



TOWN OF
ROCKY MOUNT
VIRGINIA

ADOPTED OPERATING AND
CAPITAL BUDGET

FISCAL YEAR 2025-2026





FY 2025 - 2026 Adopted Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Rocky Mount
Virginia**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Rocky Mount, Virginia for its FY24-25 annual budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for only the FY24-25 fiscal year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



FY 2025-2026 Adopted Budget

Town Council

C. Holland Perdue III, Mayor
Benjamin K. Mullins, Vice-Mayor
A. Ralph Casey
David K. Clements
J. Tyler Lee
Lucas A. Tuning
Mark H. Newbill

Staff

Robert J. Wood, Town Manager
Mark W. Moore, Assistant Town Manager
Vincent K. Copenhaver, Director of Finance
Amy D. Gordon, Director of Administrative Services
Rebecca H. Dillon, Town Clerk



12 May 2025

Mayor Perdue and Town Council Members:

Please find attached the Fiscal Year 2026 Adopted Budget (July 1, 2025 through June 30, 2026) including the 2026-2030 Capital Improvement Plan (CIP). This adopted budget is the result of many hours of work by Town staff to review projects, programs, priorities, etc. in order to create a plan for the coming year that addresses the needs of the Rocky Mount community while also using limited public funds efficiently and wisely. Major factors that impacted the adopted budget include labor market challenges, continued inflation, and capital project needs that far exceed the Town's ability to fund them with annual revenues. We must also keep in mind that there is significant volatility in the national and world economies, with the real possibility of a recession in the next year.

Town Council and the public rightfully expect the best services and programs, so we must have exceptional staff to provide those services. To make the Town competitive in the challenging labor market currently facing the public and private sectors, the total budget for employee compensation was increased approximately three percent so that the Town can pay sufficient and fair wages. Also, a one-time, one and a half percent bonus has been included for employees. Both of those items (three percent increase in compensation and one-time, one and a half percent bonus) are in line with what has been included in the State Budget for State employees and State supported local positions. Only two changes are adopted for staffing levels in the budget: full year funding of the Main Street Executive Director position in Community Development (the current budget only included a partial year) and a part-time school resource officer (SRO) in the Police Department. By converting one of the two SRO positions to part-time, and moving that full-time position to patrol, the town will have increased police presence on patrol. It is important to note that this change will not affect the number of hours that the SRO is at the school. This Adopted Budget has been impacted by health insurance costs increasing by approximately eleven percent with the increase being covered by the Town. In order to continue to provide high quality services to the community, the Town must invest in its most important resource—the Town staff that make Rocky Mount a great place to live, work, and visit.

The five-year CIP that is included with this adopted budget shows the work that needs to be done in the near future to maintain Town utilities, address quality of life issues, and promote the community as a destination for living, working, and visiting. The total cost of those infrastructure and capital projects is staggering. It is often tempting to put off or delay capital projects in order to "save" money. The downside to doing so is that costs continue to rise significantly each year and that you can end up with a backlog of projects that need to be completed all at once. Staff work hard to find grants and other funding opportunities to help cover these expenses, but difficult decisions will have to be made over the next few years as to how to fund those projects. We are finding and pursuing additional grant funding due to the addition of a Grant Coordinator to Town staff that was approved for funding by Council in last year's budget.

The Town has added \$1.5 million total to fund balance the past two fiscal years, so fund balance is moving in a positive direction over time. This year, it will be necessary to utilize \$951,749 from fund balance in order to fund the capital and infrastructure needs included in the adopted budget. The fund balance is currently sixty-nine percent over what is required under the Policy adopted by Town Council.

The Town Council has directed staff to make sure that rates for water, wastewater, and solid waste collection cover the costs of providing those services, both operational and capital costs. Council approved multi-year plans for water, wastewater, and solid waste collection to increase the rates a small amount each year to accomplish that goal. The Adopted Budget includes revenue projections that reflect those rate increases. We have attempted to minimize increases as much as possible, but the costs of providing these essential services continue to increase. A 2024 article from the Government Finance Officers Association shows the costs to operate water and wastewater have far outpaced inflation (115% since 2010 compared to 46% for the Consumer Price Index). Even with the small increases in utility and solid waste rates, the Town's utility, solid waste, and tax rates are lower than most other localities in the region.

Small General Fund revenue increases are projected in business license tax revenue, waste collection charges, and revenue from the Commonwealth of Virginia for street maintenance and repairs. Total projected Fiscal Year 2026 General Fund revenues are only 0.5% more than Fiscal Year 2025 projected revenues. Adopted General Fund operating expenditures are four percent less than the revised budget for the current fiscal year. Fiscal Year 2025 Utility Fund revenues are projected to increase six percent when compared to current year projected revenues. Adopted operating expenses represent an increase of eleven percent compared to current year projections. Adopted General Fund and Utility Fund capital expenditures in the adopted budget are similar to last year's budget.

In addition to a short, proposed budget overview at the regular Town Council meeting on Monday, April 14th, at 6:00 pm, a work session was held at 5:00 pm on Thursday, April 17th. The budget public hearing was held on Monday, May 5th, at 6:00 pm. Adoption of the proposed budget occurred during the regular Council meeting on Monday, May 12th, at 6:00 pm. All of those meetings were held in the Municipal Building.

We would like to thank all Town employees for the work that they do every day to make Rocky Mount a great place to be. You will not find a more knowledgeable, dedicated, caring group of people anywhere. They take great pride in and responsibility for the services that they provide to the community. Thank you to Town Department Heads for their invaluable assistance in compiling this Fiscal Year 2026 Adopted Budget and Capital Improvement Plan. They are true subject matter experts that have many years of experience and an incredible amount of knowledge regarding their departments.

Thank you for your service to the Town of Rocky Mount. Your leadership and support for the Town staff are greatly appreciated. We also recognize your dedication to the residents of Rocky Mount and your desire to make the Town of Rocky Mount the best place to live, work, and visit. Thank you for giving us the opportunity to serve the Rocky Mount community!

Sincerely,



Robert J. Wood
Town Manager



Vincent K. Copenhaver, CPA
Director of Finance



Process

The Town's Vision and Strategic Goals are reviewed and updated approximately every five years by the Town's Planning Commission. The Planning Commission seeks public input from governmental leaders, business representatives, citizens and other stakeholders. Open meetings are held at various times so that the public may be part of the process and provide feedback.

The Planning Commission presents a recommendation to Town Council. Town Council formally adopts the vision and strategic goals. The last update was five years ago so a review and update is scheduled for the next fiscal year.

2035 Vision

In 2035, Rocky Mount will be a vibrant, attractive, and established center for commerce, industry, education, recreation, and entertainment in the region.

As the official County Seat of Franklin County, Rocky Mount will be a model for other communities serving rural and agricultural counties – progressive public facilities, outstanding educational and social institutions, safe and welcoming neighborhoods, healthy living, excellent public services, diverse shopping opportunities, and friendly businesses with quality jobs.

Citizens and visitors appreciate the peaceful, scenic beauty of the historic, charming town, the agricultural landscape, and the surrounding Blue Ridge Mountains. There is impressive community camaraderie among citizens and a distinguished respect for town government and leaders, all of whom work together for the growth and prosperity of Rocky Mount.

Strategic Goals

1. Housing and Community – Promote and nurture a health, high quality of life for residents that embraces and facilitates excellent educational opportunities, outstanding recreational facilities, supportive health and social services, attractive neighborhoods, and safe, affordable housing.

Objectives:

- Encourage residential development in areas targeted for growth and new development that meets the community needs for diverse housing types and enhances the attractiveness and quality of residential neighborhoods.

- Address substandard housing conditions using methods that encourage cooperative approaches with property owners to improve blighted properties and neighborhoods.
- Encourage and support healthy living initiatives that improve the health and quality of life for residents.
- Support and nurture existing and future educational opportunities and facilities in Rocky Mount.
- Support needs of existing residential neighborhoods.

2. Economy – Encourage, promote, and invest in a diversified economy for residents and businesses that provides quality job opportunities, inviting corridors and development, and a prosperous market for products and services.

Objectives:

- Encourage new development initiatives that revitalize downtown and uptown and further the unique sense of place that characterizes the central business district of Rocky Mount.
- Encourage and pursue businesses, industries, employers, and educational institutions in Rocky Mount that complement and diversify the economic base, provide quality jobs, enhance the quality of life, and sustain the environmental quality of the region.
- Facilitate and encourage tourism initiatives as part of the diversified economic development strategy for Rocky Mount.

3. Public Facilities and Services – Plan for and provide quality, cost-effective public facilities and services that sufficiently meet community needs and accommodate managed, future growth.

Objectives:

- Upgrade, provide and plan for efficient public facilities and services to meet the community needs of Rocky Mount and surrounding service areas.
- Plan for and provide safe and efficient transportation systems with multi-modal opportunities to accommodate community needs and projected growth.
- Plan for and invest in park and recreation facilities and programs that contribute to the quality of life for residents, encourage healthy living, and enhance the economic prosperity of Rocky Mount.

4. Environment – Conserve, promote, and protect those important natural and historical resources that contribute to the special environmental and cultural community of Rocky Mount and the region.

Objectives:

- Protect, preserve and conserve important natural and historic resources in Rocky Mount.
- Promote natural and historic resources as community assets that contribute to the high quality of life, recreational opportunities, and economic sustainability of Rocky Mount.

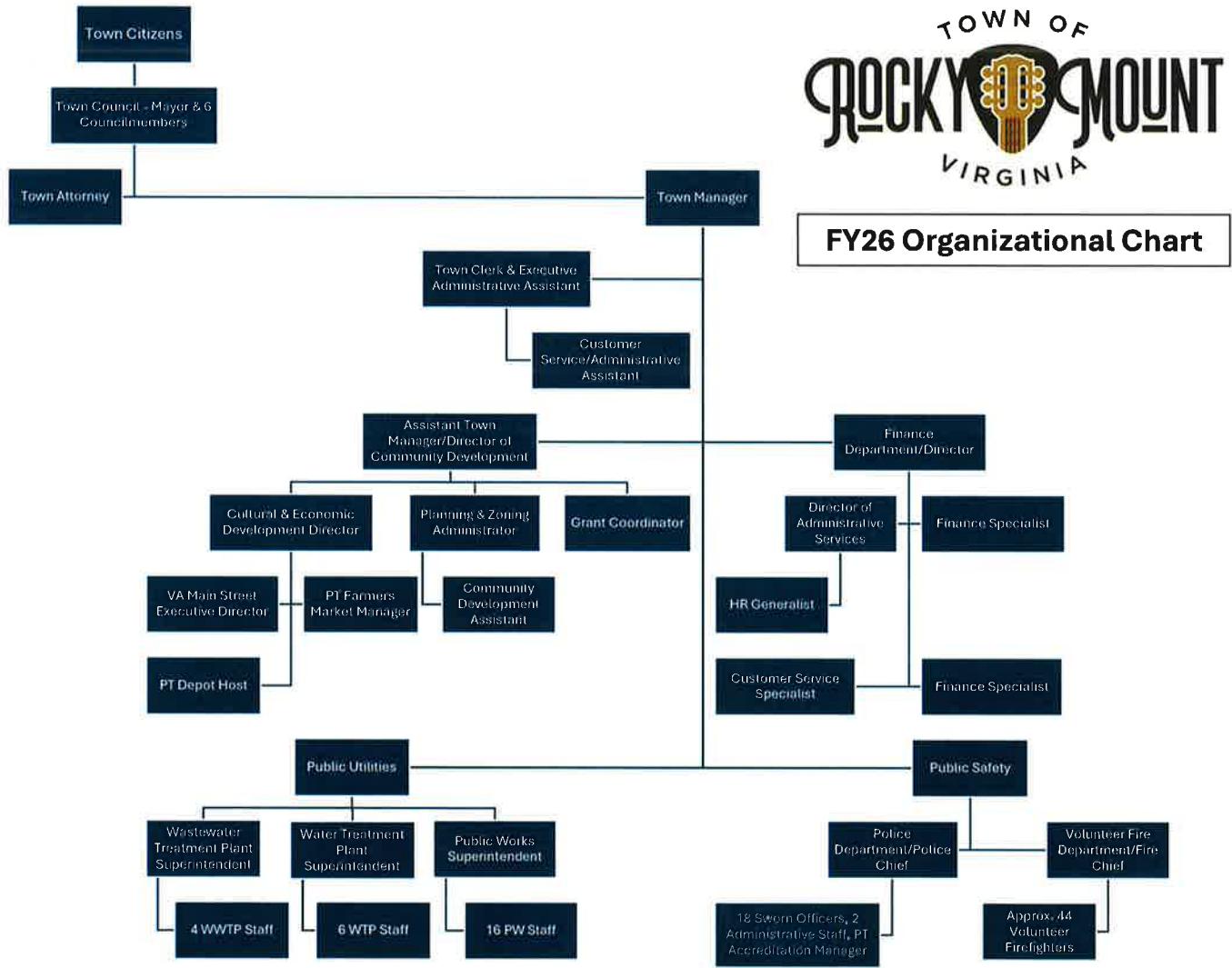
5. Land Use and Development

Objectives:

- Provide responsible governmental leadership that furthers the 2035 Vision for Rocky Mount and promotes best practices for achieving desired outcomes.
- Maintain up to date land development ordinances to ensure effective planning for growth, easy customer use, equitable application, and consistent, defensible administration.

Several major initiatives tied to these goals are being implemented which will assist Town Council, management, and staff in preparing for the continued growth and prosperity of the Town. These initiatives include:

- ❖ Economic Development continues to be a top priority for Town Council as evidenced by the recent action of Town Council to purchase 64 acres of property to be developed as a mixed-use community providing new retail and restaurant possibilities as well as additional housing and park development.
- ❖ Grant funds continue to be sought that not only fund much needed projects, but also develop key partnerships with State agencies. The Town was recently awarded a State of Good Repair grant from the Virginia Department of Transportation (VDOT) for \$1.2 million. This grant was used to pave a portion of downtown Rocky Mount.
- ❖ Maintaining the Town's financial stability with adequate fund balances remains a focus of the Town. The adopted budget is operationally balanced with on-going revenues being used to fund budgeted expenditures. Utility Capital Fund balance of \$321,811 is being used to fund one-time water and wastewater capital projects. Additionally, \$150,000 is being utilized from the general fund unappropriated balance to also fund one-time capital projects in the Town's capital fund.
- ❖ The Town remains an active regional partner in many programs and agencies including the West Piedmont Planning District Commission and the Roanoke Valley-Alleghany Regional Commission.





Historical Overview

First settled in the mid-1700s, Rocky Mount received its name for the visible rock bluff, also known as Bald Knob, on the mountain just south of what is now Tanyard Road. By the late 1770s, the Washington Iron Furnace near the Pigg River was in full operation in Rocky Mount. Iron production was an important enterprise in the region through the mid-19th century and attracted suppliers of supporting goods and services to the area. A post office was established in 1785. In 1802, Franklin County built its courthouse in a neighboring village called Mount Pleasant, which later became part of Rocky Mount. The two rival villages retained separate identities until the incorporation of the town of Rocky Mount in 1873.

Between 1880 and 1895, the development of the railroad into Rocky Mount brought expanded access to northern and eastern markets for tobacco. Industry and commerce expanded, as did the population and social institutions. By 1898 Rocky Mount had a population of about 600 residents, 100 lots with buildings, two hotels, two factories, a machine shop and 14 stores.

Partly in response to the expanded industrial activity on its outskirts, the town of Rocky Mount received a new charter in 1962. With subsequent charter amendments through the 1970s, the town of Rocky Mount expanded its corporate boundaries. The Franklin County Bicentennial Commission in the 1980s rekindled civic pride and interest in community history. Rocky Mount became a Virginia Main Street community in 1995. Two years later, the Town Council unanimously supported historic district designation for the commercial core.

Today, Rocky Mount still serves as the County Seat and as the regional center for government, commerce, industry, education, and entertainment.



The Budget Process

The new fiscal year (July 1 through June 30) budget process begins in October when Capital Improvement Plan projects are requested from Departments. Revenue projections are prepared by the Department of Finance in December and revised in January. Operating budget instructions are distributed to County departments in January.

During February and March, utility rates are analyzed as well as other taxes and fees that are used to support the operations of the Town government. The Capital Improvement Plan is finalized and presented to the Planning Commission in early March. A public hearing is conducted on the first Tuesday in March allowing the public to have input on the five-year capital improvement plan.

Departments are asked to justify levels of allocations requested and to document any new programs or grants they anticipate receiving during the upcoming fiscal year.

The Town Manager presents the Proposed Budget to Town Council in early April. Budget work sessions are held with Town Council after presentation of the proposed budget. A public hearing is usually held in early May allowing the public another opportunity to provide input on the operational budget as well as the five-year capital improvement plan. Budget adoption typically takes place on the second Monday of May.

The Residents of Rocky Mount are given the opportunity to address budgetary concerns at the public hearing. The Town is required by State Code section 15.2-2506 to advertise a brief synopsis of the proposed budget and proposed tax rates at least seven days prior to the public hearing. Any citizen of the Town has the right to attend the public hearing and address Town Council.

There were no changes between the proposed FY25-26 budget as presented to Town Council and the final budget that was adopted on May 12, 2025.



FY25-26 Budget and Capital Improvement Plan Calendar

<u>Date</u>	<u>Responsible</u>	<u>Activity</u>
1/13/2025	Town Manager	Approval of Budget/CIP Calendar (Regular Council meeting)
2/28/2025	Planning Commission	Distribution of FY 26-30 CIP to Planning Commission
3/4/2025	Planning Commission	Public Hearing & Recommendation of Proposed CIP (regular meeting for Planning Commission)
3/10/2025	Town Manager	Presentation of Proposed FY 26-30 CIP to Town Council
4/14/2025	Town Council	Public Hearing on Tax Rate effect if greater than 1% (Regular Council meeting)
4/14/2025	Manager/Finance Dir	Presentation of FY 26 Budget and FY 26-30 CIP to Council (Regular Council meeting)
4/17/2025	Town Council	Budget Work Session #1
4/21/2025	Town Council	Budget Work Session #2
5/5/2025	Town Council	Public Hearing on Proposed FY 26 Budget and FY 26-30 CIP
5/12/2025	Town Council	Adoption of FY 26 Budget, FY 26-30 CIP, and Appropriation Resolution (Regular Council meeting)



Authorized Positions by Function/Program

<u>Function/Program</u>	<u>Actual FY23-24</u>	<u>Budget FY24-25</u>	<u>Adopted FY25-26</u>	<u>Variance FY25 to FY26</u>
General government				
Administration	3	3	3	0
Finance	6	6	6	0
Planning & Community Development	5	6	6	0
Public Safety - Police				
Police Officers	22	22	22	0
Police Dept Civilians	2	2	2	0
Public Works	17	18	18	0
Business Type Activities				
Water Treatment Plant	7	7	7	0
Wastewater Treatment Plant	5	5	5	0
Total	67	69	69	0

Changes in Staffing Levels:

There are no changes in staffing levels in the adopted FY25-26 budget.

Town of Rocky Mount, Virginia
Population Overview

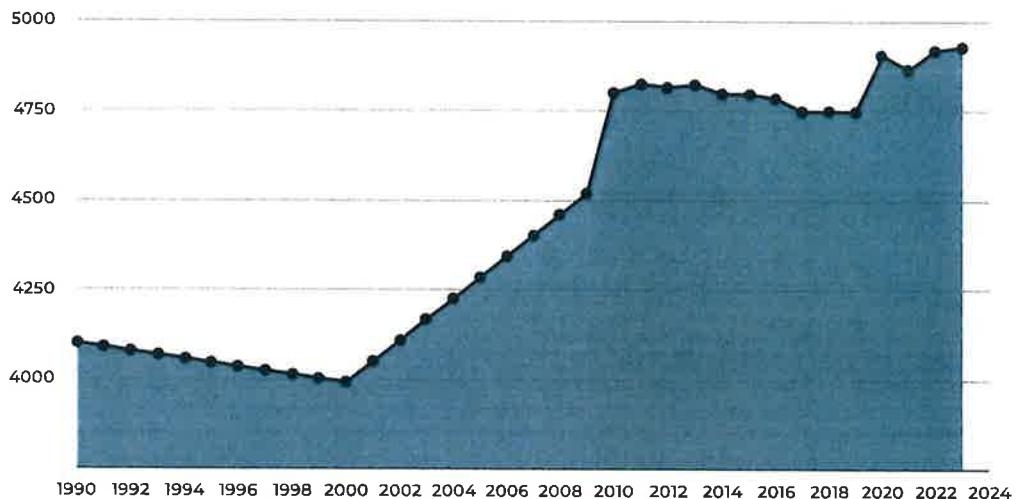


TOTAL POPULATION

4,926

▲ .2%
vs. 2022

GROWTH RANK
105 out of **229**
Municipalities in Virginia



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



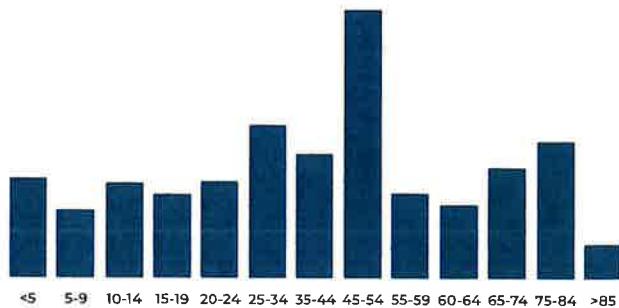
DAYTIME POPULATION

10,863

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

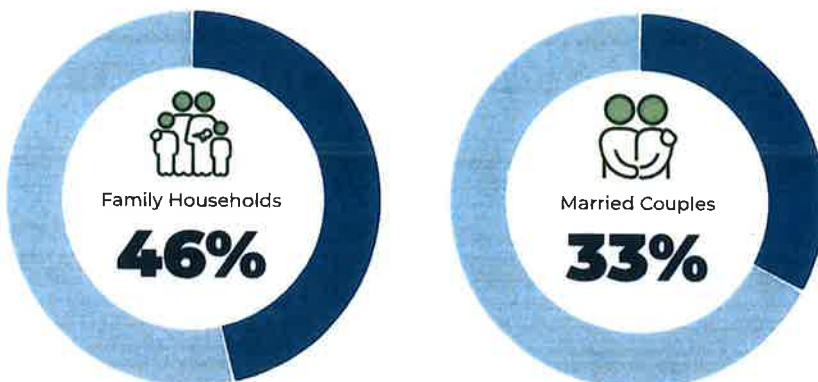
* Data Source: American Community Survey 5-year estimates

Town of Rocky Mount, Virginia
Household Analysis

TOTAL HOUSEHOLDS

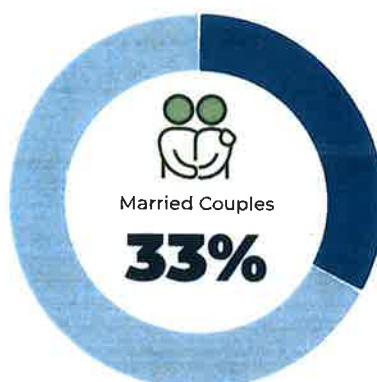
1,768

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



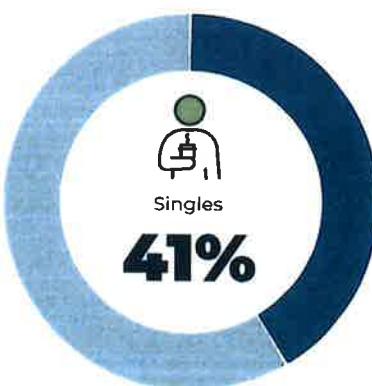
▼ 6%

lower than state average



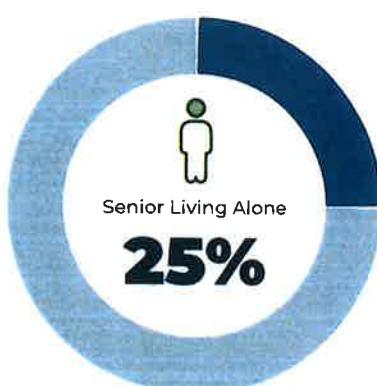
▼ 35%

lower than state average



▲ 53%

higher than state average



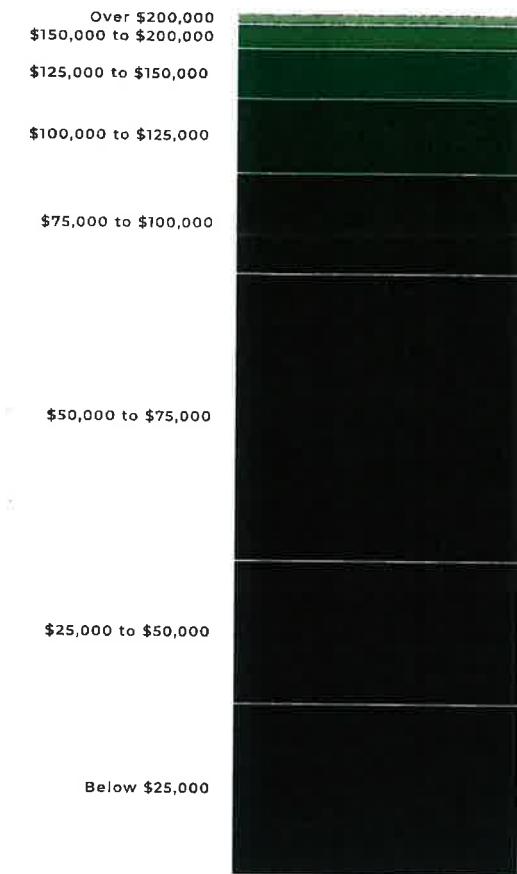
▲ 55%

higher than state average

* Data Source: American Community Survey 5-year estimates

Town of Rocky Mount, Virginia **Economic Analysis**

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above \$200,000

1%

▼ 93%

lower than state average

Median Income

\$61,580

▼ 32%

lower than state average

Below \$25,000

20%

▲ 59%

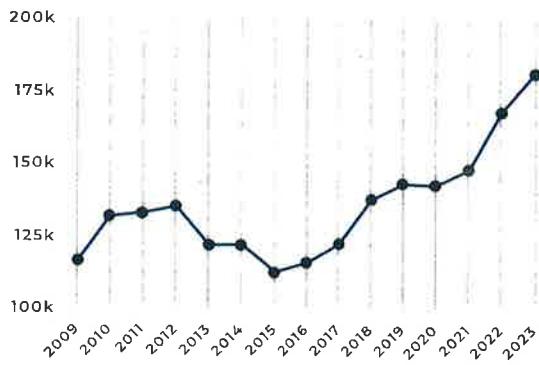
higher than state average

* Data Source: American Community Survey 5-year estimates

Town of Rocky Mount, Virginia Housing Overview



2023 MEDIAN HOME VALUE
\$181,400



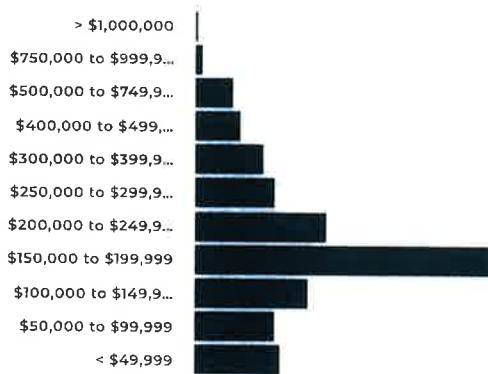
HOME OWNERS VS RENTERS

Rocky Mount State Avg.



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Basis of Budgeting

The adopted budget for fiscal year 2025-2026 is presented on the cash basis of accounting under which revenues are recorded when received and expenditures are recorded as the related funds are expended.

Overview of the Budget Process

Section 15.2-2503 of the Code of Virginia states that the Town budget "shall be prepared for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year."

The new fiscal year (July 1 through June 30) budget process begins in October when Capital Improvement Plan projects are requested from Departments. Revenue projections are prepared by the Department of Finance in December and revised in January. Operating budget instructions are distributed to County departments in January.

During February and March, utility rates are analyzed as well as other taxes and fees that are used to support the operations of the Town government. The Capital Improvement Plan is finalized and presented to the Planning Commission in early March. A public hearing is conducted on the first Tuesday in March allowing the public to have input on the five-year capital improvement plan.

Departments are asked to justify levels of allocations requested and to document any new programs or grants they anticipate receiving during the upcoming fiscal year.

The Town Manager presents the Proposed Budget to Town Council in early April. Budget work sessions are held with Town Council after presentation of the proposed budget. A public hearing is usually held in early May allowing the public another opportunity to provide input on the operational budget as well as the five-year capital improvement plan. Budget adoption typically takes place on the second Monday of May.

The Residents of Rocky Mount are given the opportunity to address budgetary concerns at the public hearing. The Town is required by State Code section 15.2-2506 to advertise a brief synopsis of the proposed budget and proposed tax rates at least seven days prior to the public hearing. Any citizen of the Town has the right to attend the public hearing and address Town Council.

There were no changes between the proposed FY25-26 budget as presented to Town Council and the final budget that was adopted on May 12, 2025.

Amending the Adopted Budget

The budget can be amended in two ways: transfer and supplemental appropriation. Any supplemental appropriations must be approved by Town Council. The Town Manager or his designee may approve necessary transfers between funds and departments.

The Budget as a Managerial Tool

Town Council must officially adopt a budget for each fiscal year (July 1 through June 30) after an advertised public hearing. The budget process affords the opportunity for Town departments to do an internal analysis of their activities and goals. The governing body has the opportunity to review and analyze both department goals and citizen input. These plans are then meshed into a fiscal document which projects the necessary revenue to meet the proposed expenditures. The adopted budget is the means by which public policy is put into effect through the planned expenditure of public funds.

