



ADOPTED OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2023-2024





FY 2023 - 2024 Adopted Budget

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FY 2023-2024 Adopted Budget

Town Council

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

Staff

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



June 12, 2023

Mayor and Council:

Please find attached the Fiscal Year 2024 Adopted Budget (July 1, 2023 through June 30, 2024). 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. The balanced budget provides for quality community services including professional police enforcement, enjoyable parks, well maintained streets, innovative and supportive use of technology, efficient trash and debris collection service, and professional land use and economic development support.

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 will be 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 \$412,225 is being used to fund one-time water and wastewater capital projects.
- ❖ The Town remains an active regional partner in many programs and agencies including the West Piedmont Planning District Commission and the

Adopted Budget by Fund

Allocation by fund, as well as a comparison to the previous FY23 adopted budget, is as follows:

	<u>Adopted FY24</u>	<u>Adopted FY23</u>	<u>\$ Variance</u>	<u>% Variance</u>
General Fund	8,743,223	7,502,374	1,240,849	16.5%
Utility Fund	2,896,162	2,452,547	443,615	18.1%
Utility Capital Fund	1,765,562	836,837	928,725	111.0%
Town Capital Fund	2,455,200	2,871,764	-416,564	-14.5%
Total	15,860,147	13,663,522	2,196,625	16.1%

The primary reasons for the increase from FY23 to FY24 include:

- A cost-of-living increase for employees.
- Operational increases for all utilities, water and wastewater supplies, and additional funding for the Town's music venue: The Harvester Performance Center.
- 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: The adopted rate for FY23-24 is \$0.51 per one hundred dollars of assessed value. The Town receives a Personal Property Tax Relief Act (PPTRA) payment of \$53,861 which lowers the amount of personal property tax paid by the residents of Rocky Mount.
- Meals Tax: An increase of 1% (from 5% to 6%) was adopted as part of the FY23-24 budget.

- 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 \$87,474 for FY24.
- Cigarette Tax: The current rate on cigarette tax is \$0.10 per pack.
- Business License: 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.
- 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. The one percent increase in the meals tax is projected to generate approximately \$400,000. This additional revenue will be used to help offset personnel, supply, and utility costs as well as provide additional economic development funding.

Human Resources

When establishing budget priorities, it is important to remember that one of the Town's most valuable assets are the personnel that work for the Town. To deal with the labor shortage currently facing the public and private sectors, the budget for employee compensation was increased approximately seven percent so that the Town can pay sufficient, fair wages to employees for the important work that they do—making the Town competitive in the tight labor market. That amount includes an average market rate adjustment of approximately seven percent, adjustments to the pay scale to even out the pay grades and steps, and targeted adjustments to address wage compression issues (cases where the need to pay higher starting salaries to attract new employees puts those new employees at the same or close to the same pay levels as more experienced staff).

Only three changes were adopted for staffing levels in the budget: a new grant writer position in the community development area and the restoration of two police department positions. The

police department positions were included in the FY20-21 budget but eliminated in the FY21-22 and FY22-23 adopted budgets. Health insurance costs and Virginia Retirement System rates for staff will remain the same in Fiscal Year 2024. In order to continue to provide high quality services to the community, the Town must invest in its most important resource—the people that make Rocky Mount a great place to live, work, and play.

Capital Improvement Plan

The Federal government financial assistance to state and local governments for the pandemic, the American Rescue Plan Act (ARPA), provided \$4.9 million to the Town—\$2.45 million for Fiscal Year 2022 and \$2.45 million for Fiscal Year 2023. That funding has paid for many important projects that have allowed the Town to address labor issues, infrastructure needs, emergency preparedness, recovery from the pandemic, etc. Without the ARPA funding, we would have had to postpone even more essential infrastructure needs and improvements—increasing the backlog of projects and making the financing of such improvements even more difficult in the future. Even with the ARPA funding, there are many, many essential capital and infrastructure projects that were not included in this year’s adopted budget. The five-year Capital Improvement Plan 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 sobering. Difficult, but necessary decisions will have to be made over the next few years as to how to fund those projects.

While ARPA funding has helped fund a significant amount of infrastructure and capital projects in the last two fiscal years, it will be necessary to borrow \$3.3 million in order to fund the capital and infrastructure needs included in the adopted budget.

FY23-24 Town capital projects include:

- A new dog park
- A Pumper-Tanker for the Volunteer Fire Department
- Knuckle Boom and Box and other equipment/replacement vehicles for Public Works
- New Playground equipment for Mary Bethune Park

Utilities

A utility rate analysis was completed this past Spring and includes projected rate increases over the next five years to help 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. The water and wastewater rate increases represent year one of a five year plan to have water and wastewater utility revenue cover the cost of providing those services.

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.

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

Conclusion

The adopted budget continues to provide Town of Rocky Mount citizens and businesses with quality municipal services at the lowest possible cost to our taxpayers while still maintaining the high service levels that residents and businesses expect. The citizens of Rocky Mount expect and deserve 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.

We would also like to thank our employees for their persistence in overcoming the many challenges that occurred every day over the past few years to safely get through the pandemic and even improve service delivery during difficult times. Thank you to Town Department Heads for their invaluable assistance in compiling this Fiscal Year 2024 Adopted Budget. They are true subject matter experts that have many years of experience and an incredible amount of knowledge regarding their departments.

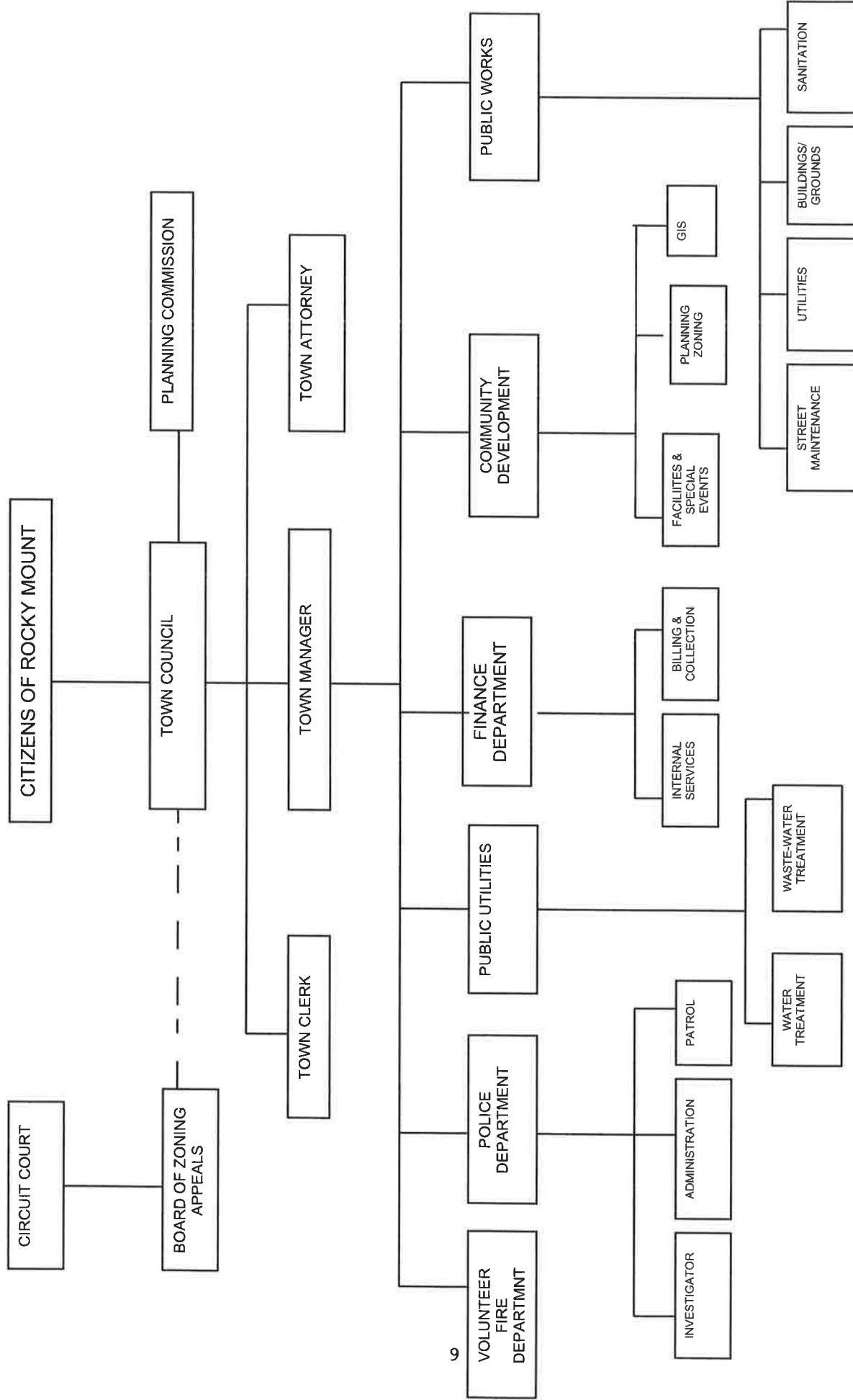
Thank you for giving us the opportunity to serve the Rocky Mount community!

Sincerely,



Robert J. Wood
Town Manager

TOWN OF ROCKY MOUNT, VIRGINIA – ORGANIZATIONAL CHART





Historical Overview

First settled in the mid-1700s, Rocky Mount had an iron works in full operation by the 1770s. Iron production remained an important enterprise in the region through the mid-19th century and attracted suppliers of supporting goods and services to the area. 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

The development of two railroad lines into Rocky Mount between 1880 and 1895 brought access to Lynchburg and Danville markets, as well as Norfolk and points west. Industry and commerce then expanded, as did the population and social institutions.

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.





The Budget Process

The 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 Town Council in early March. 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. 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 locality shall have the right to attend the public hearing and express his/her views.

There were only a few changes between the proposed FY23-24 budget as presented to Town Council and the adopted budget. Those changes are shown below:

Reduced the Town's Operating Contingency	\$(11,606)
Added Additional Funds for Volunteer Fire Department Call Stipends	\$20,000
Reduced Personnel and Benefit Projections in all Departments	\$(8,394)
Total Net Changes from the Proposed Budget to the Adopted Budget	\$0
Total Proposed FY23-24 Budget for all Funds	\$15,860,147
Total Adopted FY23-24 Budget for all Funds	\$15,860,147



<u>Date</u>	<u>Responsible</u>	<u>Activity</u>
1/9/2023	Town Manager	Approval of Budget/CIP Calendar (Regular Council meeting)
3/3/2023	Planning Commission	Distribution of FY 24-28 CIP to Planning Commission (with copy to Town Council)
3/7/2023	Planning Commission	Public Hearing & Recommendation of Proposed CIP (regular meeting for Planning Commission)
3/13/2023	Town Manager	Presentation of Proposed FY 24-28 CIP to Town Council
March 2023	Manager/Finance Dir	Possible Utility and Solid Waste Rates Work Session
4/3/2023	Manager/Finance Dir	Distribution of Proposed FY 24 Budget & FY 24-28 CIP to Council
4/10/2023	Town Council	Public Hearing on Tax Rate effect if greater than 1% (Regular Council meeting)
4/10/2023	Manager/Finance Dir	Presentation of FY 24 Budget and FY 24-28 CIP to Council (Regular Council meeting)
4/18/2023	Town Council	Budget Work Session #1
4/20/2023	Town Council	Budget Work Session #2
5/1/2023	Town Council	Public Hearing on Proposed FY 24 Budget and FY 24-28 CIP
5/8/2023	Town Council	Adoption of FY 24 Budget, FY 24-28 CIP, & Appropriation Resolution (Regular Council meeting)



Authorized Positions by Function/Program

<u>Function/Program</u>	<u>Actual June 30, 2022</u>	<u>Budget June 30, 2023</u>	<u>Adopted FY23-24</u>	<u>Variance FY23 to FY24</u>
General government				
Administration	3	3	3	0
Finance	6	6	6	0
Planning & Community Development	5	5	6	1
Public Safety - Police				
Officers	20	20	22	2
Civilians	2	2	2	0
Public Works	17	17	17	0
Business Type Activities				
Water Treatment Plant	5	6	6	0
Wastewater Treatment Plant	5	5	5	0
Total	63	64	67	3

Changes in Staffing Levels:

Planning and Community Development - A new grant writer position was approved in the adopted FY23-24 budget.

Police - Restoration of two police department positions. These positions were included in the FY20-21 budget but eliminated in the FY21-22 and FY22-23 adopted budgets.



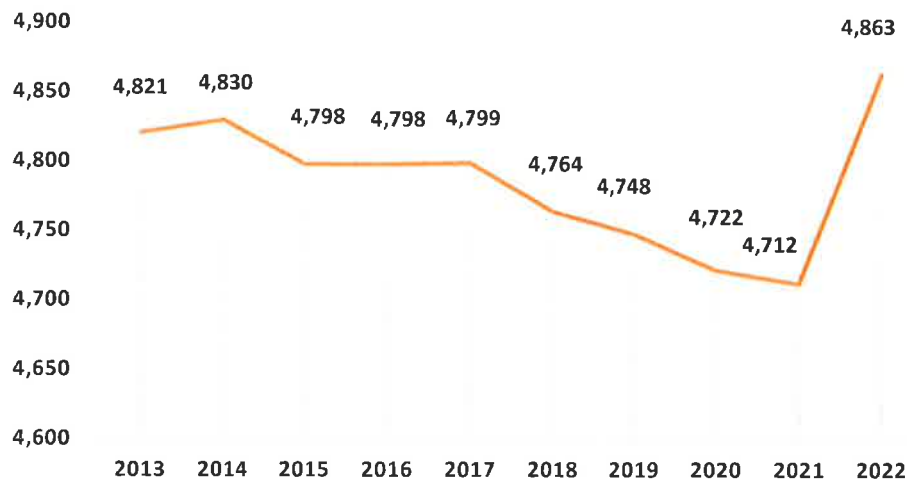
Town Profile

Discover Rocky Mount at the link below:

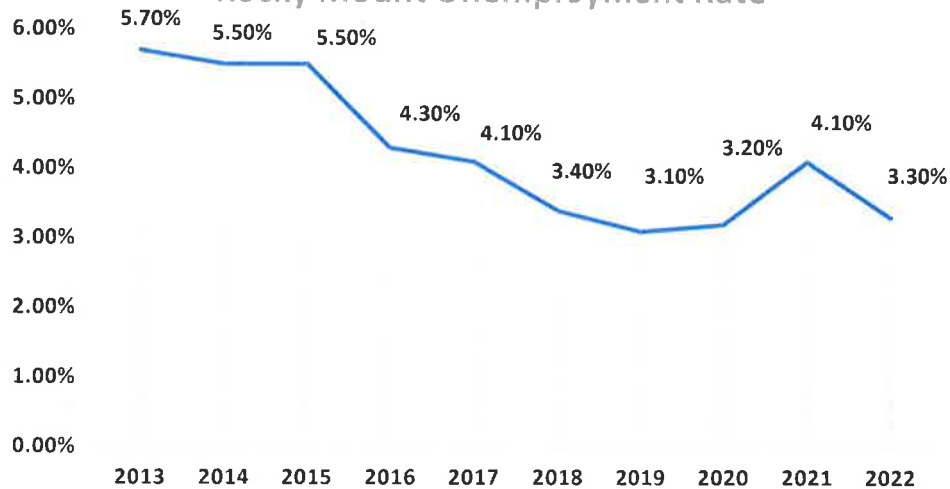
<https://www.rockymountva.org/217/Discover-Rocky-Mount>

There are 4,863 residents in Rocky Mount, with a median age of 43.6. Of this, 40.84% are males and 59.16% are females. US-born citizens make up 96.42% of the resident pool in Rocky Mount, while non-US-born citizens account for 1.5%. Additionally, 2.08% of the population is represented by non-citizens.

