing funds due to underutilization in recent years. This adjustment aligns budgeted resources with actual staffing needs while maintaining operational efficiency. Funding will be reduced in the Vehicle and Equipment Auctions and Demolition Program.</p>	(33,846)	0.0
<ul style="list-style-type: none"> <li>• <b>Provide funds for compensation plan implementation</b></li> </ul> <p>Technical adjustment to provide funds for the implementation of the city's new Step and Grade Compensation Plan. This funding supports structured pay progression and equitable compensation for employees.</p>	12,263	0.0
<ul style="list-style-type: none"> <li>• <b>Operating Expenses for Indirect Cost Allocation</b></li> </ul> <p>Technical adjustment for an \$8,482 indirect cost allocation for towing services in FY 2026. This allocation accounts for administrative and overhead costs associated with managing towing operations, ensuring accurate cost distribution across relevant departments. This adjustment aligns with the city's financial policies and supports efficient service delivery.</p>	8,482	0.0
<ul style="list-style-type: none"> <li>• <b>Technical adjustment to increase funding for Fleet costs</b></li> </ul> <p>Technical adjustment to recognize the cost of increased fleet costs within the Towing Services program.</p>	10	0.0
<ul style="list-style-type: none"> <li>• <b>Adjust debt service expenditures</b></li> </ul> <p>Technical adjustment to support annual debt service payments related to pension obligation bonds.</p>	(11)	0.0
<ul style="list-style-type: none"> <li>• <b>Update base program costs</b></li> </ul> <p>Technical adjustment to update program costs for citywide budget actions. Other actions include adjustments for healthcare enrollment, retirement contributions, and the citywide salary increase effective July 1, 2025. In addition, if applicable, adjustments for annual fleet expenditures based on maintenance and fuel for vehicles used for operations are also included. These are routine adjustments that occur each budget cycle. This adjustment also includes funds for two administrative financial positions that were added mid fiscal year.</p>	137,174	2.0
<b>Total</b>	<b>124,072</b>	<b>2.0</b>

### Full Time Equivalent (FTE) Summary:

	Pay Grade	Minimum	Maximum	FY 2025 Adopted	FTE Change	FY 2026 Adopted
Account Representative	1 07	\$41,231	\$67,207	0.0	2.0	2.0
Accountant I	1 11	\$46,589	\$76,023	1.0	0.0	1.0
Accounting Technician II	1 07	\$41,231	\$67,207	2.0	(1.0)	1.0
Administrative Assistant II	1 10	\$42,629	\$69,485	1.0	0.0	1.0
Customer Service Supervisor	1 13	\$54,601	\$89,031	0.0	1.0	1.0
Support Technician	1 05	\$40,688	\$66,321	3.0	0.0	3.0
Towing Operations Manager	1 15	\$64,296	\$105,126	1.0	0.0	1.0
<b>Total</b>				<b>8.0</b>	<b>2.0</b>	<b>10.0</b>

Changes to the compensation plan resulting from the Evergreen Solutions study will take effect in mid-FY 2026 and are not reflected here.



## Waste Management

### Mission Statement:

The Waste Management Division of Public Works proudly serves Norfolk Waste Management customers by providing them with a myriad of programs and services that effectively and efficiently manage municipal solid waste generated within the city.

### Cost Recovery Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Fines and Forfeitures	10,329	5,625	11,000	11,000
Use of Money and Property	4,208	2,924	10,000	10,000
Charges for Services	21,573,811	22,459,142	23,292,692	26,107,000
Miscellaneous Revenue	16,320	35,445	100	1,533
Recovered Costs	432,065	376,964	443,201	443,201
Other Sources and Transfers In	2,326,646	0	348,212	2,000,000
<b>Total</b>	<b>24,363,379</b>	<b>22,880,100</b>	<b>24,105,205</b>	<b>28,572,734</b>

Actual amounts represent collections, not appropriation authority.

### Expenditure Summary:

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Personnel Services	6,867,371	7,416,606	7,808,251	8,881,098
Materials, Supplies, and Repairs	2,010,095	2,155,780	1,969,030	2,063,022
Contractual Services	10,417,008	10,017,435	11,483,322	14,443,757
Equipment	3,636,736	2,376,213	2,013,368	2,626,083
Department Specific Appropriation	210,157	0	610,157	337,697
Debt Service/Transfers to CIP	262,807	123,248	221,077	221,077
<b>Total</b>	<b>23,404,174</b>	<b>22,089,282</b>	<b>24,105,205</b>	<b>28,572,734</b>

## Waste Management

### Department Programs:

Administrative Support			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> <li>City Agencies</li> </ul>	8.0	\$647,934	Meets Demand - Maintains	Special Revenue Funds