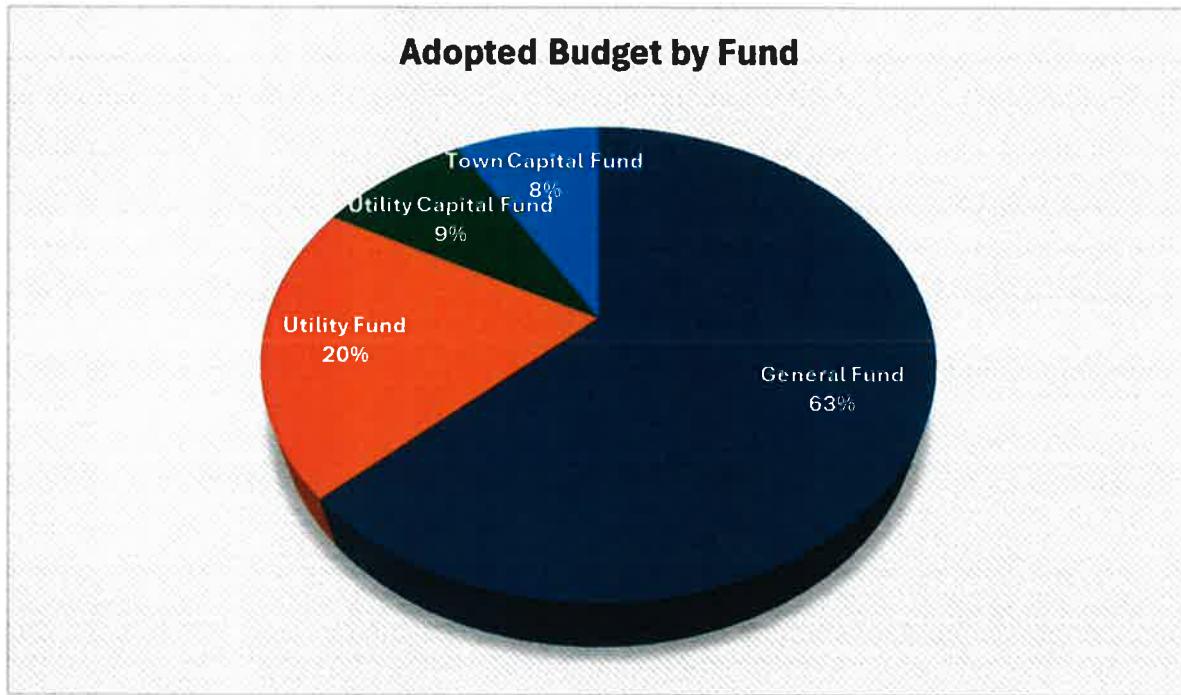
Adopted Budget by Fund

Allocation by fund, as well as a comparison to the previous FY25 adopted budget, is as follows:

<u>Fund</u>	<u>Adopted FY26</u>	<u>Adopted FY25</u>	<u>\$ Variance</u>	<u>% Variance</u>
General Fund	11,228,349	9,912,959	1,315,390	13.3%
Utility Fund	3,568,592	3,373,429	195,163	5.8%
Utility Capital Fund	1,551,749	1,976,297	-424,548	-21.5%
Town Capital Fund	1,485,085	4,183,557	-2,698,472	-64.5%
Total	17,833,775	19,446,242	-1,612,467	-8.3%

Changes from FY25 to FY26 include:

- General Fund: \$1 million used from fund balance and transferred to the Town Capital Fund for one-time capital expenditures.
- A 3% cost-of-living increase for employees.
- Operational increases for utilities, water, and wastewater supplies.
- \$3.4 million was included in the FY25 adopted Town Capital Fund budget for the one-time purchase of two replacement fire trucks.
- The replacement of a major water line in the Utility Capital Fund.



Budget Focus

The review and adoption of the Annual Operating and Capital Budgets represents one of the most important policy-making responsibilities of the Mayor and Town Council. The budget is more than just the legal document appropriating funds, it establishes priorities among competing governmental services, all of which are important. Town Council must also establish service levels based on the priorities and within the fiscal capacity of the Town.

Budget Overview:

Town Council's commitment to sound fiscal decision making is reflected in this budget as in previous fiscal years. The citizens of Rocky Mount expect and deserve quality services including professional police enforcement, superior community and public facilities, clean and well-maintained streets, professional land use and development guidance, responsive solid waste and many other quality municipal services. Major factors that impacted the adopted budget include continuing challenges from the COVID-19 pandemic, labor market challenges, high inflation, and capital project needs that far exceed the Town's ability to fund them with annual recurring revenues.

Revenues:

Town revenue sources appear to be stable but still subject to state and national economic trends. The Commonwealth of Virginia budget has shown some growth in recent years but still faces large dollar requests for public education funding, health and human resources programs, transportation funding as well as various other state programs.

- Real Estate Tax: The adopted budget does not require any increase in the Town real estate tax rate of \$0.13 per one hundred dollars of assessed valuation.
- Personal Property Tax: There is no change in the adopted rate of \$0.51 per one hundred dollars of assessed value. The Town receives a Personal Property Tax Relief Act (PPTRA) payment of \$53,861 from the Commonwealth of Virginia which lowers the amount of personal property tax paid by the residents of Rocky Mount.
- Meals Tax: The current rate is 6% - no increase was adopted for FY25-26.
- Transient Occupancy (Lodging) Tax: The current rate is 7.5%. 33% of the Lodging Tax is earmarked for Town Branding programs and initiatives. The earmarked dollar amount is \$106,000 for FY26.
- Cigarette Tax: The current rate on cigarette tax is \$0.10 per pack and this rate did not change for the adopted FY26 budget.
- Business License: There are no rate changes adopted for FY25-26. Current rates by classification are shown below:
 - BPOL Retail - \$0.13 per \$100 of gross receipts.
 - BPOL Professional - \$0.50 per \$100 of gross receipts.
 - BPOL Contracting - \$0.16 per \$100 of gross receipts.
 - BPOL Repairs & Personal Service - \$0.30 per \$100 of gross receipts.
 - BPOL Direct Sales - \$0.13 per \$100 of gross receipts.
 - BPOL Alcoholic Beverages - \$50 for on and off premises.
 - BPOL Wholesalers - \$0.05 per \$100 of gross receipts
 - BPOL Miscellaneous – as included in BPOL Ordinance adopted 1/1/97.
- Local Sales Tax: The current rate is based on the methodology in State Code 58.1-605 which formulates that Incorporated Towns receive a proportionate amount of County collected sales tax commensurate with school age population ratio multiplied by 50% of collected receipts.

Expenditures

Operations

Operations continue to increase as inflation impacts all purchases and contracts made by the Town. Electric rates increased this past fiscal year, and another increase is anticipated in the FY25-26 fiscal year.

Personnel

There are no new positions in the FY25-26 adopted budget.

The total budget for employee compensation was increased approximately three percent so that the Town can pay sufficient and fair wages. Also a one-time, one and a half percent bonus has been included for employees. Both of these items are in line with what has been included in the State Budget for State employees and State supported local positions.

The Town also absorbed a health insurance rate increase of 11%.

Capital Improvement Plan

FY25-26 Town capital projects include:

- New Sidewalk along Tanyard Road
- Mobile and Handheld radio replacement for the Police Department
- Replacement Dump Truck and Police Vehicle
- Sidewalk maintenance and beautification projects for various Town locations.

Utilities

Water and Wastewater operations have been severely impacted by inflationary increases in chemicals and electric services used by these systems. The adopted rate increase should help to offset some of this increase.

Rate increases over the next four years will help to offset operational and capital expenses of the utility system. The adopted budget includes a six percent increase in water and wastewater rates as well as the \$2/\$4 per month planned increase in solid waste collection rates for residential/commercial customers.

Adopted utility capital projects include the replacement of the North Main Street water line estimated to cost \$800,000. Other projects include pump and equipment replacement at the water treatment plant and resurfacing the concrete and metal in Clarifier number two at the wastewater treatment plant.



Long-Term Financial Policies

Balanced Budget:

It is a requirement of the Town Manager to submit a balanced budget to Town Council. A balanced budget is defined as the total sum of money the Town expects to collect being equal to the total amount it anticipates spending on goods, services and other expenditures. Section 15.2-2503 of the Code of Virginia, as amended, states that the Town budget shall be developed for “informative and fiscal planning purposes only”. It serves as a plan for Town operations, maintenance, capital outlay, and debt service and may include reserves for contingencies and future capital improvements. The annual budget must contain a complete itemization of all estimated expenditures, revenues, and borrowings and must be approved by the governing body prior to July 1 of each year.

Long-Range Planning:

A five-year Capital Improvement Program is adopted by Town Council as part of the annual budget process. Details of this Plan are included in the CIP section of this document. The CIP includes a list of each project and also shows the Town’s estimated resources available to finance the projects.

Procurement Policy:

The Purchasing/Procurement Policy was adopted by Town Council on October 12, 2022 and updated on March 11, 2024. The policy is summarized below in the Quick Reference Guide:

Purchase Amount	Requisition Required*	Three Documented Telephone, Written, Catalog or Electronic Quotes	Four Written or Electronic Quotations	IFB ¹ , RFP ² , RFQ ³ and approval by Town Council ⁴
Less than \$5,000	N/A			
\$5,000 - \$29,999	Yes	Yes		
\$30,000 - \$99,999	Yes		Yes	
\$100,000 and above	Yes			Yes

Revenue Policies

It is the goal of the Town of Rocky Mount to achieve the following objectives during the budget process:

- Continue to seek new sources of revenue in order to encourage a diversity of revenue sources to improve the ability to handle fluctuations in individual sources.
- Set fees and charges to cover the cost of the service provided.
- Discourage the use of one-time revenues for ongoing expenditures.
- Carefully consider the use of unpredictable revenues.
- Continually seek alternatives to ongoing dependence on real estate revenues.

Fund Balance Policy (effective July 1, 2024)

The Fund balance policy defines the components of fund balance: non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. It also outlines how funds are designated into different fund balance categories at the end of the fiscal year.

The Town believes that sound financial management principles require that sufficient funds be retained by the Town to provide a stable financial base at all times. Adequate levels of fund balance are essential to protect against reducing service levels because of temporary revenue shortfalls or unanticipated expenditures. Fund balance helps to ensure stable tax rates because it can be used to cover revenue shortfalls instead of increasing taxes. It provides resources during the time it takes to develop and implement a long-term financial solution. Fund balance is also crucial in long-term financial planning and financing as credit markets carefully monitor levels of fund balance to evaluate credit worthiness.

Committed Fund Balance Policy:

Town Council is the Town's highest level of decision-making authority. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by Town Council. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made.

Assigned Fund Balance Policy:

Town Council has authorized the Town Manager and the Director of Finance as the officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy. Either the Town Manager or the Finance Director may approve an assignment.

Minimum Unassigned Fund Balance Policy:

The Town will maintain an unassigned fund balance in the general fund of no less than 20% of general fund operating revenues. If the unassigned fund balance falls below an amount equal to 20% of general fund operating revenues after the conclusion of the preceding fiscal year annual audit, a plan to replenish the fund balance within twelve months will be presented to Town Council.

Fixed Asset Capitalization Policy (effective July 1, 2024)

- Capitalization Threshold – Assets with an estimated useful life of longer than one year and an original purchase price of \$5,000 will be reported as an asset in the Town's audited financial statements. Assets with an original purchase price of less than \$5,000 will not be capitalized.
- Capitalization Threshold for Aggregate Purchases – The capitalization threshold for aggregate purchases will be \$25,000 for items purchased at one time with a useful life of longer than one year. Items purchased as a group or a similar set of items purchased at one time will be capitalized and reported as an asset in the Town's audited financial statements if the original purchase price is \$25,000 or greater, regardless of the original purchase price of the individual item.
- Lease of the Right to Use an Asset – The lease of the right to use a certain asset will be considered material to the audited financial statements of the Town if the total price of payments for the right to use the asset is \$25,000 or greater over the term of the lease.

Debt Management Policy (effective January 1, 2025)

1. Financing should be considered for Town assets that are designed to serve the citizens for a period of time in excess of five years with debt issued for a similar period and designed to spread the cost of the asset to all users, both current and future, unless a more feasible alternative exists (grants, donations, etc.); and
2. Debt issued for the purpose of financing water and wastewater projects or other enterprise fund projects will primarily be supported by revenues generated by the water and wastewater funds or other enterprise funds; and
3. The Town will adhere to all state and federal laws regarding debt issuance and seek guidance from bond counsel to ensure legality. The Commonwealth of Virginia currently imposes a limitation on the amount of outstanding General Obligation bonds which states that no municipality may issue any General Obligation bonds or other interest-bearing indebtedness which, including existing indebtedness, at any time exceeds 10% of the assessed valuation of the real estate in the municipality subject to taxation, as shown by the last preceding assessment for taxes; and
4. The Town's Tax-Supported outstanding debt shall not exceed 3.5% of total assessed value during a five-year planning window (for this ratio, Tax-Supported outstanding debt shall exclude self-supporting enterprise debt, i.e. debt not reliant on annual General Fund financial support); and
5. The Town's Tax-Supported debt service shall not exceed 15% of general government expenditures (for this ratio, Tax-Supported debt service shall exclude self-supporting enterprise debt, i.e. debt not reliant on annual General Fund financial support); and
6. Capital leases of longer than three (3) years duration will be included as debt for the purpose of computing the ratios expressed herein.

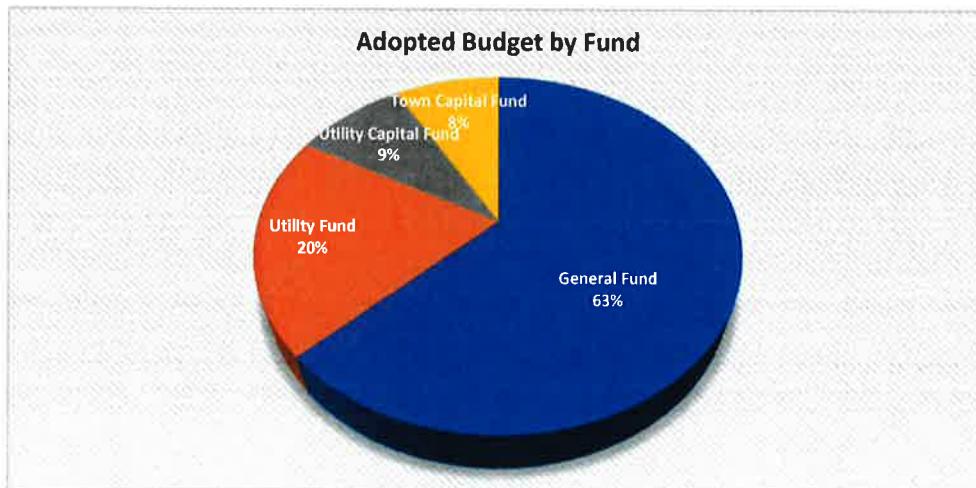
Note: Finance Staff are currently working on a Cash Management and Investments Policy.



Table of Departments and Funds

Department	FUND			
	General Fund	Capital Projects Fund	Utility Fund	Utility Capital Fund
Mayor and Council	\$190,605			
Town Manager	\$424,922			
Town Attorney	\$62,160			
Finance and Passport Services	\$658,132			
Municipal Building	\$93,917			
Police Department	\$3,021,386			
Volunteer Fire Department	\$231,000			
Emergency Services Building	\$92,700			
Public Works	\$2,188,173			
Planning and Zoning	\$280,156			
Economic and Community Development	\$618,274			
Citizens Square-Farmers Market	\$49,657			
Depot Welcome Center	\$36,532			
Harvester Performance Center	\$600,000			
Main Street Program	\$115,839			
Non-Departmental	\$2,564,896			
Capital Projects		\$1,551,749		
Water System Operation			\$324,746	
Meter Reading			\$25,780	
Water Treatment Plant			\$1,104,897	
Utility Administration			\$388,565	
Wastewater System Operation			\$185,246	
Wastewater Treatment Plant			\$721,459	
Utility Non-Departmental			\$817,899	
Utility Capital				\$1,485,085
Total by Fund	\$11,228,349	\$1,551,749	\$3,568,592	\$1,485,085

Total Adopted Budget for all Funds = \$17,833,775





Performance Measures and Strategic Goals

Town Manager's Office

The Town Manager serves as the chief administrative officer of the Town of Rocky Mount. The mission is to interpret and implement policy as determined by Town Council and to plan, organize, direct and evaluate the activities of all Town departments.

Performance Measures	Strategic Plan Goal	Actual FY23-24	Estimated FY24-25	Projected FY25-26
Representation on State, Regional and Local Boards	Economy	4	4	4
Participation with Town & Community Events	Economy	✓	✓	✓
Number of Ordinances and Resolutions Processed	Services	21	21	22
FOIA Responses Handled within 5 days	Services	100%	100%	100%

Departmental Goals

- Recommend a balanced operational and capital budget to assure quality services to the residents of Rocky Mount.
- Prepares Council Agendas and completes all follow-up items from Council meetings.
- Keeps Council advised of present financial conditions and future needs for the government through regular reports to Council.

Finance

The Finance department is committed to providing timely and accurate information and support to other Town departments, Town Council and the community.

Performance Measures	Strategic Plan Goal	Actual FY23-24	Estimated FY24-25	Projected FY25-26
Achieve GFOA Award for Financial Reporting	Services	✓	✓	✓
Adoption of Budget prior to June 30th	Services	✓	✓	✓
Purchase Orders Generated	Services	97	96	100
Accounts Payable Checks Processed	Services	2767	2631	2700

Departmental Goals

- Smooth transition to the new tax system.
- Continue to improve customer service in all our operations.



Police Department

The mission of the Police Department is to deliver quality police services to the Rocky Mount community

Performance Measures	Strategic Plan Goal	Actual FY23-24	Estimated FY24-25	Projected FY25-26
Total Offenses Addressed	Services	13,603	14,433	15,200
Total Reported Criminal Offenses	Services	1,114	914	1,025
Traffic Stops	Services	2,309	2,085	2,250
Total Training Hours	Services	1,923	1,931	1,920
Special Assignment Hours	Services	2,032	1,033	1,200

Department Goals

- Continuous evaluation of law enforcement resources that will be needed to address the needs of the Rocky Mount community.
- Comparative analysis of pay in relation to neighboring localities.
- Re-establish the community outreach program and build partnerships that put our community first.
- Yearly evaluation of departmental organization and deployment of personnel.
- Continue the accreditation process to increase the accountability, transparency and professionalism of the police department

Volunteer Fire Department

The Rocky Mount Volunteer Fire Department provides fire and emergency services within the corporate limits of town and within a designated first run area in Franklin County and also serving as second due backup to all but two Franklin County fire agencies.

Performance Measures	Strategic Plan Goal	Actual FY23-24	Estimated FY24-25	Projected FY25-26
Calls for Service	Services	647	767	675

Department Goals

- Continue to seek grant opportunities for supplies, equipment, and training.
- Ensure state required training and certification is completed for all volunteers.



Public Works

Public Works is responsible for maintaining streets, traffic signals, signs and streetlights, water distribution and wastewater collection, meter reading, sidewalks, storm water management, buildings and grounds maintenance, cemetery and parks, and refuse collection. This highly visible department's mission is to provide all these services to the satisfaction of Town of Rocky Mount residents.

Performance Measures	Strategic Plan Goal	Actual FY23-24	Estimated FY24-25	Projected FY25-26
Lane Miles Maintained	Public Facilities and Services	93.46	93.86	93.86
Curbside Bulk and Brush pickup once a month	Public Facilities and Services	12 times per year	12 times per year	12 times per year
Parks maintained	Public Facilities and Services	7	7	7
Linear Feet of Water Lines	Public Facilities and Services	550,000	550,000	550,000
Average Wastewater Flow	Public Facilities and Services	.777 MGD	.777MGD	.777MGD

Department Goals

- Continue Sidewalk maintenance program.
- Continued improvement of traffic signals throughout major intersections of the Town.
- Analyze workload for Public Works staff.

Economic and Community Development

The Town has been proactive in supporting economic development projects and incentive programs that support local businesses. One example is the Arts and Cultural District program offered downtown. The Town also continues to seek industrial partners for the parcel of town-owned land within the Franklin County/Rocky Mount Industrial Park.

Also included under the umbrella of Economic and Community Development is the Harvester Performance Center – an indoor mid-sized music venue serving Rocky Mount and surrounding areas with live performances in all kinds of genres. Opened in 2014, the main room seats more than 420 people and up to 700 in a stand-up show.



Performance Measures	Strategic Plan Goal	Actual FY23-24	Estimated FY24-25	Projected FY25-26
Sign Permits Issued	Housing and Community	17	15	15
Zoning Compliance Permits Issued	Housing and Community	27	30	30
Zoning Permits Issued	Housing and Community	37	30	30
Mobile Food Unit Permits	Housing and Community	3	5	5
Zoning Letters	Housing and Community	6	6	6
Plat Reviews	Housing and Community	9	5	5
Site Plan Reviews	Housing and Community	7	5	5

Department Goals

- Continue to work with regional partners to develop a business marketing and development plan to further promote business opportunities for commercial and retail sectors of the business community.
- Promote the Arts and Culture program.
- Seek grants to support new initiatives such as additional industrial park development.

Water and Wastewater Treatment Plants

The Town of Rocky Mount operates a 2.0 MGD water treatment facility located approximately 2 miles north of the corporate limits. The Town also has a wastewater treatment plant located approximately one mile east of the corporate limits.

Performance Measures	Strategic Plan Goal	Actual FY23-24	Estimated FY24-25	Projected FY25-26
Compliance with Virginia Department of Health and Department of Environmental Quality standards	Public Facilities and Services	✓	✓	✓

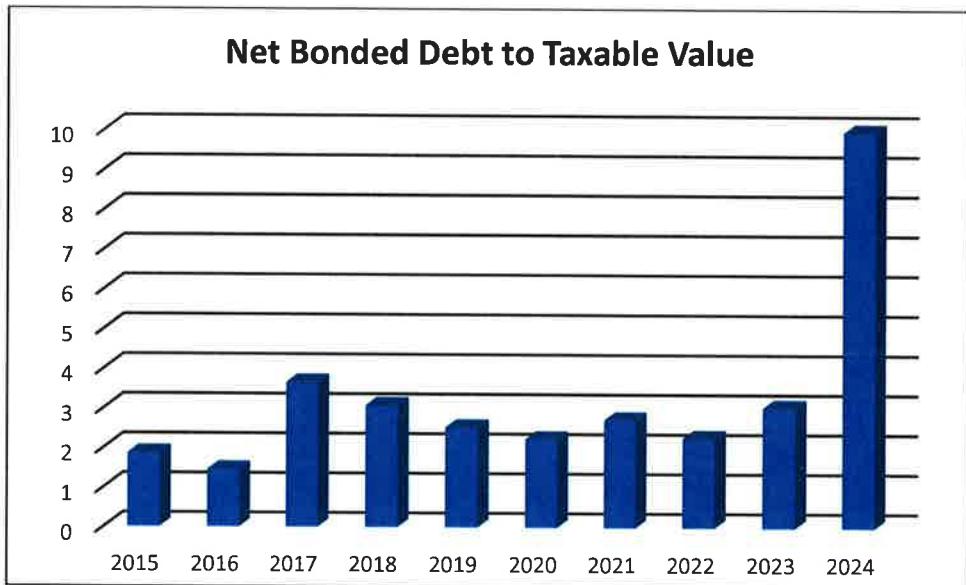
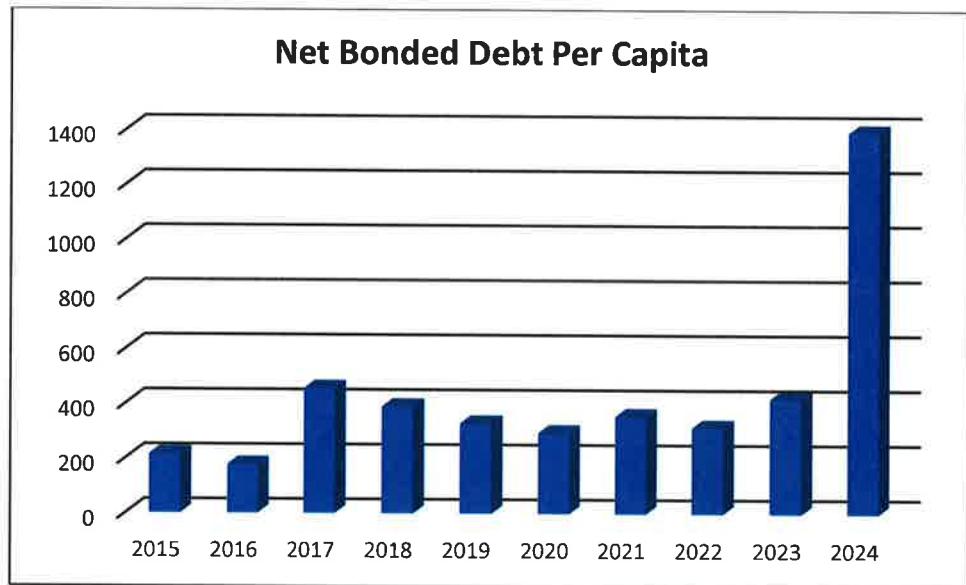
Department Goals

- Continued evaluation and update of certifications of department personnel
- Analyze the infrastructure and plan for replacement of equipment that has exceeded its useful life.



Long-Term Debt

The Commonwealth of Virginia imposed a legal debt limit on local governments of 10% of total assessed values. A new debt management policy was adopted by Town Council this past January and is included in the Long Term Financial Policies section of this document. See note on the following page for an explanation of the large increase in FY2024.





Changes in Long-Term Obligations as of June 30, 2024 for the Primary Government:

	Balance July 1, 2023	Increases/ Issuances	Decreases/ Retirements	Balance June 30, 2024
General Obligation Bonds	\$1,221,714	\$	\$(172,797)	\$1,048,917
Bonds Payable		5,150,000		5,150,000
Loans Payable	768,952		(118,927)	650,025
Subscription Liabilities	26,872		(8,742)	18,130
Compensated Absences	516,263	231,280	(129,066)	618,477
Total OPEB Liabilities	744,518	74,484	(95,831)	723,171
Net OPEB Liabilities	127,436	78,509	(67,799)	138,146
Net Pension Liability	1,412,388	1,448,604	(1,189,221)	1,671,771
Total	\$4,818,143	\$6,982,877	\$(1,782,383)	\$10,018,637

The Town issued Bonds Payable in the amount of \$5,150,000 for the purchase of 64 acres of land located almost entirely within the town limits of Rocky Mount. This property will be for future development and may include additional housing and retail development.

Annual Requirements to amortize long-term debt and related interest are as follows:

Year Ending	Direct Borrowings and Placements		Subscription Liabilities	
	Principal	Interest	Principal	Interest
June 30, 2025	\$285,357	\$347,866	\$8,956	\$442
2026	270,208	341,514	9,174	224
2027	276,060	335,459		
2028	261,955	329,263		
2029	5,241,907	171,829		
2030-2034	444,350	46,440		
2035-2036	113,156	1,906		
Totals	\$6,848,942	\$1,574,277	\$18,130	\$666



Changes in Long-Term Obligations as of June 30, 2024 for the Primary Government -Business Type Activities:

	Balance July 1, 2023	Increases/ Issuances	Decreases/ Retirements	Balance June 30, 2024
Bonds Payable	\$3,651,667		\$(223,604)	\$3,428,063
Loans Payable	177,592		(14,791)	162,801
Compensated Absences	161,264	59,333	(40,316)	180,281
Total OPEB Liabilities	250,182	34,988	(30,641)	254,529
Net OPEB Liabilities	42,823	24,395	(23,308)	43,910
Net Pension Liability	474,608	454,247	(397,481)	531,374
Total	\$4,758,136	\$572,963	\$(730,141)	\$4,600,958

Annual Requirements to amortize long-term debt and related interest ae as follows:

Year Ending June 30,	Direct Borrowings and Placements	
	Principal	Interest
2025	\$238,421	\$145,956
2026	248,036	136,369
2027	258,111	126,409
2028	269,359	116,071
2029	273,790	105,344
2030-2034	1,485,327	354,858
2035-2039	819,103	97,893
Totals	\$3,590,864	\$1,082,900



Basis of Budgeting, Basis of Accounting and Fund Structure

Basis of Budgeting

The budgets of governmental type funds (General Fund and Capital Projects Fund) are prepared on the cash basis of accounting. Revenues and related assets are recorded when received and expenditures are recorded as the related fund expenditures are paid.

The revenues and expenses of the Utility Fund are also budgeted on the cash basis of accounting and will be used to account for all the operations, capital and debt service of this fund.

The Annual Comprehensive Financial Report (ACFR) shows the status of the Town's finances on the basis of "generally accepted accounting principles" (GAAP). Reconciliation must be performed to convert numbers from the modified accrual basis to the cash basis when comparing the ACFR to the numbers presented in the budget document.

Prior to June 30, Town Council adopts the budget by resolution and funds are appropriated generally at the department level or category level through passage of an appropriations ordinance.

Formal budgetary integration is employed as a management control device during the fiscal year for all funds. Budgets are legally adopted annually for the Town's General Fund and Utility Fund.

A budget is adopted for each project in the Town's Capital Projects Fund. Projects are appropriated on a project-by-project basis throughout the fiscal year. The Appropriations Ordinance specifies that the budget and appropriation for each project continue until completion of the project. All other appropriations lapse at year-end. The level of control at which expenditures may not legally exceed appropriations is at the project level in the Town Capital Projects Fund.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, as appropriate.



Basis of Accounting

The accounting principles of the Town for financial reporting purposes are maintained on the modified accrual basis of accounting for the General Fund, Capital Projects Fund, and Utility Fund.