Town of Rocky Mount Population



Rocky Mount Unemployment Rate





Principal Employers

<u>Employer</u>	<u>Employees</u>	<u>Product or Service</u>
Ply Gem Manufacturers Inc.	1,500	Wood Window/Door Units
Franklin County Public Schools	1,387	Public Education
Franklin County	392	Local Government
Trinity Packaging Inc.	350	Plastic Packaging
Carilion Franklin Memorial Hospital	342	Hospital
Wal-Mart	175	Retail
Fleetwood Homes of Virginia	150	Housing
Lowe's	128	Retail
Ronile Inc.	115	Custom Dyed Yarns
Franklin Health Care	111	Nursing/Rehabilitation

Assessed Value of Taxable Property

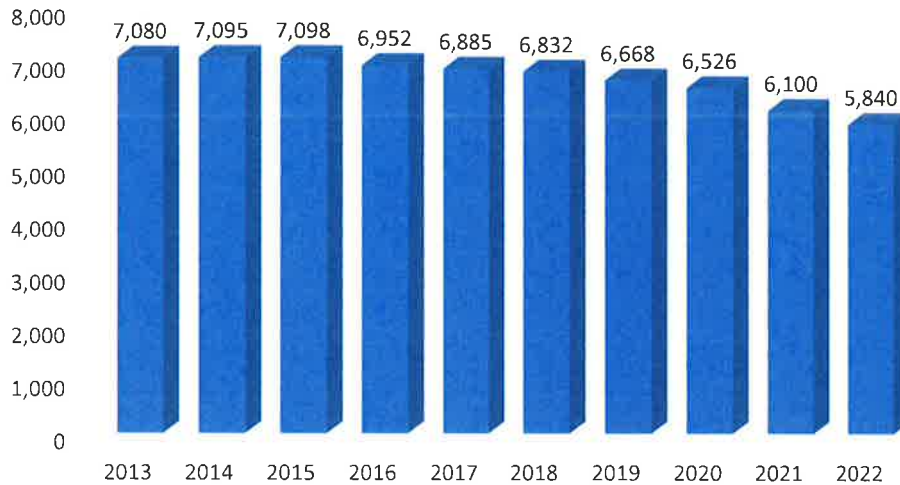
<u>Fiscal Year</u>	<u>Total Assessed Value *</u>	<u>Real Estate Tax Rate</u>	<u>Personal Property Tax Rate</u>
2013	\$563,418,786	0.13	0.51
2014	\$562,211,368	0.13	0.51
2015	\$556,796,212	0.13	0.51
2016	\$586,584,921	0.13	0.51
2017	\$597,944,388	0.13	0.51
2018	\$608,063,866	0.13	0.51
2019	\$624,827,604	0.13	0.51
2020	\$619,388,229	0.13	0.51
2021	\$657,727,691	0.13	0.51
2022	\$667,427,296	0.13	0.51

* Includes Real Estate, Personal Property, Machinery and Tools
and Public Service Companies

Tax Rates are per \$1,000 of assessed value



Franklin County Public Schools Enrollment



Principal Utility Customers

Taxpayer	Monthly Average Consumption	Percentage of Total Billed
PlyGem Windows	2,527,067	11.68%
Ronile	1,381,423	6.38%
On the Rocks/Home Town Ice	1,245,464	5.76%
Franklin Facility LLC	449,936	2.08%
Rocky Mount Health & Rehab (Trinity Mission)	388,598	1.80%
Greater Southern Wood Preservers/Rocky Top	301,712	1.39%
Franklin County High School	256,624	1.19%
Carilion Franklin Memorial Hospital	218,332	1.01%
Franklin County Middle School	203,626	0.94%
Baymont Inn	170,445	0.79%
Rocky Mount Development (Kroger)	169,908	0.79%
Property Mgt / Windy Lane	163,640	0.76%
Holiday Inn Express	157,835	0.73%
Candlewood Apartments	155,966	0.72%
Tanyard Village	148,961	0.69%



Basis of Budgeting

The adopted budget for fiscal year 2023-2024 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

(A detailed description of the budget process is included on page 11)

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 budget process begins in October when Capital Improvement Plan projects are requested from Departments. Revenue projections and departmental operating budget requests are prepared in January and February. Budget work sessions are held in April and a public hearing is usually held in early May. Adoption typically takes place on the second Monday of May.

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.



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 to spend 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. 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.

Note:

Finance Staff are currently working on additional financial policies which will include:

- Cash Management and Investments
- Debt Management and Capacity
- Reserve Accounts including Fund Balance



Table of Departments and Funds

Department	FUND			
	General Fund	Capital Projects Fund	Utility Fund	Utility Capital Fund
Mayor and Council	\$97,852			
Town Manager	\$381,412			
Town Attorney	\$69,670			
Finance and Passport Services	\$626,593			
Municipal Building	\$68,417			
Police Department	\$2,712,133			
Volunteer Fire Department	\$228,450			
Emergency Services Building	\$83,600			
Public Works	\$2,036,080			
Planning and Zoning	\$278,985			
Economic and Community Development	\$553,128			
Citizens Square-Farmers Market & Depot Welcome Center	\$80,441			
Harvester Performance Center	\$680,000			
Non-Departmental	\$846,462			
Capital Projects		\$2,455,200		
Water System Operation			\$272,616	
Meter Reading			\$27,620	
Water Treatment Plant			\$977,492	
Utility Administration			\$389,322	
Wastewater System Operation			\$150,297	
Wastewater Treatment Plant			\$630,817	
Utility Non-Departmental			\$447,998	
Utility Capital				\$1,765,562
Total by Fund	\$8,743,223	\$2,455,200	\$2,896,162	\$1,765,562

Total Adopted Budget for all Funds \$15,860,147



Performance Measures and Strategic Goals

Town Manager's Office

The Town Manager serves as the chief administrative officer of the Town of Rocky Mount. His 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 FY21-22	Estimated FY22-23	Projected FY23-24
Representation on State, Regional and Local Boards	Economy	4	4	4
Participation with Town & Community Events	Economy	✓	✓	✓
Number of Ordinances and Resolutions Processed	Services	18	25	25
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 FY21-22	Estimated FY22-23	Projected FY23-24
Achieve GFOA Award for Financial Reporting	Services	Application Submitted	✓	✓
Adoption of Budget prior to June 30th	Services	✓	✓	✓
Purchase Orders Generated	Services	70	98	105
Accounts Payable Checks Processed	Services	2700	2903	2950

Departmental Goals

- Smooth transition to the new utility billing 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 FY21-22	Estimated FY22-23	Projected FY23-24
Total Offenses Addressed	Services	46,686	47,000	47,500
Total Reported Criminal Offenses	Services	989	1,000	1,025
Traffic Stops	Services	2,112	2,200	2,250
Total Training Hours	Services	1,331	1,500	1,525
Special Assignment Hours	Services	1,005	1,050	1,100

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 FY21-22	Estimated FY22-23	Projected FY23-24
Calls for Service	Services	554	560	570

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 FY21-22	Estimated FY22-23	Projected FY23-24
Lane Miles Maintained	Public Facilities and Services	93.46	93.46	93.46
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	6	6	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 FY21-22	Estimated FY22-23	Projected FY23-24
Sign Permits issued	Housing and Community	20	20	20
Zoning Compliance Permits issued	Housing and Community	100	100	100
Zoning Permits Issued	Housing and Community	33	33	33

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 FY21-22	Estimated FY22-23	Projected FY23-24
Compliance with Virginia Department of Health and Department of Environmental Quality standards	Public Facilities and Services	✓	✓	✓

Department Goals

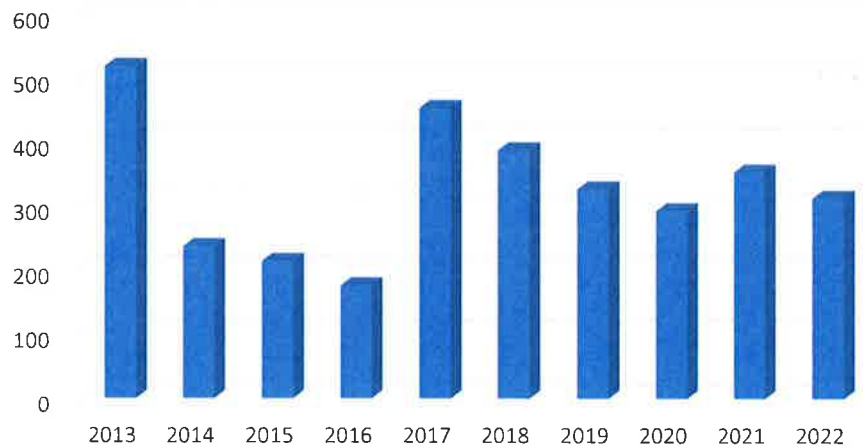
- Continued evaluation and update of certifications of department personnel
- Analyze the infrastructure and plan for replacement of equipment that has exceeded its useful life.



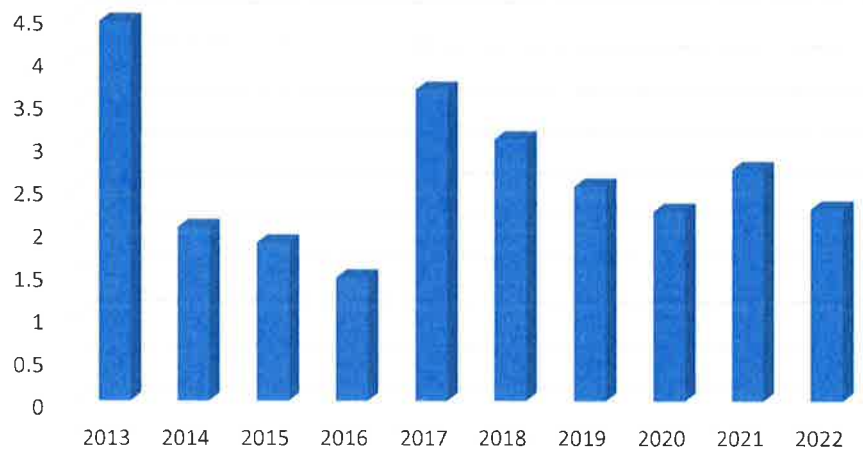
Long-Term Debt

The Commonwealth of Virginia does not impose a legal debt limit on local governments. Debt management is left up to each local governing body. The Town is currently working on a debt policy which will be incorporated in this budget document once it is adopted by Town Council.

Net Bonded Debt Per Capita



Net Bonded Debt to Taxable Value





Changes in Long-Term Obligations as of June 30, 2022 for the Primary Government:

	Balance July 1, 2021	Increases/ Issuances	Decreases/ Retirements	Balance June 30, 2022
General Obligation Bonds	\$1,556,697		\$(166,063)	\$1,390,634
Loans Payable	130,239		(31,889)	98,350
Compensated Absences	360,473	136,473	(90,118)	406,828
Net OPEB Liabilities	870,946	248,952	(193,825)	926,073
Net Pension Liability	2,888,965	1,515,599	(3,042,302)	1,362,262
Total	\$5,807,320	\$1,901,024	\$(3,524,197)	\$4,184,147

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

Year Ending	Direct Borrowings and Placements	
	Principal	Interest
June 30, 2023	\$201,137	\$32,505
2024	205,433	28,224
2025	209,832	23,777
2026	181,520	19,253
2027	185,474	15,098
2028-2032	349,560	37,377
2033-2036	156,028	8,555
Totals	\$1,488,984	\$164,789



Changes in Long-Term Obligations as of June 30, 2022 for the Primary Government -Business Type Activities:

	Balance July 1, 2021	Increases/ Issuances	Decreases/ Retirements	Balance June 30, 2022
Revenue Bonds	\$4,405,970		\$(432,707)	\$3,973,263
Compensated Absences	113,594	56,558	(28,399)	141,753
Net OPEB Liabilities	235,933	100,151	(52,124)	283,960
Net Pension Liability	797,727	532,164	(912,180)	417,711
Total	\$5,553,224	\$688,873	\$(1,425,410)	\$4,816,687

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

Year Ending June 30,	Direct Borrowings and Placements	
	Principal	Interest
2023	\$321,596	\$118,299
2024	223,604	110,590
2025	222,753	103,593
2026	232,035	96,597
2027	241,471	89,315
2028-2032	1,324,288	327,907
2033-2037	1,230,263	122,857
2038-2040	177,253	6,697
Totals	\$3,973,263	\$975,855



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.

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, 2022:

Nonspendable Prepaid Items	67,128
Assigned for Capital Projects	61,846
Total	128,974

This total of \$128,974 is included in the June 30, 2022 fund balance amount of \$9,157,223. Unassigned general fund balance on June 30, 2022 was \$9,028,249. Below are summary projections of fund balance for the general fund only:

	Estimate FY22-23	Budget FY 23-24
Fund Balance, Beginning of Year	\$9,028,249	\$9,576,391
Revenue Sources	8,682,534	8,743,223
Expenditures	(8,134,392)	(8,743,223)
Fund Balance, End of Year	\$9,576,391	\$9,576,391

Fund balance is projected to increase slightly in FY23-24 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.

Note: The Town is working on a fund balance policy which will be included in this budget document once it is adopted by Town Council.



Fund Balance, Revenues and Expenditure Totals by Fund
Adopted FY23-24 Budget

	Fund				
	<u>General</u>	<u>Utility</u>	<u>Utility Capital</u>	<u>Town Capital</u>	<u>Totals</u>
Beginning Fund Balance	9,576,391	10,418,085	0	1,748,774	21,743,250
Revenues					
Revenues from Local Sources					
General Property Taxes	1,243,482				1,243,482
Other Local Taxes	4,587,781				4,587,781
Permits, Fees and Licenses	50,270				50,270
Revenue from Money & Property	275,450				275,450
Charges for Services	379,876	2,896,162			3,276,038
Other	180,000				180,000
Utility Capital Recovery Fees			553,337		553,337
Fund Balance			412,225		412,225
Proceeds from Borrowing			800,000	2,455,200	3,255,200
Revenue from the Commonwealth of Virginia	2,026,364				2,026,364
Total Revenues	8,743,223	2,896,162	1,765,562	2,455,200	15,860,147
Total Available Funds	18,319,614	13,314,247	1,765,562	4,203,974	37,603,397
Expenditures					
General Government Administration	1,243,944				1,243,944
Public Safety	3,024,183				3,024,183
Public Works	2,036,080				2,036,080
Community Development	1,592,554				1,592,554
Nondepartmental	846,462				846,462
Utilities		2,896,162			2,896,162
Capital			1,765,562	2,455,200	4,220,762
Total Expenditures	8,743,223	2,896,162	1,765,562	2,455,200	15,860,147
Ending Fund Balance	9,576,391	10,418,085	0	1,748,774	21,743,250

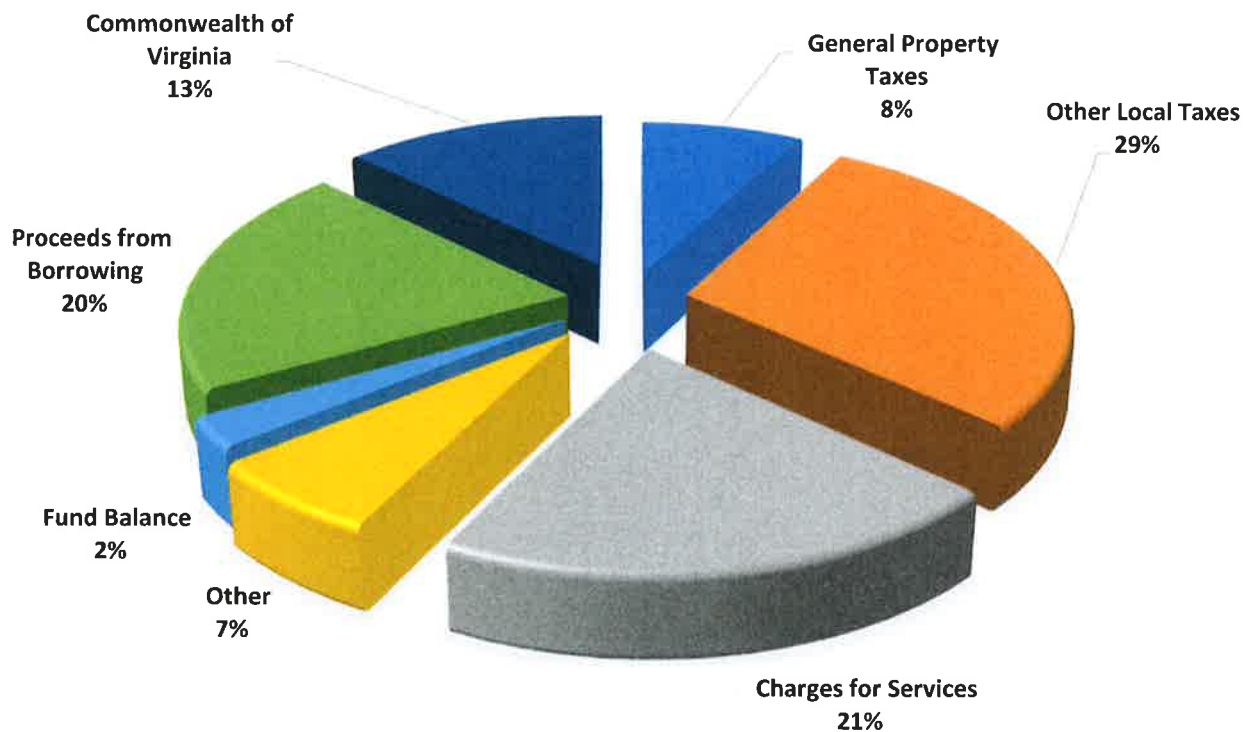


**Total Revenues and Expenditures - All Funds
Adopted FY23-24 Budget**

	<u>FY 21-22 Actual</u>	<u>FY22-23 Actual (Estimated)</u>	<u>FY22-23 Budget</u>	<u>FY23-24 Adopted</u>
Revenues				
Revenues from Local Sources				
General Property Taxes	1,187,555	1,128,729	1,238,564	1,243,482
Other Local Taxes	4,101,030	4,434,097	3,849,861	4,587,781
Permits, Fees and Licenses	86,216	73,174	39,925	50,270
Revenue from Money & Property	103,716	382,915	45,450	275,450
Charges for Services	2,788,125	3,315,335	2,772,392	3,276,038
Other	146,363	151,032	122,329	180,000
Utility Capital Recovery Fees	553,689	559,081	553,337	553,337
Fund Balance				412,225
Proceeds from Borrowing		705,000	704,650	3,255,200
Revenue from the Commonwealth of Virginia				
	2,057,306	2,213,323	1,886,400	2,026,364
Federal Government	2,643,813	2,450,614	2,450,614	
Total Revenues	<u>13,667,813</u>	<u>15,413,300</u>	<u>13,663,522</u>	<u>15,860,147</u>
Expenditures				
General Government Administration	1,153,759	1,273,281	1,254,759	1,243,944
Public Safety	2,234,983	2,737,657	2,410,534	3,024,183
Public Works	2,033,570	2,002,076	2,074,656	2,036,080
Community Development	1,143,892	1,333,040	1,248,691	1,592,554
Nondepartmental	722,850	788,337	513,734	846,462
Utilities	2,382,073	2,723,511	2,452,547	2,896,162
Capital	2,712,003	1,936,692	3,708,601	4,220,762
Total Expenditures	<u>12,383,130</u>	<u>12,794,594</u>	<u>13,663,522</u>	<u>15,860,147</u>