Cost Allocation for Citywide Services			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>City Agencies</li> </ul>	0.0	\$1,499,278	Meets Demand - Maintains	Special Revenue Funds

Debt Service			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>City Agencies</li> </ul>	0.0	\$221,077	Meets Demand - Maintains	Special Revenue Funds

Division Office			Efficient and responsive government	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>City Agencies</li> </ul>	3.0	\$563,874	Meets Demand - Maintains	Special Revenue Funds

Keep Norfolk Beautiful			Safe engaged and informed community	
Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> <li>City Agencies</li> </ul>	4.0	\$314,084	Meets Demand - Maintains	Special Revenue Funds

The Keep Norfolk Beautiful program provides education and outreach regarding environmental topics such as pollution prevention, recycling, wetland restoration, water quality improvement, and litter prevention.

## Waste Management

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Number of special collection events per fiscal year	2	2	2	2	2
Number of volunteers utilized for all KNB programs per fiscal year	6,300	6,196	6,228	6,300	6,300
Value of volunteer hours (as based on the industry standard for non-profit and public sector 'Value of Volunteer Time' calculation)	421,974	403,218	401,880	421,974	421,974

### Quality Assurance and Inspection

Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>Tourists and Visitors</li> </ul>	7.0	\$726,820	Meets Demand - Maintains	Special Revenue Funds

The Quality Assurance and Inspection program confirms service delivery and associated collection activity as well as informs, educates, and enforces city codes as it relates to refuse collection in the public right-of-way. This program also provides investigative support for incidents and accidents involving refuse collection vehicles.

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Number of civic league and community meetings attended	30	19	21	25	30
Number of educational opportunities	4,000	2,960	2,509	3,500	4,000
Number of investigative reports filed	55	72	97	73	55

### Recycling Collection

Stakeholders	FTE	Cost	Demand	Funding Sources
<ul style="list-style-type: none"> <li>Residents</li> <li>Businesses</li> <li>City Agencies</li> </ul>	0.0	\$6,126,371	Meets Demand - Maintains	Special Revenue Funds

The Recycling Collection program provides citywide recycling collection through a third-party vendor. Recycling encourages the reuse of eligible materials to reduce pollution.

Performance Measures	Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Number of tons of recycling collected from drop-off centers	252	199	252	252	252
Tons of curbside recycling collected	9,950	9,582	9,780	9,753	9,950

## Waste Management

Refuse Collection			Safe engaged and informed community			
Stakeholders	FTE	Cost	Demand	Funding Sources		
<ul style="list-style-type: none"><li>Residents</li><li>Businesses</li><li>City Agencies</li></ul>	96.0	\$18,473,296	Meets Demand - Maintains	Special Revenue Funds		
The Refuse Collection program provides citywide refuse collection. The program primarily serves all residential properties on a weekly basis. The service is also provided to non-residential properties that do not have private refuse collection. In addition, refuse collection from the city's beaches is conducted daily during summer months, and as-needed during the rest of the year. Included in this program is bulk waste, yard waste, and citizen drop-off services.						
Performance Measures		Performance Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Projection	FY 2026 Adopted
Number of bulk waste pick up requests		73,000	71,021	71,152	73,000	73,000
Number of container work orders received for repairs, replacements and deliveries		5,000	5,232	5,220	5,000	5,000
Number of tons collected (municipal solid waste (MSW), bulk, yard waste)		83,000	82,102	81,726	82,928	83,000