Under the modified accrual basis of accounting, revenues and related assets are recorded when measurable and available to finance operations during the year. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts, except that property taxes not collected within 60 days after year end are reflected as deferred revenues. Expenditures, other than interest on long-term debt, are recorded as the related fund liabilities are incurred. Interest on long-term debt is recognized when due except for interest due on July 1, which is accrued.

Governmental Fund Types

All expendable financial resources and the related liabilities are accounted for through Governmental Funds. The Governmental Fund measurement focus is upon determination of financial position and changes in financial position, rather than upon net income determination as would apply to a commercial enterprise. The individual Governmental Funds are:

General Fund

The General Fund accounts for all revenues and expenditures applicable to the general operations of the Town, which are not accounted for in other funds.

Capital Projects Funds

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by Proprietary Funds.



Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing services to the general public be financed or recovered primarily through user charges. The governing body may also have determined that a periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Town does not budget depreciation expenses in enterprise funds although they are recorded and reported in the annual financial report. The Town has two enterprise funds: the utility fund which is used to account for the operations of the Town's water and wastewater operations and the utility capital fund which is used for capital and major repair items. Debt service is also budgeted in the utility capital fund.

Utility Fund

The utility operating fund accounts for the production and sale of water and the cost to treat wastewater.

Revenues in the utility operating fund include water use charges, wastewater use charges, and rental of property for cell phone towers. Expenses include water distribution and treatment, wastewater collection and treatment, utility billing, utility administration and non-departmental expenses not directly attributable to any one function.

Utility Capital Fund

The utility capital fund was established in fiscal year 2013 and contains a portion of the revenues generated from water distribution and wastewater collection charges to fund capital needs of the water and sewer systems. It also contains the flat availability fees for meters greater than 5/8". Expenses in this fund will be for capital and major repair items for the water distribution system, the Water Treatment Plant, the wastewater collection system, and the Wastewater Treatment Plant. Proposed capital expenses are included in the 5-year CIP.

Debt service includes the meter replacement project (2018 issue) the Western Virginia Water Authority interconnections (2019 issue), utility line extensions within Town limits (2013 issue) and the 2023 equipment lease purchase. A long-term debt schedule is included in the supporting information section of this proposed budget document.



Fund Balance

Governmental Funds

Undesignated Fund Balance is the accumulated total of all prior years' actual Governmental Fund revenues in excess of actual expenditures. This is actually the surplus that has not been previously appropriated and is not reserved or designated. Governmental funds for the Town of Rocky Mount include the General Fund and the Capital Projects Fund

Restricted and Assigned Governmental Fund Balance is comprised of those funds that have been reserved from fund balance for a specific use. The following amounts were restricted and assigned- from the Governmental Funds fund balance at June 30, 2024:

Nonspendable Prepaid Items	82,124
Assigned for Capital Projects	0
Total	82,124

This total of \$82,124 is included in the June 30, 2024 fund balance amount of \$9,708,467. Unassigned **general fund** balance on June 30, 2024 was \$10,299,759. Below are summary projections of fund balance for the **general fund** only:

	Estimate FY24-25	Budget FY 25-26
Fund Balance, Beginning of Year	\$10,299,759	\$11,339,787
Revenue Sources	11,794,701	11,228,349
Expenditures	(10,754,673)	(11,228,349)
Fund Balance, End of Year	\$11,339,787	\$11,339,787

Actual fund balance is projected to increase slightly as inflation stabilizes. A significant recession may substantially impact revenue projections and any resulting operating surplus. Real Estate taxes, Investment Earnings and Meal Taxes are trending above projections and are driving revenue growth.



Town Capital Fund

Fund balance projections for the Town's Capital Fund are shown below:

	Estimate FY24-25	Budget FY 25-26
Fund Balance, Beginning of Year	\$(673,416)	\$1,507,643
Revenue Sources	5,636,619	1,551,749
Expenditures	(3,455,560)	(1,551,749)
Fund Balance, End of Year	\$1,507,643	\$1,507,643

The deficit fund balance shown at the beginning of FY24-25 resulted from a planned borrowing that was scheduled for FY23-24 but could not be closed until FY24-25. This borrowing funded two new fire trucks (\$3.4 million) as well as other capital equipment and projects for the Town.

Any fund balance in the Capital fund will be used to fund capital projects that were budgeted in the current fiscal year but not completed due to a project spanning multiple fiscal years or possible delays obtaining materials and supplies.

Proprietary Fund Net Position

For financial reporting purposes, the utility operating fund and utility capital fund are combined.

	Estimate FY24-25	Budget FY 25-26
Net Position, Beginning of Year	\$9,506,565	\$9,445,613
Revenue Sources	5,736,358	5,053,677
Expenditures	(5,797,310)	(5,053,677)
Net Position, End of Year	\$9,445,613	\$9,445,613

Net Position decreased slightly in FY24-25 because of the planned use of unrestricted funds for one-time capital expenditures.



**Fund Balance, Revenues and Expenditure Totals by Fund
Adopted FY25-26 Budget**

	Fund				Totals
	<u>General</u>	<u>Utility Operating</u>	<u>Utility Capital *</u>	<u>Town Capital</u>	
Beginning Fund Balance	11,339,787	9,445,613	0	1,507,643	22,293,043
Revenues					
Revenues from Local Sources					
General Property Taxes	1,523,322				1,523,322
Other Local Taxes	5,182,603				5,182,603
Permits, Fees and Licenses	32,477				32,477
Revenue from Money & Property	443,650				443,650
Charges for Services	428,080	3,568,592			3,996,672
Other	64,744				64,744
Utility Capital Recovery Fees		585,858			585,858
Fund Balance/Utility Reserves	1,000,282	531,971			1,532,253
Transfers In from Other Funds		367,256	1,551,749		1,919,005
Revenue from the Commonwealth of Virginia		2,553,191			2,553,191
Total Revenues	11,228,349	3,568,592	1,485,085	1,551,749	17,833,775
Total Available Funds	<u>22,568,136</u>	<u>13,014,205</u>	<u>1,485,085</u>	<u>3,059,392</u>	<u>40,126,818</u>
Expenditures					
General Government Administration	1,429,736				1,429,736
Public Safety	3,345,086				3,345,086
Public Works	2,188,173				2,188,173
Community Development	1,700,458				1,700,458
Nondepartmental	1,013,147				1,013,147
Utilities		3,201,336			3,201,336
Capital		1,485,085	1,551,749		3,036,834
Transfers to Other Funds	1,551,749	367,256			1,919,005
Total Expenditures	11,228,349	3,568,592	1,485,085	1,551,749	17,833,775
Ending Fund Balance	<u>11,339,787</u>	<u>9,445,613</u>	<u>0</u>	<u>1,507,643</u>	<u>22,293,043</u>

* For financial reporting purposes, the Utility Operating and Utility Capital funds are combined.

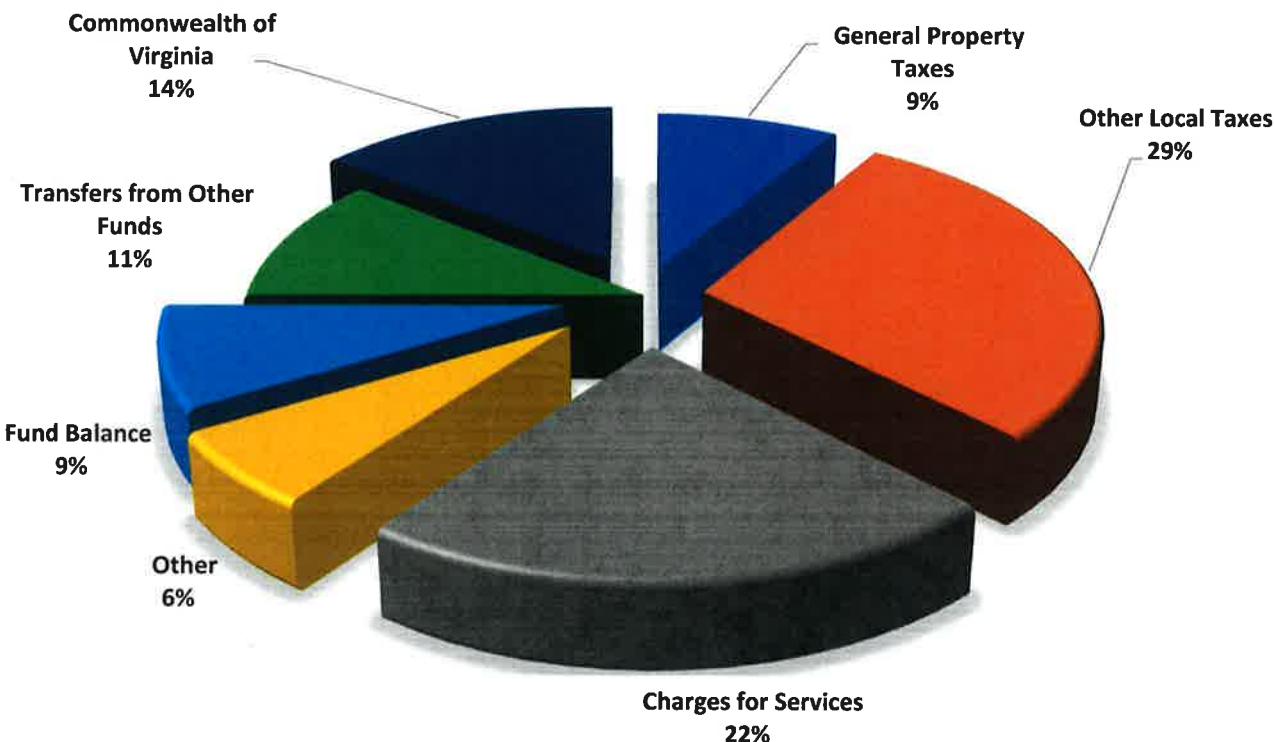


Total Revenues and Expenditures - All Funds
Actual for FY23-24 and FY24-25, Budget for FY24-25 and FY25-26

	FY 23-24 Actual	FY24-25 Actual (Estimated)	FY24-25 Budget	FY25-26 Adopted
Revenues				
Revenues from Local Sources				
General Property Taxes	1,124,307	1,508,494	1,486,823	1,523,322
Other Local Taxes	5,122,093	5,210,739	4,973,745	5,182,603
Permits, Fees and Licenses	34,280	25,577	61,380	32,477
Revenue from Money & Property	877,308	913,862	380,950	443,650
Charges for Services	3,985,778	4,066,288	3,749,561	3,996,672
Other	506,237	405,316	180,000	64,744
Utility Capital Recovery Fees	563,799	586,510	553,337	585,858
Fund Balance/Utility Reserves			471,811	1,532,253
Proceeds from Borrowing	5,150,000	6,000,000	4,233,557	0
Transfers from Other Funds	567,115	1,203,348	1,051,149	1,919,005
Revenue from the Commonwealth				
of Virginia	2,742,312	3,008,464	2,303,929	2,553,191
Federal Government	718,514	239,080		
Total Revenues	21,391,743	23,167,678	19,446,242	17,833,775
Expenditures				
General Government Administration	1,152,403	1,282,291	1,378,002	1,429,736
Public Safety	3,079,220	2,973,788	3,200,318	3,345,086
Public Works	2,596,756	2,155,910	2,212,167	2,188,173
Community Development	6,682,682	2,226,880	1,665,557	1,700,458
Nondepartmental	1,052,575	1,198,962	706,915	1,013,147
Transfers to Other Funds	557,525	922,609	1,051,149	1,919,005
Utilities	3,798,593	3,542,536	3,072,280	3,201,336
Capital	1,864,041	5,710,374	6,159,854	3,036,834
Total Expenditures	20,783,795	20,013,350	19,446,242	17,833,775



ADOPTED FY25-26 REVENUES



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
General Property Taxes	1,523,322	9%
Other Local Taxes	5,182,603	29%
Charges for Services	3,996,672	22%
Other	1,126,729	6%
Fund Balance	1,532,253	9%
Transfers from Other Funds	1,919,005	11%
Commonwealth of Virginia	2,553,191	14%
Totals	17,833,775	100%



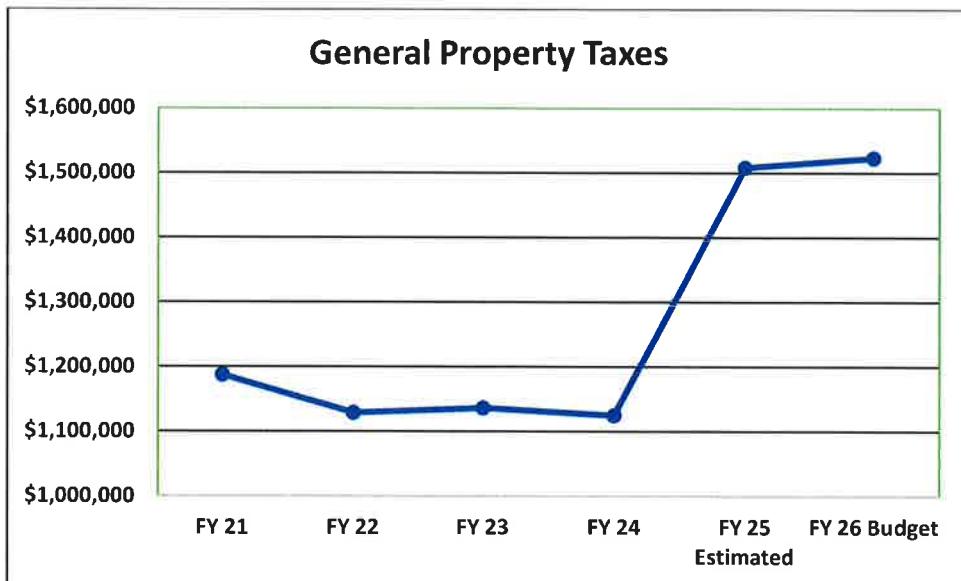
Revenue Analysis

The Town utilizes several different methods to estimate revenues for the upcoming fiscal year. Average growth percentage is used for property taxes and other local taxes. Historical trend is used for the Charges for Services category. Current economic factors play a role in all revenue analysis and especially for Meals and Local Sales Tax.

General Property Taxes

General Property Taxes are comprised of real estate, personal property and public service corporation (Utilities). Per State Code, property is assessed at market value and tax rates applied per \$100 of assessed value. Taxes are due on February 28th.

All real property is assessed every four years. The most recent reassessment took place last year and resulted in an approximate 41% increase in the total value of real property in the Town. The revenue estimate for FY24-25 is 20% higher than FY23-24 due to the increased value of Town property.



For the Future: General Property Taxes are a major source of revenue for the Town and will continue to be in the future. All real property is assessed every four years with the next reassessment being effective January 1, 2028.

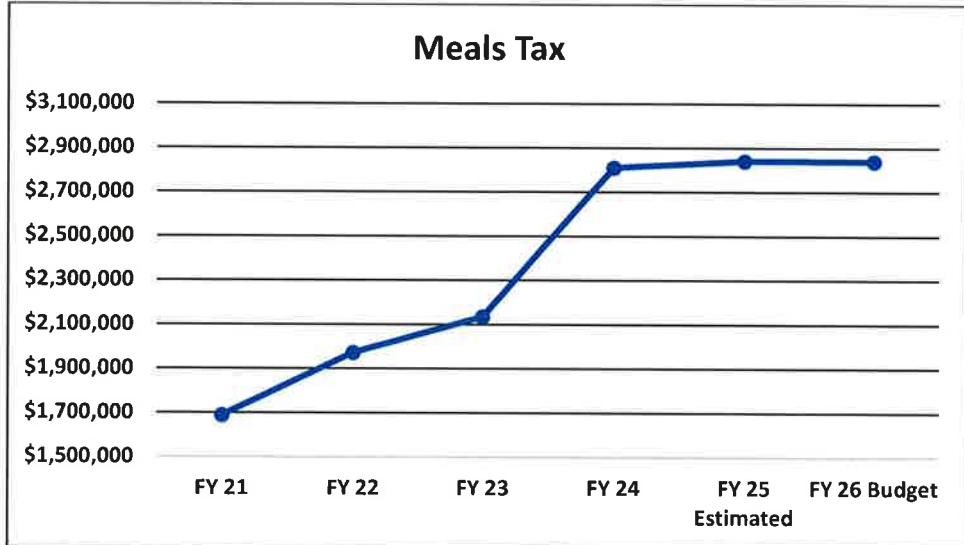
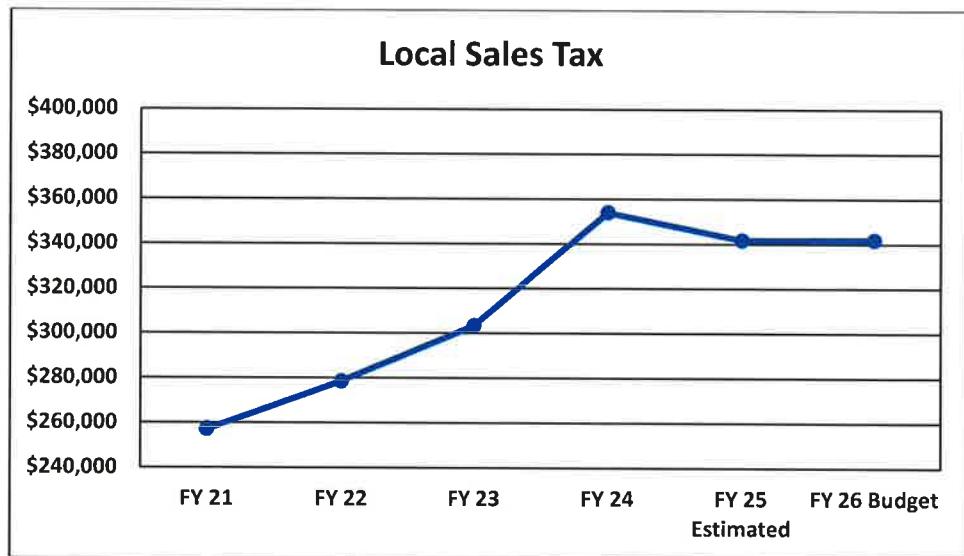


Local Sales Tax and Meals Tax

Local Sales Tax and Meals Tax are both included in the “Other Local Taxes” category. Both these revenues are reflective of economic activity in the Town and have shown increases as restaurants and businesses have adjusted prices due to inflationary pressures.

A one percent (1%) increase from 5% to 6% in the Meals Tax was adopted in the FY23-24 adopted budget.

Future Trends: It is anticipated that these revenues will level as the economy slows.



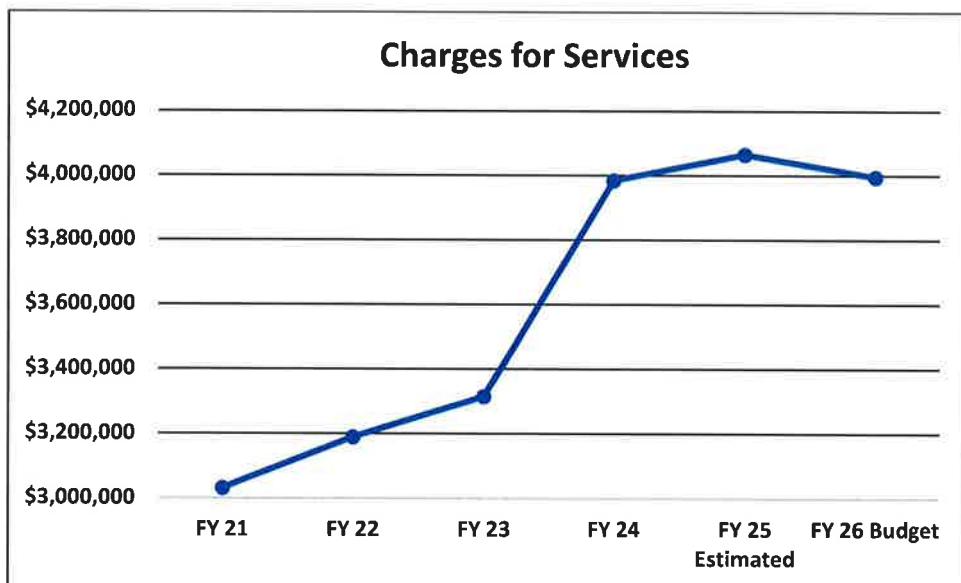


Charges for Services

Included in this category are water and wastewater charges and solid waste collection fees. There was a large drop in this revenue in FY21 due to the Coronavirus pandemic and the ability of Rocky Mount residents to pay their water and wastewater bills.

An approximate six percent (6%) increase in water and wastewater rates was adopted for the FY26 budget and a \$2/\$4 increase in solid waste collection rates for residential/commercial collection. A total of \$3,996,672 is budgeted in this category for FY25-26.

For the Future: Water and Wastewater expenses continue to climb as costs have increased for chemicals and utilities. Solid waste collections have been negatively impacted from rising fuel costs. Inflationary pressures may make it necessary to continue to make inflationary adjustments in these revenues in the future.



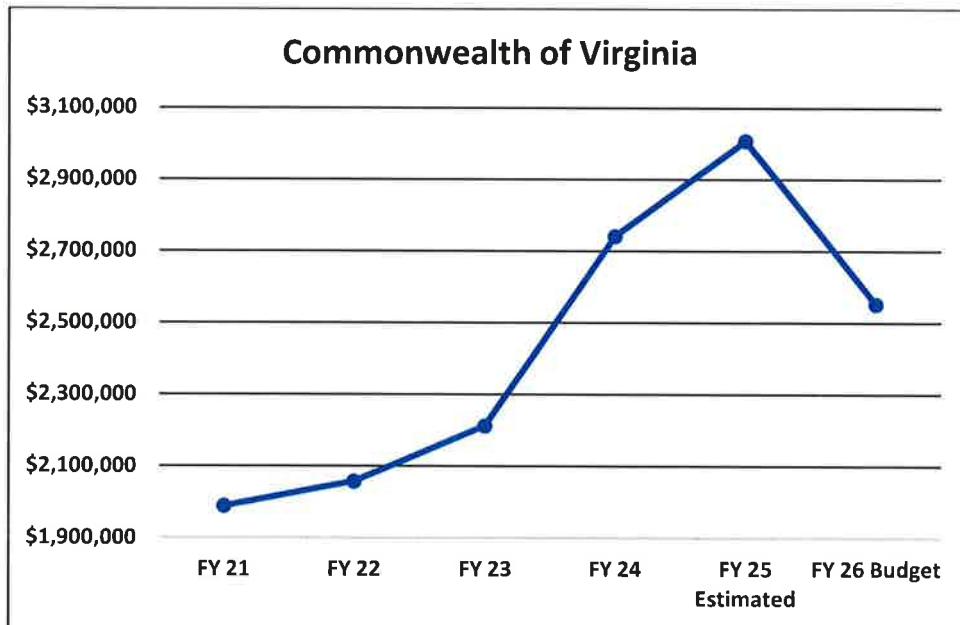


Revenue from the Commonwealth of Virginia

Revenues from the Commonwealth of Virginia are earmarked for street maintenance including bridges and sidewalks. Also included in this category are any additional unbudgeted grants received by the Town. The Town received additional funds in FY25 from the Virginia Department of Transportation for a paving project in the downtown area of Rocky Mount. These funds were over and above the annual funds received for street maintenance.

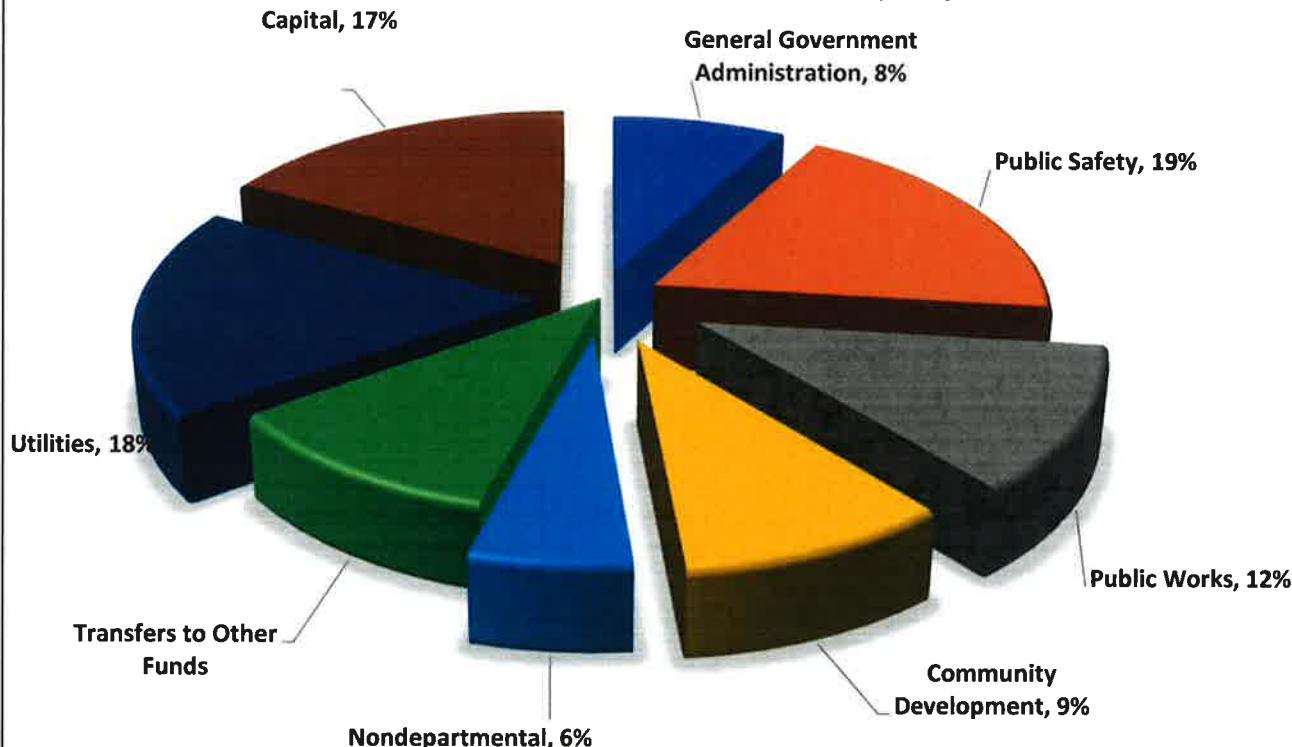
A budget-to-budget increase of \$97,168 is forecast for FY26 from additional street maintenance funds anticipated to be received from the Commonwealth of Virginia.

For the Future: Any large negative fluctuation in this revenue category will have a serious impact on the Town's ability to maintain its streets, bridges and sidewalks. At the present time, these revenues are predicted to remain stable and total dollars will only show small inflationary increases year to year.





ADOPTED FY25-26 EXPENDITURES



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government Admini	1,429,736	8%
Public Safety	3,345,086	19%
Public Works	2,188,173	12%
Community Development	1,700,458	10%
Nondepartmental	1,013,147	6%
Transfers to Other Funds	1,919,005	11%
Utilities	3,201,336	18%
Capital	3,036,834	17%
Totals	17,833,775	100%



Long Range Financial Plan

The charts included on the following pages show the Town's Ten-Year Financial Forecast of revenues and expenditures beginning with the FY25-26 adopted budget and projecting through FY34-35. The forecast shows that future budgets will be challenging as anticipated expenditures outpace available revenues. The projections do not reflect possible actions the Town may take to during this period to close the projected gaps.

Assumptions:

Revenues:

- General Property Taxes are anticipated to grow at 1% per year. The Town is currently working through a boundary adjustment which will add additional real estate parcels and personal property records to the Town at some point in the future. An estimate of this additional revenue is currently not available.
- Other Local Taxes include Sales, Meals and Lodging Taxes. This category of revenue is expected to grow at 2% per year but is subject to economic conditions including recessions.
- Revenue from Monay and Property are expected to decrease as the interest earnings rate is decreased by the Federal Reserve.
- Charges for Services and Utility Capital Recovery Fees include water and wastewater charges. As costs increase for electric utilities, chemicals and labor, it is anticipated that these revenues will increase 3% per year to cover additional costs.
- Commonwealth of Virginia includes funds the Town receives for street and bridge maintenance. A modest increase of 1% per year is expected.

Expenditures:

- Government Administration, Public Safety, Public Works, and Community Development are all expected to increase 3% per year. Expenditures in these areas are largely personnel related and subject to annual increases and fringe benefits increases.
- Nondepartmental includes debt service for Town borrowings (Utility debt service is included in the Utility Fund) and liability, property and workers' compensation insurance premiums. Insurance premiums are anticipated to increase approximately 3% per year.
- Utilities include the Town's water and wastewater treatment plants and distribution lines. These departments not only include personnel costs but also electric utilities and chemical costs to deliver quality water and process wastewater.
- Capital costs reflect the five year capital improvement plan included in this document. After the initial five year period, an annual estimate of \$3 million per year is budgeted.

Actions:

Actions that could be taken to close future budgetary shortfalls include:

- Raising the real estate tax rate. A one cent increase in the real estate tax generates approximately \$67,000 in new revenue using the current assessed value of all Town property.
- Raising the personal property tax. A one cent increase in the personal property tax generates approximately \$5,500.
- Generate additional economic growth by continuing to expand the residential and commercial tax base.