ADOPTED FY23-24 REVENUES



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
General Property Taxes	1,243,482	8%
Other Local Taxes	4,587,781	29%
Charges for Services	3,276,038	21%
Other	1,059,057	7%
Fund Balance	412,225	3%
Proceeds from Borrowing	3,255,200	21%
Commonwealth of Virginia	2,026,364	13%
Totals	15,860,147	100%

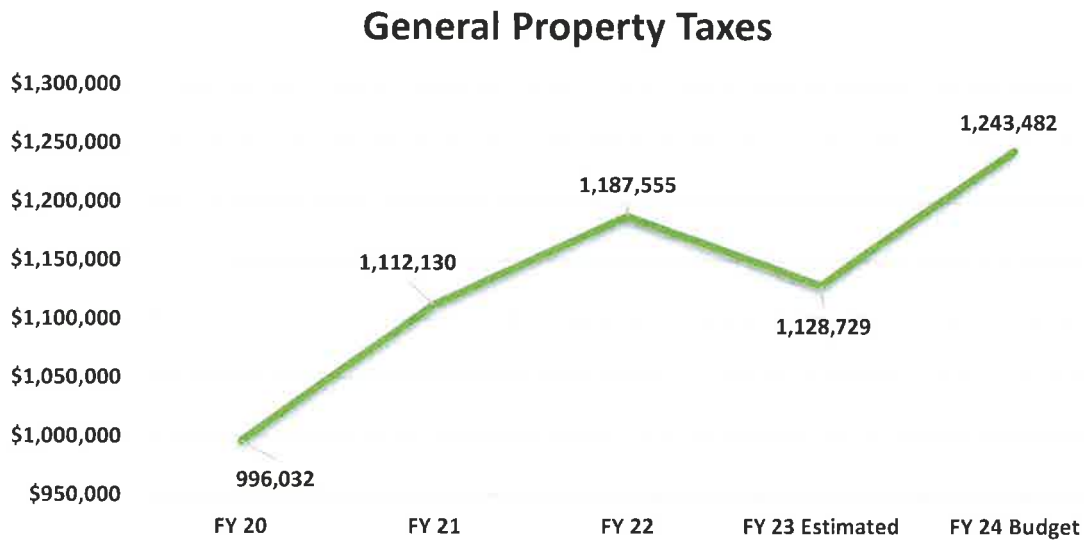


Revenue Analysis

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.



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, 2024. Any increase or decrease in property taxes from new assessed values will be reflected in the FY24-25 budget.



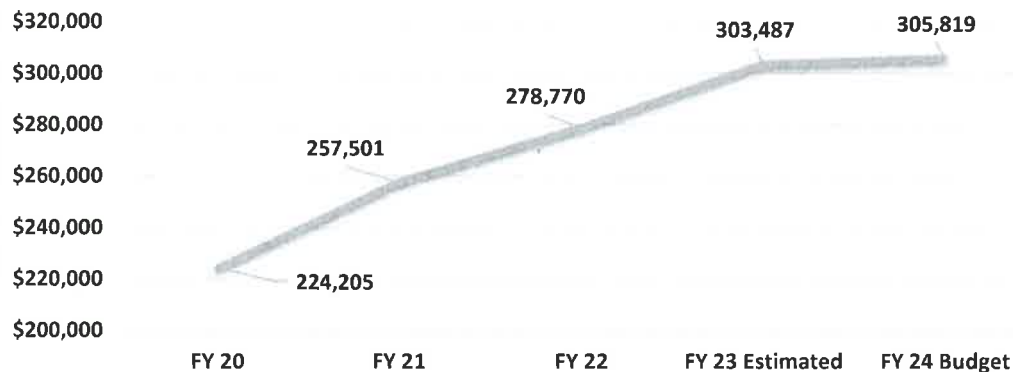
Local Sales Tax and Meals Tax

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.

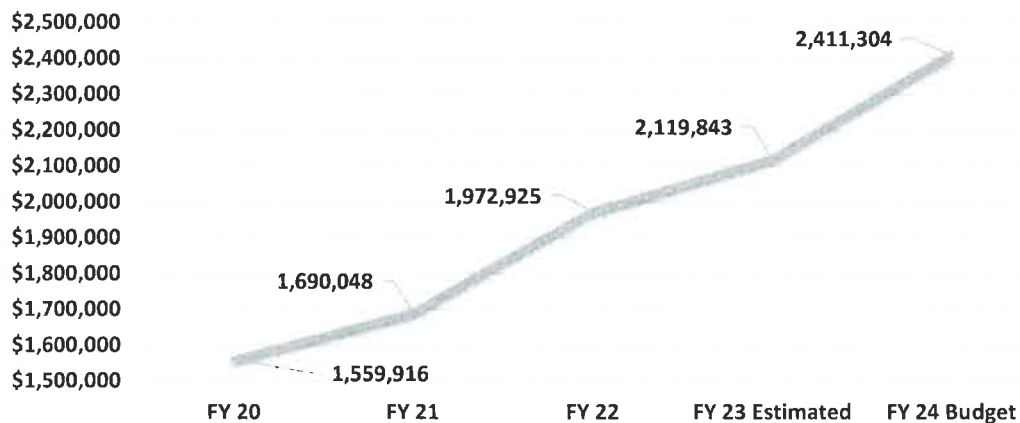
A one percent (1%) increase from 5% to 6% in the Meals Tax was adopted in the FY23-24 adopted budget.

Future Trends: It is anticipated that these revenues will continue to grow as inflation impacts the Rocky Mount community.

Local Sales Tax



Meals Tax



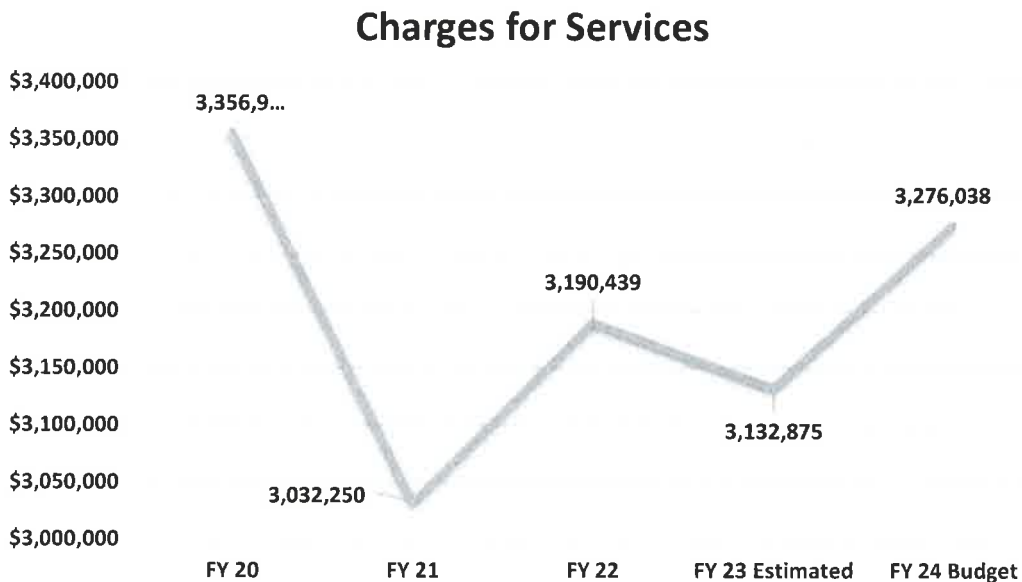


Charges for Services

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 FY24 budget and a \$2/\$4 increase in solid waste collection rates for residential/commercial collection. A total of \$3,276,038 is budgeted in this category for FY23-24.

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.



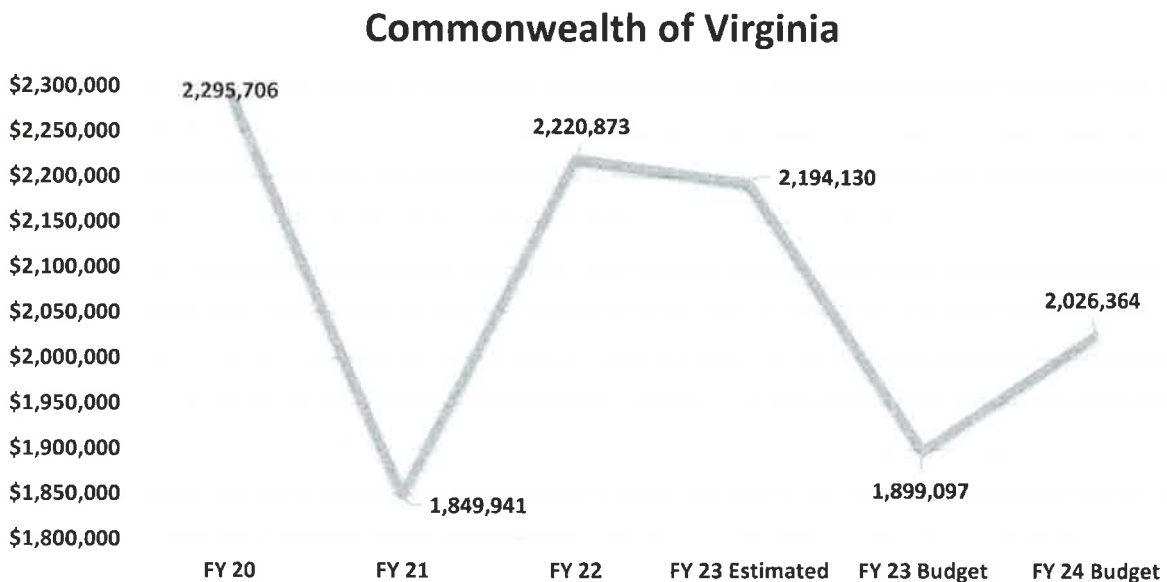


Revenue from the Commonwealth of Virginia

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 large fluctuation from FY20 through FY22 is explained by grant revenues received in FY20 but not in FY21.

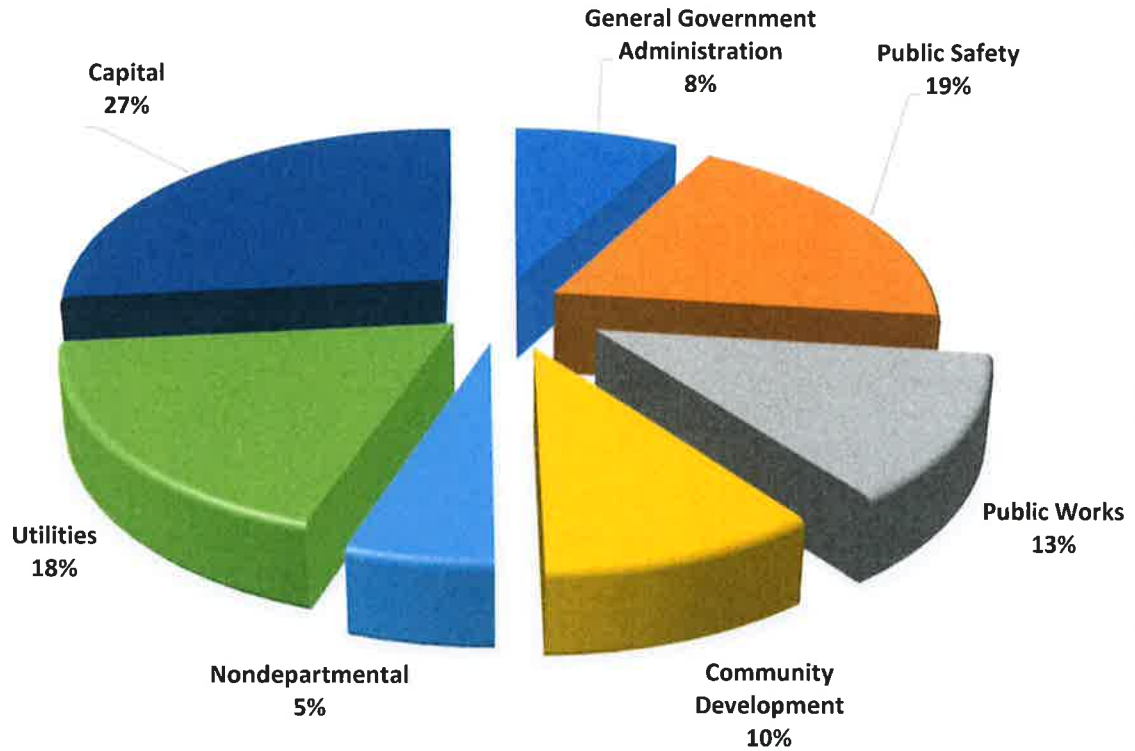
A budget-to-budget increase of \$127,267 is forecast for FY24 from additional street maintenance funds anticipated to be received from the Commonwealth of Virginia.

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 FY23-24 EXPENDITURES



<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government Admini	1,243,944	8%
Public Safety	3,024,183	19%
Public Works	2,036,080	13%
Community Development	1,592,554	10%
Nondepartmental	846,462	5%
Utilities	2,896,162	18%
Capital	4,220,762	27%
Totals	15,860,147	100%



Long Range Financial Plan

The chart below shows the Town's Ten-Year Financial Forecast of revenues and expenditures beginning with FY23-24 and projecting through FY32-33. 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.

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 \$50,000 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 expanding the residential and commercial tax base.

	FY23-24	24-25	25-26	26-27	27-28
	Adopted	Proposed	Proposed	Proposed	Proposed
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>Revenues</u>					
General Property Taxes	1,243,482	1,268,352	1,293,719	1,319,593	1,345,985
Other Local Taxes	4,587,781	4,725,414	4,867,177	5,013,192	5,163,588
Permits, Fees and Licenses	50,270	50,773	51,280	51,793	52,311
Money & Property	275,450	278,205	280,987	283,796	286,634
Charges for Services	3,276,038	3,341,559	3,408,390	3,476,558	3,546,089
Other	180,000	180,000	180,000	180,000	180,000
Util Cap Recovery Fees	553,337	553,337	553,337	553,337	553,337
Fund Balance	412,225	0	0	0	0
Proceeds from Borrowing	3,255,200	0	0	0	0
Commonwealth of Virginia	2,026,364	2,046,628	2,067,094	2,087,765	2,108,643
Total Revenues	15,860,147	12,444,267	12,701,983	12,966,034	13,236,587

Expenditures

Gov't Administration	1,243,944	1,281,262	1,319,700	1,359,291	1,400,070
Public Safety	3,024,183	3,114,908	3,208,356	3,304,606	3,403,745
Public Works	2,036,080	2,097,162	2,160,077	2,224,880	2,291,626
Community Develop	1,592,554	1,640,331	1,689,541	1,740,227	1,792,434
Nondepartmental	846,462	871,856	898,012	924,952	952,700
Utilities	2,896,162	3,040,970	3,193,019	3,352,670	3,520,303
Capital	4,220,762	4,268,642	5,041,000	953,000	2,202,000
Total Expenditures	15,860,147	16,315,132	17,509,704	13,859,625	15,562,878
(Deficit)	0	-3,870,865	-4,807,721	-893,591	-2,326,291

	28-29	29-30	30-31	31-32	32-33
	Proposed	Proposed	Proposed	Proposed	Proposed
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>

Revenues

General Property Taxes	1,372,905	1,400,363	1,428,370	1,456,937	1,486,076
Other Local Taxes	5,318,496	5,478,050	5,642,392	5,811,664	5,986,014
Permits, Fees and Licenses	52,834	53,363	53,896	54,435	54,980
Money & Property	289,501	292,396	295,320	298,273	301,256
Charges for Services	3,617,011	3,689,351	3,763,138	3,838,401	3,915,169
Other	180,000	180,000	180,000	180,000	180,000
Util Cap Recovery Fees	553,337	553,337	553,337	553,337	553,337
Fund Balance	0	0	0	0	0
Proceeds from Borrowing	0	0	0	0	0
Commonwealth of Virginia	2,129,729	2,151,026	2,172,536	2,194,262	2,216,204
Total Revenues	13,513,812	13,797,886	14,088,989	14,387,309	14,693,035