## Waste Management

### Adopted FY 2026 Budget Actions

	FY 2026	FTE
<ul style="list-style-type: none"> <li>• <b>Provide Funds to Optimize Recycling Operations</b></li> </ul>	<b>2,489,083</b>	<b>0.0</b>
Provide funds for year two of the city's curbside recycling program under a new five-year contract with TFC Recycling. This funding supports the collection and processing of recyclables from residential households, mitigating waste sent to landfills and promoting environmental sustainability. This is an annual funding request, contingent on appropriations for subsequent years within the Recycling Program.		
<ul style="list-style-type: none"> <li>• <b>Provide Funds to Optimize Beach Collection Services</b></li> </ul>	<b>1,318,126</b>	<b>12.0</b>
Provide funds to establish a dedicated beach cleaning program, including 12 new full-time positions and equipment within the Refuse Collection Program. This enhancement aims to provide consistent refuse and litter collection at the city's beaches, access points, and adjacent parking lots during peak and off-peak seasons. The request is a combination of one-time and recurring costs, supporting operational efficiency, public satisfaction, and environmental cleanliness.		
<ul style="list-style-type: none"> <li>• <b>Operating Expenses for Indirect Cost Allocation</b></li> </ul>	<b>433,890</b>	<b>0.0</b>
Technical adjustment for operating expenses related to new and direct cost allocation, ensuring accurate distribution of costs across departments and programs.		
<ul style="list-style-type: none"> <li>• <b>Provide funds for compensation plan implementation</b></li> </ul>	<b>127,540</b>	<b>0.0</b>
Technical adjustment to provide funds for the implementation of the city's new Step and Grade Compensation Plan. This adjustment will impact the Administrative Support program.		
<ul style="list-style-type: none"> <li>• <b>Technical adjustment to increase funding for Fleet costs</b></li> </ul>	<b>76,285</b>	<b>0.0</b>
Technical adjustment for the plug for increased fleet costs within the Quality Assurance and Inspection Program.		
<ul style="list-style-type: none"> <li>• <b>Adjust debt service expenditures</b></li> </ul>	<b>(38)</b>	<b>0.0</b>
Technical adjustment to support annual debt service payments related to pension obligation bonds.		
<ul style="list-style-type: none"> <li>• <b>Reduce operating reserve</b></li> </ul>	<b>(400,000)</b>	<b>0.0</b>
Technical adjustment to reduce operating reserves by \$400,000 in FY 2026 for the Refuse Collection Program. This adjustment aligns reserve levels with projected program needs while maintaining financial stability and service continuity.		
<ul style="list-style-type: none"> <li>• <b>Update base program costs</b></li> </ul>	<b>422,643</b>	<b>0.0</b>
Technical adjustment to update program costs for citywide budget actions. Changes include personnel adjustments for approved permanent positions, healthcare enrollment, retirement contributions, and the citywide salary increase effective July 1, 2025. In addition, if applicable, adjustments for annual fleet expenditures based on maintenance and fuel for vehicles used for operations are also included. These are routine adjustments that occur each budget cycle.		
<b>Total</b>	<b>4,467,529</b>	<b>12.0</b>

## Waste Management

### Full Time Equivalent (FTE) Summary:

	Pay Grade	Minimum	Maximum	FY 2025 Adopted	FTE Change	FY 2026 Adopted
Account Representative	1 07	\$41,231	\$67,207	2.0	0.0	2.0
Accountant I	1 11	\$46,589	\$76,023	1.0	0.0	1.0
Accounting Technician II	1 07	\$41,231	\$67,207	1.0	0.0	1.0
Administrative Assistant I	1 09	\$41,775	\$68,093	2.0	0.0	2.0
Administrative Technician	1 07	\$41,231	\$67,207	1.0	0.0	1.0
Assistant Superintendent of Waste Management	1 16	\$68,675	\$111,968	2.0	1.0	3.0
Automotive Operations Manager	1 15	\$64,296	\$105,126	0.0	1.0	1.0
Education Manager	1 14	\$59,393	\$98,237	1.0	0.0	1.0
Financial Operations Manager	1 15	\$64,296	\$105,126	1.0	0.0	1.0
Fleet Coordinator	1 11	\$46,589	\$76,023	1.0	0.0	1.0
Maintenance Worker I	1 05	\$40,688	\$66,321	2.0	(1.0)	1.0
Management Analyst II	1 13	\$54,601	\$89,031	1.0	0.0	1.0
Programs Manager	1 15	\$64,296	\$105,126	1.0	0.0	1.0
Project Coordinator	1 13	\$54,601	\$89,031	1.0	0.0	1.0
Public Services Coordinator	1 11	\$46,589	\$76,023	1.0	0.0	1.0
Refuse Collection Supervisor	1 13	\$54,601	\$89,031	8.0	0.0	8.0
Refuse Collector Assistant	1 05	\$40,688	\$66,321	2.0	7.0	9.0
Refuse Collector I	1 08	\$41,503	\$67,650	21.0	4.0	25.0
Refuse Collector II	1 09	\$41,775	\$68,093	15.0	(4.0)	11.0
Refuse Collector III	1 10	\$42,629	\$69,485	25.0	2.0	27.0
Refuse Collector, Lead	1 12	\$50,624	\$82,557	6.0	2.0	8.0
Refuse Inspector	1 11	\$46,589	\$76,023	5.0	0.0	5.0
Staff Technician II	1 09	\$41,775	\$68,093	1.0	0.0	1.0
Storekeeper II	1 06	\$40,960	\$66,764	1.0	0.0	1.0
Superintendent of Waste Management	1 19	\$83,267	\$135,417	1.0	0.0	1.0
Support Technician	1 05	\$40,688	\$66,321	1.0	(1.0)	0.0
Waste Management Automotive Mechanic	1 10	\$42,629	\$69,485	2.0	1.0	3.0
<b>Total</b>				<b>106.0</b>	<b>12.0</b>	<b>118.0</b>

Changes to the compensation plan resulting from the Evergreen Solutions study will take effect in mid-FY 2026 and are not reflected here.