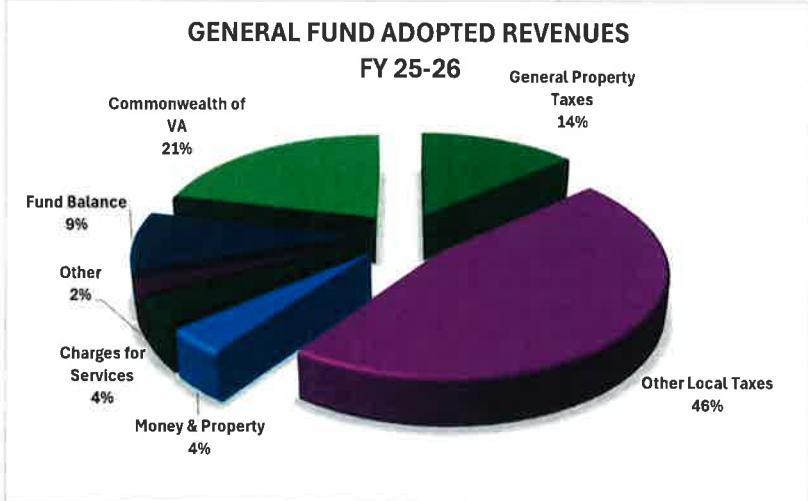
<u>Revenues</u>	FY25-26	26-27	27-28	28-29	29-30
	Adopted	Proposed	Proposed	Proposed	Proposed
	Budget	Budget	Budget	Budget	Budget
General Property Taxes	1,523,322	1,538,555	1,553,941	1,569,480	1,585,175
Other Local Taxes	5,182,603	5,286,255	5,391,980	5,499,820	5,609,816
Permits, Fees and Licenses	32,477	32,802	33,130	33,461	33,796
Money & Property	443,650	420,000	400,000	380,000	380,000
Charges for Services	3,996,672	4,116,572	4,240,069	4,367,271	4,498,290
Other	64,744	64,744	64,744	64,744	64,744
Util Cap Recovery Fees	585,858	597,575	609,527	621,717	634,152
Fund Balance	1,532,253	0	0	0	0
Transfers from Other Funds	1,919,005	1,051,149	1,051,149	1,051,149	1,051,149
Commonwealth of Virginia	2,553,191	2,578,723	2,604,510	2,630,555	2,656,861
Total Revenues	17,833,775	15,686,375	15,949,050	16,218,198	16,513,982
<u>Expenditures</u>					
Gov't Administration	1,429,736	1,472,628	1,516,807	1,562,311	1,609,180
Public Safety	3,345,086	3,445,439	3,548,802	3,655,266	3,764,924
Public Works	2,188,173	2,253,818	2,321,433	2,391,076	2,462,808
Community Develop	1,700,458	1,751,472	1,804,016	1,858,136	1,913,880
Nondepartmental	1,013,147	1,043,541	1,074,848	1,107,093	1,140,306
Transfers to Other Funds	1,919,005	1,051,149	1,051,149	1,051,149	1,051,149
Utilities	3,201,336	3,297,376	3,396,297	3,498,186	3,603,132
Capital	3,036,834	5,138,800	1,253,500	1,023,200	1,724,400
Total Expenditures	17,833,775	19,454,223	15,966,851	16,146,417	17,269,779
(Deficit)	0	-3,767,848	-17,801	71,780	-755,798

Revenues	30-31	31-32	32-33	33-34	34-35
	Proposed	Proposed	Proposed	Proposed	Proposed
	Budget	Budget	Budget	Budget	Budget
General Property Taxes	1,601,027	1,617,037	1,633,207	1,649,539	1,666,035
Other Local Taxes	5,722,012	5,836,453	5,953,182	6,072,245	6,193,690
Permits, Fees and Licenses	34,134	34,475	34,820	35,168	35,520
Money & Property	380,000	375,000	350,000	350,000	350,000
Charges for Services	4,633,238	4,772,235	4,915,402	5,062,865	5,214,750
Other	64,744	64,744	64,744	64,744	64,744
Util Cap Recovery Fees	646,835	659,771	672,967	686,426	700,155
Fund Balance	0	0	0	0	0
Transfers from Other Funds	1,051,149	1,051,149	1,051,149	1,051,149	1,051,149
Commonwealth of Virginia	2,683,429	2,710,264	2,737,366	2,764,740	2,792,387
Total Revenues	16,816,568	17,121,128	17,412,837	17,736,876	18,068,430
Expenditures					
Gov't Administration	1,657,456	1,707,180	1,758,395	1,811,147	1,865,481
Public Safety	3,877,871	3,994,208	4,114,034	4,237,455	4,364,579
Public Works	2,536,692	2,612,793	2,691,177	2,771,912	2,855,069
Community Develop	1,971,297	2,030,436	2,091,349	2,154,089	2,218,712
Nondepartmental	1,174,515	1,209,751	1,246,043	1,283,424	1,321,927
Transfers to Other Funds	1,051,149	1,051,149	1,051,149	1,051,149	1,051,149
Utilities	3,711,226	3,822,563	3,937,239	4,055,357	4,177,017
Capital	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Expenditures	18,980,206	19,428,078	19,889,386	20,364,533	20,853,935
(Deficit)	-2,163,638	-2,306,950	-2,476,549	-2,627,657	-2,785,504

**Town of Rocky Mount
General Fund Revenues
Adopted Budget FY2025-2026**

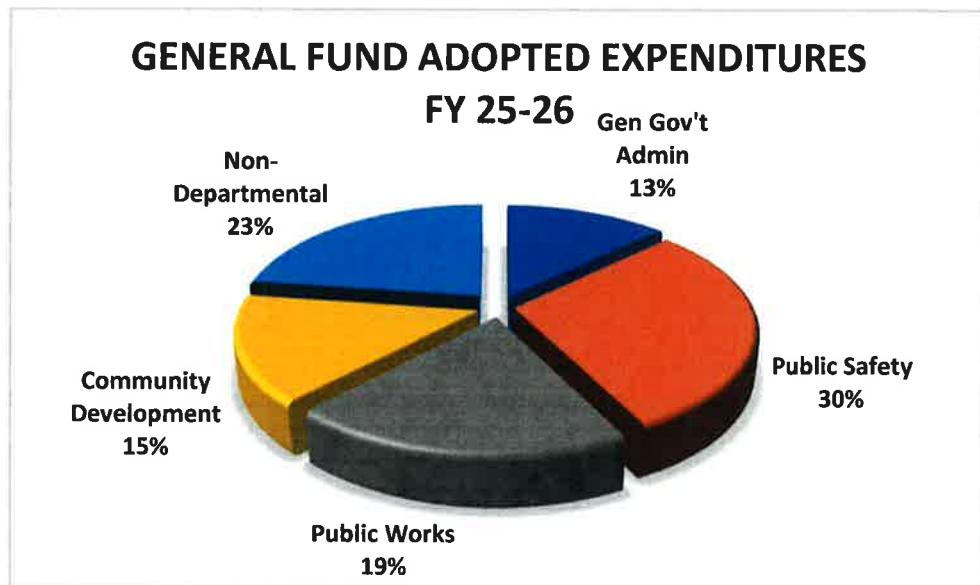
Account Description	2023	2024	2025	2025	2026	25 to 26 Budget Increase	Percent Change
	Actuals	Actuals	Original Budget	Projected Actuals	Adopted Budget	(Decrease)	2025 Original to 2026 Adopted
<u>General Fund:</u>							
General Property Taxes							
Real Property - Current	\$597,928	\$629,500	\$871,844	\$871,844	\$871,844	\$0	0.0%
Real Property - Delinquent	\$21,332	\$13,012	\$30,000	\$47,635	\$40,879	\$10,879	36.3%
Public Service - Current	\$22,103	\$27,111	\$21,305	\$25,584	\$34,509	\$13,204	62.0%
Personal Property - Current	\$302,607	\$262,577	\$339,696	\$339,696	\$339,696	\$0	0.0%
Personal Property - Delinquent	\$16,401	\$40,235	\$20,000	\$33,792	\$30,000	\$10,000	50.0%
Machinery & Tools	\$165,020	\$136,915	\$188,214	\$188,214	\$188,214	\$0	0.0%
Penalties	\$8,359	\$9,863	\$9,959	\$11,832	\$11,832	\$1,873	18.8%
Interest	\$2,649	\$5,094	\$5,805	\$6,348	\$6,348	\$543	9.4%
Total General Property Taxes	\$1,136,399	\$1,124,307	\$1,486,823	\$1,524,945	\$1,523,322	\$36,499	2.5%
Other Local Taxes							
Local Sales Tax	\$311,381	\$354,078	\$345,000	\$341,849	\$342,000	-\$3,000	-0.9%
Meals Tax	\$2,140,674	\$2,811,704	\$2,720,000	\$2,842,184	\$2,840,000	\$120,000	4.4%
Transient Occupancy Tax	\$167,342	\$183,678	\$207,000	\$215,075	\$215,000	\$8,000	3.9%
Cigarette Taxes	\$65,475	\$56,745	\$65,000	\$56,745	\$56,000	-\$9,000	-13.8%
Bank Stock Tax	\$357,857	\$378,445	\$378,445	\$378,445	\$378,445	\$0	0.0%
Consumer Utility Tax	\$313,109	\$322,338	\$314,000	\$323,468	\$323,000	\$9,000	2.9%
Transient Occupancy Tax - Branding (33%)	\$83,659	\$91,583	\$104,000	\$105,932	\$106,000	\$2,000	1.9%
Total Other Local Taxes	\$3,439,497	\$4,198,571	\$4,133,445	\$4,263,698	\$4,260,445	\$127,000	3.1%
Business License Taxes							
BPOL - Retail	\$419,721	\$475,847	\$419,000	\$475,847	\$475,847	\$56,847	13.6%
BPOL - Professional	\$189,087	\$206,889	\$189,000	\$206,889	\$206,889	\$17,889	9.5%
BPOL - Repairs, Personal Services	\$184,129	\$132,748	\$184,000	\$132,748	\$132,748	-\$51,252	-27.9%
BPOL - Contractor	\$25,167	\$78,219	\$25,000	\$78,219	\$78,219	\$53,219	212.9%
BPOL - Utility	\$6,758	\$6,474	\$6,700	\$6,474	\$6,474	-\$226	-3.4%
BPOL - Amusement Tax	\$500	\$0	\$500	\$0	\$0	-\$500	-100.0%
BPOL - Miscellaneous	\$9,098	\$8,726	\$9,000	\$8,726	\$8,726	-\$274	-3.0%
BPOL - Alcoholic Beverages	\$600	\$1,125	\$600	\$1,125	\$1,125	\$525	87.5%
BPOL - Penalties & Interest	\$6,565	\$13,494	\$6,500	\$13,494	\$12,130	\$5,630	86.6%
Total BPOL Taxes	\$841,625	\$923,522	\$840,300	\$923,522	\$922,158	\$81,858	9.7%
Permits, Fees, Regulatory Licenses							
Planning and Zoning Fees	\$9,034	\$7,127	\$5,000	\$9,145	\$7,500	\$2,500	50.0%
Farmers Market Fees	\$35,666	\$13,316	\$7,000	\$12,376	\$12,000	\$5,000	71.4%
Welcome Center Fees	\$10,173	\$7,891	\$7,000	\$7,977	\$7,977	\$977	14.0%
Other Fees including Return Check Fees	\$8,237	\$5,946	\$300	\$5,020	\$5,000	\$4,700	1566.7%
Total Permits, Fees, Regulatory Licenses	\$63,110	\$34,280	\$19,300	\$34,518	\$32,477	\$13,177	68.3%
Fines and Forfeitures							
Court Fines	\$42,755	\$37,075	\$42,080	\$28,691	\$31,000	-\$11,080	-26.3%
Use of Money and Property							
Interest Earnings	\$360,944	\$468,440	\$380,500	\$358,000	\$358,000	-\$22,500	-5.9%
Rental Income	\$450	\$192,150	\$450	\$85,650	\$85,650	\$85,200	100.0%
Total Money and Property	\$361,394	\$660,590	\$380,950	\$443,650	\$443,650	\$62,700	16.5%
Charges for Services							
Waste Collection Charges	\$245,212	\$278,082	\$313,282	\$340,100	\$360,000	\$46,718	14.9%
Truck Rental Fees	\$1,925	\$1,770	\$1,400	\$2,070	\$1,900	\$500	35.7%
Passport Service Fees	\$25,117	\$26,040	\$22,100	\$24,871	\$18,000	-\$4,100	-18.6%

Account Description	2023	2024	2025	2025	2026	25 to 26 Budget Increase	Percent Change
	Actuals	Actuals	Original Budget	Projected Actuals	Adopted Budget	(Decrease)	2025 Original to 2026 Adopted
Security Services	\$11,953	\$10,016	\$8,000	\$12,697	\$12,500	\$4,500	56.3%
Police Reports and Fingerprint Service Fees	\$1,741	\$1,690	\$1,350	\$1,678	\$1,680	\$330	24.4%
Crisis Intervention Overtime Reimbursement	\$34,047	\$38,959	\$30,000	\$34,552	\$34,000	\$4,000	13.3%
Total Charges for Services	\$319,995	\$356,557	\$376,132	\$415,968	\$428,080	\$51,948	13.8%
Miscellaneous							
Insurance Receipts	\$236,420	\$314,173	\$40,000	\$33,744	\$33,744	-\$6,256	-15.6%
Other Local Government							
Franklin County Public Schools SRO Reimb	\$29,632	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
Franklin County Volunteer Fire Reimb	\$106,708	\$104,989	\$90,000	\$105,000	\$105,000	\$15,000	16.7%
Commonwealth of Virginia							
Personal Property Tax Relief - State	\$53,861	\$53,861	\$53,861	\$53,861	\$53,861	\$0	0.0%
Communications Tax	\$135,992	\$128,836	\$128,000	\$127,583	\$127,580	-\$420	-0.3%
Litter Grant	\$4,219	\$5,517	\$5,500	\$4,864	\$4,800	-\$700	-12.7%
Rolling Stock Tax	\$3,245	\$3,508	\$3,500	\$3,807	\$3,800	\$300	8.6%
Rental Tax	\$18,791	\$53,061	\$37,436	\$17,890	\$18,000	-\$19,436	-51.9%
Street Maintenance - State	\$1,740,992	\$1,895,515	\$1,895,500	\$1,953,596	\$1,992,668	\$97,168	5.1%
Police - 599 Funds	\$132,618	\$139,486	\$139,000	\$144,480	\$144,480	\$5,480	3.9%
Other Grants (SRO budgeted)	\$103,855	\$460,460	\$41,132	\$41,132	\$53,002	\$11,870	28.9%
Total Other Local Gov't, Comm of Va	\$2,329,913	\$2,895,233	\$2,443,929	\$2,502,213	\$2,553,191	\$109,262	4.5%
Total of Recurring Revenues	\$8,771,108	\$10,544,308	\$9,912,959	\$10,170,949	\$10,228,067	\$465,108	4.8%
Appropriated Fund Balance			\$150,000		\$1,000,282	\$850,282	100.0%
Total General Fund	\$8,771,108	\$10,544,308	\$9,912,959	\$10,170,949	\$11,228,349	\$1,315,390	13.3%



Town of Rocky Mount
General Fund Expenditures by Department

	Actual 23-24	Adopted Budget 24-25	Adopted Budget 25-26	Budget Increase (Decrease)	Percent Change FY25 to FY26
General Government Administration					
Mayor and Council	108,853	175,252	190,605	15,353	9%
Town Manager	385,053	398,010	424,922	26,912	7%
Town Attorney	57,751	70,185	62,160	(8,025)	-11%
Finance	600,746	645,838	658,132	12,294	2%
Municipal Building	102,312	88,717	93,917	5,200	6%
	1,254,715	1,378,002	1,429,736	51,734	4%
Public Safety					
Police Department	2,872,895	2,888,438	3,021,386	132,948	5%
Volunteer Fire Department	206,325	228,280	231,000	2,720	1%
Emergency Services Building	116,419	83,600	92,700	9,100	11%
	3,195,639	3,200,318	3,345,086	144,768	5%
Public Works	2,378,025	2,212,167	2,188,173	(23,994)	-1%
Community Development					
Planning and Zoning	315,658	263,724	280,156	16,432	6%
Economic Development	5,598,287	584,351	618,274	33,923	6%
Citizens Square, Welcome Center	88,737	83,641	86,189	2,548	3%
Harvester Performance Center	680,000	680,000	600,000	(80,000)	-12%
Main Street Program	0	53,841	115,839	61,998	115%
	6,682,682	1,665,557	1,700,458	34,901	2%
Non-Departmental	1,610,100	1,456,915	2,564,896	1,107,981	76%
Total General Fund	15,121,161	9,912,959	11,228,349	1,315,390	13%



GENERAL GOVERNMENT ADMINISTRATION

The following departments are included in General Government Administration:						
	Actual <u>FY23-24</u>	Adopted Budget <u>FY24-25</u>	Adopted Budget <u>FY2-26</u>	Increase (Decrease)	Percent Change	
Mayor and Council	\$ 108,853	\$ 175,252	\$ 190,605	\$ 15,353	8.8%	
Town Manager	\$ 385,053	\$ 398,010	\$ 424,922	\$ 26,912	6.8%	
Town Attorney	\$ 57,751	\$ 70,185	\$ 62,160	\$ (8,025)	-11.4%	
Finance	\$ 599,641	\$ 642,713	\$ 655,007	\$ 12,294	1.9%	
Passport Services	\$ 1,105	\$ 3,125	\$ 3,125	\$ -	0.0%	
Municipal Building	\$ 102,312	\$ 88,717	\$ 93,917	\$ 5,200	5.9%	
Total General Gov't Admin	\$ 1,254,715	\$ 1,378,002	\$ 1,429,736	\$ 51,734	3.8%	

MAYOR & COUNCIL

The Town Council of Rocky Mount is the legislative, policy making body of the Town government. The Council is composed of seven members (Mayor and six Council Members)—all elected at large by the voters of Rocky Mount. The Mayor and Council Members are elected to staggered, four-year terms in elections held every two years. The Mayor is the chief presiding officer of the Town Council.

The responsibilities of the Town Council include:

- Enact ordinances, resolutions, and orders necessary for the proper governing of the Town's affairs;
- Review and adopt the annual budget;
- Appoint citizens to serve on various boards and commissions and review and decide on recommendations from these bodies;
- Appoint a Town Manager, Town Attorney, Town Clerk, and Fire Marshall to serve at the pleasure of Council;
- Establish policies and procedures to promote the general welfare of the Town and the health and safety of its residents;
- Represent the Town at official functions; and
- Other duties and responsibilities as authorized in the Town Charter and Code.

The Rocky Mount Town Council currently meets the second Monday of each month at 6:00 p.m., although the dates and time for regular monthly meetings may be changed as needed. The Council may choose to hold formal work sessions or special meetings, as it deems necessary, at other times during the month with required public notification.

The Mayor and Council Members are compensated at an annual rate. These rates are adjusted on January 1st following each November election and increased by a percentage equal to the two prior years cost of living allowance given to Town employees (that portion of pay adjustments intended to offset inflation).

The Town has memberships in the Virginia Municipal League, West Piedmont Planning District Commission, Roanoke Valley-Alleghany Regional Planning Commission, and the Virginia Institute of Government. Miscellaneous community outreach provides for various acknowledgments including illnesses, funerals, and employment milestones such as years of service events and retirements.

11011010	MAYOR & TOWN COUNCIL	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
11011010	51014 WAGES - CONTRACTUAL SERVICES	150	0	0	
11011010	51015 WAGES - ELECTED OFFICIALS	47,194	67,597	88,000	30%
11011010	52011 FICA	3,551	5,171	6,732	30%
11011010	52015 HEALTH/DENTAL INSURANCE	3,631	52,551	49,573	-6%
11011010	52026 FSA BENEFITS	1	0	0	
11011010	53101 CONTRACTUAL SERVICES	11,151	12,500	12,500	0%
11011010	53107 DUES & PROF MEMBERSHIPS	11,333	11,333	10,000	-12%
11011010	53203 PHONE & INTERNET	809	2,000	1,500	-25%
11011010	53301 ADVERTISING	2,091	2,000	2,000	0%
11011010	53303 PRINTING & BINDING	106	1,000	500	-50%
11011010	53304 POSTAGE & DELIVERY SERVICES	6	0	0	
11011010	53311 UNIFORMS	458	0	0	
11011010	53332 TRAVEL, TRAINING, EDUCATION	15,035	9,000	10,000	11%
11011010	53333 MEETING EXPENSES	845	600	800	33%
11011010	55111 OFFICE SUPPLIES	1,284	1,500	1,500	0%
11011010	56101 MISC COMMUNITY OUTREACH	6,206	10,000	7,500	-25%
11011010	61113 AUDIO & VIDEO EQUIPMENT	5,000	0	0	
TOTAL	MAYOR & TOWN COUNCIL	108,853	175,252	190,605	9%

TOWN MANAGER

The Town Manager serves as the chief administrative officer of the Town of Rocky Mount. The Town Manager is appointed by the Town Council and serves at their pleasure. He is responsible for the planning, organizing, directing, and evaluation of the activities of all departments—through the supervision of department heads under his authority. The Town Manager is responsible for carrying out the policies and directives of the Town Council.

In performing these duties, the Manager interprets and implements policy determined by Council; oversees the enforcement of all laws and ordinances; appoints, directs, and evaluates all department heads and employees on the basis of merit and job performance; oversees and recommends annual operating and capital budgets; prepares agenda materials for meetings in coordination with the Town Clerk; keeps the Council advised of present financial conditions and future needs of the government through regular reports to Council; represents the Town in daily routine relations with the public, the media, other governmental entities, and private agencies; serves on various boards and committees; and carries out other duties as may be required by the Town Charter, ordinances, or Council.

Personnel costs in this account are for the Town Manager, Town Clerk/Executive Assistant, and Receptionist. This account also funds operating costs related to this office. 25% of the Town Manager's salary and benefits are allocated to the Utility fund to reflect administrative oversight of utilities by the Town Manager.

Anticipated travel for Town Manager may include: Virginia Municipal League Annual Conference, VML Conference for Newly Elected Officials, Virginia Local Government Management Association Conferences, VML Town Section Meetings, VML Policy Committee meetings, Virginia Rural Water Association Annual Conference, Virginia Economic Development Association annual meeting, Town Manager for International City-County Management Association (ICMA) conferences, and various other training opportunities as available. Travel for the Town Clerk may include: International Municipal Clerks Association and Virginia Municipal Clerks Association conferences.

Dues are for professional memberships for ICMA, Virginia Local Government Management Association, Virginia Economic Development Association, Virginia Municipal League, International Municipal Clerks Association, and Virginia Municipal Clerks Association.

11012020	TOWN MANAGER	2024		2025		2026		PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE			
11012020	51011 WAGES - FULL TIME	243,081	241,474	253,794		5%		
11012020	51013 WAGES - OVERTIME	7	300	0		-100%		
11012020	52011 FICA	18,640	18,473	19,415		5%		
11012020	52012 RETIREMENT/LIFE INSURANCE	35,775	44,166	46,013		4%		
11012020	52015 HEALTH/DENTAL INSURANCE	37,659	39,187	55,140		41%		
11012020	52016 ICMA 1% ER CONTRIBUTION	4,441	3,600	0		-100%		
11012020	52026 FSA BENEFITS	1,155	1,350	1,650		22%		
11012020	52029 VEHICLE ALLOWANCE	6,000	6,000	6,000		0%		
11012020	52030 BENEFITS SUPPLEMENT AMOUNT	5,000	5,000	5,000		0%		
11012020	53101 CONTRACTUAL SERVICES	7,416	6,000	6,500		8%		
11012020	53107 DUES & PROF MEMBERSHIPS	3,784	6,000	6,000		0%		
11012020	53203 PHONE & INTERNET	2,379	3,000	3,000		0%		
11012020	53205 COMMUNICATIONS STIPENDS	1,560	1,560	1,560		0%		
11012020	53301 ADVERTISING	0	750	750		0%		
11012020	53304 POSTAGE & DELIVERY SERVICES	96	150	150		0%		
11012020	53311 UNIFORMS	558	400	400		0%		
11012020	53331 MOTOR VEHICLE EXPENSE	151	500	500		0%		
11012020	53332 TRAVEL, TRAINING, EDUCATION	8,515	11,000	11,000		0%		
11012020	53344 EMPLOYMENT TESTING/SCREENING	0	0	0				
11012020	55111 OFFICE SUPPLIES	2,544	5,000	4,000		-20%		
11012020	55112 BOOKS & SUBSCRIPTIONS	2,000	1,500	1,500		0%		
11012020	55211 MOTOR FUEL EXPENSE	738	600	800		33%		
11012020	56101 MISCELLANEOUS	355	1,000	750		-25%		
11012020	61111 FURNITURE & FIXTURES	219	1,000	1,000		0%		
11012020	61112 COMPUTER RELATED EQUIPMENT	2,982	0	0				
TOTAL	TOWN MANAGER	385,053	398,010	424,922		7%		

TOWN ATTORNEY

The Town Attorney is appointed by the Town Council and serves at their pleasure. The Town Attorney is responsible for representing the Council and staff in all legal matters concerning the Town. The Town Attorney prosecutes all violations of the Town Code for misdemeanor offenses. He is required to attend all regular and special meetings of Town Council as well as the other boards and commissions, as needed, and prepares all ordinances, contracts, deeds, property matters, bonds, and other official documents of legal matters for the Town. The Town Attorney is paid a monthly stipend as a retainer for his services, plus additional fees for legal work outside his regular duties.

The proposed budget includes legal fees in connection with special outside legal services provided by either the Town Attorney or other professional services related to legal actions, such as surveying for deeds, special legal counsel, property recordation charges, and prosecuting Town Code offenses.

11012040	TOWN ATTORNEY	2024		2025		2026		PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE			
11012040	53101 CONTRACTUAL SERVICES	19,434	32,000	25,000	-22%			
11012040	53105 RETAINER	23,400	26,910	26,910	0%			
11012040	53106 PROFESSIONAL SERVICES OTHER	14,667	10,000	10,000	0%			
11012040	53107 DUES & PROF MEMBERSHIPS	250	250	250	0%			
11012040	53332 TRAVEL, TRAINING, EDUCATION	0	625	0	-100%			
11012040	55112 BOOKS & SUBSCRIPTIONS	0	400	0	-100%			
TOTAL	TOWN ATTORNEY	57,751	70,185	62,160	-11%			

FINANCE DEPARTMENT

The Finance Director serves as the chief financial officer for the Town of Rocky Mount. This position is responsible for maintaining accurate financial data in accordance with generally accepted accounting principles. The Finance Director also acts as the Town Treasurer. The responsibilities of the staff of the Finance Department include receiving all revenues, maintaining a chart of accounts and general ledger, maintenance and support of all accounting software modules, properly coding all expenditures and revenues to the applicable account codes, processing payroll, human resource management, administration of employee benefits, risk management, procurement, accounts receivable, accounts payable, investments and cash management, coordinating an annual independent audit, maintaining an accountability of general fixed assets, and providing monthly financial reports to Town Council.

Under the direction of the Finance Director and the Director of Administrative Services, the four other Finance department positions manage human resources, payroll, fringe benefits administration, general liability insurance, risk management, accounts payable, procurement, and accounts receivable. A portion of the operational costs of the Finance department are allocated to the Utility Fund to more accurately reflect services provided by the Finance Department and its staff to the Utility Fund.

The Town of Rocky Mount became a Passport Acceptance Facility in 2010. A Passport Acceptance Facility is a location which has been designated by the U. S. Department of State to accept passport applications on its behalf. The Town does not approve or deny applications, but merely makes sure that applications are complete, accepts payment, and forwards applications for processing. The Town's Passport Acceptance Facility also offers passport photograph services to the public.

11012130	FINANCE DEPARTMENT		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
11012130	51011	WAGES - FULL TIME	279,410	289,949	302,141	4%
11012130	51012	WAGES - PART TIME	0	10,500	8,000	-24%
11012130	51013	WAGES - OVERTIME	1,151	1,500	1,500	0%
11012130	52011	FICA	21,203	23,099	24,032	4%
11012130	52012	RETIREMENT/LIFE INSURANCE	43,136	53,032	54,778	3%
11012130	52015	HEALTH/DENTAL INSURANCE	39,546	45,348	46,496	3%
11012130	52016	ICMA 1% ER CONTRIBUTION	1,727	900	0	-100%
11012130	52026	FSA BENEFITS	1,228	1,725	1,500	-13%
11012130	53101	CONTRACTUAL SERVICES	169,667	170,000	173,000	2%
11012130	53107	DUES & PROF MEMBERSHIPS	1,073	1,600	1,500	-6%
11012130	53203	PHONE & INTERNET	2,809	3,700	3,700	0%
11012130	53205	COMMUNICATIONS STIPENDS	1,560	1,560	2,340	50%
11012130	53301	ADVERTISING	208	400	400	0%
11012130	53303	PRINTING & BINDING	9,910	10,650	9,870	-7%
11012130	53304	POSTAGE & DELIVERY SERVICES	4,070	5,000	5,000	0%
11012130	53311	UNIFORMS	1,002	0	0	
11012130	53332	TRAVEL, TRAINING, EDUCATION	13,156	16,000	13,000	-19%
11012130	53344	EMPLOYMENT TESTING/SCREENING	575	600	600	0%
11012130	54211	GRANT PURCHASES-GRANT FUNDED	317	0	0	
11012130	55111	OFFICE SUPPLIES	7,841	7,000	7,000	0%
11012130	55112	BOOKS & SUBSCRIPTIONS	52	150	150	0%
TOTAL	FINANCE DEPARTMENT		599,641	642,713	655,007	2%
11081060	PASSPORT PROGRAM					
11081060	53203	PHONE & INTERNET	323	325	325	0%
11081060	53304	POSTAGE & DELIVERY SERVICES	20	2,000	1,000	-50%
11081060	55312	OFFICE SUPPLIES	762	800	1,800	125%
TOTAL	PASSPORT PROGRAM		1,105	3,125	3,125	0%

MUNICIPAL BUILDING

This account includes the cost of custodial and maintenance work on the Rocky Mount Municipal Building and grounds. Services of the Public Works Department are used as needed in the maintenance of the grounds and minor repair work on the Municipal Building.