Expenditures

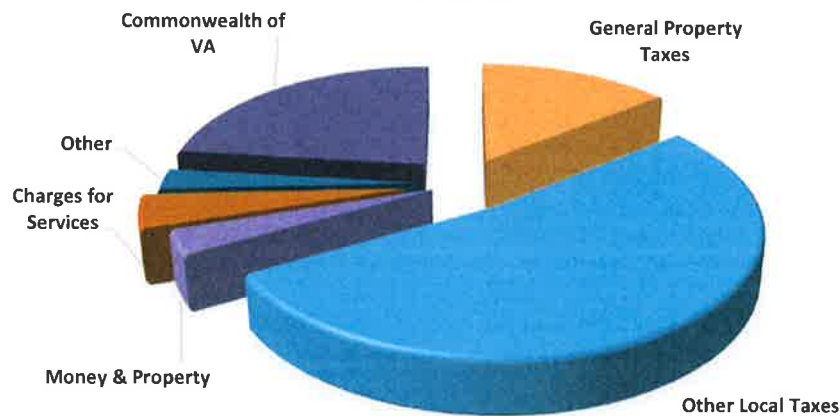
Gov't Administration	1,442,072	1,485,334	1,529,894	1,575,791	1,623,065
Public Safety	3,505,857	3,611,033	3,719,364	3,830,945	3,945,873
Public Works	2,360,375	2,431,186	2,504,122	2,579,245	2,656,623
Community Develop	1,846,207	1,901,593	1,958,641	2,017,400	2,077,922
Nondepartmental	981,281	1,010,720	1,041,041	1,072,273	1,104,441
Utilities	3,696,318	3,881,134	4,075,191	4,278,950	4,492,898
Capital	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Expenditures	16,832,110	17,321,000	17,828,252	18,354,604	18,900,821
(Deficit)	-3,318,298	-3,523,114	-3,739,263	-3,967,295	-4,207,786

Town of Rocky Mount, VA
General Fund Revenues
Adopted Budget FY2023-2024

	2021	2022	2023	2023	2024	23 to 24 Budget	Percent Change
Account Description	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>	<u>Budget</u>	<u>Increase (Decrease)</u>	<u>2024 Proposed to 2023 Original</u>
REAL PROPERTY - CURRENT	\$609,287	\$616,286	\$655,043	\$624,000	\$641,476	(\$13,567)	-2.1%
REAL PROPERTY - DELINQUENT	\$4,608	\$38,022	\$40,000	\$31,382	\$35,000	(\$5,000)	-12.5%
PUBLIC SERVICE - CURRENT	\$36,133	\$25,097	\$26,412	\$26,412	\$22,104	(\$4,308)	-16.3%
PERSONAL PROPERTY - CURRENT	\$274,503	\$308,885	\$310,000	\$340,000	\$340,000	\$30,000	9.7%
PERSONAL PROPERTY - DELINQUENT	\$12,582	\$12,194	\$26,000	\$12,200	\$12,200	(\$13,800)	-53.1%
MACHINERY & TOOLS - CURRENT	\$157,971	\$165,830	\$163,609	\$163,609	\$171,902	\$8,293	5.1%
MACHINERY & TOOLS - DELINQUENT	\$2,004						
PENALTIES ON TAXES	\$9,563	\$11,954	\$9,700	\$11,500	\$11,500	\$1,800	18.6%
INTEREST ON DELINQ TAXES	\$5,480	\$9,287	\$7,800	\$9,300	\$9,300	\$1,500	19.2%
Total General Property Taxes	\$1,112,130	\$1,187,555	\$1,238,564	\$1,218,403	\$1,243,482	\$4,918	0.4%
LOCAL SALES & USE TAX	\$257,501	\$278,770	\$277,000	\$291,979	\$305,819	\$28,819	10.4%
MEALS TAX	\$1,690,048	\$1,972,925	\$1,849,000	\$1,991,390	\$2,411,304	\$562,304	30.4%
TRANSIENT OCCUPANCY TAX	\$193,336	\$167,318	\$152,076	\$175,211	\$175,211	\$23,135	15.2%
CIGARETTE TAX	\$82,914	\$84,390	\$80,750	\$84,000	\$84,000	\$3,250	4.0%
BANK STOCK TAX	\$385,394	\$440,763	\$385,400	\$440,000	\$440,000	\$54,600	14.2%
CONSUMER UTILITY TAX	\$318,693	\$317,320	\$320,000	\$316,976	\$317,000	(\$3,000)	-0.9%
TRANSIENT OCCUP TAX (BRANDING-33%)	\$0	\$60,474	\$75,924	\$87,474	\$87,474	\$11,550	15.2%
Total Other Local Taxes	\$2,927,886	\$3,321,960	\$3,140,150	\$3,387,030	\$3,820,808	\$680,658	21.7%
BPOL-RETAIL	\$357,643	\$406,466	\$357,643	\$400,000	\$400,000	\$42,357	11.8%
BPOL-PROFESSIONAL	\$178,570	\$186,071	\$178,570	\$186,000	\$186,000	\$7,430	4.2%
BPOL-REPAIRS/PERS SERVICES	\$128,607	\$114,349	\$128,607	\$114,000	\$114,000	(\$14,607)	-11.4%
BPOL-CONTRACTOR	\$27,804	\$49,749	\$27,804	\$49,750	\$49,750	\$21,946	78.9%
BPOL-UTILITY	\$5,841	\$5,429	\$5,841	\$5,429	\$5,429	(\$412)	-7.1%
BPOL-AMUSEMENT TAX	\$855	\$500	\$855	\$500	\$500	(\$355)	-41.5%
BPOL-MISCELLANEOUS	\$7,724	\$8,644	\$7,724	\$8,644	\$8,644	\$920	11.9%
BPOL-ALCOHOLIC BEVERAGES	\$835	\$650	\$835	\$650	\$650	(\$185)	-22.2%
BPOL-PENALTIES & INTEREST	\$1,832	\$6,122	\$1,832	\$4,000	\$2,000	\$168	9.2%
SOLICITOR PERMIT	\$40	\$0	\$0	\$0	\$0	\$0	
Total BPOL	\$709,751	\$777,980	\$709,711	\$768,973	\$766,973	\$57,262	8.1%
PLANNING & ZONING FEES	\$11,810	\$13,875	\$10,000	\$8,000	\$9,000	(\$1,000)	-10.0%
FARMERS MARKET FEES	\$7,365	\$6,542	\$15,000	\$3,266	\$3,300	(\$11,700)	-78.0%
FARMERS MKT EBT		\$40,021					
WELCOME CENTER FEES	(\$160)	\$4,533	\$2,500	\$12,142	\$10,000	\$7,500	300.0%
RETURN CHECK FEES	\$160	\$457	\$225	\$359	\$400	\$175	77.8%
CREDIT CARD FEES	\$0	\$5,584	\$3,000	\$7,341	\$7,500	\$4,500	150.0%
Total Permits, Fees, Regulatory Licenses	\$19,175	\$71,012	\$30,725	\$31,108	\$30,200	(\$525)	-1.7%
COURT FINES	\$10,222	\$14,949	\$9,000	\$38,340	\$20,000	\$11,000	122.2%
PARKING FINES	\$260	\$255	\$200	\$69	\$70	(\$130)	-65.0%
GARBAGE VIOLATION FINES	\$240		\$0	\$0		\$0	
Total Fines and Forfeitures	\$10,722	\$15,204	\$9,200	\$38,409	\$20,070	\$10,870	118.2%
INTEREST ON MONEY/INVEST	\$48,377	\$37,875	\$45,000	\$250,071	\$275,000	\$230,000	511.1%
RENTAL OF GENERAL PROPERTY	\$450	\$64,350	\$450	\$450	\$450	\$0	0.0%
OTHER		\$1,492					
Total Revenue - Use of Money & Property	\$48,827	\$103,717	\$45,450	\$250,521	\$275,450	\$230,000	506.1%

	2021	2022	2023	2023	2024	23 to 24 Budget	Percent Change
	Actuals	Actuals	Original Budget	Projected Actuals	Adopted Budget	Increase (Decrease)	2024 Proposed to 2023 Original
WASTE COLLECTION CHARGES	\$122,048	\$179,488	\$269,000	\$244,658	\$295,176	\$26,176	9.7%
TRUCK RENTAL FEES	\$830	\$1,074	\$725	\$1,860	\$1,500	\$775	106.9%
WEED CONTROL CHARGES/MOWING	\$520	\$346	\$520	\$233	\$250	(\$270)	-51.9%
PASSPORT SERVICE FEES	\$6,777	\$12,837	\$11,000	\$20,991	\$19,000	\$8,000	72.7%
SECURITY SERVICES	\$7,940	\$7,420	\$12,000	\$17,969	\$17,500	\$5,500	45.8%
POLICE REPORTS	\$1,078	\$1,199	\$1,200	\$1,320	\$1,200	\$0	0.0%
FINGERPRINT SERVICE FEES	\$10	\$185	\$100	\$180	\$150	\$50	50.0%
CRISIS INTERVENTION OT REIMB	\$29,190	\$45,111	\$25,000	\$45,989	\$45,000	\$20,000	80.0%
ADMIN CHARGES - SERVICES	\$50	\$1,572	\$300	\$100	\$100	(\$200)	-66.7%
Total Charges for Services	\$168,443	\$249,232	\$321,868	\$335,324	\$381,900	\$60,031	18.7%
MISCELLANEOUS - INSURANCE RECEIPTS		\$72,064		\$26,700	\$40,000	\$40,000	
SCHOOL AID-SCHOOL RES OFFICER	\$0	\$29,632	\$29,632	\$29,632	\$50,000	\$20,368	68.7%
OTH AID-SCHOOL RESOURCE OF	\$71,961	\$10,582	\$42,329	\$28,521	\$49,506	\$7,177	17.0%
COUNTY EXP REIMB FOR VOL FIRE	\$77,316	\$73,132	\$80,000	\$90,000	\$90,000	\$10,000	12.5%
PPTRA FROM STATE	\$53,861	\$53,861	\$53,861	\$53,861	\$53,861	\$0	0.0%
COMMUNICATIONS TAX	\$146,742	\$139,556	\$140,000	\$136,402	\$136,000	(\$4,000)	-2.9%
LITTER GRANT	\$2,485	\$3,519	\$3,500	\$4,219	\$4,200	\$700	20.0%
ROLLING STOCK TAX	\$3,244	\$3,164	\$3,164	\$3,245	\$3,245	\$81	2.6%
RENTAL TAX	\$8,465	\$18,415	\$9,000	\$21,027	\$21,000	\$12,000	133.3%
FIRE PROGRAMS-STATE	\$18,289	\$19,424	\$18,471	\$18,741	\$18,741	\$270	1.5%
STREET MAINTENANCE-STATE	\$1,482,786	\$1,508,140	\$1,508,140	\$1,607,191	\$1,607,191	\$99,051	6.6%
LAW ENFORCEMENT AID-599 FUNDS	\$134,068	\$120,633	\$120,632	\$132,620	\$132,620	\$11,988	9.9%
VA OUTDOORS FOUNDATION	\$0	\$100,000				\$0	
OTHER		\$243,579					
Total Revenue from the Commonwealth	\$1,999,218	\$2,323,637	\$2,008,729	\$2,125,460	\$2,166,364	\$157,635	7.8%
Appropriated Fund Balance			\$0		\$0	\$0	
Total General Fund Revenues	\$6,996,153	\$8,122,361	\$7,504,397	\$8,181,927	\$8,743,223.00	\$1,240,849	16.5%

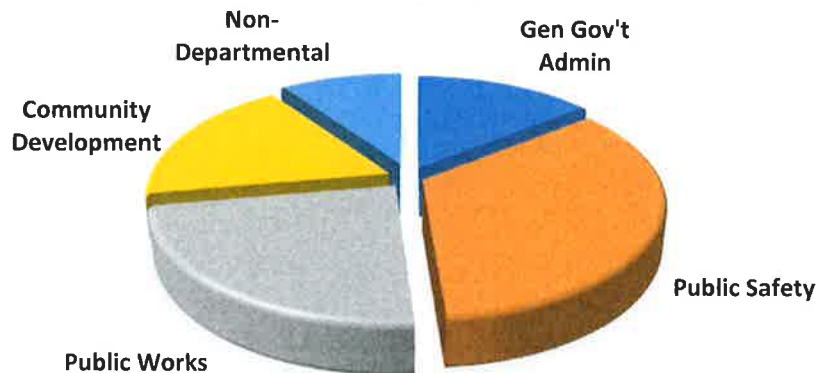
GENERAL FUND ADOPTED REVENUES FY 23-24



Town of Rocky Mount
General Fund Expenditures by Department

	Actual 21-22	Adopted Budget 22-23	Adopted Budget 23-24	Budget Increase (Decrease)	Percent Change FY23 to FY24
<u>General Government Administration</u>					
Mayor and Council	81,709	92,896	97,852	4,956	5%
Town Manager	382,300	416,027	381,412	(34,615)	-8%
Town Attorney	56,858	74,370	69,670	(4,700)	-6%
Finance	632,892	671,466	626,593	(44,873)	-7%
Municipal Building	73,603	56,922	68,417	11,495	20%
	<u>1,227,362</u>	<u>1,311,681</u>	<u>1,243,944</u>	<u>-67,737</u>	<u>-5%</u>
<u>Public Safety</u>					
Police Department	2,026,982	2,231,624	2,712,133	480,509	22%
Volunteer Fire Department	208,001	178,910	228,450	49,540	28%
Emergency Services Building	97,643	59,800	83,600	23,800	40%
	<u>2,332,626</u>	<u>2,470,334</u>	<u>3,024,183</u>	<u>553,849</u>	<u>22%</u>
<u>Public Works</u>	<u>1,862,324</u>	<u>1,957,934</u>	<u>2,036,080</u>	<u>78,146</u>	<u>4%</u>
<u>Community Development</u>					
Planning and Zoning	212,623	226,694	253,985	27,291	12%
Economic Development	402,081	470,256	578,128	107,872	23%
Citizens Square, Welcome Center	106,722	68,441	80,441	12,000	18%
Harvester Performance Center	418,306	483,300	680,000	196,700	41%
	<u>1,139,732</u>	<u>1,248,691</u>	<u>1,592,554</u>	<u>343,863</u>	<u>28%</u>
<u>Non-Departmental</u>	<u>722,850</u>	<u>513,734</u>	<u>846,462</u>	<u>332,728</u>	<u>65%</u>
Total General Fund	<u><u>7,284,894</u></u>	<u><u>7,502,374</u></u>	<u><u>8,743,223</u></u>	<u><u>1,240,849</u></u>	<u><u>17%</u></u>

**GENERAL FUND ADOPTED EXPENDITURES
FY 23-24**



GENERAL GOVERNMENT ADMINISTRATION

	Actual	Adopted Budget	Adopted Budget	Budget Increase	Percent Change
	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>(Decrease)</u>	<u>FY23 to FY24</u>
Mayor and Council	81,709	92,896	97,852	4,956	5%
Town Manager	382,300	416,027	381,412	(34,615)	-8%
Town Attorney	56,858	74,370	69,670	(4,700)	-6%
Finance	632,892	671,466	626,593	(44,873)	-7%
Municipal Building	73,603	56,922	68,417	11,495	20%
	<u>1,227,362</u>	<u>1,311,681</u>	<u>1,243,944</u>	<u>-67,737</u>	<u>-5%</u>

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 (six Council Members and a Mayor)—all elected at large by the voters of Rocky Mount. Council Members and the Mayor 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:

- Enacting ordinances, resolutions, and orders necessary for the proper governing of the Town's affairs;
- Reviews and adopts the annual budget;
- Appoints citizens to serve on various boards and commissions and reviews and decides on recommendations from these bodies;
- Appoints a Town Manager, Town Attorney, Town Clerk, and Fire Marshall to serve at the pleasure of Council;
- Establishes policies and procedures to promote the general welfare of the Town and the health and safety of its residents;
- Represents 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. in public session, although the dates and time for regular monthly meetings may be changed by resolution. The Council may choose to hold formal work sessions or special meetings, as it deems necessary, at other times during the month with adequate public notification.

Funds are allocated for pay of Council members for regular monthly meetings and special meetings as needed. Effective July 1, 2020, Council Members and the Mayor are compensated at an annual rate.

These rates will be 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 first such inflationary adjustment was January 1, 2023, with adjustments to follow every two years thereafter.

The Town Clerk receives a stipend for attending, recording, and submitting minutes of the Town Council meetings. Other stipends are paid to Town representatives who attend the West Piedmont Planning District Commission and to the Roanoke Valley-Alleghany Regional Planning Commission.

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.

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
MAYOR & TOWN COUNCIL						
11011010	51011	WAGES - FULL TIME	54	0	0	0
11011010	51014	WAGES - CONTRACTUAL SERVICES	2,050	2,200	2,525	2,200
11011010	51015	WAGES - ELECTED OFFICIALS	44,100	45,100	46,108	47,195
11011010	52011	FICA	3,522	3,450	3,699	3,611
11011010	52015	HEALTH/DENTAL INSURANCE	507	575	469	575
11011010	52026	FSA BENEFITS	20	21	16	21
11011010	53101	CONTRACTUAL SERVICES	1,623	3,300	7,905	4,000
11011010	53107	DUES & PROF MEMBERSHIPS	7,786	9,000	8,085	9,000
11011010	53203	COMMUNICATIONS	1,920	2,000	1,630	2,000
11011010	53301	ADVERTISING	971	2,000	2,876	2,000
11011010	53303	PRINTING & BINDING	3,283	2,000	-3	2,000
11011010	53304	POSTAGE & DELIVERY SERVICES	0	0	72	0
11011010	53311	UNIFORMS	475	750	416	750
11011010	53332	TRAVEL, TRAINING, EDUCATION	4,390	5,000	5,032	5,000
11011010	53333	MEETING EXPENSES	0	500	66	500
11011010	55111	OFFICE SUPPLIES	1,609	1,500	2,146	1,500
11011010	55112	BOOKS & SUBSCRIPTIONS	0	500	0	0
11011010	56101	MISC COMMUNITY OUTREACH	9,399	15,000	9,341	12,500
11011010	61113	AUDIO & VIDEO EQUIPMENT	0	0	769	5,000
TOTAL	MAYOR & TOWN COUNCIL		81,709	92,896	91,152	97,852

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.

Dues are for professional memberships for the Town Manager for International City/County Management Association, Virginia Local Government Management Association, Virginia Economic Development Association, and the Virginia Municipal League.

TOWN OF ROCKY MOUNT, VIRGINIA

FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
TOWN MANAGER						
11012020	51011	WAGES - FULL TIME	231,821	254,109	271,063	234,648
11012020	51013	WAGES - OVERTIME	217	300	518	300
11012020	52011	FICA	17,629	19,440	19,815	17,950
11012020	52012	RETIREMENT/LIFE INSURANCE	39,902	42,801	39,439	37,450
11012020	52015	HEALTH/DENTAL INSURANCE	36,423	41,323	40,861	37,185
11012020	52016	ICMA 1% ER CONTRIBUTION	1,697	1,890	3,112	1,890
11012020	52017	WORKMEN'S COMP INSUR	40	0	0	0
11012020	52026	FSA BENEFITS	1,245	1,250	1,234	1,125
11012020	52029	VEHICLE ALLOWANCE	6,000	6,000	6,000	6,000
11012020	52030	BENEFITS SUPPLEMENT AMOUNT	5,000	5,004	5,000	5,004
11012020	53101	CONTRACTUAL SERVICES	8,373	6,000	6,119	6,000
11012020	53107	DUES & PROF MEMBERSHIPS	6,348	6,000	5,553	6,000
11012020	53203	COMMUNICATIONS	5,695	4,000	2,797	4,000
11012020	53205	COMMUNICATIONS STIPENDS	0	1,560	1,560	1,560
11012020	53301	ADVERTISING	1,095	750	638	750

11012020	53304	POSTAGE & DELIVERY SERVICES	155	100	238	150
11012020	53311	UNIFORMS	66	500	252	400
11012020	53331	MOTOR VEHICLE EXPENSE	-155	1,000	105	1,000
11012020	53332	TRAVEL, TRAINING, EDUCATION	11,274	10,000	12,202	10,000
11012020	53344	EMPLOYMENT TESTING/SCREENING	188	0	0	0
11012020	55111	OFFICE SUPPLIES	4,667	6,000	4,384	5,000
11012020	55112	BOOKS & SUBSCRIPTIONS	1,728	1,500	1,804	1,500
11012020	55211	MOTOR FUEL EXPENSE	458	500	567	500
11012020	56101	MISCELLANEOUS	0	1,000	0	1,000
11012020	61111	FURNITURE & FIXTURES	1,134	2,000	1,201	2,000
11012020	61112	DATA PROCESSING EQUIPMENT	1,301	3,000	1,460	0
TOTAL TOWN MANAGER			382,300	416,027	425,920	381,412

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.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
TOWN ATTORNEY						
11012040	53101	CONTRACTUAL SERVICES	27,446	37,700	25,529	35,000
11012040	53105	RETAINER	22,050	23,400	23,400	23,400
11012040	53106	PROFESSIONAL SERVICES OTHER	7,113	12,000	9,517	10,000
11012040	53107	DUES & PROF MEMBERSHIPS	250	250	250	250
11012040	53332	TRAVEL, TRAINING, EDUCATION	0	625	0	625
11012040	55112	BOOKS & SUBSCRIPTIONS	0	395	0	395
TOTAL TOWN ATTORNEY			56,858	74,370	58,696	69,670

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 Human Resources Director and Assistant Finance Director, the four other Finance department positions manage human resources, payroll, fringe benefits administration, general liability insurance, risk management, accounts payable, procurement, and accounts receivable. 25% to 50% 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 Federal State Department 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 on for processing. The Town's Passport Acceptance Facility also offers passport photograph services to the public.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
FINANCE DEPARTMENT						
11012130	51011	WAGES - FULL TIME	265,817	286,666	281,878	283,887
11012130	51012	WAGES - PART TIME	25,432	43,346	5,964	10,500
11012130	51013	WAGES - OVERTIME	1,058	1,500	1,308	1,500
11012130	52011	FICA	22,034	25,246	21,838	22,629
11012130	52012	RETIREMENT/LIFE INSURANCE	43,514	46,230	41,150	45,536
11012130	52015	HEALTH/DENTAL INSURANCE	37,914	41,521	40,183	41,523
11012130	52016	ICMA 1% ER CONTRIBUTION	644	740	892	820
11012130	52017	WORKMEN'S COMP INSUR	45	0	0	0
11012130	52026	FSA BENEFITS	1,299	1,313	1,297	1,313
11012130	53101	CONTRACTUAL SERVICES	108,331	173,000	161,067	170,000
11012130	53107	DUES & PROF MEMBERSHIPS	1,033	1,084	1,618	1,200
11012130	53203	COMMUNICATIONS	4,415	4,000	3,006	3,700
11012130	53205	COMMUNICATIONS STIPENDS	0	780	1,430	1,560

11012130	53301	ADVERTISING	144	400	176	400
11012130	53303	PRINTING & BINDING	10,049	10,650	8,862	10,650
11012130	53304	POSTAGE & DELIVERY SERVICES	5,219	4,900	4,176	4,900
11012130	53306	CREDIT CARD TRANSACTIONS FEES	14,357	6,920	10,078	0
11012130	53311	UNIFORMS	22	0	222	0
11012130	53332	TRAVEL, TRAINING, EDUCATION	6,064	6,500	5,538	16,000
11012130	53344	EMPLOYMENT TESTING/SCREENING	142	145	199	200
11012130	55111	OFFICE SUPPLIES	9,841	9,000	6,088	7,000
11012130	55112	BOOKS & SUBSCRIPTIONS	236	150	0	150
11012130	56101	MISCELLANEOUS	10	0	0	0
11012130	61112	DATA PROCESSING EQUIPMENT	72,787	0	0	0

TOTAL	FINANCE DEPARTMENT	630,407	664,091	596,972	623,468
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PASSPORT PROGRAM

11081060	53203	COMMUNICATIONS	347	325	294	325
11081060	53304	POSTAGE & DELIVERY SERVICES	1,669	1,400	2,095	2,000
11081060	55312	OFFICE SUPPLIES	594	650	1,051	800

TOTAL	PASSPORT PROGRAM	2,610	2,375	3,440	3,125
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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.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
MUNICIPAL BUILDING						
14543040	51011	WAGES - FULL TIME	2,960	0	2,076	0
14543040	51012	WAGES - PART TIME	77	0	52	0
14543040	51013	WAGES - OVERTIME	0	0	155	0
14543040	52011	FICA	202	0	172	0
14543040	52012	RETIREMENT/LIFE INSURANCE	557	0	387	0
14543040	52015	HEALTH/DENTAL INSURANCE	760	0	536	0
14543040	52016	ICMA 1% ER CONTRIBUTION	34	0	24	0
14543040	52026	FSA BENEFITS	29	0	16	0
14543040	53101	CONTRACTUAL SERVICES	22,692	16,000	22,634	16,000
14543040	53201	UTILITIES	30,342	25,600	35,404	33,000
14543040	53203	COMMUNICATIONS	8,815	8,200	9,301	9,717
14543040	53321	REPAIRS & MAINTENANCE	787	1,600	16,293	3,200
14543040	55113	JANITORIAL SUPPLIES	1,337	1,122	1,203	1,000
14543040	55114	AGRICULTURAL SUPPLIES	47	0	0	2,000
14543040	55311	MUNICIPAL BLDG SUPPLIES	3,662	1,900	4,380	2,000
14543040	61101	LAND & BUILDINGS	1,301	0	0	0
14543040	61112	DATA PROCESSING EQUIPMENT	0	2,500	1,705	0
14543040	61113	AUDIO & VIDEO EQUIPMENT	0	0	1,426	1,500
TOTAL MUNICIPAL BUILDING			73,603	56,922	95,764	68,417

PUBLIC SAFETY

	Actual	Adopted Budget	Adopted Budget	Budget Increase	Percent Change
	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>(Decrease)</u>	<u>FY23 to FY24</u>
Police Department	2,026,982	2,231,624	2,712,133	480,509	22%
Volunteer Fire Department	208,001	178,910	228,450	49,540	28%
Emergency Services Building	97,643	59,800	83,600	23,800	40%
	<u>2,332,626</u>	<u>2,470,334</u>	<u>3,024,183</u>	<u>553,849</u>	<u>22%</u>

POLICE DEPARTMENT

The Rocky Mount Police Department's roster for the FY2023-2024 will be made up of twenty-two (22) full-time sworn police officers and one (1) part-time sworn police officer. Those full-time sworn positions include one (1) Chief of Police; one (1) Captain; two (2) Lieutenants; four (4) Sergeants of Patrol, one (1) Sergeant of Investigations; nine (9) Patrol Officers; two (2) School Resource Officers; one (1) Investigator; and one (1) Community Resource Officer. Other non-sworn personnel will include; one (1) Records Manager; one (1) Records Clerk; one (1) part-time Accreditation Specialist; and one (1) part-time generalist.

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 uniformed officers is 84 hours for the two (2) week period. This does not include off-duty court appearances, special work or other routine needs for extra hours. Aside from 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.

TOWN OF ROCKY MOUNT, VIRGINIA**FY2024 ADOPTED BUDGET DETAIL**

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
POLICE DEPARTMENT						
12031010	51011	WAGES - FULL TIME	1,075,976	1,216,653	1,356,875	1,546,150
12031010	51012	WAGES - PART TIME	35,373	54,700	40,482	54,700
12031010	51013	WAGES - OVERTIME	76,533	70,500	75,687	70,000
12031010	51014	WAGES - CONTRACTUAL SERVICES	9,459	10,000	7,814	10,000
12031010	51016	WAGES - OT COURT	3,188	4,700	4,716	4,700
12031010	51022	WAGES - OT CRISIS INTERVENTION	45,080	30,000	43,661	45,080
12031010	52011	FICA	91,801	101,366	113,319	131,552
12031010	52012	RETIREMENT/LIFE INSURANCE	180,063	194,178	205,187	246,846
12031010	52014	LINE OF DUTY ACT PREMIUM	18,832	20,879	20,000	21,000
12031010	52015	HEALTH/DENTAL INSURANCE	223,245	270,488	251,710	303,864
12031010	52017	WORKMEN'S COMP INSUR	25,717	0	35,008	0
12031010	52026	FSA BENEFITS	7,427	8,250	8,188	9,750
12031010	53101	CONTRACTUAL SERVICES	41,453	49,469	47,782	55,000
12031010	53107	DUES & PROF MEMBERSHIPS	10,983	12,000	10,173	13,000
12031010	53203	COMMUNICATIONS	29,271	17,434	27,069	22,000
12031010	53205	COMMUNICATIONS STIPENDS	0	9,906	9,675	10,680
12031010	53301	ADVERTISING	0	300	0	1,000
12031010	53303	PRINTING & BINDING	355	500	2,113	2,000
12031010	53304	POSTAGE & DELIVERY SERVICES	385	200	1,099	1,200
12031010	53311	UNIFORMS	13,681	15,300	18,224	22,360
12031010	53321	REPAIRS & MAINTENANCE	530	200	372	200
12031010	53331	MOTOR VEHICLE EXPENSE	21,344	23,000	22,811	23,000
12031010	53332	TRAVEL, TRAINING, EDUCATION	10,978	15,000	13,724	17,500
12031010	53341	UNIFORM STIPENDS	6,612	11,850	2,750	0
12031010	53344	EMPLOYMENT TESTING/SCREENING	2,399	3,000	3,300	3,000
12031010	54201	K-9 UNIT EXPENSES	138	0	0	0
12031010	54203	ASSET FORFEITURE EXPENSES	2,774	0	1,038	0
12031010	54211	GRANT PURCHASES-GRANT FUNDED	3,261	0	285	0
12031010	54215	PD COMMUNITY FUNDS	203	3,000	2,626	3,000
12031010	54216	PD FOOD DRIVE DONATIONS	0	0	-400	0
12031010	55111	OFFICE SUPPLIES	878	2,400	2,115	3,000
12031010	55112	BOOKS & SUBSCRIPTIONS	158	0	0	0
12031010	55211	MOTOR FUEL EXPENSE	40,922	42,600	61,255	47,600
12031010	55412	POLICE SUPPLIES	18,948	23,500	16,100	26,000
12031010	56101	MISCELLANEOUS	100	0	107	0
12031010	61112	DATA PROCESSING EQUIPMENT	8,663	0	7,023	0
12031010	61122	MOTOR VEHICLE LEASE	4,800	4,800	4,800	0
12031010	61182	COUNTY RADIO SYSTEM SERVICES	15,451	15,451	15,451	15,451
TOTAL	POLICE DEPARTMENT		2,026,982	2,231,624	2,432,135	2,709,633

VOLUNTEER FIRE DEPARTMENT

The Rocky Mount Volunteer Fire Department is authorized by Town Council to have up to forty (40) 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 fire fighting 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 Emergency Services Building) and the downtown station, located at the intersection of Floyd Avenue and Franklin Street (the Floyd Avenue 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.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
VOLUNTEER FIRE DEPT						
12032020	51026	WAGES - BONUS	13,531	0	13,125	13,250
12032020	52011	FICA	99	0	122	0
12032020	52014	LINE OF DUTY ACT PREMIUM	12,097	12,000	11,442	12,000
12032020	53101	CONTRACTUAL SERVICES	1,917	4,000	2,718	4,000
12032020	53107	DUES & PROF MEMBERSHIPS	0	300	52	300
12032020	53113	TOWER LADDER TESTING	0	0	0	2,850
12032020	53114	FIRE PUMP TESTING	0	0	0	1,850
12032020	53115	AIR PAC TESTING	0	0	0	3,800
12032020	53203	COMMUNICATIONS	4,071	2,600	3,047	1,200
12032020	53301	ADVERTISING	0	200	0	0
12032020	53311	UNIFORMS	6,331	10,000	8,898	12,000
12032020	53312	INSURANCE	9,551	9,750	10,029	9,750
12032020	53321	REPAIRS & MAINT SMALL ENG	1,310	150	1,151	150

12032020	53331	MOTOR VEHICLE EXPENSE	22,631	18,000	40,236	13,000
12032020	53332	TRAVEL, TRAINING, EDUCATION	1,246	2,000	2,685	2,500
12032020	53341	STIPENDS	82,350	100,000	84,875	120,000
12032020	53344	EMPLOYMENT TESTING/SCREENING	0	300	0	300
12032020	55111	OFFICE SUPPLIES	136	250	1,742	300
12032020	55112	BOOKS & SUBSCRIPTIONS	520	3,000	3,042	3,000
12032020	55211	MOTOR FUEL EXPENSE	10,866	7,160	16,790	15,000
12032020	55212	ESSENTIAL SMALL EQUIP EXP	84	2,000	1,303	2,500
12032020	55414	FIRE DEPT SUPPLIES	2,751	2,500	3,404	2,500
12032020	61112	UPGRADE OFFICE ELECTRONICS	5,046	3,000	398	3,000
12032020	61113	AUDIO & VIDEO EQUIPMENT	0	0	3,493	3,500
12032020	61114	MACHINERY & EQUIPMENT	0	0	1,938	0
12032020	61116	FIRE EQUIPMENT	31,919	0	0	0
12032020	61182	COUNTY RADIO SYSTEM SERVICES	1,545	1,700	1,545	1,700
TOTAL VOLUNTEER FIRE DEPT			208,001	178,910	212,036	228,450

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.