Contractual services include cleaning services, HVAC maintenance, security maintenance, web design, and pest control. Funds in the contractual line item are also used for repairs and maintenance such as automatic doors, security systems, carpeting, painting, signage, awning, and roof repairs.

14543040	MUNICIPAL BUILDING	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
14543040	51013 WAGES - OVERTIME	57	0	0	
14543040	52011 FICA	608	0	0	
14543040	52012 RETIREMENT/LIFE INSURANCE	1,431	0	0	
14543040	52015 HEALTH/DENTAL INSURANCE	1,838	0	0	
14543040	52016 ICMA 1% ER CONTRIBUTION	120	0	0	
14543040	52026 FSA BENEFITS	54	0	0	
14543040	53101 CONTRACTUAL SERVICES	18,986	16,000	20,000	25%
14543040	53201 ELECTRIC SERVICES	45,453	53,000	48,000	-9%
14543040	53203 PHONE & INTERNET	8,764	9,717	9,717	0%
14543040	53321 REPAIRS & MAINTENANCE	8,233	5,000	10,000	100%
14543040	54127 SAFETY SUPPLIES	193	0	0	
14543040	55113 JANITORIAL SUPPLIES	1,222	0	1,200	
14543040	55114 AGRICULTURAL SUPPLIES	0	1,000	1,000	0%
14543040	55311 MUNICIPAL BLDG SUPPLIES	2,513	2,000	2,000	0%
14543040	55432 MULCH	0	2,000	2,000	0%
14543040	61111 FURNITURE & FIXTURES	0	0	0	
14543040	61112 COMPUTER RELATED EQUIPMENT	5,117	0	0	
14543040	61114 MACHINERY & EQUIPMENT	0	0	0	
TOTAL	MUNICIPAL BUILDING	102,312	88,717	93,917	6%

PUBLIC SAFETY

Public Safety consists of the following departments:						
	<u>Actual</u> <u>FY23-24</u>	<u>Adopted Budget</u> <u>FY24-25</u>	<u>Adopted Budget</u> <u>FY2-26</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>	
Police Department	\$ 2,872,682	\$ 2,885,938	\$ 3,018,886	\$ 132,948	4.6%	
Impound Lot	\$ 213	\$ 2,500	\$ 2,500	\$ -	0.0%	
Volunteer Fire Department	\$ 206,325	\$ 228,280	\$ 231,000	\$ 2,720	1.2%	
Emergency Services Building	\$ 116,419	\$ 83,600	\$ 92,700	\$ 9,100	10.9%	
Total Public Safety	\$ 3,195,639	\$ 3,200,318	\$ 3,345,086	\$ 144,768	4.5%	

POLICE DEPARTMENT

The Rocky Mount Police Department personnel for the FY2025-2026 will be made up of twenty-two (22) full-time sworn police officers, two (2) part-time sworn police officers and three (3) non-sworn personnel. Those full-time sworn positions include one (1) Chief of Police; one (1) Captain; two (2) Lieutenants (Patrol and Special Operations); four (4) Sergeants of Patrol, one (1) Sergeant of Special Operations, one (1) Sergeant of Community Outreach/School Resource Program; ten (10) Uniformed Patrol Officers, one (1) Criminal Investigator and one (1) Uniformed School Resource Officer.

The part-time, sworn positions include one (1) School Resource Officer and one (1) Patrol Officer. Other personnel, serving in a non-sworn capacity at the police department, will include one (1) Records Manager; one (1) Records Clerk; and one (1) part-time Accreditation Specialist/Evidence Custodian.

The Police Department is responsible for patrol duties throughout the corporate limits, collaborating with citizens in neighborhood watch programs, investigations of criminal activities, arresting criminal offenders, providing testimony in criminal trials, issuing citations, core enforcement, parking enforcement on public streets and parking lots, traffic control and signalization, education and crime prevention, and other matters related to public safety. The Rocky Mount Police Departments works collaboratively with other area law enforcement agencies to promote a positive environment and reduction of crime through preventative programs and enforcement activities. The Rocky Mount Police Department is devoted to the concept of community policing and encourages its officers to become involved in community activities and creating a forum of trust with businesses and neighborhood residents.

Overtime funding is used to pay for overtime occurrences beyond 80 hours within a 14 day pay cycle for the law enforcement officers. The work shift schedule for uniform patrol officers is 84 hours for every two (2) week pay period. This does not include off-duty court appearances, special work or other routine needs for extra hours. Aside for the Town's general funds, overtime may be covered by various grants and/or reimbursements for contracted, off-duty work that the Department is fortunate to receive during the year. Contractual expenses include the incident report software maintenance, warranty costs for body worn and in-car camera systems, subscription costs for web-based software and accreditation maintenance, investigative on-line resources, office equipment maintenance, and other miscellaneous Departmental needs.

12031010	POLICE DEPARTMENT		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
12031010	51011	WAGES - FULL TIME	1,588,890	1,633,675	1,657,555	1%
12031010	51012	WAGES - PART TIME	28,201	30,000	86,000	187%
12031010	51013	WAGES - OVERTIME	86,998	77,500	87,500	13%
12031010	51014	WAGES - CONTRACTUAL SERVICES	12,280	10,000	10,000	0%
12031010	51016	WAGES - OT COURT	4,110	4,700	7,700	64%
12031010	51022	WAGES - OT CRISIS INTERVENTION	16,435	20,000	15,000	-25%
12031010	51033	WAGES OT TEMP DET ORD REIMB	22,550	15,000	15,000	0%
12031010	52011	FICA	129,979	138,509	143,725	4%
12031010	52012	RETIREMENT/LIFE INSURANCE	244,878	298,799	300,515	1%
12031010	52014	LINE OF DUTY ACT PREMIUM	20,009	21,000	21,000	0%
12031010	52015	HEALTH/DENTAL INSURANCE	301,532	326,364	357,460	10%
12031010	52017	WORKMEN'S COMP INSUR	40,041	0	0	
12031010	52026	FSA BENEFITS	9,117	12,000	11,400	-5%
12031010	52900	VEC UNEMPLOYMENT BENEFITS	10,546	0	0	
12031010	53101	CONTRACTUAL SERVICES	56,058	55,000	60,000	9%
12031010	53107	DUES & PROF MEMBERSHIPS	6,026	13,000	13,000	0%
12031010	53201	ELECTRIC SERVICES	58	0	0	
12031010	53203	PHONE & INTERNET	22,792	24,000	23,000	-4%
12031010	53205	COMMUNICATIONS STIPENDS	10,890	10,680	10,680	0%
12031010	53301	ADVERTISING	0	1,000	1,000	0%
12031010	53303	PRINTING & BINDING	1,401	2,000	3,500	75%
12031010	53304	POSTAGE & DELIVERY SERVICES	1,258	1,200	1,200	0%
12031010	53311	UNIFORMS	18,904	23,860	22,000	-8%
12031010	53321	REPAIRS & MAINTENANCE	177	200	200	0%
12031010	53331	MOTOR VEHICLE EXPENSE	33,120	27,000	30,000	11%
12031010	53332	TRAVEL, TRAINING, EDUCATION	17,869	17,500	17,500	0%
12031010	53344	EMPLOYMENT TESTING/SCREENING	1,156	2,000	2,000	0%
12031010	54203	ASSET FORFEITURE EXPENSES	6,446	0	0	
12031010	54205	SPECIAL INVESTIGATIONS	500	5,000	2,500	-50%
12031010	54211	GRANT PURCHASES-GRANT FUNDED	192	0	0	
12031010	54215	PD COMMUNITY FUNDS	4,523	3,000	3,000	0%
12031010	54216	PD FOOD DRIVE DONATIONS	58	0	0	
12031010	55111	OFFICE SUPPLIES	2,747	3,000	3,000	0%
12031010	55211	MOTOR FUEL EXPENSE	61,717	55,000	55,000	0%
12031010	55412	POLICE SUPPLIES	32,034	28,000	31,000	11%
12031010	56101	MISCELLANEOUS	486	0	0	
12031010	61111	FURNITURE & FIXTURES	274	1,500	2,000	33%
12031010	61112	COMPUTER RELATED EQUIPMENT	17,645	10,000	10,000	0%
12031010	61113	AUDIO & VIDEO EQUIPMENT	586	0	0	
12031010	61182	COUNTY RADIO SYSTEM SERVICES	15,451	15,451	15,451	0%
TOTAL	POLICE DEPARTMENT		2,827,932	2,885,938	3,018,886	5%

12043130	IMPOUND LOT		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
12043130	51011	WAGES - FULL TIME	79	0	0	
12043130	52011	FICA	6	0	0	
12043130	52012	RETIREMENT/LIFE INSURANCE	14	0	0	
12043130	52015	HEALTH/DENTAL INSURANCE	13	0	0	
12043130	52026	FSA BENEFITS	0	0	0	
12043130	53201	ELECTRIC SERVICES	101	2,500	2,500	0%
TOTAL	IMPOUND LOT		213	2,500	2,500	0%

VOLUNTEER FIRE DEPARTMENT

The Rocky Mount Volunteer Fire Department is authorized by Town Council to have up to fifty (50) volunteer members. The Rocky Mount Fire Department provides fire and emergency services within the corporate limits of town and within a designated first run area in Franklin County, also serving as second due backup to all but two Franklin County fire agencies.

Officers of the department are paid a monthly stipend for their duties in the department. The officers are elected annually by the members of the department and must be approved by Town Council. In addition to overall management of the Fire Department, the Fire Chief also serves the Town in reviewing site plans. Volunteers do not receive a salary but are currently paid a quarterly stipend for each emergency call answered. The volunteers must also maintain state-required training and certification, which must be obtained in their leisure time.

Since its inception, the Rocky Mount Volunteer Fire Department has been supported by community volunteers. The department started as a bucket brigade in the early 1900s and was given its first piece of firefighting equipment by the Rocky Mount Town Council in 1929.

The department responds to emergency calls from two locations, the main station at 1250 North Main Street (the North Main Station) and the original station, located at the intersection of Floyd Avenue and Franklin Street (the Central station).

The department often submits grant requests to FEMA for additional equipment and may purchase additional equipment only upon availability of grant funds. The department applies to various State agencies annually for grants to help fund equipment, supplies, and training. Per an agreement, Franklin County will reimburse the Town Volunteer Fire Department for some of its operating expenses.

In addition to running calls, members must also maintain state required training and certification. Members train an average of 160 collective hours per month.

12032020	VOLUNTEER FIRE DEPT		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
12032020	51026	WAGES - BONUS	12,000	13,250	14,250	8%
12032020	52011	FICA	53	0	0	
12032020	52014	LINE OF DUTY ACT PREMIUM	11,433	11,500	12,500	9%
12032020	53101	CONTRACTUAL SERVICES	6,931	5,000	5,000	0%
12032020	53113	TOWER LADDER TESTING	3,665	0	0	
12032020	53114	FIRE PUMP TESTING	253	1,850	1,850	0%
12032020	53115	AIR PAC TESTING	2,024	2,500	2,500	0%
12032020	53203	PHONE & INTERNET	3,445	1,200	2,400	100%
12032020	53311	UNIFORMS & TURNOUT GEAR	1,451	12,000	12,000	0%
12032020	53312	INSURANCE	10,049	10,030	10,300	3%
12032020	53331	MOTOR VEHICLE EXPENSE	5,144	15,000	15,000	0%
12032020	53332	TRAVEL, TRAINING, EDUCATION	0	2,500	2,500	0%
12032020	53341	STIPENDS	111,190	125,000	125,000	0%
12032020	53344	EMPLOYMENT TESTING/SCREENING	0	300	300	0%
12032020	55111	OFFICE SUPPLIES	0	300	350	17%
12032020	55112	BOOKS & SUBSCRIPTIONS	600	3,000	3,000	0%
12032020	55211	MOTOR FUEL EXPENSE	15,625	15,000	15,000	0%
12032020	55212	ESSENTIAL SMALL EQUIP EXP	0	2,650	2,750	4%
12032020	55414	FIRE DEPT SUPPLIES	6,099	2,500	2,600	4%
12032020	61112	COMPUTER RELATED EQUIPMENT	0	3,000	2,000	-33%
12032020	61114	MACHINERY & EQUIPMENT	0	0	0	
12032020	61182	COUNTY RADIO SYSTEM SERVICES	1,545	1,700	1,700	0%
TOTAL	VOLUNTEER FIRE DEPT		191,506	228,280	231,000	1%

EMERGENCY SERVICES BUILDING

All costs associated with building maintenance for the Emergency Services Building on North Main Street is included in this account, as well as expenses related to the downtown fire station building on Floyd Avenue. Routine maintenance services as needed are provided by the Public Works Department to maintain the Emergency Services Building and the Floyd Avenue fire station.

Only actual labor spent on this activity will be charged during the budget year to this account.

Contracted services are used to provide routine cleaning, maintenance of the door access control systems, HVAC maintenance, insect control, elevator inspections and maintenance, fuel tank maintenance, and generator maintenance. Funds in the contractual line item also provide for various repairs and/or building upgrades and maintenance as needed and include flooring, painting, and roof repairs.

14543050	EMERGENCY SERVICES BLDG		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
14543050	51011	WAGES - FULL TIME	2,608	0	0	
14543050	51012	WAGES - PART TIME	195	0	0	
14543050	51013	WAGES - OVERTIME	850	0	0	
14543050	52011	FICA	281	0	0	
14543050	52012	RETIREMENT/LIFE INSURANCE	502	0	0	
14543050	52015	HEALTH/DENTAL INSURANCE	811	0	0	
14543050	52016	ICMA 1% ER CONTRIBUTION	33	0	0	
14543050	52026	FSA BENEFITS	25	0	0	
14543050	53101	CONTRACTUAL SERVICES	26,721	30,000	30,000	0%
14543050	53201	ELECTRIC SERVICES	23,678	16,900	25,000	48%
14543050	53202	HEATING FUEL EXPENSE	12,791	10,500	11,500	10%
14543050	53203	PHONE & INTERNET	752	2,900	2,900	0%
14543050	53204	FUEL TANKS	-2,735	800	800	0%
14543050	53321	REPAIRS & MAINTENANCE	21,524	20,000	20,000	0%
14543050	55113	JANITORIAL SUPPLIES	552	2,000	2,000	0%
14543050	55411	ES BLDG SUPPLIES	719	500	500	0%
14543050	61101	LAND & BUILDINGS	18,500	0	0	
14543050	61111	FURNITURE & FIXTURES	8,613	0	0	
TOTAL	EMERGENCY SERVICES BLD		116,419	83,600	92,700	11%

PUBLIC WORKS

The following cost centers are included in Public Works:						
	Actual FY23-24	Adopted Budget FY24-25	Adopted Budget FY2-26	Increase (Decrease)	Percent Change	
Public Works Administration	\$ 114,724	\$ 1,429,917	\$ 1,471,473	\$ 41,556	2.9%	
Public Works Non-VDOT Eligible	\$ 2,270	\$ 3,100	\$ 3,200	\$ 100	3.2%	
Street Lights	\$ 113,697	\$ 103,400	\$ 103,400	\$ -	0.0%	
Traffic Control and Parking	\$ 131,454	\$ 108,700	\$ 108,700	\$ -	0.0%	
Street Maintenance	\$ 1,671,640	\$ 404,700	\$ 334,200	\$ (70,500)	-17.4%	
Sidewalks, Curbs and Gutters	\$ 16,097	\$ 2,800	\$ 2,800	\$ -	0.0%	
Street Cleaning	\$ 21,817	\$ 4,100	\$ 4,100	\$ -	0.0%	
Refuse Collection	\$ 138,489	\$ 49,600	\$ 49,650	\$ 50	0.1%	
Snow Removal	\$ 12,815	\$ 19,500	\$ 20,000	\$ 500	2.6%	
Parks & Playgrounds	\$ 93,362	\$ 43,600	\$ 45,400	\$ 1,800	4.1%	
Public Works Building	\$ 49,624	\$ 40,500	\$ 43,000	\$ 2,500	6.2%	
Cemetery Maintenance	\$ 12,036	\$ 2,250	\$ 2,250	\$ -	0.0%	
Total Public Works	\$ 2,378,025	\$ 2,212,167	\$ 2,188,173	\$ (23,994)	-1.1%	

PUBLIC WORKS ADMINISTRATION

Personnel in the Public Works Department include seventeen (17) full-time employees and one (1) permanent part-time employee. The Public Works Department is responsible for maintaining streets, traffic signals and signs, water distribution, wastewater collection, meter reading, sidewalks, storm water management, buildings and grounds maintenance, cemetery and parks and grounds keeping, public rights-of-way maintenance, street cleaning and refuse collection. This department provides all maintenance services within the current corporate limits, as well as responsibility for utility lines throughout the service area.

Full-time positions in Public Works include one (1) Superintendent, one (1) Mechanic, one (1) Foreman, three (3) Maintenance III workers, two (2) Maintenance II workers, five (5) Maintenance I workers, one (1) Grounds Maintenance II worker, one (1) Grounds Maintenance I worker, one (1) Landscape Technician, and one (1) Utility Service Technician. Part-time positions include one (1) Maintenance I workers and two (2) part-time summer grounds maintenance positions.

The Public Works Superintendent's personnel costs are split 70% Public Works Administration, 15% Water Distribution, and 15% Sewer Collection. Beginning with FY22-23, all budgeted salaries and benefits will be accounted for in this department instead of being budgeted in the different cost centers that are the responsibility of public works. Actual personnel costs will be charged to these areas every two weeks as part of the bi-weekly time sheet process to charge each cost center appropriately. Budget will be moved from Public Works throughout the year to these cost centers to equal actual expenditures.

STREET LIGHTING

The Public Works Department is responsible for maintaining Town owned streetlights and working with American Electric Power (AEP) to maintain all other streetlights along public streets within the Town.

The Town has been attempting to provide adequate street lighting throughout the corporate limits to improve public safety and discourage criminal activity. Decorative streetlamps are used in the Town's business districts.

PARKING & TRAFFIC CONTROL

The Public Works Department is responsible for maintaining all traffic signals and signs, as well as the marking of road lanes and painting of parking restrictive markings on curbs in the central and uptown business districts.

This cost center is responsible for costs associated with maintenance of public lots and on-street parking spaces. Also included are costs for maintaining traffic signals and traffic signs

STREET MAINTENANCE

This department includes maintenance of public streets and right-of-ways within the corporate limits. The Commonwealth of Virginia provides funding to the Town to maintain arterial and collector streets within the Urban Highway System, based upon lane miles. Only those hours actually worked by employees during the year will be charged to this account, along with a comparable percentage of benefits.

Funds have been allocated to provide routine maintenance on public streets as required by the Virginia Department of Transportation. This cost center also provides funds for maintenance of right-of-ways and striping of highways. Major road construction or reconstruction is usually funded by VDOT and outside contractors in the Smart Scale System. The Smart Scale System is a 6-year plan with the Town providing a small percentage of funding.

SIDEWALKS, CURBS & GUTTERS

The Public Works Department is responsible for the maintenance of sidewalks, curbs, and gutters within the corporate limits. The maintenance costs on arterial and collector streets are funded by the Virginia Department of Transportation through their Urban Highway System. This cost center is used to record labor, equipment and materials used in the maintenance of existing infrastructure or for minor construction or repair of such facilities. Sidewalk repair projects outsourced by the Town are proposed to be included in the Capital Fund.

STREET CLEANING

The Public Works Department is responsible for keeping all public streets clean and clear of debris. The Town utilizes a vacuum-type sweeper to clean the streets and curbs. The Town also incorporates a bristle type broom in front of a tractor to help facilitate this operation. In summer months, this process is typically performed on a bi-weekly basis.

REFUSE COLLECTION

This cost center includes the collection and disposal of residential garbage. The Town currently imposes a mandatory collection fee to residential customers throughout the corporate limits. Part of this fee goes to the Utility Capital Fund to accumulate funds for the future purchase of refuse collection equipment. The remaining dollars will stay in the General Fund to support the refuse collection service to Town customers. Non-bulk commercial customers may opt into this service for a fee as well.

To provide refuse collection service to our customers, Town crews must operate sanitation routes two and one-half days per week (Tuesdays, Wednesdays, and one-half day on Thursdays). Large item pick-up is provided to residential customers on the first Monday of every month at no additional cost to the citizen. Seasonal leaf collection and Christmas tree removal pickup are also services provided at no additional cost. A Town dump truck may be utilized by residents up to four times per year to assist in keeping the Town clean.

SNOW REMOVAL

The Public Works Department is responsible for snow removal and clean-up from storms to keep the streets clean and passable. Activity directly related to clearing the streets during inclement winter weather is tracked in this account.

PARKS & PLAYGROUNDS

The Public Works Department maintains Mary Elizabeth Park, Mary Bethune Park, Celeste Park, Gilly's Park, the Veterans Memorial Park, and the First Responders Park. These parks provide residents passive recreation opportunities around town with the Veterans and First Responders Park's serving to honor our local heroes. Organized recreation activities are provided for town residents by Franklin County Parks and Recreation. Our parks are provided for passive use, utilizing playgrounds, picnic shelters, pickle ball and basketball courts, and walking/hiking trails.

Mary Elizabeth Park, located in the center of the historic central business district, and Mary Bethune Park, located on East Street, are available to host special events and other passive recreation opportunities. Both parks have various recreation amenities including playgrounds, shelters, restrooms, walking paths and athletic courts.

Gilly's Park on Trail Drive provides two ponds for fishing and a picnic shelter for gatherings and socializing. Celeste Park on Franklin Street provides a more natural setting for citizens to explore and was renovated in the past year to include three hiking trails and a picnic area. Finally, First Responders Park on North Main Street, built to honor local fallen men and women first responders, and Veterans Park on South Main Street, built to honor local men and women who served in the military, round out the town's park offerings.

PUBLIC WORKS BUILDINGS

The Public Works Department is responsible for maintaining its buildings and grounds as needed. Only actual labor time spent on this activity will be charged during the budget year. Contractual services include HVAC and fuel tank maintenance.

CEMETERY MAINTENANCE

The Public Works Department maintains High Street Cemetery as a public service to the citizens of Rocky Mount. These services include mowing and landscaping. The Town no longer opens or closes grave sites. Only those hours actually worked by employees during the year will be charged to this account, along with a comparable percentage of benefits.

Funds are provided for fertilizer and other landscaping needs, as well as tree trimming and/or removal as needed

13041000		PUBLIC WORKS ADMINISTRATION		2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE		
13041000	51011	WAGES - FULL TIME	47,424	879,035	909,342	3%	
13041000	51012	WAGES - PART TIME	0	25,000	25,000	0%	
13041000	51013	WAGES - OVERTIME	610	30,810	30,810	0%	
13041000	52011	FICA	4,178	71,516	73,834	3%	
13041000	52012	RETIREMENT/LIFE INSURANCE	4,859	160,776	164,864	3%	
13041000	52015	HEALTH/DENTAL INSURANCE	7,902	210,450	217,793	3%	
13041000	52016	ICMA 1% ER CONTRIBUTION	739	1,000	0	-100%	
13041000	52017	WORKMEN'S COMP INSUR	17,528	0	0		
13041000	52026	FSA BENEFITS	273	7,700	7,400	-4%	
13041000	53101	CONTRACTUAL SERVICES	1,127	2,700	2,700	0%	
13041000	53107	DUES & PROF MEMBERSHIPS	1,128	1,000	1,200	20%	
13041000	53203	PHONE & INTERNET	840	800	900	13%	
13041000	53205	COMMUNICATIONS STIPENDS	5,480	6,180	8,280	34%	
13041000	53301	ADVERTISING	589	500	500	0%	
13041000	53304	POSTAGE & DELIVERY SERVICES	5	0	0		
13041000	53311	UNIFORMS	14,338	20,000	16,800	-16%	
13041000	53332	TRAVEL, TRAINING, EDUCATION	3,997	5,000	7,000	40%	
13041000	53334	CERTIFICATION TRAINING	74	5,000	2,500	-50%	
13041000	53344	EMPLOYMENT TESTING/SCREENING	3,074	1,300	1,300	0%	
13041000	55111	OFFICE SUPPLIES	538	550	650	18%	
13041000	55112	BOOKS & SUBSCRIPTIONS	22	600	600	0%	
TOTAL	PUBLIC WORKS ADMINISTRATION		114,724	1,429,917	1,471,473	3%	
13041020	PUB WORKS NON-VDOT ELIGIBLE		2024	2025	2026	PCT	
			ACTUAL	ORIG BUD	ADOPTED	CHANGE	
13041020	53311	UNIFORMS	2,270	3,100	3,200	3%	
TOTAL	PUB WORKS NON-VDOT ELI		2,270	3,100	3,200	3%	
13041040	STREET LIGHTS		2024	2025	2026	PCT	
			ACTUAL	ORIG BUD	ADOPTED	CHANGE	
13041040	51011	WAGES - FULL TIME	1,275	0	0		
13041040	51013	WAGES - OVERTIME	0	0	0		
13041040	52011	FICA	89	0	0		
13041040	52012	RETIREMENT/LIFE INSURANCE	224	0	0		
13041040	52015	HEALTH/DENTAL INSURANCE	362	0	0		
13041040	52016	ICMA 1% ER CONTRIBUTION	14	0	0		
13041040	52026	FSA BENEFITS	10	0	0		
13041040	53201	ELECTRIC SERVICES	111,309	98,000	98,000	0%	
13041040	53321	REPAIRS & MAINTENANCE	338	1,000	1,000	0%	
13041040	55422	TRAFFIC CONTROL/PARKING SUPPLY	76	4,400	4,400	0%	
TOTAL	STREET LIGHTS		113,697	103,400	103,400	0%	

13041070		TRAFFIC CONTROL & PARKING	2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
13041070	51011	WAGES - FULL TIME	14,567	0	0	
13041070	51012	WAGES - PART TIME	234	0	0	
13041070	51013	WAGES - OVERTIME	207	0	0	
13041070	52011	FICA	1,111	0	0	
13041070	52012	RETIREMENT/LIFE INSURANCE	2,444	0	0	
13041070	52015	HEALTH/DENTAL INSURANCE	3,116	0	0	
13041070	52016	ICMA 1% ER CONTRIBUTION	161	0	0	
13041070	52026	FSA BENEFITS	101	0	0	
13041070	53101	CONTRACTUAL SERVICES	9,322	30,000	30,000	0%
13041070	53201	ELECTRIC SERVICES	34,166	42,000	42,000	0%
13041070	53203	PHONE & INTERNET	7,572	8,200	8,200	0%
13041070	53321	REPAIRS & MAINTENANCE	44,206	9,000	9,000	0%
13041070	53331	MOTOR VEHICLE EXPENSE	0	500	500	0%
13041070	55211	MOTOR FUEL EXPENSE	658	0	0	
13041070	55422	TRAFFIC CONTROL/PARKING SUPPLY	3,330	5,000	5,000	0%
13041070	55431	REGULATORY SIGN SUPPLIES	10,258	14,000	14,000	0%
TOTAL		TRAFFIC CONTROL & PARKING	131,454	108,700	108,700	0%
13041080		STREETS	2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
13041080	51011	WAGES - FULL TIME	404,422	0	0	
13041080	51012	WAGES - PART TIME	16,160	0	0	
13041080	51013	WAGES - OVERTIME	11,197	0	0	
13041080	51029	WAGES - SHORT TERM DISABILITY	0	0	0	
13041080	52011	FICA	32,216	0	0	
13041080	52012	RETIREMENT/LIFE INSURANCE	60,486	0	0	
13041080	52015	HEALTH/DENTAL INSURANCE	88,990	0	0	
13041080	52016	ICMA 1% ER CONTRIBUTION	2,524	0	0	
13041080	52026	FSA BENEFITS	2,918	0	0	
13041080	53101	CONTRACTUAL SERVICES	272,678	20,000	60,000	200%
13041080	53305	PERMITS, LICENSES, FEES	0	200	200	0%
13041080	53331	MOTOR VEHICLE EXPENSE	33,832	44,000	44,000	0%
13041080	55114	AGRICULTURAL SUPPLIES	6,633	6,000	6,000	0%
13041080	55115	CHEMICALS & MATERIALS	15,269	15,000	15,000	0%
13041080	55118	STREETSCAPES	0	0	10,000	
13041080	55211	MOTOR FUEL EXPENSE	32,655	37,000	35,000	-5%
13041080	55212	SMALL EQUIPMENT EXPENSE	4,576	5,500	8,000	45%
13041080	55423	STREETS SUPPLIES	14,318	23,000	23,000	0%
13041080	55424	GRAVEL	10,857	14,000	18,000	29%
13041080	55425	ASPHALT PATCHING	5,889	14,000	14,000	0%
13041080	55428	CONCRETE PATCHING	0	1,000	1,000	0%
13041080	55429	STRIPING & PAINTING	1,660	55,000	60,000	9%
13041080	55430	ASPHALT PAVING	0	130,000	0	-100%
13041080	55432	MULCH	0	8,000	8,000	0%
13041080	61181	EQUIPMENT RENTAL/PURCHASE	42,216	32,000	32,000	0%
TOTAL		STREETS	1,059,497	404,700	334,200	-17%