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
EMERGENCY SERVICES BLDG						
14543050	51011	WAGES - FULL TIME	2,420	0	3,696	0
14543050	51012	WAGES - PART TIME	46	0	139	0
14543050	51013	WAGES - OVERTIME	0	0	98	0
14543050	52011	FICA	163	0	296	0
14543050	52012	RETIREMENT/LIFE INSURANCE	404	0	698	0
14543050	52015	HEALTH/DENTAL INSURANCE	581	0	944	0
14543050	52016	ICMA 1% ER CONTRIBUTION	17	0	52	0
14543050	52026	FSA BENEFITS	24	0	29	0
14543050	53101	CONTRACTUAL SERVICES	22,584	21,200	27,917	30,000
14543050	53201	UTILITIES	17,515	16,900	21,208	16,900
14543050	53202	HEATING FUEL EXPENSE	11,453	8,500	12,270	10,500
14543050	53203	COMMUNICATIONS	0	2,900	1,137	2,900
14543050	53204	FUEL TANKS	5,958	0	-193	800
14543050	53301	ADVERTISING	319	0	0	0
14543050	53321	REPAIRS & MAINTENANCE	7,750	8,500	15,418	20,000
14543050	55113	JANITORIAL SUPPLIES	1,451	1,300	2,174	2,000
14543050	55114	AGRICULTURAL SUPPLIES	0	0	1,353	0
14543050	55411	ES BLDG SUPPLIES	929	500	412	500
14543050	61100	CAPITAL OUTLAY	0	0	12,292	0
14543050	61101	LAND & BUILDINGS	26,029	0	0	0
14543050	61111	FURNITURE & FIXTURES	0	0	3,698	0
TOTAL EMERGENCY SERVICES BLD			97,643	59,800	103,638	83,600

PUBLIC WORKS

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 (14043041), Mary Bethune Park (14043041), Celeste Park (14043043), Gilly's Park (14043043), the Veterans Memorial Park (14043045), and the First Responders Park (14043046). 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

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
PUBLIC WORKS ADMINISTRATION						
13041000	51011	WAGES - FULL TIME	38,306	779,944	45,166	797,867
13041000	51012	WAGES - PART TIME	0	45,562	0	48,894
13041000	51013	WAGES - OVERTIME	401	30,810	12	30,810
13041000	52011	FICA	3,384	65,508	4,019	67,440
13041000	52012	RETIREMENT/LIFE INSURANCE	4,482	127,078	4,539	127,340
13041000	52015	HEALTH/DENTAL INSURANCE	6,899	190,279	7,672	167,176
13041000	52016	ICMA 1% ER CONTRIBUTION	537	5,598	652	5,598
13041000	52017	WORKMEN'S COMP INSUR	1,726	0	34,114	0
13041000	52026	FSA BENEFITS	271	6,350	270	5,750
13041000	53101	CONTRACTUAL SERVICES	1,908	2,700	2,914	2,700
13041000	53107	DUES & PROF MEMBERSHIPS	458	540	804	590
13041000	53203	COMMUNICATIONS	5,308	1,000	440	1,000
13041000	53205	COMMUNICATIONS STIPENDS	0	6,180	5,725	6,180
13041000	53301	ADVERTISING	855	500	539	500
13041000	53304	POSTAGE & DELIVERY SERVICES	0	0	17	0
13041000	53305	PERMITS, LICENSES, FEES	0	110	0	0
13041000	53311	UNIFORMS	18,017	18,000	13,735	19,800
13041000	53332	TRAVEL, TRAINING, EDUCATION	2,254	3,000	7,490	3,200
13041000	53334	CERTIFICATION TRAINING	0	0	0	8,000
13041000	53344	EMPLOYMENT TESTING/SCREENING	969	300	975	1,000
13041000	55111	OFFICE SUPPLIES	661	500	353	500
13041000	55112	BOOKS & SUBSCRIPTIONS	1,370	600	344	600
13041000	61112	DATA PROCESSING EQUIPMENT	533	1,200	1,302	0
TOTAL	PUBLIC WORKS ADMINISTR		88,342	1,285,759	131,082	1,294,945

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
PUB WORKS NON-VDOT ELIGIBLE						
13041020	52015	HEALTH/DENTAL INSURANCE	67	0	24	0
13041020	52026	FSA BENEFITS	2	0	1	0
13041020	53101	CONTRACTUAL SERVICES	0	0	172	0
13041020	53311	UNIFORMS	535	3,100	1,851	3,100
TOTAL	PUB WORKS NON-VDOT ELI		604	3,100	2,047	3,100

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
STREET LIGHTS						
13041040	51011	WAGES - FULL TIME	0	0	716	0
13041040	52011	FICA	0	0	51	0
13041040	52012	RETIREMENT/LIFE INSURANCE	0	0	139	0
13041040	52015	HEALTH/DENTAL INSURANCE	0	0	206	0
13041040	52016	ICMA 1% ER CONTRIBUTION	0	0	6	0
13041040	52017	WORKMEN'S COMP INSUR	295	0	0	0
13041040	52026	FSA BENEFITS	0	0	6	0
13041040	53201	UTILITIES	102,233	106,500	95,648	90,000
13041040	53321	REPAIRS & MAINTENANCE	318	1,000	484	1,000
13041040	55422	TRAFFIC CONTROL/PARKING SUPPLY	0	350	3,421	4,400
TOTAL STREET LIGHTS			102,846	107,850	100,678	95,400

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
TRAFFIC CONTROL & PARKING						
13041070	51011	WAGES - FULL TIME	10,386	0	7,674	0
13041070	51012	WAGES - PART TIME	259	0	0	0
13041070	51013	WAGES - OVERTIME	373	0	62	0
13041070	52011	FICA	776	0	568	0
13041070	52012	RETIREMENT/LIFE INSURANCE	2,053	0	1,300	0
13041070	52015	HEALTH/DENTAL INSURANCE	2,862	0	1,711	0
13041070	52016	ICMA 1% ER CONTRIBUTION	67	0	71	0
13041070	52017	WORKMEN'S COMP INSUR	590	0	0	0
13041070	52026	FSA BENEFITS	96	0	52	0
13041070	53101	CONTRACTUAL SERVICES	1,392	13,990	22,459	30,000
13041070	53201	UTILITIES	11,020	23,400	39,486	38,000
13041070	53203	COMMUNICATIONS	6,308	6,500	7,944	7,000
13041070	53321	REPAIRS & MAINTENANCE	2,321	8,500	6,102	8,500
13041070	53331	MOTOR VEHICLE EXPENSE	224	500	341	500
13041070	55211	MOTOR FUEL EXPENSE	759	650	773	650
13041070	55422	TRAFFIC CONTROL/PARKING SUPPLY	16,434	5,000	2,636	5,000
13041070	55431	REGULATORY SIGN SUPPLIES	0	10,000	7,294	12,000
13041070	61131	TRAFFIC SIGNALS	22,192	0	0	0
TOTAL TRAFFIC CONTROL & PARK			78,114	68,540	98,472	101,650

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED

STREETS

13041080	51011	WAGES - FULL TIME	339,815	0	469,234	0
13041080	51012	WAGES - PART TIME	14,129	0	15,747	0
13041080	51013	WAGES - OVERTIME	11,941	0	10,026	0
13041080	52011	FICA	27,111	0	36,900	0
13041080	52012	RETIREMENT/LIFE INSURANCE	55,734	0	69,201	0
13041080	52015	HEALTH/DENTAL INSURANCE	83,246	0	104,278	0
13041080	52016	ICMA 1% ER CONTRIBUTION	1,811	0	2,832	0
13041080	52017	WORKMEN'S COMP INSUR	16,239	0	0	0
13041080	52021	TAX FRINGE-UNIFORMS/CLOTHING	0	0	155	0
13041080	52026	FSA BENEFITS	3,210	0	3,423	0
13041080	53101	CONTRACTUAL SERVICES	242,749	200,000	367,976	145,000
13041080	53305	PERMITS, LICENSES, FEES	0	400	0	400
13041080	53331	MOTOR VEHICLE EXPENSE	34,229	40,000	28,996	44,000
13041080	53332	TRAVEL, TRAINING, EDUCATION	509	1,200	0	0
13041080	55114	AGRICULTURAL SUPPLIES	1,868	13,200	8,446	13,200
13041080	55115	CHEMICALS & MATERIALS	13,932	10,000	12,748	13,200
13041080	55211	MOTOR FUEL EXPENSE	33,335	27,000	38,525	37,000
13041080	55212	SMALL EQUIPMENT EXPENSE	3,181	5,500	4,879	5,500
13041080	55423	STREETS SUPPLIES	28,623	20,000	22,172	22,000
13041080	55424	GRAVEL	16,099	13,000	10,859	13,000
13041080	55425	ASPHALT	18,512	12,000	14,172	14,000
13041080	55428	CONCRETE	0	0	0	1,000
13041080	55429	STRIPING & PAINTING	47,758	11,000	4,109	55,000
13041080	61181	EQUIPMENT RENTAL/PURCHASE	15,329	32,000	13,253	32,000
TOTAL STREETS			1,009,363	385,300	1,237,931	395,300

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED

SIDEWALKS, CURB, GUTTERING

13041090	51011	WAGES - FULL TIME	34,257	0	30,972	0
13041090	51012	WAGES - PART TIME	560	0	0	0
13041090	51013	WAGES - OVERTIME	302	0	156	0
13041090	52011	FICA	2,138	0	2,307	0
13041090	52012	RETIREMENT/LIFE INSURANCE	5,891	0	6,147	0
13041090	52015	HEALTH/DENTAL INSURANCE	7,164	0	6,883	0

13041090	52016	ICMA 1% ER CONTRIBUTION	154	0	156	0
13041090	52017	WORKMEN'S COMP INSUR	295	0	0	0
13041090	52026	FSA BENEFITS	231	0	196	0
13041090	55212	SMALL EQUIPMENT EXPENSE	185	0	0	0
13041090	55422	TRAFFIC CONTROL/PARKING SUPPLY	9	500	0	500
13041090	55428	CONCRETE	897	1,000	2,796	2,300
TOTAL	SIDEWALKS, CURB, GUTTE		52,083	1,500	49,610	2,800

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

**STREET
CLEANING**

13042020	51011	WAGES - FULL TIME	1,230	0	2,475	0
13042020	51013	WAGES - OVERTIME	63	0	0	0
13042020	52011	FICA	98	0	183	0
13042020	52012	RETIREMENT/LIFE INSURANCE	249	0	413	0
13042020	52015	HEALTH/DENTAL INSURANCE	312	0	504	0
13042020	52016	ICMA 1% ER CONTRIBUTION	8	0	22	0
13042020	52017	WORKMEN'S COMP INSUR	148	0	0	0
13042020	52026	FSA BENEFITS	9	0	14	0
13042020	53321	REPAIRS & MAINTENANCE	0	500	0	500
13042020	53331	MOTOR VEHICLE EXPENSE	1,722	1,800	206	1,800
13042020	55211	MOTOR FUEL EXPENSE	452	625	946	800
13042020	55423	STREETS SUPPLIES	2	120	0	1,000
TOTAL	STREET CLEANING		4,292	3,045	4,763	4,100

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

REFUSE COLLECTION

13042030	51011	WAGES - FULL TIME	73,709	0	58,832	0
13042030	51012	WAGES - PART TIME	9,681	0	1,887	0
13042030	51013	WAGES - OVERTIME	1,940	0	333	0
13042030	52011	FICA	6,593	0	4,641	0
13042030	52012	RETIREMENT/LIFE INSURANCE	15,071	0	10,161	0
13042030	52015	HEALTH/DENTAL INSURANCE	16,282	0	11,601	0
13042030	52016	ICMA 1% ER CONTRIBUTION	904	0	923	0
13042030	52017	WORKMEN'S COMP INSUR	3,838	0	0	0
13042030	52026	FSA BENEFITS	554	0	353	0

13042030	53101	CONTRACTUAL SERVICES	335	0	545	1,000
13042030	53301	ADVERTISING	0	290	0	300
13042030	53303	PRINTING & BINDING	0	0	599	600
13042030	53321	REPAIRS & MAINTENANCE	0	1,500	0	0
13042030	53331	MOTOR VEHICLE EXPENSE	6,143	9,000	8,366	9,000
13042030	55211	MOTOR FUEL EXPENSE	14,110	9,000	20,474	23,000
13042030	55426	REFUSE COLLECTION SUPPLIES	859	3,000	983	3,000
13042030	61114	MACHINERY & EQUIPMENT	0	0	5,744	0
TOTAL REFUSE COLLECTION			150,019	22,790	125,442	36,900

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

SNOW REMOVAL

13042040	51011	WAGES - FULL TIME	9,085	0	106	0
13042040	51012	WAGES - PART TIME	401	0	0	0
13042040	51013	WAGES - OVERTIME	1,826	0	0	0
13042040	52011	FICA	841	0	8	0
13042040	52012	RETIREMENT/LIFE INSURANCE	1,924	0	19	0
13042040	52015	HEALTH/DENTAL INSURANCE	2,014	0	25	0
13042040	52016	ICMA 1% ER CONTRIBUTION	52	0	1	0
13042040	52017	WORKMEN'S COMP INSUR	295	0	0	0
13042040	52026	FSA BENEFITS	66	0	1	0
13042040	53331	MOTOR VEHICLE EXPENSE	427	1,000	911	1,000
13042040	55115	CHEMICALS & MATERIALS	6,348	15,000	1,071	18,000
13042040	55211	MOTOR FUEL EXPENSE	0	750	0	750
13042040	55423	SNOW REMOVAL SUPPLIES	3,958	1,000	5,093	1,500
TOTAL SNOW REMOVAL			27,237	17,750	7,234	21,250

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

PARKS-MARY ELIZABETH

14043041	51011	WAGES - FULL TIME	4,855	0	15,459	0
14043041	51012	WAGES - PART TIME	536	0	348	0
14043041	51013	WAGES - OVERTIME	0	0	344	0
14043041	52011	FICA	367	0	1,200	0
14043041	52012	RETIREMENT/LIFE INSURANCE	855	0	2,944	0
14043041	52015	HEALTH/DENTAL INSURANCE	1,159	0	3,529	0

14043041	52016	ICMA 1% ER CONTRIBUTION	45	0	143	0
14043041	52026	FSA BENEFITS	47	0	102	0
14043041	53101	CONTRACTUAL SERVICES	0	500	660	4,300
14043041	53201	UTILITIES	0	500	701	600
14043041	53321	REPAIRS & MAINTENANCE	146	400	737	2,200
14043041	55113	JANITORIAL SUPPLIES	0	200	60	200
14043041	55114	AGRICULTURAL SUPPLIES	0	100	113	3,000
14043041	55427	PARKS/CEMETERY SUPPLIES	0	700	157	800
14043041	61151	INFRASTRUCTURE	0	0	180	0
TOTAL PARKS-MARY ELIZABETH			8,009	2,400	26,676	11,100

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

PARKS-MARY BETHUNE

14043042	51011	WAGES - FULL TIME	3,606	0	6,153	0
14043042	51012	WAGES - PART TIME	247	0	157	0
14043042	52011	FICA	264	0	471	0
14043042	52012	RETIREMENT/LIFE INSURANCE	660	0	1,066	0
14043042	52015	HEALTH/DENTAL INSURANCE	903	0	1,374	0
14043042	52016	ICMA 1% ER CONTRIBUTION	33	0	63	0
14043042	52026	FSA BENEFITS	35	0	40	0
14043042	53101	CONTRACTUAL SERVICES	0	500	660	700
14043042	53201	UTILITIES	0	500	435	600
14043042	53321	REPAIRS & MAINTENANCE	0	200	80	200
14043042	55113	JANITORIAL SUPPLIES	0	200	60	200
14043042	55114	AGRICULTURAL SUPPLIES	0	100	0	2,500
14043042	55427	PARKS/CEMETERY SUPPLIES	0	700	1,224	700
TOTAL PARKS-MARY BETHUNE			5,747	2,200	11,781	4,900

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

PARKS-GILLEYS

14043043	51011	WAGES - FULL TIME	5,232	0	3,409	0
14043043	51012	WAGES - PART TIME	394	0	87	0
14043043	51013	WAGES - OVERTIME	7	0	0	0
14043043	52011	FICA	423	0	262	0
14043043	52012	RETIREMENT/LIFE INSURANCE	1,073	0	599	0

14043043	52015	HEALTH/DENTAL INSURANCE	1,454	0	710	0
14043043	52016	ICMA 1% ER CONTRIBUTION	45	0	21	0
14043043	52026	FSA BENEFITS	49	0	21	0
14043043	53101	CONTRACTUAL SERVICES	0	1,170	3,660	3,200
14043043	53201	UTILITIES	0	500	1,096	1,000
14043043	53321	REPAIRS & MAINTENANCE	482	200	7	500
14043043	55113	JANITORIAL SUPPLIES	0	200	60	200
14043043	55114	AGRICULTURAL SUPPLIES	0	100	0	100
14043043	55427	PARKS/CEMETERY SUPPLIES	4,300	5,000	100	5,000
14043043	61100	CAPITAL OUTLAY	10,438	0	0	0
TOTAL PARKS-GILLEYS			23,896	7,170	10,031	10,000

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

PARKS-CELESTE

14043044	51011	WAGES - FULL TIME	7,018	0	2,488	0
14043044	51012	WAGES - PART TIME	258	0	52	0
14043044	51013	WAGES - OVERTIME	914	0	61	0
14043044	52011	FICA	592	0	198	0
14043044	52012	RETIREMENT/LIFE INSURANCE	1,340	0	412	0
14043044	52015	HEALTH/DENTAL INSURANCE	1,929	0	526	0
14043044	52016	ICMA 1% ER CONTRIBUTION	48	0	31	0
14043044	52026	FSA BENEFITS	69	0	17	0
14043044	53101	CONTRACTUAL SERVICES	0	400	0	600
14043044	53201	UTILITIES	0	500	0	0
14043044	53321	REPAIRS & MAINTENANCE	0	500	99	500
14043044	55113	JANITORIAL SUPPLIES	0	200	0	0
14043044	55114	AGRICULTURAL SUPPLIES	0	100	0	500
14043044	55427	PARKS/CEMETERY SUPPLIES	0	500	0	500
14043044	61151	INFRASTRUCTURE	60,002	0	19,549	0
TOTAL PARKS-CELESTE			72,172	2,200	23,432	2,100

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

PARKS-VETERANS MEMORIAL

14043045	51011	WAGES - FULL TIME	441	0	3,035	0
14043045	51012	WAGES - PART TIME	123	0	226	0

14043045	52011	FICA	38	0	241	0
14043045	52012	RETIREMENT/LIFE INSURANCE	61	0	601	0
14043045	52015	HEALTH/DENTAL INSURANCE	81	0	887	0
14043045	52016	ICMA 1% ER CONTRIBUTION	4	0	35	0
14043045	52026	FSA BENEFITS	4	0	29	0
14043045	53101	CONTRACTUAL SERVICES	2,500	3,000	3,000	3,200
14043045	53201	UTILITIES	0	770	429	770
14043045	53321	REPAIRS & MAINTENANCE	152	500	501	800
14043045	55113	JANITORIAL SUPPLIES	0	200	0	0
14043045	55114	AGRICULTURAL SUPPLIES	0	250	0	200
14043045	55427	PARKS/CEMETERY SUPPLIES	0	750	29	500
TOTAL PARKS-VETERANS MEMORIA			3,405	5,470	9,015	5,470

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

PARKS-FIRST RESPONDERS MEMORIAL

14043046	51011	WAGES - FULL TIME	366	0	546	0
14043046	51012	WAGES - PART TIME	123	0	0	0
14043046	51013	WAGES - OVERTIME	21	0	0	0
14043046	52011	FICA	38	0	40	0
14043046	52012	RETIREMENT/LIFE INSURANCE	72	0	119	0
14043046	52015	HEALTH/DENTAL INSURANCE	112	0	177	0
14043046	52016	ICMA 1% ER CONTRIBUTION	6	0	12	0
14043046	52026	FSA BENEFITS	4	0	6	0
14043046	53101	CONTRACTUAL SERVICES	2,500	3,000	3,000	3,200
14043046	53201	UTILITIES	0	770	214	500
14043046	53321	REPAIRS & MAINTENANCE	0	750	0	500
14043046	55113	JANITORIAL SUPPLIES	0	200	0	0
14043046	55114	AGRICULTURAL SUPPLIES	0	100	0	500
14043046	55427	PARKS/CEMETERY SUPPLIES	0	500	0	500
TOTAL PARKS-FIRST RESPONDERS			3,241	5,320	4,114	5,200

TOWN OF ROCKY MOUNT, VIRGINIA	2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL	ACTUAL	ORIG BUD	ACTUAL	ADOPTED

PUBLIC WORKS BUILDING

14543060	51011	WAGES - FULL TIME	7,458	0	10,435	0
14543060	51013	WAGES - OVERTIME	289	0	0	0

14543060	52011	FICA	545	0	762	0
14543060	52012	RETIREMENT/LIFE INSURANCE	0	0	385	0
14543060	52015	HEALTH/DENTAL INSURANCE	1,686	0	2,298	0
14543060	52026	FSA BENEFITS	71	0	85	0
14543060	53101	CONTRACTUAL SERVICES	5,177	5,200	7,039	5,200
14543060	53201	UTILITIES	4,854	6,440	5,763	6,440
14543060	53202	HEATING FUEL EXPENSE	5,957	7,000	10,223	10,500
14543060	53203	COMMUNICATIONS	3,633	4,200	3,534	3,600
14543060	53204	FUEL TANKS	5,566	0	-6,856	0
14543060	53321	REPAIRS & MAINTENANCE	1,796	2,700	373	2,700
14543060	55111	OFFICE SUPPLIES	113	50	0	75
14543060	55113	JANITORIAL SUPPLIES	5,478	3,850	5,138	3,900
14543060	55114	AGRICULTURAL SUPPLIES	0	0	31	0
14543060	55115	CHEMICALS & MATERIALS	0	200	0	200
14543060	55421	SHOP SUPPLIES	5,478	5,000	4,085	5,000
14543060	61101	LAND & BUILDINGS	196	0	0	0
14543060	61111	FURNITURE & FIXTURES	0	2,000	0	2,000
TOTAL PUBLIC WORKS BUILDING			48,295	36,640	43,294	39,615

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
PARKS & REC - CEMETERY						
14543070	51011	WAGES - FULL TIME	5,355	0	7,846	0
14543070	51012	WAGES - PART TIME	817	0	539	0
14543070	52011	FICA	490	0	632	0
14543070	52012	RETIREMENT/LIFE INSURANCE	1,118	0	1,360	0
14543070	52015	HEALTH/DENTAL INSURANCE	1,530	0	1,850	0
14543070	52016	ICMA 1% ER CONTRIBUTION	57	0	87	0
14543070	52017	WORKMEN'S COMP INSUR	239	0	0	0
14543070	52026	FSA BENEFITS	62	0	59	0
14543070	55114	AGRICULTURAL SUPPLIES	0	200	0	750
14543070	55115	CHEMICALS & MATERIALS	0	0	0	500
14543070	55211	MOTOR FUEL EXPENSE	623	500	1,229	700
14543070	55212	SMALL EQUIPMENT EXPENSE	0	200	0	200
14543070	55427	PARKS/CEMETERY SUPPLIES	0	0	0	100
TOTAL PARKS & REC - CEMETERY			10,291	900	13,603	2,250

COMMUNITY DEVELOPMENT

	Actual	Adopted Budget	Adopted Budget	Budget Increase	Percent Change
	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>(Decrease)</u>	<u>FY23 to FY24</u>
Planning and Zoning	212,623	226,694	253,985	27,291	12%
Economic Development	402,081	470,256	578,128	107,872	23%
Citizens Square, Welcome Center	106,722	68,441	80,441	12,000	18%
Harvester Performance Center	418,306	483,300	680,000	196,700	41%
	<u>1,139,732</u>	<u>1,248,691</u>	<u>1,592,554</u>	<u>343,863</u>	<u>28%</u>

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 2022, Planning and Zoning issued 20 sign permits, 100 zoning compliance permits, 33 zoning permits, 7 plat reviews, and 6 site plan reviews.

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 fringes 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 profession development opportunities. Dues are paid for memberships in various planning, zoning, and economic/community development organizations.

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
PLANNING & ZONING						
16081010	51011	WAGES - FULL TIME	129,047	143,635	150,397	154,840
16081010	51013	WAGES - OVERTIME	74	50	64	100
16081010	51014	WAGES - CONTRACTUAL SERVICES	1,275	1,200	1,425	1,200
16081010	51015	WAGES - BOARD OFFICIALS	8,275	0	9,750	8,275
16081010	52011	FICA	9,968	10,989	11,725	11,845
16081010	52012	RETIREMENT/LIFE INSURANCE	21,495	23,198	22,164	24,712
16081010	52015	HEALTH/DENTAL INSURANCE	21,117	27,249	23,172	23,160
16081010	52016	ICMA 1% ER CONTRIBUTION	1,453	1,608	1,742	1,608
16081010	52017	WORKMEN'S COMP INSUR	31	0	0	0
16081010	52026	FSA BENEFITS	740	875	874	875
16081010	53101	CONTRACTUAL SERVICES	10,575	6,475	10,832	14,305
16081010	53107	DUES & PROF MEMBERSHIPS	0	575	508	675
16081010	53116	GIS SERVICES	0	0	0	3,000
16081010	53203	COMMUNICATIONS	3,207	2,320	1,749	2,320
16081010	53205	COMMUNICATIONS STIPENDS	0	780	780	780
16081010	53301	ADVERTISING	2,168	1,620	2,482	1,620
16081010	53304	POSTAGE & DELIVERY SERVICES	11	315	27	315
16081010	53332	TRAVEL, TRAINING, EDUCATION	2,084	3,255	2,839	3,255
16081010	55111	OFFICE SUPPLIES	1,102	1,000	1,375	1,000
16081010	55112	BOOKS & SUBSCRIPTIONS	0	50	0	100
16081010	61112	DATA PROCESSING EQUIPMENT	0	1,500	1,187	0
TOTAL PLANNING & ZONING			212,623	226,694	243,093	253,985

ECONOMIC & COMMUNITY DEVELOPMENT

The Town has been proactive in supporting economic development projects and incentive programs that support local businesses. One example of an incentive program is the Arts and Culture District program offered downtown. As a reflection of that, several new and diverse businesses have opened (or are soon to open) in the last year including restaurants, retail stores and a brewery, to name a few. The Town also continues to seek industrial partners for the parcel of town-owned land within the Franklin County/Rocky Mount Industrial Park.

The Town also partners with the Franklin County Board of Supervisors, Smith Mountain Lake Regional Chamber of Commerce, and the Community Partnership for Revitalization to develop a business marketing and development plan to further promote business opportunities for commercial and retail sectors of the business community.

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, 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. A new Grant Writer position was approved for FY23-24 - twenty-five percent (25%) of the salary and benefits of this position will be charged to the utility fund since it is anticipated this position will work on grants for utility projects.

Contractual services include engineering and outside consulting services for each of the Community Development departments.

The Town also coordinates with outside agencies to promote special events and financially contributes to their success. These Town-sponsored events brought over 20,000 visitors to the Town.

<u>Contributions and Sponsorships for Special Events</u>	<u>Adopted FY22-23</u>	<u>Requested FY23-24</u>	<u>Recommended FY23-24</u>
The Crooked Road	\$5,000	\$5,000	\$5,000
Ferrum College Express Bus Service		\$4,965	\$0
Ferrum College Outreach Project	\$5,000		\$5,000
Rotary Club for Christmas Parade and Fourth of July Festival	\$4,000	\$5,000	\$5,000
Community Partnership for Revitalization for Come Home to a Franklin County Christmas, Court Days, and Scarecrow Trail	\$5,500	\$5,500	\$5,500
Franklin County - Pigg River Ramble	\$1,000	\$1,000	\$1,000
Cruisin' Rocky Mount VA, Inc	\$8,200	\$10,000	\$8,200
Muse Ballfield Music Festival	\$1,000	\$2,000	\$1,000
Total	\$29,700	\$33,465	\$30,700

TOWN OF ROCKY MOUNT, VIRGINIA
FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
COMMUNITY & ECONOMIC DEVELOPMENT						
16081020	51011	WAGES - FULL TIME	131,071	145,232	152,055	202,138
16081020	51013	WAGES - OVERTIME	236	325	64	325
16081020	52011	FICA	9,856	11,111	11,577	15,463
16081020	52012	RETIREMENT/LIFE INSURANCE	22,195	24,110	22,974	32,261
16081020	52015	HEALTH/DENTAL INSURANCE	17,959	23,855	19,595	32,193
16081020	52016	ICMA 1% ER CONTRIBUTION	884	975	1,204	975
16081020	52017	WORKMEN'S COMP INSUR	31	0	0	0
16081020	52026	FSA BENEFITS	739	875	871	1,250
16081020	53101	CONTRACTUAL SERVICES	39,345	27,500	33,198	30,500
16081020	53107	DUES & PROF MEMBERSHIPS	1,710	2,200	1,981	2,200
16081020	53112	HOSTING & MAINTENANCE SERVICES	0	0	4,200	4,200
16081020	53203	COMMUNICATIONS	3,862	1,000	1,267	1,000
16081020	53205	COMMUNICATIONS STIPENDS	0	2,340	2,340	2,340
16081020	53301	ADVERTISING	2,147	1,000	0	1,000
16081020	53302	BRANDING OF TOWN	16,417	25,000	30,647	25,000
16081020	53304	POSTAGE & DELIVERY SERVICES	730	220	1,059	220
16081020	53311	UNIFORMS	632	0	310	0
16081020	53315	ECONOMIC DEVELOP INCENTIVES	17,144	20,000	45,172	28,000
16081020	53316	ECON DEVELOPMENT MARKETING	0	0	0	1,000
16081020	53317	HOMEGROWN MUSIC SERIES	0	0	0	16,000
16081020	53331	MOTOR VEHICLE EXPENSE	30	2,000	0	2,000
16081020	53332	TRAVEL, TRAINING, EDUCATION	7,224	6,500	9,946	6,500
16081020	54101	SPECIAL EVENTS/PROMOTIONS	33,919	29,700	33,957	44,300
16081020	54107	CULTURAL DEVELOPMENT	0	40,000	34,356	40,000
16081020	54123	ARTS & CULTURE DISTRICT INCENT	53,264	46,000	40,567	46,000
16081020	54128	VIRGINIA TOURISM GRANT	2,975	0	6,932	0
16081020	55111	OFFICE SUPPLIES	3,243	5,300	3,297	5,300
16081020	55112	BOOKS & SUBSCRIPTIONS	679	600	917	600
16081020	55211	MOTOR FUEL EXPENSE	153	2,000	118	2,000
16081020	61111	FURNITURE & FIXTURES	0	1,000	548	1,000
16081020	61112	DATA PROCESSING EQUIPMENT	958	1,500	1,792	1,500
16081020	61113	AUDIO & VIDEO EQUIPMENT	795	0	0	0
16081020	61121	MOTOR VEHICLES	30,077	0	0	0
16081020	61133	TOWN DECORATIONS	798	1,000	0	1,000
TOTAL	COMMUNITY & ECONOMIC DEVELOPMENT		399,073	421,343	460,945	546,265

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 2022 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 Market Manager to oversee Market activities.

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 visitor's 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 part-time hosts. Depot staff distributes tourist information on local attractions, lodging, shopping, and dining opportunities throughout Rocky Mount and Franklin County. In 2022, we added apparel and hat sales with the new Town logo as well as the Homegrown Music Series held there monthly with local musicians. Private reservations include a rental fee that helps to offset the cost of operations. During FY 2022, 55 outside group reservations were made for the Depot.

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

TOWN OF ROCKY MOUNT, VIRGINIA

FY2024 ADOPTED BUDGET DETAIL

			2022	2023	2023	2024
			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
CITIZENS SQUARE-FARMERS MARKET						
16081030	51011	WAGES - FULL TIME	3,057	0	1,580	0
16081030	51012	WAGES - PART TIME	1,940	14,560	10,186	14,560
16081030	52011	FICA	396	1,114	937	1,114
16081030	52012	RETIREMENT/LIFE INSURANCE	663	0	271	0
16081030	52015	HEALTH/DENTAL INSURANCE	829	0	379	0
16081030	52016	ICMA 1% ER CONTRIBUTION	29	0	20	0
16081030	52017	WORKMEN'S COMP INSUR	299	0	0	0
16081030	52026	FSA BENEFITS	27	0	11	0
16081030	53101	CONTRACTUAL SERVICES	10,836	4,050	5,403	4,050
16081030	53104	SECURITY SERVICES	0	0	0	2,000
16081030	53201	UTILITIES	2,136	3,000	2,604	3,000

16081030	53203	COMMUNICATIONS	0	0	710	900
16081030	53205	COMMUNICATIONS STIPENDS	0	0	520	0
16081030	53301	ADVERTISING	283	2,000	451	2,000
16081030	53305	PERMITS, LICENSES, FEES	0	0	530	0
16081030	53321	REPAIRS & MAINTENANCE	2,831	750	1,678	5,000
16081030	53344	EMPLOYMENT TESTING/SCREENING	188	0	213	0
16081030	55113	JANITORIAL SUPPLIES	406	250	273	250
16081030	55321	FARM MKT/DEPOT SUPPLIES	480	950	404	950
16081030	55322	FARMERS MKT EBT'S EXPENSE	44,805	200	25,665	200
16081030	56101	PROGRAMMING	0	0	0	2,500
16081030	61111	FURNITURE & FIXTURES	940	0	0	0
16081030	61151	INFRASTRUCTURE	0	0	9,589	0

TOTAL	CITIZENS SQUARE-FARMER	70,145	26,874	61,424	36,524
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DEPOT WELCOME CENTER

16081040	51011	WAGES - FULL TIME	1,670	0	2,017	0
16081040	51012	WAGES - PART TIME	6,487	16,142	12,785	16,142
16081040	52011	FICA	574	1,235	1,127	1,235
16081040	52012	RETIREMENT/LIFE INSURANCE	184	0	370	0
16081040	52015	HEALTH/DENTAL INSURANCE	289	0	563	0
16081040	52016	ICMA 1% ER CONTRIBUTION	8	0	24	0
16081040	52017	WORKMEN'S COMP INSUR	148	0	0	0
16081040	52026	FSA BENEFITS	11	0	17	0
16081040	53101	CONTRACTUAL SERVICES	4,154	4,000	3,883	4,000
16081040	53104	SECURITY SERVICES	0	0	0	2,600
16081040	53201	UTILITIES	3,280	3,300	4,980	3,300
16081040	53203	COMMUNICATIONS	1,259	1,040	1,293	1,040
16081040	53301	ADVERTISING	242	500	0	500
16081040	53321	REPAIRS & MAINTENANCE	356	200	292	200
16081040	53344	EMPLOYMENT TESTING/SCREENING	189	250	0	0
16081040	54101	SPECIAL PROGRAMMING	0	5,000	2,296	5,000
16081040	55111	OFFICE SUPPLIES	0	50	421	50
16081040	55113	JANITORIAL SUPPLIES	334	200	245	200
16081040	55117	MERCHANDISE FOR RESALE	55	0	0	0
16081040	55321	FARM MKT/DEPOT SUPPLIES	76	200	17	200
16081040	61101	LAND & BUILDINGS	16,410	9,450	0	9,450
16081040	61112	DATA PROCESSING EQUIPMENT	854	0	0	0

TOTAL	DEPOT WELCOME CENTER	36,577	41,567	30,327	43,917
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HARVESTER PERFORMANCE CENTER

The Harvester Performance Center (HPC) is an indoor, mid-sized music venue serving Rocky Mount and surrounding areas with great 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 configuration.