13041090		SIDEWALKS, CURB, GUTTERING	2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
13041090	51011	WAGES - FULL TIME	9,271	0	0	
13041090	51013	WAGES - OVERTIME	123	0	0	
13041090	52011	FICA	669	0	0	
13041090	52012	RETIREMENT/LIFE INSURANCE	1,371	0	0	
13041090	52015	HEALTH/DENTAL INSURANCE	1,354	0	0	
13041090	52016	ICMA 1% ER CONTRIBUTION	41	0	0	
13041090	52026	FSA BENEFITS	54	0	0	
13041090	55422	TRAFFIC CONTROL/PARKING SUPPLY	0	500	500	0%
13041090	55428	CONCRETE	3,215	2,300	2,300	0%
TOTAL		SIDEWALKS, CURB, GUTTERING	16,097	2,800	2,800	0%
13042020		STREET CLEANING	2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
13042020	51011	WAGES - FULL TIME	3,541	0	0	
13042020	51013	WAGES - OVERTIME	38	0	0	
13042020	52011	FICA	270	0	0	
13042020	52012	RETIREMENT/LIFE INSURANCE	590	0	0	
13042020	52015	HEALTH/DENTAL INSURANCE	688	0	0	
13042020	52016	ICMA 1% ER CONTRIBUTION	45	0	0	
13042020	52026	FSA BENEFITS	23	0	0	
13042020	53321	REPAIRS & MAINTENANCE	256	500	500	0%
13042020	53331	MOTOR VEHICLE EXPENSE	15,899	1,800	1,800	0%
13042020	55211	MOTOR FUEL EXPENSE	467	800	800	0%
13042020	55423	STREETS SUPPLIES	0	1,000	1,000	0%
TOTAL		STREET CLEANING	21,817	4,100	4,100	0%
13042030		REFUSE COLLECTION	2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
13042030	51011	WAGES - FULL TIME	67,663	0	0	
13042030	51012	WAGES - PART TIME	664	0	0	
13042030	51013	WAGES - OVERTIME	368	0	0	
13042030	52011	FICA	5,252	0	0	
13042030	52012	RETIREMENT/LIFE INSURANCE	12,181	0	0	
13042030	52015	HEALTH/DENTAL INSURANCE	12,433	0	0	
13042030	52016	ICMA 1% ER CONTRIBUTION	1,110	0	0	
13042030	52026	FSA BENEFITS	381	0	0	
13042030	53101	CONTRACTUAL SERVICES	600	1,000	1,050	5%
13042030	53301	ADVERTISING	0	300	300	0%
13042030	53321	REPAIRS & MAINTENANCE	0	800	800	0%
13042030	53331	MOTOR VEHICLE EXPENSE	19,705	25,000	25,000	0%
13042030	55211	MOTOR FUEL EXPENSE	17,378	20,000	20,000	0%
13042030	55426	REFUSE COLLECTION SUPPLIES	754	2,500	2,500	0%
TOTAL		REFUSE COLLECTION	138,489	49,600	49,650	0%

13042040		SNOW REMOVAL	2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
13042040	51011	WAGES - FULL TIME	1,589	0	0	
13042040	51013	WAGES - OVERTIME	0	0	0	
13042040	52011	FICA	117	0	0	
13042040	52012	RETIREMENT/LIFE INSURANCE	313	0	0	
13042040	52015	HEALTH/DENTAL INSURANCE	285	0	0	
13042040	52016	ICMA 1% ER CONTRIBUTION	15	0	0	
13042040	52026	FSA BENEFITS	8	0	0	
13042040	53331	MOTOR VEHICLE EXPENSE	0	0	0	
13042040	55115	CHEMICALS & MATERIALS	9,367	18,000	18,000	0%
13042040	55423	SNOW REMOVAL SUPPLIES	1,122	1,500	2,000	33%
TOTAL		SNOW REMOVAL	12,815	19,500	20,000	3%
14043080		PARKS & PLAYGROUNDS	2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
14043080	51011	WAGES - FULL TIME	9,785	0	0	
14043080	51012	WAGES - PART TIME	0	0	0	
14043080	51013	WAGES - OVERTIME	131	0	0	
14043080	52011	FICA	773	0	0	
14043080	52012	RETIREMENT/LIFE INSURANCE	655	0	0	
14043080	52015	HEALTH/DENTAL INSURANCE	1,419	0	0	
14043080	52016	ICMA 1% ER CONTRIBUTION	1	0	0	
14043080	52026	FSA BENEFITS	43	0	0	
14043080	53101	CONTRACTUAL SERVICES	0	15,200	16,000	5%
14043080	53201	ELECTRIC SERVICES	0	3,600	3,600	0%
14043080	53203	PHONE & INTERNET	0	0	1,000	
14043080	53321	REPAIRS & MAINTENANCE	0	7,400	7,400	0%
14043080	55113	JANITORIAL SUPPLIES	0	600	600	0%
14043080	55114	AGRICULTURAL SUPPLIES	0	8,800	8,800	0%
14043080	55427	PARKS/CEMETERY SUPPLIES	0	8,000	8,000	0%
TOTAL		PARKS & PLAYGROUNDS	12,806	43,600	45,400	4%

14543060	PUBLIC WORKS BUILDING	2024		2025		2026		PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE			
14543060	51011 WAGES - FULL TIME	6,527	0	0				
14543060	51013 WAGES - OVERTIME	175	0	0				
14543060	52011 FICA	509	0	0				
14543060	52012 RETIREMENT/LIFE INSURANCE	0	0	0				
14543060	52015 HEALTH/DENTAL INSURANCE	1,464	0	0				
14543060	52026 FSA BENEFITS	55	0	0				
14543060	53101 CONTRACTUAL SERVICES	9,916	6,000	8,000	33%			
14543060	53201 ELECTRIC SERVICES	7,604	6,800	6,800	0%			
14543060	53202 HEATING FUEL EXPENSE	6,576	10,500	10,500	0%			
14543060	53203 PHONE & INTERNET	3,925	3,800	3,800	0%			
14543060	53204 FUEL TANKS	-2,588	0	0				
14543060	53321 REPAIRS & MAINTENANCE	2,569	3,200	3,500	9%			
14543060	55113 JANITORIAL SUPPLIES	5,460	5,200	5,400	4%			
14543060	55114 AGRICULTURAL SUPPLIES	104	0	0				
14543060	55421 SHOP SUPPLIES	7,328	5,000	5,000	0%			
TOTAL	PUBLIC WORKS BUILDING	49,624	40,500	43,000	6%			
14543070	PARKS & REC - CEMETERY	2024	2025	2026	PCT			
		ACTUAL	ORIG BUD	ADOPTED	CHANGE			
14543070	51011 WAGES - FULL TIME	6,488	0	0				
14543070	51012 WAGES - PART TIME	1,157	0	0				
14543070	52011 FICA	612	0	0				
14543070	52012 RETIREMENT/LIFE INSURANCE	1,146	0	0				
14543070	52015 HEALTH/DENTAL INSURANCE	1,424	0	0				
14543070	52016 ICMA 1% ER CONTRIBUTION	63	0	0				
14543070	52026 FSA BENEFITS	51	0	0				
14543070	55114 AGRICULTURAL SUPPLIES	22	750	750	0%			
14543070	55115 CHEMICALS & MATERIALS	0	500	500	0%			
14543070	55211 MOTOR FUEL EXPENSE	1,073	700	700	0%			
14543070	55212 SMALL EQUIPMENT EXPENSE	0	200	200	0%			
14543070	55427 PARKS/CEMETERY SUPPLIES	0	100	100	0%			
TOTAL	PARKS & REC - CEMETERY	12,036	2,250	2,250	0%			

COMMUNITY DEVELOPMENT

The following departments are included in Community Development:					
	Actual <u>FY23-24</u>	Adopted Budget <u>FY24-25</u>	Adopted Budget <u>FY2-26</u>	Increase (Decrease)	Percent Change
Planning and Zoning	\$ 315,658	\$ 263,724	\$ 280,156	\$ 16,432	6.2%
Economic and Community Development	\$ 5,527,856	\$ 552,145	\$ 587,418	\$ 35,273	6.4%
Citizens Square-Farmers Market	\$ 88,737	\$ 39,524	\$ 49,657	\$ 10,133	25.6%
Depot Welcome Center	\$ 31,227	\$ 44,117	\$ 36,532	\$ (7,585)	-17.2%
Harvester Performance Center	\$ 680,000	\$ 680,000	\$ 600,000	\$ (80,000)	-11.8%
Main Street Program	\$ -	\$ 53,841	\$ 115,839	\$ 61,998	100.0%
Economic Development Authority	\$ 2,740	\$ 5,206	\$ 3,856	\$ (1,350)	-25.9%
Remediate Blighted Structures	\$ -	\$ 27,000	\$ 27,000	\$ -	0.0%
Total Community Development	\$ 6,646,218	\$ 1,665,557	\$ 1,700,458	\$ 34,901	2.1%

PLANNING & ZONING

The Planning and Zoning Administrator is responsible for administration of the Town's Zoning Ordinance, Subdivision Ordinance, comprehensive planning, and other matters of the Town Code related to land use issues. She is also the GIS coordinator for the Town. The office is also the staff liaison of the Rocky Mount Planning Commission and the Board of Zoning Appeals. In FY2024, Planning and Zoning issued 17 sign permits, 27 zoning compliance permits, 37 zoning permits, 9 plat reviews, 7 site plan reviews, 4 itinerant merchant permits, and 3 mobile food vendor permits.

The Planning & Zoning Administrator is assisted by the Community Development Assistant (CDA). The CDA serves as Clerk for the Planning Commission, Board of Zoning Appeals, attending meetings, recording, and transcribing minutes and overseeing all public hearing notices.

All costs for the planning and zoning administrator, 50% of the Community Development Assistant, and 50% of the Community Development Director's salaries and fringe benefits have been budgeted to this account.

Funds are allocated for the Planning Commission members for both regular and special meetings as needed. Rates are based on member certification. The Clerk also receives a stipend for attendance and transcription of the Planning Commission meetings.

Contractual services include professional consultant reviews of planning and zoning ordinances, and subdivision reviews as needed. Possible training opportunities include costs for Planning Commission members and BZA members to attend state certification courses as well as training costs for staff to attend professional development opportunities. Dues are paid for by memberships in various planning, zoning, and economic/community development organizations.

16081010	PLANNING & ZONING		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
16081010	51011	WAGES - FULL TIME	154,059	158,561	165,761	5%
16081010	51013	WAGES - OVERTIME	128	100	0	-100%
16081010	51014	WAGES - CONTRACTUAL SERVICES	525	1,200	1,200	0%
16081010	51015	WAGES - BOARD OFFICIALS	10,450	8,275	8,275	0%
16081010	52011	FICA	12,064	12,130	12,681	5%
16081010	52012	RETIREMENT/LIFE INSURANCE	23,319	29,001	30,052	4%
16081010	52015	HEALTH/DENTAL INSURANCE	23,031	24,429	32,567	33%
16081010	52016	ICMA 1% ER CONTRIBUTION	2,012	1,608	0	-100%
16081010	52017	WORKMEN'S COMP INSUR	354	0	0	
16081010	52026	FSA BENEFITS	868	900	1,050	17%
16081010	53101	CONTRACTUAL SERVICES	10,818	14,305	14,305	0%
16081010	53107	DUES & PROF MEMBERSHIPS	521	675	675	0%
16081010	53116	GIS SERVICES	2,317	3,000	4,000	33%
16081010	53203	PHONE & INTERNET	2,008	2,320	2,320	0%
16081010	53205	COMMUNICATIONS STIPENDS	780	780	780	0%
16081010	53301	ADVERTISING	206	1,620	1,620	0%
16081010	53304	POSTAGE & DELIVERY SERVICES	0	315	315	0%
16081010	53332	TRAVEL, TRAINING, EDUCATION	3,833	3,255	3,255	0%
16081010	53333	MEETING EXPENSES	187	150	0	-100%
16081010	55111	OFFICE SUPPLIES	827	1,000	1,000	0%
16081010	55112	BOOKS & SUBSCRIPTIONS	16	100	300	200%
16081010	61151	INFRASTRUCTURE	67,338	0	0	
TOTAL	PLANNING & ZONING		315,658	263,724	280,156	6%

ECONOMIC & COMMUNITY DEVELOPMENT

The Town has been proactive in supporting economic development projects and incentive programs that support local businesses and grow our economic base. The Town continues to see business growth based on this proactivity.

Community Development Departments and Budgets include:

- Planning & Zoning
- Economic & Community Development
- Farmers Market at Citizens Square
- Depot Welcome Center (Community & Hospitality Center)

- Harvester Performance Center
- Economic Development Authority
- Remediation of Blighted Structures

The Assistant Town Manager/Community Development Director heads the department. This position works with the Planning & Zoning Administrator, Cultural and Economic Director, Grant Coordinator and the Community Development Assistant (CDA) to move the Town's community development efforts forward. The Community Development Assistant also provides back-up telephone assistance to the Front Desk Administrative Assistant. All of the Cultural and Economic Director's salary, as well as fifty percent (50%) of the Assistant Town Manager/Community Development Director and the CDA's salary, are charged to this account with the remaining fifty percent (50%) charged to the Planning and Zoning Budget. The new Grant Coordinator position, created in FY25, has twenty-five percent (25%) of its salary and benefits charged to the utility fund since this position will work on grants for utility projects.

The Town also coordinates with outside agencies to promote special events as shown below:

Contributions and Sponsorships for Special Events and Organizations	Adopted <u>FY24-25</u>	Requested <u>FY25-26</u>	Approved <u>FY25-26</u>
Friends of Southwest Virginia, The Crooked Road, and Round the Mountain Partnership Request	\$5,000	\$5,000	\$5,000
Ferrum College Outreach Project-moved to Community and Economic Development and funded in that budget	\$5,000	\$0	\$0
Rotary Club for Annual Christmas Parade and Annual Independence Festival	\$5,000	\$5,000	\$5,000
Community Partnership for Revitalization for Come Home to a Franklin County Christmas, Court Days, Fall Decorating and Scarecrow Trail	\$5,500	\$5,500	\$5,500
Franklin County Parks & Rec - Movies on the Move	\$0	\$1,200	\$0
Franklin County Parks & Rec - Community Egg Hunt	\$0	\$3,000	\$0
Franklin County Office of Aging - Senior Expo	\$0	\$1,500	\$0
Franklin County Parks & Rec - Farm Strong Obstacle Course Race	\$0	\$1,000	\$0
Cruisin' Rocky Mount VA, Inc	\$10,000	\$10,000	\$10,000
DORA Events - included in Economic & Community Development	\$0	\$0	\$0
Total	\$30,500	\$32,200	\$25,500

16081020	ECONOMIC AND COMMUNITY DEVELOPMENT	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
16081020	51011 WAGES - FULL TIME	172,158	205,211	221,346	8%
16081020	51013 WAGES - OVERTIME	128	0	0	
16081020	52011 FICA	13,107	15,699	16,876	7%
16081020	52012 RETIREMENT/LIFE INSURANCE	26,426	37,533	39,994	7%
16081020	52015 HEALTH/DENTAL INSURANCE	21,771	27,137	35,179	30%
16081020	52016 ICMA 1% ER CONTRIBUTION	1,672	1,200	0	-100%
16081020	52026 FSA BENEFITS	943	1,125	1,275	13%
16081020	53101 CONTRACTUAL SERVICES	10,465	18,000	25,000	39%
16081020	53107 DUES & PROF MEMBERSHIPS	1,777	3,200	3,200	0%
16081020	53112 HOSTING & MAINTENANCE SERVICES	4,200	4,200	12,668	202%
16081020	53117 AVIAN REMEDIATION	0	5,000	0	-100%
16081020	53203 PHONE & INTERNET	1,513	1,000	1,000	0%
16081020	53205 COMMUNICATIONS STIPENDS	2,535	2,340	2,340	0%
16081020	53301 ADVERTISING	223	1,000	1,000	0%
16081020	53302 BRANDING OF TOWN	42,487	35,000	37,000	6%
16081020	53303 PRINTING & BINDING	1,157	0	0	
16081020	53304 POSTAGE & DELIVERY SERVICES	581	700	700	0%
16081020	53311 UNIFORMS	1,095	0	0	
16081020	53315 ECONOMIC DEVELOP INCENTIVES	27,673	23,000	23,000	0%
16081020	53316 ECON DEVELOPMENT MARKETING	0	1,000	1,000	0%
16081020	53317 MUSIC SERIES	9,204	17,000	10,000	-41%
16081020	53331 MOTOR VEHICLE EXPENSE	82	2,000	40	-98%
16081020	53332 TRAVEL, TRAINING, EDUCATION	15,606	12,500	12,500	0%
16081020	53344 EMPLOYMENT TESTING/SCREENING	156	0	0	
16081020	54101 SPECIAL EVENTS/PROMOTIONS	58,114	45,000	42,500	-6%
16081020	54107 CULTURAL DEVELOPMENT	43,264	40,000	40,000	0%
16081020	54123 ARTS & CULTURE DISTRICT INCENT	33,383	46,000	46,000	0%
16081020	54128 VIRGINIA TOURISM GRANT	7,000	0	0	
16081020	54129 FERRUM COLLEGE OUTREACH PROJEC	0	0	5,000	
16081020	54130 DORA EVENTS	0	0	2,500	
16081020	55111 OFFICE SUPPLIES	2,926	3,000	3,000	0%
16081020	55112 BOOKS & SUBSCRIPTIONS	876	600	600	0%
16081020	55211 MOTOR FUEL EXPENSE	0	200	200	0%
16081020	56140 CONTRIBUTION TO EDA	4,950,000	0	0	
16081020	61101 LAND & BUILDINGS	10,650	0	0	
16081020	61111 FURNITURE & FIXTURES	2,637	1,000	1,000	0%
16081020	61112 COMPUTER RELATED EQUIPMENT	4,296	1,500	1,500	0%
16081020	61133 TOWN DECORATIONS	489	1,000	1,000	0%
TOTAL	ECONOMIC AND COMMUNITY DEVELOPMENT	5,468,590	552,145	587,418	6%

CITIZENS SQUARE – FARMERS MARKET

The Farmers Market at Citizens Square was established by the Town of Rocky Mount in 1998. Since that time, the Square has proven to be successful in providing a venue for special events as well as serving as a place for local farmers and crafters to sell their homegrown produce and products. The Square has been an important piece in the redevelopment of the central business district. In FY 2024 the Farmers Market hosted 40 Saturday Markets with 17 weekly vendors.

The Community Development Department is responsible for the supervision and promotion of the Market. The Town employs a part-time Market Manager to oversee market activities.

16081030	CITIZENS SQUARE-FARMERS MARKET	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
16081030	51011 WAGES - FULL TIME	2,306	0	0	
16081030	51012 WAGES - PART TIME	15,828	14,560	15,800	9%
16081030	52011 FICA	1,447	1,114	1,207	8%
16081030	52012 RETIREMENT/LIFE INSURANCE	428	0	0	
16081030	52015 HEALTH/DENTAL INSURANCE	582	0	0	
16081030	52016 ICMA 1% ER CONTRIBUTION	34	0	0	
16081030	52026 FSA BENEFITS	18	0	0	
16081030	53101 CONTRACTUAL SERVICES	9,306	4,050	4,050	0%
16081030	53104 SECURITY SERVICES	0	2,000	2,000	0%
16081030	53201 ELECTRIC SERVICES	3,315	3,000	3,000	0%
16081030	53203 PHONE & INTERNET	1,041	900	900	0%
16081030	53205 COMMUNICATIONS STIPENDS	780	0	0	
16081030	53301 ADVERTISING	100	2,000	2,000	0%
16081030	53308 MARKETING	0	0	3,000	
16081030	53321 REPAIRS & MAINTENANCE	3,892	7,000	7,000	0%
16081030	53332 TRAVEL, TRAINING, EDUCATION	500	0	0	
16081030	55113 JANITORIAL SUPPLIES	251	250	250	0%
16081030	55321 FARM MKT/DEPOT SUPPLIES	316	950	950	0%
16081030	55322 FARMERS MKT EBT'S EXPENSE	5,972	200	6,000	2900%
16081030	56101 PROGRAMMING	1,363	3,500	3,500	0%
16081030	61111 FURNITURE & FIXTURES	330	0	0	
TOTAL	CITIZENS SQUARE-FARMERS MARKET	47,808	39,524	49,657	26%

DEPOT WELCOME CENTER

The Depot Welcome Center, located in the former Norfolk Southern freight depot on Franklin Street, was opened in April 2000. The Depot was a keystone in the revitalization efforts in the central business district and serves in a number of roles including a visitors welcome center, local museum, and a host to a number of community and private events for the public.

The Depot is staffed year-round by a part-time host. Depot staff distributes tourist information on local attractions, lodging, shopping, and dining opportunities throughout Rocky Mount and Franklin County. Private reservations include a rental fee that helps to offset the cost of operations. During FY 2024, 73 outside group reservations were made for the Depot.

Contractual services include routine building maintenance services such as cleaning, security, HVAC maintenance, and pest control.

16081040	DEPOT WELCOME CENTER		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
16081040	51011	WAGES - FULL TIME	3,135	0	0	
16081040	51012	WAGES - PART TIME	12,531	16,142	14,142	-12%
16081040	52011	FICA	1,196	1,235	1,100	-11%
16081040	52012	RETIREMENT/LIFE INSURANCE	555	0	0	
16081040	52015	HEALTH/DENTAL INSURANCE	617	0	0	
16081040	52016	ICMA 1% ER CONTRIBUTION	50	0	0	
16081040	52026	FSA BENEFITS	18	0	0	
16081040	53101	CONTRACTUAL SERVICES	4,280	4,000	4,000	0%
16081040	53104	SECURITY SERVICES	0	2,600	2,600	0%
16081040	53201	ELECTRIC SERVICES	6,125	3,300	5,300	61%
16081040	53203	PHONE & INTERNET	1,404	1,040	1,040	0%
16081040	53301	ADVERTISING	0	500	0	-100%
16081040	53321	REPAIRS & MAINTENANCE	601	200	5,000	2400%
16081040	54101	SPECIAL PROGRAMMING	0	5,000	2,500	-50%
16081040	55111	OFFICE SUPPLIES	248	50	250	400%
16081040	55113	JANITORIAL SUPPLIES	516	200	200	0%
16081040	55321	FARM MKT/DEPOT SUPPLIES	63	400	400	0%
16081040	61101	LAND & BUILDINGS	0	9,450	0	-100%
TOTAL	DEPOT WELCOME CENTER		31,340	44,117	36,532	-17%

HARVESTER PERFORMANCE CENTER

The Harvester Performance Center (HPC) opened in 2014 and serves as the cornerstone for our downtown revitalization. The HPC is a large factor in the opening and relocation of businesses into our downtown. The HPC is an indoor music venue that hosts 75-80 touring acts a year including bands, speakers, and comedians, as well as local events like the Homegrown Concert Series, the Free Concert Series, the Franklin County High School prom and many others. The main room seats more than 420 people and up to 700 in a stand-up show configuration.

In February 2021, a Charlotte-based entertainment group, Midwood Entertainment, was hired to book talent and handle operations of the venue. Town staff work with Midwood to efficiently manage all aspects of the HPC. This partnership with Midwood has paid huge dividends, increasing venue revenue and nearly doubling our average attendance per show.

16081050		HARVESTER PERFORMANCE CENTER	2024		2025		2026		PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE			
16081050	53101	CONTRACTUAL SERVICES	680,000	680,000	600,000		-12%		
TOTAL		HARVESTER PERFORMANCE CENTER	680,000	680,000	600,000		-12%		

MAIN STREET PROGRAM

The Town is funding a full-time Main Street Director in FY26 that will continue to increase the Town's focus on growing economic development and events. In partnership with the local non-profit group, Community Partnership, the Town will help to develop this position that will work closely with both Community Partnership and our Cultural and Economic Development Director.

The Virginia Main Street Program is a preservation-based economic and community development program that follows the Main Street Approach by the National Main Street Center. The program is designed to address the need for revitalization and on-going management for smaller to mid-sized downtowns.

While this position was budgeted for six months in FY25, a full year is budgeted for the position in FY26 with the position filled by the beginning of FY26.

16081070		MAIN STREET PROGRAM	2024		2025		2026		PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE			
16081070	51011	WAGES - FULL TIME	0	30,000	72,100		140%		
16081070	52011	FICA	0	2,295	5,516		140%		
16081070	52012	RETIREMENT/LIFE INSURANCE	0	5,487	13,072		138%		
16081070	52015	HEALTH/DENTAL INSURANCE	0	8,759	20,051		129%		
16081070	52026	FSA BENEFITS	0	300	600		100%		
16081070	53107	DUES & PROF MEMBERSHIPS	0	1,000	1,000		0%		
16081070	53332	TRAVEL, TRAINING, EDUCATION	0	2,500	2,500		0%		
16081070	61111	FURNITURE & FIXTURES	0	2,500	500		-80%		
16081070	61112	COMPUTER RELATED EQUIPMENT	0	1,000	500		-50%		
TOTAL		MAIN STREET PROGRAM	0	53,841	115,839		115%		

ECONOMIC DEVELOPMENT AUTHORITY

Initially developed to aid in the creation of the Harvester Performance Center, the EDA serves as an economic development tool for Town staff and Council.

16081300	ECONOMIC DEVELOPMENT AUTHORITY	2024		2025		2026		PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE			
16081300	51014 WAGES - CONTRACTUAL SERVICES	600	1,200	1,200		0%		
16081300	51015 WAGES - BOARD OFFICIALS	1,800	3,850	2,500		-35%		
16081300	52011 FICA	182	156	156		0%		
16081300	52015 HEALTH/DENTAL INSURANCE	164	0	0				
16081300	52026 FSA BENEFITS	6	0	0				
16081300	53332 TRAVEL, TRAINING, EDUCATION	-11	0	0				
TOTAL	ECONOMIC DEVELOPMENT AUTHORITY	2,740	5,206	3,856		-26%		

REMEDIATION OF BLIGHTED STRUCTURES

The Town of Rocky Mount established this program more than a decade ago to help address blighted structures in town neighborhoods. The program is administered by the Planning and Zoning Administrator.

16085000	REMED BLIGHTED STRUCTURES	2024		2025		2026		PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE			
16085000	53108 DEMOLITION	0	25,000	25,000		0%		
16085000	53118 CODE ENFORCEMENT ABATEMENT	0	2,000	2,000		0%		
TOTAL	REMED BLIGHTED STRUCTURES	0	27,000	27,000		0%		

GENERAL FUND NON-DEPARTMENTAL

This account reflects costs not associated with any specific account elsewhere in the General Fund. These costs may include agency support, interfund transfers, debt service and contingency monies that Town Council may choose to use during the fiscal year for unforeseen needs.

Debt Service is provided to pay principal and interest on the following general fund projects:

<u>Description</u>	<u>Principal</u>	<u>Interest</u>
Vets Park, Public Safety Radios (VML, 2017)	146,000	8,116
Watch Guard Camera Lease Purchase	30,420	
Taser Lease	7,654	
2023 Equipment Lease Purchase	36,984	13,494
2024 Borrowing		236,464
2023 Land Purchase		305,395
Angle Bridge (VML, 2020)	35,624	11,034
Total	256,682	574,503

Financial support to outside agencies is included as well. A list of all agencies that were funded in FY25 is included below as well as FY26 requested and approved amounts.

<u>Outside Agency Name</u>	<u>Adopted</u> <u>FY24-25</u>	<u>Requested</u> <u>FY25-26</u>	<u>Approved</u> <u>FY25-26</u>
The Franklin Center for Advanced Learning & Enterprise	\$5,000	\$6,000	\$2,500
Free Clinic of Franklin County (Bernard Healthcare Center)	\$4,000	\$4,000	\$4,000
Helping Hands	\$4,000	\$5,000	\$4,000
Stepping Stone Mission	\$1,000	\$1,000	\$1,000
Franklin County Family Resource Center	\$500	\$1,000	\$500
Franklin County Perinatal Education Center	\$1,000	\$2,500	\$1,000
Franklin County Historical Society	\$500	\$6,000	\$500
We Care of Franklin County	\$500	\$750	\$500
Habitat for Humanity of Franklin County, VA - water and sewer connection fee assistance - maximum of \$2,000 per house	\$4,000	\$5,000	\$4,000
Brain Injury Solutions	\$0	\$400	\$0
Solutions That Empower People (STEP, Inc.)	\$0	\$5,000	\$2,500
Total	\$20,500	\$36,650	\$20,500

Seventy-five percent of general liability, automotive, property and casualty, workers compensation and other non-medical related insurances have been centralized to this account. The Utility Fund is responsible for funding the other twenty-five percent of these insurances.

A transfer to the utility capital fund accounts for the portion of waste collection charges that are set aside for future public works capital projects.

A Transfer to Capital of \$1,551,749 is adopted for FY25-26 to fund general fund capital projects. The Town has maintained an annual recurring amount of \$600,000 for capital projects and will also use \$951,749 from fund balance so that the Town does not have to borrow for routine capital expenditures such as vehicle replacement and smaller projects.

10091020	NON-DEPARTMENTAL	2024		2025		2026		PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE			
10091020	51000 PERSONAL RESERVE	0	0	75,000				
10091020	51026 WAGES - BONUS	32,034	32,034	32,034	0%			
10091020	52000 FRINGE BENEFITS	4,198	3,362	3,362	0%			
10091020	52011 FICA	2,451	2,451	2,451	0%			
10091020	52013 LODA-RETIREE INSURANCE	43,687	45,600	45,600	0%			
10091020	52028 SHORT-TERM DISABILITY BENEFIT	16,702	17,000	17,000	0%			
10091020	53306 CREDIT CARD TRANSACTIONS FEES	3	0	0				
10091020	53312 INSURANCE	88,257	90,000	106,000	18%			
10091020	53314 WORKERS COMP INSURANCE	564	75,000	75,000	0%			
10091020	53342 EMPLOYEE WELLNESS PROGRAM	128	5,000	8,000	60%			
10091020	53343 EMPLOYEE RANDOM DRUG TESTING	1,242	2,000	2,000	0%			
10091020	54120 CONTRIBUTION TO OTHER ENTITIES	16,500	20,500	20,500	0%			
10091020	56101 MISCELLANEOUS	3,020	0	0				
10091020	56102 BOND ISSUANCE COSTS	137,965	0	0				
10091020	56121 DEBT SERVICE - PRINCIPAL	291,724	275,334	256,682	-7%			
10091020	56122 DEBT SERVICE - INTEREST	203,698	38,224	269,108	604%			
10091020	56132 TRANSFER TO CAPITAL IMPROV FD	0	750,000	1,551,749	107%			
10091020	56133 TRANSFER TO UTIL OPERATING FD	219,064	0	0				
10091020	56134 TRANSFER TO UTIL CAP FD	338,461	20,410	20,410	0%			
10091020	56151 CONTINGENCY	0	50,000	50,000	0%			
10091020	61112 COMPUTER RELATED EQUIPMENT	15,631	30,000	30,000	0%			
10091020	61342 PUBLIC WORKS INSURANCE CLAIM	159,823	0	0				
10091020	71013 PUBLIC WORKS EQUIPMENT	34,948	0	0				
TOTAL	NON-DEPARTMENTAL	1,610,100	1,456,915	2,564,896	76%			

Utility Operating and Utility Capital Fund

The Town's Utilities are divided into two funds: the Utility Operating Fund and Utility Capital Fund.

UTILITY OPERATING FUND OVERVIEW

The utility operating fund accounts for the production and sale of water and the cost to treat wastewater. The Town of Rocky Mount delivers quality water and wastewater services to its customers. The last rate analysis helped close the gap between below market rates and the actual costs to provide water and wastewater services, however this is no longer the case.

Revenues in the utility operating fund include water use charges, wastewater use charges, and rental of property for cell phone towers.

Expenses include water distribution and treatment, wastewater collection and treatment, utility billing, utility administration and non-departmental expenses not directly attributable to any one function.

UTILITY CAPITAL FUND OVERVIEW

The utility capital fund was established in fiscal year 2013 and contains a portion of the revenues generated from water distribution and wastewater collection charges in order to fund capital needs of the water and sewer systems. It also contains the flat availability fees for meters greater than 5/8".

Expenses in this fund will be for capital and major repair items for the water distribution system, the Water Treatment Plant, the wastewater collection system, and the Wastewater Treatment Plant. With the input of the Water Plant Superintendent, the Wastewater Plant Superintendent, the Public Works Superintendent, the Town Manager, and the Assistant Town Manager, Council will decide which projects will be funded in any particular year. Proposed capital expenses are included in the 5-year CIP.

Debt service includes the meter replacement project (2018 issue) the Western Virginia Water Authority interconnections (2019 issue), utility line extensions within Town limits (2013 issue) and the 2023 equipment lease purchase. A long-term debt schedule is included in the supporting information section of this proposed budget document.

The one dollar increase in residential garbage fees, established from rates at December 31, 2012, is also put into this fund to help fund future public works capital equipment needs such as a replacement garbage truck or other large public works machinery.

Revenues in the utility operating fund include water use charges, sewer use charges, and cell tower rental income. Revenues in the utility capital fund include a portion of the revenues from the utility operating fund as well as flat availability fees for meters greater than 5/8".

Utility operating fund expenses include water distribution and treatment, sewer collection and treatment, utility billing and utility administration. Expenses in the utility capital fund are for major repair and replacement items and debt service.

Revenues and Expenses for each fund are summarized below:

Utility Operating Fund		2024	24-25	25-26	Increase	Percent
Revenues		<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Change</u>
Property Rent (Cell Towers)		\$124,410	\$138,000	\$183,600	\$45,600	33.0%
Water Sales		\$1,770,177	\$1,933,938	\$1,943,343	\$9,405	0.5%
Water Connection Fees		\$112,931	\$40,000	\$50,000	\$10,000	25.0%
Fees		\$27,154	\$15,000	\$29,000	\$14,000	93.3%
Penalties		\$32,805	\$35,000	\$35,000	\$0	0.0%
Bulk Water Sales		\$60,381	\$1,500	\$12,000	\$10,500	700.0%
Wastewater Collection Charges		\$1,099,175	\$1,202,491	\$1,295,649	\$93,158	7.7%
Wastewater Connection Fees		\$78,750	\$7,500	\$20,000	\$12,500	166.7%
Total Revenues		\$3,305,783	\$3,373,429	\$3,568,592	\$195,163	5.8%
Expenses						
Utility Operating Non-Departmental		\$1,253,758	\$745,792	\$817,899	\$72,107	9.7%
Water System Operation		\$277,672	\$311,025	\$324,746	\$13,721	4.4%
Meter Reading		\$35,003	\$27,770	\$25,780	(\$1,990)	-7.2%
Water Treatment Plant		\$990,422	\$1,067,288	\$1,104,897	\$37,609	3.5%
Utility Administration		\$344,987	\$378,495	\$388,565	\$10,070	2.7%
Wastewater System Operations		\$237,512	\$168,275	\$185,246	\$16,971	10.1%
Wastewater Treatment Plant		\$659,239	\$674,784	\$721,459	\$46,675	6.9%
Total Expenses		\$3,798,593	\$3,373,429	\$3,568,592	\$195,163	5.8%

Utility Capital Fund		2024	24-25	25-26	Increase	Percent
Revenues		<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Change</u>
Water Capital Recovery Fees		\$288,475	\$292,048	\$300,954	\$8,906	3.0%
Sewer Capital Recovery Fees		\$254,914	\$240,879	\$264,494	\$23,615	9.8%
Garbage Capital Recovery Fees		\$20,410	\$20,410	\$20,410	\$0	0.0%
Transfer from Utility Operations		\$0	\$301,149	\$367,256	\$66,107	100.0%
Utility Reserves		\$0	\$321,811	\$531,971	\$210,160	100.0%
Borrowing Proceeds		\$0	\$800,000	\$0	(\$800,000)	-100.0%
Total Utility Capital Fund Revenues		\$563,799	\$1,976,297	\$1,485,085	(\$491,212)	-24.9%
Expenses						
Debt Service		\$123,911	\$362,297	\$434,085	\$71,788	19.8%
Capital Projects		\$36,073	\$1,614,000	\$1,051,000	(\$563,000)	-34.9%
Total Utility Capital Fund Expenses		\$159,984	\$1,976,297	\$1,485,085	(\$491,212)	-24.9%

UTILITY OPERATING NON-DEPARTMENTAL

This account includes all costs not associated with any operating departmental budget. These costs include general liability and workers' compensation insurance costs (25%), inter-fund transfers, and contingency for unanticipated costs or Town Council discretionary funds needed during the budget year. Water and sewer rates do not cover the cost of depreciation.

20069000	NON-DEPARTL UTILITY OPERATING	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
20069000	51026 WAGES - BONUS	9,547	9,548	9,548	0%
20069000	52011 FICA	730	1,148	1,148	0%
20069000	53312 INSURANCE	29,419	30,000	36,000	20%
20069000	53314 WORKERS COMP INSURANCE	0	12,000	12,000	0%
20069000	56134 TRANSFER TO UTIL CAP FD WATER	246,048	246,048	246,048	0%
20069000	56136 TRANSFER TO UTIL CAP - SEWER	145,899	145,899	145,899	0%
20069000	61100 CAPITAL OUTLAY FROM FUND 40	384,356	0	0	
20069000	61105 TRANS ASSETS TO BALANCE SHEET	-384,356	0	0	
20069000	61311 DEPRECIATION EXPENSE	822,114	0	0	
TOTAL	NON-DEPARTL UTILITY OPERATING	1,253,758	444,643	450,643	1%
20080000	TRANSFERS	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
20080000	56134 TRANSFER TO UTIL CAP FD	0	301,149	367,256	22%
TOTAL	TRANSFERS	0	301,149	367,256	22%

WATER SYSTEM OPERATIONS

The Rocky Mount, Public Works Department, is responsible for maintaining the water distribution system for our customers. The Town currently has about 3,000 connections, including residential, commercial, institutional, and industrial users. These lines range in size from 2" service lines to 24" main lines, covering approximately 550,000 linear feet. Some of this system lies outside the corporate limits. Whenever Public Works employees, vehicles, or equipment are used in servicing these lines, these costs are charged against this account to accurately reflect the actual costs of providing utility service to the users. Fees are charged each month based on consumption to cover the costs of providing this service.

Aside from service lines, the Town is also responsible for the maintenance of six water storage tanks with a capacity of over 2.5 million gallons and two pump stations. Tanks are located on US 220 North, US 220 South, Scuffling Hill Road, Bald Knob, Grassy Hill, and Summit View. The elevation of the tanks on Grassy Hill requires two pump stations. The lower pump station is located

on Middle School Road. The elevation of the Summit View water tank also requires a pump station beside the lower Grassy Hill water tank located off Grassy Hill Road. A generator is located at both pump stations to ensure water service to customers during power outages. The Scuffling Hill and US 220 South tanks have an aerator and mixer installed, and a blower was also installed in the US 220 South tank to ensure water quality. The Water Department and Public Works Department also install and maintain 13 sample stations and flush valves at the end of our lines to provide quality water. The annual maintenance costs (inspections, cleanouts & painting) for these tanks, along with service for the generators, are budgeted in the contractual services line item as well as Miss Utility.

Materials and supplies include pipes, valves, hydrants, clamps, and meters for new connections or line maintenance projects. Capital outlay and infrastructure may consist of more substantial repairs to existing water lines.

25050000	WATER SYSTEM OPERATIONS	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
25050000	51011 WAGES - FULL TIME	107,499	33,164	34,159	3%
25050000	51012 WAGES - PART TIME	1,263	0	0	
25050000	51013 WAGES - OVERTIME	1,439	0	0	
25050000	52011 FICA	7,994	2,537	2,613	3%
25050000	52012 RETIREMENT/LIFE INSURANCE	-61,285	6,066	6,193	2%
25050000	52015 HEALTH/DENTAL INSURANCE	18,696	4,608	5,181	12%
25050000	52016 ICMA 1% ER CONTRIBUTION	1,255	1,050	0	-100%
25050000	52026 FSA BENEFITS	637	200	200	0%
25050000	53101 CONTRACTUAL SERVICES	78,935	103,000	103,000	0%
25050000	53111 WVWA BULK WATER	0	5,000	5,000	0%
25050000	53201 ELECTRIC SERVICES	48,449	63,000	63,000	0%
25050000	53203 PHONE & INTERNET	1,200	2,400	2,400	0%
25050000	53321 REPAIRS & MAINTENANCE	4,008	22,000	30,000	36%
25050000	55211 MOTOR FUEL EXPENSE	0	2,000	2,000	0%
25050000	55212 SMALL EQUIPMENT EXPENSE	0	6,000	6,000	0%
25050000	55511 WATER SUPPLIES	58,582	50,000	55,000	10%
25050000	61100 CAPITAL OUTLAY	8,999	10,000	10,000	0%
TOTAL	WATER SYSTEM OPERATIONS	277,672	311,025	324,746	4%

METER READING

With the upgrade of all water meters, advanced metering infrastructure (AMI) technology is utilized to submit readings from each meter several times daily from eight gateway structures throughout the Town's utility service area. Once per month, readings are downloaded into the utility billing software. The Public Works Department continues to service meters for water turn-ons, turn-offs, and any other repair or service issues.

25050100	METER READING	2024	2025	2026	PCT
					CHANGE
25050100	51011 WAGES - FULL TIME	6,391	0	0	
25050100	51013 WAGES - OVERTIME	370	0	0	
25050100	52011 FICA	727	0	0	
25050100	52012 RETIREMENT/LIFE INSURANCE	598	0	0	
25050100	52015 HEALTH/DENTAL INSURANCE	1,174	0	0	
25050100	52016 ICMA 1% ER CONTRIBUTION	49	0	0	
25050100	52026 FSA BENEFITS	36	0	0	
25050100	53101 CONTRACTUAL SERVICES	18,579	21,000	21,000	0%
25050100	53201 ELECTRIC SERVICES	467	350	360	3%
25050100	53203 PHONE & INTERNET	4,075	2,300	2,300	0%
25050100	53205 COMMUNICATIONS STIPENDS	210	420	420	0%
25050100	53331 MOTOR VEHICLE EXPENSE	149	1,500	1,000	-33%
25050100	55211 MOTOR FUEL EXPENSE	1,614	1,500	0	-100%
25050100	55511 WATER SUPPLIES	564	700	700	0%
TOTAL	METER READING	35,003	27,770	25,780	-7%

WATER TREATMENT PLANT

The Town of Rocky Mount operates a 2.0 MGD water treatment facility located approximately 2 miles north of the corporate limits off US Route 220. Constructed in 1983, the plant draws raw water from the Blackwater River. The facility and its treatment processes comply with the Virginia Health Department (VDH) and with the Department of Environmental Quality (DEQ) and is rated as a Class II plant. The facility is a conventional surface water treatment filtration plant utilizing chemical additions with flash mix and three flocculation basins, two sedimentation basins, two sand filters, a 250,000-gallon clear well, and finished water pumps. In 2016, the water plant converted from chlorine gas to liquid bleach for disinfection. Also, an interconnection with the Western Virginia Water Authority was completed in 2020, and an agreement was made to provide up to 500,000 gals per day.

This department is comprised of seven (7) full-time employees, which include one (1) Water Treatment Plant Superintendent and one (1) Lead Operator who each hold a Class I license, one (1) Plant Operator who holds a Class I license, three (3) Plant Operators who hold a Class II license, and one (1) operator who hold a Class III license.

The Town has previously addressed several capital items needed to maintain the water treatment plant, per VDH requirements. The installation of a 350KW generator in 2021 and two generators at the pump stations in 2022 ensures plant operation to meet water demand regardless of a power outage. The plant continues to operate on a VDH permit and quality standards that require less than 24-hour operation to hold down personnel and operating costs. The Water Treatment Plant is

expecting a slight increase in its production level for this fiscal year to meet the rise in demand from a commercial water user.

Contractual services encompass instrumentation, elevator, generator, software, SCADA and HVAC maintenance, calibration, and engineering services. Chemicals used include potassium permanganate, chlorine (for disinfection), Del-Pac (for coagulation), soda ash (for P.H. adjustment), phosphate (for corrosion control), Fluoride (for public health), and other chemicals needed to treat raw water for distribution.

25050500	WATER TREATMENT PLANT	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
25050500	51011 WAGES - FULL TIME	394,875	412,746	421,405	2%
25050500	51013 WAGES - OVERTIME	20,925	17,500	17,500	0%
25050500	52011 FICA	30,226	31,575	33,576	6%
25050500	52012 RETIREMENT/LIFE INSURANCE	60,810	75,491	76,401	1%
25050500	52015 HEALTH/DENTAL INSURANCE	84,799	88,276	110,215	25%
25050500	52016 ICMA 1% ER CONTRIBUTION	2,357	1,800	0	-100%
25050500	52017 WORKMEN'S COMP INSUR	6,669	0	0	0%
25050500	52026 FSA BENEFITS	2,752	3,300	3,600	9%
25050500	53101 CONTRACTUAL SERVICES	31,140	32,000	32,000	0%
25050500	53107 DUES & PROF MEMBERSHIPS	1,333	1,500	1,500	0%
25050500	53201 ELECTRIC SERVICES	98,830	115,000	115,000	0%
25050500	53202 HEATING FUEL EXPENSE	4,469	8,500	8,500	0%
25050500	53203 PHONE & INTERNET	6,249	5,400	5,400	0%
25050500	53205 COMMUNICATIONS STIPENDS	3,250	4,200	4,200	0%
25050500	53301 ADVERTISING	0	500	500	0%
25050500	53304 POSTAGE & DELIVERY SERVICES	85	500	500	0%
25050500	53305 PERMITS, LICENSES, FEES	9,459	11,000	11,000	0%
25050500	53311 UNIFORMS	5,922	5,700	5,700	0%
25050500	53321 REPAIRS & MAINTENANCE	30,157	20,000	20,000	0%
25050500	53322 SAFETY REPAIRS & MATERIALS	900	900	2,500	178%
25050500	53323 LAB TESTING SERVICES	13,486	12,500	14,000	12%
25050500	53331 MOTOR VEHICLE EXPENSE	1,465	2,500	2,500	0%
25050500	53332 TRAVEL, TRAINING, EDUCATION	5,959	6,500	6,500	0%
25050500	53344 EMPLOYMENT TESTING/SCREENING	0	400	400	0%
25050500	55111 OFFICE SUPPLIES	66	600	600	0%
25050500	55112 BOOKS & SUBSCRIPTIONS	140	200	200	0%
25050500	55113 JANITORIAL SUPPLIES	4,665	5,000	7,500	50%
25050500	55114 AGRICULTURAL SUPPLIES	0	200	200	0%
25050500	55115 CHEMICALS & MATERIALS	128,253	155,000	155,000	0%
25050500	55116 LABORATORY SUPPLIES	20,790	22,500	22,500	0%
25050500	55211 MOTOR FUEL EXPENSE	3,250	4,200	4,200	0%
25050500	55212 SMALL EQUIPMENT EXPENSE	9	1,300	1,300	0%
25050500	55511 WATER SUPPLIES	5,075	7,500	7,500	0%
25050500	61100 CAPITAL OUTLAY	9,500	10,000	10,000	0%
25050500	61111 FURNITURE & FIXTURES	613	1,000	1,000	0%
25050500	61112 COMPUTER RELATED EQUIPMENT	1,525	1,500	1,500	0%
25050500	61113 AUDIO & VIDEO EQUIPMENT	420	500	500	0%
TOTAL	WATER TREATMENT PLANT	990,422	1,067,288	1,104,897	4%

UTILITY ADMINISTRATION

The Finance Department oversees all financial and personnel-related services for the Utility Fund. To accurately reflect the actual costs of these services, a portion of all Finance salaries and fringe benefits are charged to the Utility Fund. 25% to 50% of the personnel costs of the Finance Department have been allocated to this account depending on the position as well as 25% of the Town Manager's salary and benefits and 25% of the grant writing position is allocated to utility administration. The Finance Department oversees the input of the meter readings, prepares and mails utility bills, and collects payments. Finance also maintains the general ledger for utility fund operations and processes payroll and benefits for employees of this fund.

25% of other operational costs are also being charged to this account.

25062000	UTILITY ADMINISTRATION	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
25062000	51011 WAGES - FULL TIME	179,295	204,757	211,528	3%
25062000	51012 WAGES - PART TIME	0	5,000	5,000	0%
25062000	51013 WAGES - OVERTIME	939	700	700	0%
25062000	52011 FICA	13,281	15,664	16,182	3%
25062000	52012 RETIREMENT/LIFE INSURANCE	26,659	37,450	38,350	2%
25062000	52015 HEALTH/DENTAL INSURANCE	25,800	31,924	34,380	8%
25062000	52016 ICMA 1% ER CONTRIBUTION	2,237	1,500	0	-100%
25062000	52026 FSA BENEFITS	830	1,200	1,125	-6%
25062000	53101 CONTRACTUAL SERVICES	51,260	50,000	50,000	0%
25062000	53303 PRINTING & BINDING	4,491	4,000	4,000	0%
25062000	53304 POSTAGE & DELIVERY SERVICES	21,709	23,000	24,000	4%
25062000	53306 CREDIT CARD TRANSACTIONS FEES	16,249	0	0	
25062000	55111 OFFICE SUPPLIES	2,237	3,300	3,300	0%
TOTAL	UTILITY ADMINISTRATION	344,987	378,495	388,565	3%

WASTEWATER SYSTEM OPERATIONS

The Public Works Department is responsible for maintaining the wastewater collection system to the Wastewater Treatment Plant. These lines lie both inside and outside the corporate limits for industrial and commercial development. Whenever Public Works employees, vehicles, and equipment are used in servicing these lines, these costs are allocated against this account to accurately reflect the true costs of providing these services.

Contractual services include miscellaneous contracted work needed for basic inflow and infiltration repairs, engineering services, root control, generator preventive maintenance agreements, and for Miss Utility markings. Materials and supplies include costs for non-specific sewer line projects and repairs. Routine repairs and maintenance of sewer lines are provided by Public Works staff as well as mowing all sewer line easements. The Wastewater Treatment Plant staff utilizes repairs and maintenance budget to maintain and repair seven (7) pump stations and related equipment.

Pump stations are located at the Main Plant, Green Oaks, and Trail Drive. These became operational in 1994. Powder Mill pump station became operational in 1996. Altice Mill and Route 122 pump stations became operational in 2002. Oaks Tavern pump station became operational in 2012. These stations include a total of twenty-three (23) pumps, five (5) aeration units, and eight (8) radio programmable logic controllers (PLCs) that report 24/7 to the wastewater plant SCADA system.

25560000	WASTEWATER SYSTEM OPERATIONS		2024	2025	2026	PCT
			ACTUAL	ORIG BUD	ADOPTED	CHANGE
25560000	51011	WAGES - FULL TIME	80,306	33,164	34,159	3%
25560000	51012	WAGES - PART TIME	0	1,000	1,000	0%
25560000	51013	WAGES - OVERTIME	1,788	1,600	1,600	0%
25560000	52011	FICA	6,087	2,537	2,613	3%
25560000	52012	RETIREMENT/LIFE INSURANCE	13,161	6,066	6,193	2%
25560000	52015	HEALTH/DENTAL INSURANCE	13,966	4,608	5,181	12%
25560000	52016	ICMA 1% ER CONTRIBUTION	1,032	800	0	-100%
25560000	52026	FSA BENEFITS	457	200	200	0%
25560000	53101	CONTRACTUAL SERVICES	20,009	25,000	35,000	40%
25560000	53201	ELECTRIC SERVICES	45,243	50,000	55,000	10%
25560000	53202	HEATING FUEL EXPENSE	2,308	0	0	
25560000	53203	PHONE & INTERNET	2,167	1,200	2,000	67%
25560000	53301	ADVERTISING	68	0	0	
25560000	53321	REPAIRS & MAINTENANCE	14,052	22,000	22,000	0%
25560000	53331	MOTOR VEHICLE EXPENSE	6,017	0	0	
25560000	55115	CHEMICALS & MATERIALS	3,253	2,600	2,800	8%
25560000	55211	MOTOR FUEL EXPENSE	876	2,500	2,500	0%
25560000	55516	WASTEWATER SUPPLIES	26,721	15,000	15,000	0%
TOTAL	WASTEWATER SYSTEM OPERATIONS		237,512	168,275	185,246	10%

WASTEWATER TREATMENT PLANT

The Town of Rocky Mount operates a 2.0 MGD wastewater treatment facility located approximately one mile East of the corporate limits. Constructed in 1994, the plant was designed as a state-of-the-art facility with a discharge permit into the Pigg River. The facility and its treatment processes comply with all discharge permit requirements of the Department of Environmental Quality (DEQ), Virginia Health Department (VDH), and is rated as a Class I major plant.

The wastewater treatment plant laboratory has been certified by the Division of Consolidated Laboratory Services (DCLS) pursuant to the provisions of 1VAC30-45. The facility is a conventional treatment plant utilizing preliminary treatment, three tier oxidation ditch, two clarifiers, UV light disinfection, two aerobic digesters, and sludge belt press operation. The Town is required to dispose of sludge produced at the plant at the county landfill. A Supervisory Control and Data Acquisition (SCADA) system was installed in 2014 to improve efficiency and monitoring of the wastewater plant and pump stations. Currently, four full-time operators are employed including the Wastewater Treatment Plant Superintendent, who holds a Class I license. Other staff include two (2) Plant Operators with a Class I license, and one (1) Plant Operator with a Class II license, and one (1) Plant Operator with a Class IV license. Wastewater Treatment Plant personnel are responsible for the maintenance of the facility and grounds as well as all seven (7) pump stations.

The plant is a benchmark for other treatment facilities in the state because of its design and the maintenance provided by staff. The plant consistently performs well above minimum standards established in the regulatory permit issued by the Virginia Department of Environmental Quality. Due to operations performing above minimum standards with no violations, the lab testing is on a very reduced schedule. If the plant receives one violation, this testing schedule instantly multiplies by five times the current schedule.

Contractual services are for facility and equipment maintenance. Repairs and maintenance are for all miscellaneous and small emergency repairs that can be performed by wastewater plant staff. Laboratory supplies are for testing materials and equipment required by regulatory agencies to meet state and federal regulations to operate an environmental laboratory, process control and permit limit testing. Chemicals are for materials needed to treat sludge generated at the wastewater treatment plant before being transported to the landfill and for bacterial treatments for improved plant operations.

A written notice and a plan of action for ensuring continued compliance with the terms of the permit shall be submitted to the Department of Environmental Quality when the monthly average flow to the plant reaches 95% (1.9 MGD) of the 2.0 MGD design capacity for each month of any three consecutive month period. The average flow in 2024 was .703 MGD. It is important to remember that 0.7 MGD has already been allocated to the county in a multi-jurisdictional agreement and will become a factor as the Town continues to grow.

25560500	WASTEWATER TREATMENT PLANT	2024	2025	2026	PCT
		ACTUAL	ORIG BUD	ADOPTED	CHANGE
25560500	51011 WAGES - FULL TIME	312,205	309,832	318,117	3%
25560500	51013 WAGES - OVERTIME	675	1,800	1,800	0%
25560500	52011 FICA	21,478	23,702	24,474	3%
25560500	52012 RETIREMENT/LIFE INSURANCE	46,964	56,668	57,675	2%
25560500	52015 HEALTH/DENTAL INSURANCE	67,673	71,212	91,273	28%
25560500	52016 ICMA 1% ER CONTRIBUTION	347	250	0	-100%
25560500	52017 WORKMEN'S COMP INSUR	2,337	0	0	
25560500	52026 FSA BENEFITS	2,250	2,700	2,700	0%
25560500	53101 CONTRACTUAL SERVICES	7,063	7,000	8,500	21%
25560500	53107 DUES & PROF MEMBERSHIPS	83	400	400	0%
25560500	53201 ELECTRIC SERVICES	91,002	95,000	100,000	5%
25560500	53202 HEATING FUEL EXPENSE	830	0	0	
25560500	53203 PHONE & INTERNET	4,791	5,000	5,000	0%
25560500	53205 COMMUNICATIONS STIPENDS	2,015	2,400	2,800	17%
25560500	53304 POSTAGE & DELIVERY SERVICES	1	20	20	0%
25560500	53305 PERMITS, LICENSES, FEES	13,435	12,500	15,000	20%
25560500	53311 UNIFORMS	4,426	4,500	4,700	4%
25560500	53321 REPAIRS & MAINTENANCE	22,630	25,000	30,000	20%
25560500	53322 SAFETY REPAIRS & MATERIALS	5,251	2,000	2,000	0%
25560500	53323 LAB TESTING SERVICES	5,915	5,500	7,000	27%
25560500	53331 MOTOR VEHICLE EXPENSE	335	1,500	1,500	0%
25560500	53332 TRAVEL, TRAINING, EDUCATION	3,711	6,000	6,000	0%
25560500	53344 EMPLOYMENT TESTING/SCREENING	394	0	0	
25560500	55111 OFFICE SUPPLIES	146	300	300	0%
25560500	55112 BOOKS & SUBSCRIPTIONS	0	100	100	0%
25560500	55113 JANITORIAL SUPPLIES	1,298	1,200	1,300	8%
25560500	55114 AGRICULTURAL SUPPLIES	52	200	200	0%
25560500	55115 CHEMICALS & MATERIALS	10,448	12,000	12,000	0%
25560500	55116 LABORATORY SUPPLIES	9,794	8,000	8,500	6%
25560500	55211 MOTOR FUEL EXPENSE	2,698	4,500	4,500	0%
25560500	55212 SMALL EQUIPMENT EXPENSE	654	500	600	20%
25560500	55516 WASTEWATER SUPPLIES	2,700	2,000	2,000	0%
25560500	61100 CAPITAL OUTLAY	13,604	10,000	10,000	0%
25560500	61111 FURNITURE & FIXTURES	535	1,500	1,500	0%
25560500	61112 COMPUTER RELATED EQUIPMENT	1,500	1,500	1,500	0%
TOTAL	WASTEWATER TREATMENT PLANT	659,239	674,784	721,459	7%

UTILITY CAPITAL FUND

A summary of the Utility Capital Fund is presented below. Capital project descriptions are included in the Capital Improvements section of this document.

Utility Capital Fund	2024	24-25	25-26	Increase	Percent
Revenues	Actual	Adopted Budget	Adopted Budget	(Decrease)	Change
Water Capital Recovery Fees	\$288,475	\$292,048	\$300,954	\$8,906	3.0%
Sewer Capital Recovery Fees	\$254,914	\$240,879	\$264,494	\$23,615	9.8%
Garbage Capital Recovery Fees	\$20,410	\$20,410	\$20,410	\$0	0.0%
Transfer from Utility Operations	\$0	\$301,149	\$367,256	\$66,107	100.0%
Utility Reserves	\$0	\$321,811	\$531,971	\$210,160	100.0%
Borrowing Proceeds	\$0	\$800,000	\$0	(\$800,000)	-100.0%
Total Utility Capital Fund Revenues	\$563,799	\$1,976,297	\$1,485,085	(\$491,212)	-24.9%
Expenses					
Debt Service	\$123,911	\$362,297	\$434,085	\$71,788	19.8%
Capital Projects	\$36,073	\$1,614,000	\$1,051,000	(\$563,000)	-34.9%
Total Utility Capital Fund Expenses	\$159,984	\$1,976,297	\$1,485,085	(\$491,212)	-24.9%

Debt service includes principal and interest payments on the meter replacement project, annexation water and wastewater utilities, equipment lease purchase and the water connection with the Western Virginia Water Authority (WVWA).

	FY25-26	
Description	Principal	Interest
Utility		
Annex Sewer & Utilities (VML 2013)	100,000.00	40,470.00
Meter Replacement (VML 2018)	70,960.00	25,228.00
2024 Borrowing - North Main Water Line		35,411.06
2023 Equipment Lease Purchase	26,529.41	9,419.79
WVWA Interconnect (WVWA 2019)	61,075.05	64,992.07
Total Utility	258,564.46	175,520.92

TOWN OF ROCKY MOUNT
ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2026 – 2030

OVERVIEW

The Capital Improvement Plan (CIP) is a planning document to provide guidance for the long-range funding of future large capital projects and major equipment purchases. No funds are appropriated for any project or equipment purchase until Town Council includes their funding in the adopted budget for the upcoming fiscal year. The FY 26-30 CIP was compiled using the capital improvement plan adopted last year and updated using information and requests from department heads and the Town Manager. Generally, items in the CIP have a cost of at least \$5,000 and a useful life of at least five years.

Capital projects can be one-time needs such as a new building, a vehicle replacement, or major updates or expansion of existing utility lines or streets. Some expenditures are for major upgrades or repairs / replacement in order for the original item to continue its useful life. These include buildings, roads, bridges, water and sewer lines, and specialized vehicles and machinery. Many items in the CIP will have some sort of annual operating costs that need to be considered.

The CIP is comprised of three funding sources – those items funded through the General Fund, those items funded through the Utilities Fund, and those items funded through outside sources such as grants, bonds, loans, or possibly fund balance. Fund balance should never be used to fund routine operating expenses and long-term continued use of fund balance can lead to financial difficulties. Sustained revenue sources such as property taxes or water and sewer user fees should be used to fund operating expenses and even one-time capital projects where feasible. The fund balance should be maintained to provide a sufficient level for use in economic downturns and for emergencies. Over the long term, the fund balance should remain stable or increase due to the community's general economic conditions.

The Town tries to supplement as many capital projects as possible through the use of grant funding from state and federal agencies because these grant awards represent a return of local tax dollars collected by the federal and / or state governments. These agencies include the Virginia Department of Housing and Community Development, Virginia Tobacco Indemnification Commission, USDA Rural Development, and the Virginia Department of Transportation. Grants are available for a number of types of projects including community and economic development, housing, utility improvements, and street / transportation needs. Due to the competitive nature of grant awards, the Town generally must first spend money on preliminary engineering reports, consultants, and grant writers before even submitting a funding request. The funding agencies also favorably recognize the commitment to a potential funding project by the initial expenditures of localities on the project itself. Grant funds must be administered in compliance with the requirements of the funding agency and the objectives of the funded project.

If grants and user fees are not available, debt financing is an option. Borrowing funds at reasonable rates for future capital projects spreads the debt service over the useful life of the project and passes the cost to future users of the improvement. Debt is appropriate to finance assets with high costs and long useful lives. However, annual debt service must be covered through annual operating funds and existing tax rates and user fees may not be sufficient to cover the annual principal and interest payments.

There are state agencies that issue tax-free and below-market rates for applicable projects. The Town has issued debt through the Virginia Department of Environmental Quality Revolving Loan Fund for wastewater utility projects and through the Virginia Resources Authority for the wastewater treatment plant, water lines in the annexed area, and the Grassy Hill water storage tank. These two agencies can issue debt for utility projects, public safety, transportation, and brown field remediation. The Town has also issued debt through the Virginia Municipal League for a mix of public parking, public works building, and infrastructure (roads, a parking lot, drainage improvements, park upgrades, water lines, wastewater lines, and replacement meters). Other VML bond projects include large equipment purchases and the Angle Bridge project. The VML / VACO program allows for a wide variety of utility and general government projects.

Not all capital improvements can be funded. The Town must provide basic maintenance of existing infrastructure and equipment first. A failure to address maintenance needs will only delay the inevitable and usually have higher costs in the future. Ultimately Town Council must decide how to prioritize the Town's operating and capital needs with available resources. Only projects approved in Year 1 of the CIP are eligible to be funded in the current budget. Most years the current funding level is not available to support the cost of all the projects in Year 1. Projects in Years 2 through 5 do not demonstrate a commitment to funding but only that the projects are currently planned to occur during Years 2 through 5.

Funding capital outlay continues to be a challenge. Finding funds available for capital items is difficult after normal and existing operations are financed with the distribution of the current year's revenue stream of taxes and fees. With the continued inability to upgrade and replace items past their useful life on a regular basis, the Town sometimes must finance major repairs with the use of fund balance or with the issuance of debt.

Town of Rocky Mount
Five Year Capital Improvement Plan
Adopted FY 25-26 through FY 29-30

Department/Project Name	Adopted					
	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Five Year Total
Finance						
Tax and Business License Software Implementation	10,233					10,233
Community Development						
Comprehensive Plan Update - Major	30,000	30,000				60,000
Replace Chevrolet Impala	30,000					30,000
Natural Gas Extension to Industrial Park			300,000			300,000
Floyd/Franklin Intersection Improvements					500,000	500,000
Sidewalk (Tanyard Rd - Donald to Maple)		300,000				300,000
Sidewalk (Tanyard Rd - Bank of Botetourt to Pell Avenue)	150,000					150,000
EV Charging Stations	11,000					11,000
Dog Park Upgrades	32,500	32,500				65,000
Total Community Development	253,500	362,500	300,000	0	500,000	1,416,000
Police						
Firing Range	2,000	3,000				5,000
Patrol Rifles - 22 @ \$1,150 each				25,300		25,300
Body and Car Cameras				33,400	33,400	66,800
Vehicle Replacement	56,000	112,000	56,000	112,000	56,000	392,000
New Server Switch	5,000					5,000
Replace Radios Mobiles: 17 @ \$5,545 each in 26,27; Handhelds: 27 at \$3,519 each in 28,29	49,300	49,300	47,500	47,500		193,600
Total Police Department	112,300	164,300	103,500	218,200	89,400	687,700
Fire Department						
Replace Utility 1A - 1997 Ford dually with brush/off-road truck		265,000				265,000
Refurbish Rescue 1 - 2002 Pierce Heavy Rescue		195,000				195,000
Replacement of Portable Radios (40)		45,000	45,000	45,000	50,000	185,000
Replacement of Fire Fighting Tools/Equipment	40,000	40,000	40,000	45,000	45,000	210,000
Replacement of 2003 Tahoe		70,000				70,000
Extrication Equipment	45,000					45,000
Replace Station and Truck AED		18,000				18,000
Replacement of Wagon 1					1,000,000	1,000,000
Total Fire Department	85,000	633,000	85,000	90,000	1,095,000	1,988,000
Emergency Services Building						
Station North Main Roof	200,000					200,000
Painting - PD and VFD	25,000					25,000
LED Sign			25,000			25,000
Replace Interior Lighting - Police Department	2,500					2,500
HVAC Units (3)	30,000					30,000
Total Public Safety Building	257,500	0	25,000	0	0	282,500

Department/Project Name	Adopted					
	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Five Year Total
Public Works - Parks						
Redo Basketball/Pickle Ball & Tennis Courts, Fencing - Mary Elizabeth	52,500					52,500
Additional Cameras at Gilly's Park	6,000					6,000
Additional Dock for Gilly's Pond		15,000				15,000
Park Restroom Heat for Camera Equipment - Gilly's	35,000					35,000
Christmas Lighting/Displays	20,000					20,000
Landscaping Improvements including Farmers Market Terrace Project						
Sidewalk Maintenance	5,000					5,000
Total Public Works - Parks	40,000	40,000	40,000	40,000	40,000	200,000
	158,500	55,000	40,000	40,000	40,000	333,500
Public Works - Operations						
Trash Truck - Seven Year Lease Purchase	50,000					50,000
Replace 2003 John Deere 710 backhoe - tires needed for FY25-26	25,000	223,000				248,000
Replace 2014 Johnston street sweeper		250,000				250,000
Replace 2015 Leaf Machine	173,716					173,716
Replace 2011 Chevy Pickup - upgrade to 1 Ton	82,000					82,000
Salt Spreader	10,000					10,000
Plow	9,000					9,000
Replace 2006 GMC Dump Truck	160,000					160,000
Brine Distribution	40,000					40,000
Brine Maker	30,000					30,000
Replace 2016 Yanmar mini excavator		94,000				94,000
Mulching Head for Skid Steer		19,000				19,000
Traffic Lights	35,000					35,000
Preemption for Traffic Lights	24,000					24,000
Replace 2008 Mowing Tractor		90,000				90,000
Replace 1996 Air Compressor		45,000				45,000
Generator for Public Works Facility	36,000					36,000
Total Public Works	674,716	721,000	0	0	0	1,395,716
Total General Fund Capital	1,551,749	1,935,800	553,500	348,200	1,724,400	6,113,649
FY 25-26 General Fund Capital Revenues:						
Transfer from General Fund - Recurring	600,000					
Transfer from General Fund - Fund Balance	951,749					
	1,551,749					
Utilities						
Water System Operations						
Fire Hydrant Cleaning System		18,000				18,000
Fire Hydrant Replacement	12,000					12,000
Meter Replacements and Additions	45,000					45,000
Total Water System Operations	57,000	18,000	0	0	0	75,000
Water Treatment Plant						
Lagoon clean out, liner and repair	500,000					500,000
New Water Tank - Upper Grassy Hill		850,000				850,000

Department/Project Name	Adopted					
	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Five Year Total
Scada Programmable Logic Controllers (PLC) Upgrade/Replacement - replace obsolete PLCs at the water plant and in the water system	260,000					260,000
Upper Grassy Hill Pump Station Large PRV Replacement		25,000				25,000
Filter Flow Control Actuators (2)		20,000				20,000
Upper Grassy Hill Tank Lot Fencing		60,000				60,000
Raw Water Flow Meter		60,000				60,000
Raw Water Pump Station Traveling Screen		400,000				400,000
New Water Plant and Garage Roof Liner		55,000				55,000
Wastewater Pump Station - connection to WVWA sewer		800,000				800,000
Recondition Basement Floor		50,000				50,000
Replace (1 of 2) Raw Water Pump and Motor		150,000				150,000
Replace (2) Finished Water Pump and Motor			250,000			250,000
Replace 2019 F250 and Snow Plow				75,000		75,000
Total Water Treatment Plant	760,000	2,470,000	250,000	75,000	0	3,555,000
Wastewater System Operations						
Manhole Rehab	5,000					5,000
Mulching Head for Skid Steer	19,000					19,000
Total Wastewater System Operations	24,000	0	0	0	0	24,000
Wastewater Treatment Plant						
2 Drain Pumps Replaced with Variable Frequency Drives Installed	85,000					85,000
2 Sludge Pumps Replaced with Variable Frequency Drives Installed	125,000					125,000
Resurfacing the Inside of Both Digesters		190,000				190,000
Replace UV Channel #2		325,000				325,000
Replace Mainline Camera Crawler System		70,000				70,000
Resurfacing the Outside of Both Digesters		50,000				50,000
Replace 2013 Ford F-150 Truck		80,000				80,000
Upgrade UV Channel # 1			200,000			200,000
Replace RAS and WAS Pumps			250,000			250,000
Replace Climbing Screen in Headworks				200,000		200,000
Replace Faulk Gear Drives on Oxidation Ditch (8)				400,000		400,000
Total Wastewater Treatment Plant	210,000	715,000	450,000	600,000	0	1,975,000
Total Utility Fund Capital	1,051,000	3,203,000	700,000	675,000	0	5,629,000
Add Debt Service Paid from Utility Capital Fund	434,085					
	1,485,085					
FY 25-26 Utility Capital Revenues:						
Transfer from Utility Operating	367,256					
Capital Recovery Charges	585,858					
Utility Capital Reserves	531,971					
	1,485,085					
Total of All Capital Projects	2,602,749	5,138,800	1,253,500	1,023,200	1,724,400	11,742,649

Town of Rocky Mount
FY25-26 through FY29-30 Five Year Capital Improvement Plan
Project Impact on Current and Future Operating Budget

Department/Project Name	FY 25-26 Adopted Amount	Project Impact on Adopted FY 26 Budget and Future Operating Budgets
Finance		
Tax and Business License Software Implementation	10,233	Once these new modules are implemented, annual maintenance charges will be approximately \$11,293.
Community Development		
Comprehensive Plan Update - Major	30,000	No operating impact
Replace Chevrolet Impala	30,000	No operating impact - replacement vehicle
Sidewalk (Tanyard Rd - Bank of Botetourt to Pell Avenue)	150,000	No operating impact
EV Charging Stations	11,000	No operating impact
Dog Park Upgrades	32,500	Approximately \$50 per month for water usage in dog watering system
Total Community Development	253,500	
Police		
Firing Range	2,000	No operating impact
Vehicle Replacement	56,000	No operating impact - replacement vehicle
New Server Switch	5,000	No operating impact
Replace Radios Mobiles: 17 @ \$5,545 each in 26,27; Handhelds: 27 at \$3,519 each in 28,29	49,300	No operating impact - replacement equipment
Total Police Department	112,300	
Fire Department		
Replacement of Fire Fighting Tools/Equipment	40,000	No operating impact - replacement equipment
Extrication Equipment	45,000	No operating impact - replacement equipment
Total Fire Department	85,000	
Emergency Services Building		
Station North Main Roof	200,000	No operating impact - replacement roof
Painting - PD and VFD	25,000	No operating impact - maintenance project
Replace Interior Lighting - Police Department	2,500	No operating impact
HVAC Units (3)	30,000	No operating impact - replacement units
Total Public Safety Building	257,500	
Public Works - Parks		
Redo Basketball/Pickle Ball & Tennis Courts, Fencing - Mary Elizabeth	52,500	No operating impact
Additional Cameras at Gilly's Park	6,000	Additional monthly electric charges of approximately \$50
Park Restroom Heat for Camera Equipment - Gilly's	35,000	Additional monthly electric charges of approximately \$100
Christmas Lighting/Displays	20,000	Additional monthly electric charges of approximately \$200 for November and December
Landscaping Improvements including Farmers Market Terrace Project	5,000	No operating impact
Sidewalk Maintenance	40,000	No operating impact
Total Public Works - Parks	158,500	

Department/Project Name	FY 25-26 Adopted Amount	Project Impact on Adopted FY 26 Budget and Future Operating Budgets
Public Works - Operations		
Trash Truck - Seven Year Lease Purchase	50,000	Additional truck will add monthly fuel expense of \$700 and annual maintenance of approximately \$5,000
Replace 2003 John Deere 710 backhoe - tires needed for FY25-26	25,000	No operating impact - replacement tires
Replace 2015 Leaf Machine	173,716	No operating impact - equipment replacement
Replace 2011 Chevy Pickup - upgrade to 1 Ton	82,000	No operating impact - vehicle replacement
Salt Spreader	10,000	No operating impact
Plow	9,000	No operating impact
Replace 2006 GMC Dump Truck	160,000	No operating impact - vehicle replacement
Brine Distribution	40,000	No operating impact
Brine Maker	30,000	No operating impact
Traffic Lights	35,000	No operating impact
Preemption for Traffic Lights	24,000	No operating impact
Generator for Public Works Facility	36,000	No operating impact - replacement equipment
Total Public Works	674,716	
Water System Operations		
Fire Hydrant Replacement	12,000	No operating impact
Meter Replacements and Additions	45,000	No operating impact
Total Water System Operations	57,000	
Water Treatment Plant		
Lagoon clean out, liner and repair	500,000	No operating impact - maintenance to performed every 10 years
Scada Programmable Logic Controllers (PLC)		
Upgrade/Replacement - replace obsolete PLCs at the water plant and in the water system	260,000	No operating impact - replacement of existing equipment
Total Water Treatment Plant	760,000	
Wastewater System Operations		
Manhole Rehab	5,000	No operating impact
Mulching Head for Skid Steer	19,000	No operating impact
Total Wastewater System Operations	24,000	
Wastewater Treatment Plant		
2 Drain Pumps Replaced with Variable Frequency Drives Installed	85,000	No operating impact
2 Sludge Pumps Replaced with Variable Frequency Drives Installed	125,000	No operating impact
Total Wastewater Treatment Plant	210,000	



RESOLUTION NO.: 2025.008

A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2026 BUDGET, ADOPT THE TAX RATES, FEES AND UTILITY RATES AND ADOPT THE FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the Town Council of Rocky Mount has been presented a budget by its staff for the purpose of establishing revenues and expenditures necessary to conduct the operations of its general government and utility system, as well as major capital expenses for the period of July 1, 2025 through June 30, 2026; and

WHEREAS, the Town Council of Rocky Mount met during open public session to conduct a budget work session to analyze the proposed budget as presented by staff; and

WHEREAS, upon reaching a consensus upon alterations of the budget as proposed by staff after careful review during various work sessions open to the public, the Town Council duly advertised the proposed altered budget and related revenues and held an open public hearing on May 5, 2025 and

NOW, THEREFORE, BE IT RESOLVED, that the following tax rates, fees and utility charges are hereby, approved and adopted, as set forth below; and, be it

RESOLVED FURTHER, that the following budget totaling \$17,833,775 is, and is hereby, adopted and appropriated effective July 1, 2025, as set forth below; and, be it

RESOLVED FURTHER, that the FY2026-2030 Capital Improvement Plan is hereby adopted; and, be it

RESOLVED FURTHER, that all outstanding encumbrances as of June 30, 2025, are hereby re-appropriated to FY 2026 to the same department or account for which they are encumbered in FY2025, as approved by the Town Manager or his designee; and be it

RESOLVED FURTHER, that all unencumbered appropriations lapse for budget items other than capital projects, contracts and grants, specific multi-year projects and capital projects in the Town Capital Fund and Utility Capital Fund and, be it

RESOLVED FURTHER, that appropriations designated for capital projects that are unexpended as of June 30, 2025, are hereby re-appropriated to FY2026 to the same projects; and be it

RESOLVED FURTHER, that the Town Manager or his designee, may approve necessary accounting or budget transfers between funds and departments to enable proper accounting and efficient operation of government.

RESOLVED FURTHER, that the approval by the Town Council of Rocky Mount of any grant funds to the Town constitutes the appropriation of both the revenue to be received from the grant and the Town's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2025, are hereby re-appropriated to FY 2026 for those purposes. Upon completion of a grant project, staff is authorized to close out the grant and transfer any remaining sources back to the funding source; and be it

RESOLVED FINALLY, that all financial activities, purchases, travel, personnel actions, etc., shall be in accordance with the policies and procedures established by the Town Council of Rocky Mount and administered by the Town Manager.

General Property Taxes

There shall be a tax levy pursuant to the powers vested to the Town Council by the Code of Virginia, as amended, on the following:

Real Property Tax - \$0.13/\$100 of assessed value.

Personal Property Tax - \$0.51/\$100 of assessed value.

Public Service Real Property - \$0.13/\$100 of assessed value.

Public Service Personal Property - \$0.51/\$100 of assessed value.

Machinery & Tool Tax - \$0.17/\$100 of assessed value based on original cost and declining depreciation over a 7-year period, until the effective rate at year 7 is \$0.07/\$100 assessed value. Interest at an annual rate of ten percent (10%) per annum shall be charged on any unpaid general property taxes commencing on the first day of the month following the due date of the unpaid taxes.

Other Local Taxes

Cellular Telephone Tax – 10% of monthly gross charge, not to exceed \$3.00.

Consumer Utility Tax – 10% of monthly gross charge, not to exceed \$2.00 for residential service; \$5.00 for commercial service; \$15.00 for industrial service.

Meals Tax – 6.0% of prepared food sold.

Transient Occupancy Tax – 7.5% on charges for overnight lodging.

Cigarette Tax – 10 cents per pack.

Bank Franchise Tax – Maximum allowed by Code of Virginia.

Motor Vehicle Licenses - \$25.00 for autos, trucks & trailers; \$18.00 for motorcycles, trailers \$0 (less than 1,500 lbs. gross weight) \$20.00 (1,501 – 4,000 lbs. gross weight); \$25.00 (over 4,000 lbs. gross weight).

Franchise License Tax – 5% of gross receipts from non-exclusive cable television franchise agreement.

Business Licenses

BPOL Retail - \$0.13/\$100 of gross receipts.

BPOL Professional - \$0.50/\$100 of gross receipts.

BPOL Contracting - \$0.16/\$100 of gross receipts.

BPOL Repairs & Personal Service - \$0.30/\$100 of gross receipts.
BPOL Direct Sales - \$0.13/\$100 of gross receipts.
BPOL Alcoholic Beverages - \$50 for on and off premises.
BPOL Wholesalers - \$0.05/\$100 of purchases.
BPOL Miscellaneous – as included in BPOL Ordinance adopted 1/1/97.

Fines and Fees

Overtime Parking - \$10.00.
Miscellaneous Illegal Parking - \$15.00.
Parking in Fire Lane or restricting Access to Fire Hydrant - \$40.00.
Illegal Parking in Handicapped Space - \$75.00.
Planning, Zoning and Development Fees as noted on the Development Fee Schedule adopted February 2025.

Charges for Services

Residential Garbage Collection Fees - \$16.00 per month per cart.
Commercial Garbage Collection Fees - \$32.00 per month per cart.
Copies of Police Reports - \$10.00 for offense reports, \$7.00 for accident reports.
Security Services - \$44.00 per hour.
Emergency Security Services - \$54.00 per hour.
Planning and Zoning charges as noted on the Development Fee Schedule adopted February 2025.

Utility Charges:

Water Consumption Charges:

Inside corporate limits - \$7.01 per 1,000 gallons for the first 3,000 gallons of water metered, with \$21.03 being the minimum charge. For consumption beyond 3,000 gallons, the rate shall be \$4.50 per 1,000 gallons.

Outside corporate limits - \$14.02 for the first 3,000 gallons of water metered, with \$42.06 being the minimum charge. For consumption beyond 3,000 gallons, the rate shall be \$9.00 per 1,000 gallons.

Wastewater Use Charges:

Inside corporate limits - \$7.63 per 1,000 gallons for the first 3,000 gallons of water metered, with \$22.89 being the minimum charge. For use beyond 3,000 gallons, the rate shall be \$4.81 per 1,000 gallons.

Outside corporate limits - \$15.26 per 1,000 gallons for the first 3,000 gallons of water metered, with \$45.78 being the minimum charge. For use beyond 3,000 gallons, the rate shall be \$9.62 per 1,000 gallons.

Elderly, Disabled, and Non-Profit Relief Plan – Inside Corporate Limits: \$4.47 per actual 1,000 gallons per month for water and \$4.81 per actual 1,000 gallons per month for wastewater. Outside Corporate Limits: \$8.94 per actual 1,000 gallons per month for water and \$9.62 per 1,000 actual gallons used per month for wastewater.

Water Deposits for new customers will be charged as applicable at the time-of-service connection.

Capital Recovery Fees per month:

	<u>Water</u>	<u>Wastewater</u>
5/8 inch	\$ 0.00	\$ 0.00
1 inch	9.02	29.11
1-1/2 inch	18.05	58.21
2 inch	22.56	72.78
3 inch	45.11	97.03
4 inch	67.68	145.54
6 inch	135.34	291.08

Fire Suppression Connection Fee - \$29.84 per month for less than 10,000 square feet of protection; \$59.68 per month for greater than 10,000 square feet of protection.

Service Connection Fees:

Meter Size	Inside		Outside	
	<u>Corporate Limits</u>		<u>Corporate Limits</u>	
	<u>Water</u>	<u>Sewer</u>	<u>Water</u>	<u>Sewer</u>
5/8 inch	\$1,000	\$1,000	\$2,000	\$2,000
1 inch	1,500	1,500	3,000	3,000
1-1/2 inch	2,000	2,000	4,000	4,000
2 inch	2,500	2,500	5,000	5,000
2-1/2 inch	3,000	3,000	6,000	6,000
3 inch	3,500	3,500	7,000	7,000

Meters and service connections larger than 3" will be charged at actual costs plus 10% inside the corporate limits, actual costs plus 25% outside the corporate limits. There will be a \$25 highway permit fee for each connection outside of Town.

Utility Impact Fees

A utility impact fee for water and sewer connections is established and is determined by water meter size:

Meter Size	Inside Water	Inside Sewer	Outside Water	Outside Sewer
5/8 inch	\$ 0	\$ 0	\$ 1,250	\$ 1,250
1 inch	\$ 0	\$ 0	\$ 2,000	\$ 2,000
1.5 inches	\$ 500	\$ 500	\$ 5,000	\$ 5,000
2.0 inches	\$ 750	\$ 750	\$ 7,500	\$ 7,500
2.5 inches	\$1,000	\$1,000	\$10,000	\$10,000
3.0 inches	\$5,000	\$5,000	\$20,000	\$20,000
Above	\$5,000	\$5,000	\$50,000	\$50,000

Bulk Water Charges

Bulk water sales shall be at a rate of \$25.06 per 1,000 gallons. The monthly minimum for bulk water shall be \$25.06.

Penalties and Disconnection Charges

Penalties for late utility payments are 10% of actual bill.
Disconnection charges are \$50.00 for each offense.

Adopted Revenues

General Fund

Property and Other Local Taxes	\$7,674,876
Commonwealth of Virginia	\$2,553,191
Fund Balance	<u>1,000,282</u>
Total General Fund Revenues	<u>\$11,228,349</u>

Utility Operating Fund

Water and Wastewater Charges	\$3,568,592
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Utility Capital Fund

Capital Recovery Fees	\$585,858
Transfer from Utility Operations	\$367,256
Utility Reserves	<u>\$531,971</u>
Total Utility Capital Fund Revenue	<u>\$1,485,085</u>

Town Capital Fund

Transfer from General Fund	<u>\$1,551,749</u>
Total Revenues	<u>\$17,833,775</u>

Adopted Expenditures

General Fund

General Government Administration	\$1,429,736
Public Safety	\$3,345,086
Public Works	\$2,188,173
Community Development	\$1,700,458
Non-Departmental	\$1,013,147
Transfer to Capital Fund	<u>\$1,551,749</u>
Total General Fund Expenditures	<u>\$11,228,349</u>

Utility Fund

Water Treatment and Distribution	\$1,429,643
Wastewater Collection and Treatment	\$906,705
Utility Billing and Administration	\$414,345
Non-Departmental	<u>\$817,899</u>
Total Utility Fund Expenses	<u>\$3,568,592</u>

Utility Capital Fund

Debt Service	\$434,085
Utility Capital Projects	<u>\$1,051,000</u>
Total Utility Capital Fund Expenses	<u>\$1,485,085</u>

<u>Town Capital Fund</u> - Town Capital Projects	<u>\$1,551,749</u>
Total Expenditures	<u>\$17,833,775</u>

GIVEN UNDER MY HAND, THIS 12th DAY OF MAY, 2025:

C. Holland Perdue III, Mayor

ATTESTED:

Rebecca H. Dillon, Town Clerk

Glossary

Accrual Basis of Accounting	A basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.
American Rescue Plan Act (ARPA)	Federal legislation signed into law May 10, 2021, to provide \$350 billion in emergency funding for eligible State, Local, Territorial, and Tribal Governments. This funding is intended to support the immediate pandemic response, bring back jobs, and lay the groundwork for a strong and equitable recovery, to bolster government response to the COVID-19 emergency and its economic impacts.
Appropriation	An authorization to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document which delineates by fund and department all expenditures and revenue adopted by the Town of Rocky Mount.
Assessed Valuation	The official valuation of property as a basis for property taxation.
Audit	A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. The Commonwealth of Virginia requires that an independent certified public accountant conduct an annual financial audit of each municipality. The Commonwealth of Virginia state agency that oversees accounting, financial reporting, and audit requirements for units of local government.
Auditor of Public Accounts	The Commonwealth of Virginia state agency that oversees accounting, financial reporting, and audit requirements for units of local government.
Balanced Budget	A fiscal plan showing estimated expenditures equal to estimated revenues for a specific fiscal year.
Basis of Budgeting	The accounting methodology used to prepare the budget. This method could be cash basis or modified accrual basis of accounting.
Bond	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation bonds and revenue bonds usually issued for construction of large capital projects such as buildings, utility systems,

	parks, etc. General obligation bonds require approval through voter referendum for counties in Virginia.
Bonded Debt	The portion of the indebtedness represented by outstanding bonds.
Budget	An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money which can be spent.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and available revenues.
Capital Outlay	Expenditures for items of a substantial nature (more than \$5,000) that are expected to have a useful life of several years. Examples include vehicles, new sidewalks and buildings.
Carryover Funds	Unexpended funds from the previous fiscal year which may be used to make payments in the current fiscal year. This may also be referred to as beginning fund balance.
CIP	Capital Improvement Program
Deficit	Expenditures in excess of revenues.
Department	A major administrative division of the Town which indicates over all management responsibility for an operation or a group of related operations within a functional area.
Depreciation	The process of estimating and recording the lost value, expired useful life or diminution of service from a fixed asset that cannot - or will not - be restored by repair, and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.
Enterprise Fund	A fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer.
Expenditure	This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.
Fiscal Year	A fixed period of time for which expenditures and revenues are recorded. The fiscal year is July 1 through June 30.
Fixed Assets	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Time Position	An employment position authorized by the Town.
Fund	An accounting entity with a group of self-balancing accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are separated by specific activities in accordance with special regulations, restrictions or limits. Commonly used funds include the general fund, and capital project funds.
Fund Balance	The difference between expenditures and revenues. A negative fund balance is sometimes called a deficit.
GASB	Governmental Accounting Standards Board.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP provides a standard by which to measure financial presentations. Every government should prepare and publish financial statements in conformity with GAAP.
General Fund	The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
GFOA	Governmental Finance Officers Association
Goal	A broad statement of outcomes to be achieved on behalf of the customers.
Governmental Funds	These funds are typically used to account for most of a government's activities, including those that are tax supported. The Town maintains the following types of governmental funds: a general fund, a proprietary fund, and a capital projects fund.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Modified Accrual	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
Objectives	A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Personal Property	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goals(s) in the provision of a particular service.
Property Tax Rate	The level at which property values are calculated to determine the amount of taxes to be collected.

Real Property	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
Reserve	A portion of a fund's assets that is restricted for a certain purpose and not available for appropriation.
Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal or other financing sources.