In February 2021, Midwood Entertainment out of Charlotte, North Carolina, was hired to book talent and handle operations of the HPC. Town staff work with Midwood to efficiently manage all aspects of the HPC. This partnership with Midwood has paid dividends, increasing our average attendance per show by more than 50%.

We are more than 18 months removed from reopening post-COVID and this budget increases the number of shows to 75 for the upcoming fiscal year.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
HARVESTER PERFORMANCE CENTER						
16081050	51025	WAGES - PUBLIC SECURITY	0	0	6,593	0
16081050	52011	FICA	0	0	490	0
16081050	52012	RETIREMENT/LIFE INSURANCE	0	0	9	0
16081050	52015	HEALTH/DENTAL INSURANCE	0	0	945	0
16081050	52026	FSA BENEFITS	0	0	34	0
16081050	53101	CONTRACTUAL SERVICES	0	422,300	409,288	680,000
16081050	53102	CUSTODIAL SERVICES	0	15,000	10,100	0
16081050	53110	SECURITY	0	5,000	5,799	0
16081050	53201	UTILITIES	0	36,000	49,880	0
16081050	53203	COMMUNICATIONS	0	0	214	0
16081050	53321	REPAIRS & MAINTENANCE	0	5,000	6,174	0
TOTAL HARVESTER PERFORMANCE			0	483,300	489,525	680,000

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.

A portion (75%) of general liability, automotive, property and casualty, workers compensation and other non-medical related insurance have been centralized to this account.

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

	10091020-56121	10091020-56122
<u>Description</u>	<u>Principal</u>	<u>Interest</u>
Vets Park, Public Safety Radios (VML 2017)	139,000.00	14,289.45
Police Dept Vehicle Lease (3 Vehicles)	21,442.00	930.00
Watchguard Camera System	33,516.00	0.00
Taser Lease	7,654.57	0.00
2023 Equipment Lease Purchase	43,930.14	19,526.57
Angle Bridge (VML 2020)	33,653.00	13,005.00
	<u>279,195.71</u>	<u>47,751.02</u>

A long-term debt schedule is included in the Supporting Information section of this document.

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

Financial support to outside agencies is included as well. A list of all agencies that were funded in FY23 is included below as well as FY24 requested and recommended amounts.

<u>Outside Agency Name</u>	<u>Adopted FY22-23</u>	<u>Requested FY23-24</u>	<u>Adopted FY23-24</u>
Franklin County Workforce Consortium	\$5,000	\$6,000	\$5,000
Free Clinic of Franklin County	\$3,500	\$5,000	\$4,000
Helping Hands	\$3,000	\$5,000	\$4,000
Stepping Stone Mission	\$750	\$2,000	\$1,000
Franklin County Family Resource Center	\$500	\$1,000	\$500
Franklin County Perinatal Education Center	\$500	\$5,000	\$500
Franklin County Historical Society	\$500	\$5,000	\$500
We Care of Franklin County	\$500	\$750	\$500

Rising Stars Training and Development Academy		\$10,530	\$500
Habitat for Humanity of Franklin County, VA - water and sewer connection fee assistance - maximum of \$2,000 per house		\$10,000	\$4,000
Brain Injury Services of Southwest Virginia		\$500	\$0
Total	\$14,250	\$50,780	\$20,500

TOWN OF ROCKY MOUNT, VIRGINIA

FY2024 ADOPTED BUDGET DETAIL

2022	2023	2023	2024
ACTUAL	ORIG BUD	ACTUAL	ADOPTED

NON-DEPARTMENTAL GENERAL FUND

10091020	51026	WAGES - BONUS	0	26,692	0	26,692
10091020	52000	FRINGE BENEFITS	3,283	0	3,625	0
10091020	52011	FICA	0	2,042	0	2,042
10091020	52013	LODA-RETIREE INSURANCE	12,106	43,000	11,196	40,000
10091020	52028	SHORT-TERM DISABILITY BENEFIT	19,072	27,000	20,265	27,000
10091020	53101	CONTRACTUAL SERVICES	1,955	0	0	0
10091020	53306	CREDIT CARD TRANSACTIONS FEES	0	0	0	4,000
10091020	53312	INSURANCE	43,649	75,000	84,224	85,000
10091020	53314	WORKERS COMP INSURANCE	0	51,452	91	68,266
10091020	53342	EMPLOYEE WELLNESS PROGRAM	300	3,000	360	5,000
10091020	53343	EMPLOYEE RANDOM DRUG TESTING	1,528	1,000	1,875	2,000
10091020	54120	CONTRIBUTION TO OTHER ENTITIES	15,450	14,250	14,250	20,500
10091020	56101	MISCELLANEOUS	402	0	2,930	0
10091020	56121	DEBT SERVICE - PRINCIPAL	197,952	201,137	201,249	279,196
10091020	56122	DEBT SERVICE - INTEREST	36,603	32,505	32,393	47,751
10091020	56132	TRANSFER TO CAPITAL IMPROV FD	23,579	0	0	0
10091020	56133	TRANSFER TO UTIL OPERATING FD	0	0	182,460	0
10091020	56134	TRANSFER TO UTIL CAP FD	0	20,410	20,410	20,410
10091020	56135	TRANSFER TO HARVESTER FD	366,971	0	0	0
10091020	56151	CONTINGENCY	0	16,246	0	188,605
10091020	61112	DATA PROCESSING EQUIPMENT	0	0	0	30,000
10091020	61342	PUBLIC WORKS INSURANCE CLAIM	0	0	213,010	0
TOTAL	NON-DEPARTL GENERAL FU		722,850	513,734	788,337	846,462

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:

<u>Utility Operating Fund</u>	2022	2023	2024	Increase	Percent
<u>Revenues</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Change</u>
Property Rent (Cell Towers)	\$119,472	\$120,000	\$134,544	\$14,544	12.1%
Water Sales	\$1,330,371	\$1,409,680	\$1,676,346	\$266,666	18.9%
Water Connection Fees	\$116,296	\$20,000	\$22,650	\$2,650	13.3%
Reconnect Fees	\$8,057	\$7,000	\$10,000	\$3,000	42.9%
Penalties	\$26,375	\$15,000	\$30,000	\$15,000	100.0%
Bulk Water Sales	\$8,182	\$5,000	\$1,000	(\$4,000)	-80.0%
Wastewater Collection Charges	\$805,233	\$863,867	\$1,015,622	\$151,755	17.6%
Wastewater Connection Fees	\$99,865	\$12,000	\$6,000	(\$6,000)	-50.0%
Total Revenues	\$2,513,851	\$2,452,547	\$2,896,162	\$443,615	18.1%
<u>Expenses</u>					
Non-Departmental	\$950,529	\$447,712	\$447,998	\$286	0.1%
Water System Operation	\$214,175	\$162,078	\$272,616	\$110,538	68.2%
Meter Reading	\$39,687	\$24,570	\$27,620	\$3,050	12.4%
Water Treatment Plant	\$707,296	\$796,843	\$977,492	\$180,649	22.7%
Utility Administration	\$254,638	\$286,732	\$389,322	\$102,590	35.8%
Wastewater System Operations	\$213,020	\$128,578	\$150,297	\$21,719	16.9%
Wastewater Treatment Plant	\$565,260	\$606,034	\$630,817	\$24,783	4.1%
Total Expenses	\$2,944,605	\$2,452,547	\$2,896,162	\$443,615	18.1%

<u>Utility Capital Fund</u>	2022	2023	2024	Increase	Percent
<u>Revenues</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Change</u>
Water Capital Recovery Fees	\$292,400	\$292,048	\$292,048	\$0	0.0%
Sewer Capital Recovery Fees	\$240,879	\$240,879	\$240,879	\$0	0.0%
Garbage Capital Recovery Fees	\$20,410	\$20,410	\$20,410	\$0	0.0%
Utility Reserves	\$0	\$0	\$412,225	\$412,225	100.0%
Borrowing Proceeds	\$0	\$283,500	\$800,000	\$516,500	182.2%
Total Revenues	\$553,689	\$836,837	\$1,765,562	\$928,725	111.0%
<u>Expenses</u>					
Debt Service	\$176,233	\$438,600	\$355,562	(\$83,038)	-18.9%
Capital Projects	\$702,976	\$398,237	\$1,410,000	\$1,011,763	254.1%
Total Expenses	\$879,209	\$836,837	\$1,765,562	\$928,725	111.0%

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%), interfund 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.

<i>TOWN OF ROCKY MOUNT, VIRGINIA</i>			2022	2023	2023	2024
<i>FY2024 ADOPTED BUDGET DETAIL</i>			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
NON-DEPARTL UTILITY OPERATING						
20069000	51026	WAGES - BONUS	0	8,160	0	8,160
20069000	52011	FICA	0	1,148	0	1,148
20069000	53101	CONTRACTUAL SERVICES	0	10,000	12,676	0
20069000	53312	INSURANCE	24,904	25,000	28,075	28,787
20069000	53314	WORKERS COMP INSURANCE	0	11,457	9,294	14,414
20069000	56122	DEBT SERVICE - INTEREST	52,858	0	0	0
		TRANSFER TO UTIL CAP FD				
20069000	56134	WATER	0	246,048	246,048	246,048
		TRANSFER TO UTIL CAP -				
20069000	56136	SEWER	0	145,899	145,899	145,899
20069000	56151	CONTINGENCY	0	0	0	3,542
20069000	61311	DEPRECIATION EXPENSE	872,767	0	0	0
TOTAL	NON-DEPARTL UTILITY OP		950,529	447,712	441,992	447,998

WATER SYSTEM OPERATIONS

The Rocky Mount Public Works Department is responsible for maintaining the water distribution system to 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 true costs of providing utility service to the users. Fees are charged each month based upon 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 tank located on Grassy hill requires a pump station which is located on Middle School Road. The elevation of the Summit View water tank also requires a pump station located beside the Grassy Hill water tank. Installation started in early 2022 to establish a generator at both pump stations to ensure water service to customers during power outages. Scuffling Hill and US 220 South tanks have an aerator installed. A mixer and blower were 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 ensure 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 pipe, valves, hydrants, clamps, and meters for new connections or line maintenance projects. Capital outlay and infrastructure may include more substantial repairs to existing water lines.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
WATER SYSTEM OPERATIONS						
25050000	51011	WAGES - FULL TIME	68,468	13,533	82,287	31,901
25050000	51012	WAGES - PART TIME	0	0	591	0
25050000	51013	WAGES - OVERTIME	3,080	0	1,680	0
25050000	52011	FICA	5,125	1,036	6,171	2,440
25050000	52012	RETIREMENT/LIFE INSURANCE	8,026	2,186	13,019	5,091
25050000	52015	HEALTH/DENTAL INSURANCE	13,848	1,977	15,818	4,348
25050000	52016	ICMA 1% ER CONTRIBUTION	733	271	1,047	271
25050000	52017	WORKMEN'S COMP INSUR	2,731	0	0	0
25050000	52026	FSA BENEFITS	522	75	515	165
25050000	53101	CONTRACTUAL SERVICES	49,871	65,000	58,161	103,000
25050000	53111	WVWA BULK WATER	2,602	0	100	5,000
25050000	53201	UTILITIES	31,827	32,000	47,569	60,000
25050000	53203	COMMUNICATIONS	0	0	0	2,400
25050000	53321	REPAIRS & MAINTENANCE	5,263	7,000	16,385	15,000
25050000	53331	MOTOR VEHICLE EXPENSE	51	0	0	0
25050000	55211	MOTOR FUEL EXPENSE	0	0	0	2,000
25050000	55212	SMALL EQUIPMENT EXPENSE	0	6,000	5,202	6,000
25050000	55511	WATER SUPPLIES	19,598	23,000	28,999	25,000
25050000	61100	CAPITAL OUTLAY	2,430	10,000	74,093	10,000
TOTAL	WATER SYSTEM OPERATION		214,175	162,078	351,637	272,616

METER READING

With the upgrade of all water meters, advanced metering infrastructure (AMI) technology is utilized to submit readings from each meter several times per day from eight gateway structures located 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.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
METER READING						
25050100	51011	WAGES - FULL TIME	10,368	0	6,117	0
25050100	51013	WAGES - OVERTIME	215	0	20	0
25050100	52011	FICA	955	0	531	0
25050100	52012	RETIREMENT/LIFE INSURANCE	676	0	413	0
25050100	52015	HEALTH/DENTAL INSURANCE	2,193	0	672	0
25050100	52016	ICMA 1% ER CONTRIBUTION	29	0	31	0
25050100	52017	WORKMEN'S COMP INSUR	885	0	0	0
25050100	52026	FSA BENEFITS	76	0	21	0
25050100	53101	CONTRACTUAL SERVICES	18,228	18,200	7,875	21,000
25050100	53201	UTILITIES	309	300	399	300
25050100	53203	COMMUNICATIONS	2,970	2,400	2,357	2,200
25050100	53205	COMMUNICATIONS STIPENDS	0	420	420	420
25050100	53331	MOTOR VEHICLE EXPENSE	40	1,500	454	1,500
25050100	55211	MOTOR FUEL EXPENSE	2,343	1,500	1,729	1,500
25050100	55511	WATER SUPPLIES	401	250	707	700
TOTAL	METER READING		39,687	24,570	21,746	27,620

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, 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 with an agreement 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, one (1) Plant Operator who holds a Class II license, and two (2) operators who hold a Class III license and one (1) Trainee Position.

The Town has addressed several capital items in the past needed to maintain the water treatment plant, per VDH requirements. The installation of a 350KW generator in 2021 and two generators located 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 an increase in demand from a commercial water user.

Contractual services encompass instrumentation, elevator, generator and HVAC maintenance, calibration, and any engineering services required. 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.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
WATER TREATMENT PLANT						
25050500	51011	WAGES - FULL TIME	265,663	301,835	339,441	391,415
25050500	51013	WAGES - OVERTIME	22,131	10,000	24,167	17,500
25050500	52011	FICA	20,240	23,865	26,688	30,056
25050500	52012	RETIREMENT/LIFE INSURANCE	45,026	49,017	52,290	62,469
25050500	52015	HEALTH/DENTAL INSURANCE	65,909	84,242	80,093	84,048
25050500	52016	ICMA 1% ER CONTRIBUTION	490	734	1,319	734
25050500	52017	WORKMEN'S COMP INSUR	3,841	0	0	0
25050500	52026	FSA BENEFITS	2,372	2,750	2,607	2,750
25050500	53101	CONTRACTUAL SERVICES	12,206	15,000	18,908	18,000
25050500	53107	DUES & PROF MEMBERSHIPS	450	500	785	1,000
25050500	53201	UTILITIES	78,803	71,000	92,582	100,000
25050500	53202	HEATING FUEL EXPENSE	8,149	8,500	4,528	8,500
25050500	53203	COMMUNICATIONS	8,087	4,680	7,032	5,000
25050500	53205	COMMUNICATIONS STIPENDS	0	3,120	3,120	3,120

25050500	53301	ADVERTISING	457	250	0	250
25050500	53303	PRINTING & BINDING POSTAGE & DELIVERY SERVICES	90	0	0	0
25050500	53304	PERMITS, LICENSES, FEES	55	150	108	150
25050500	53305	UNIFORMS	8,990	11,000	9,730	11,000
25050500	53311	REPAIRS & MAINTENANCE SAFETY REPAIRS & MATERIALS	4,844	4,500	5,352	5,700
25050500	53321	LAB TESTING SERVICES	15,632	20,000	20,415	20,000
25050500	53322	MOTOR VEHICLE EXPENSE TRAVEL, TRAINING, EDUCATION EMPLOYMENT	2,605	900	0	900
25050500	53323	TESTING/SCREENING	7,017	10,000	6,394	11,000
25050500	53331	OFFICE SUPPLIES	716	2,500	83	2,500
25050500	53332	BOOKS & SUBSCRIPTIONS	3,119	6,500	10,188	6,500
25050500	53344	JANITORIAL SUPPLIES	349	400	200	400
25050500	55111	AGRICULTURAL SUPPLIES	559	600	88	600
25050500	55112	CHEMICALS & MATERIALS	140	200	140	200
25050500	55113	LABORATORY SUPPLIES	3,733	3,000	4,656	5,000
25050500	55114	MOTOR FUEL EXPENSE	62	200	0	200
25050500	55115	SMALL EQUIPMENT EXPENSE	89,736	117,000	124,224	140,000
25050500	55116	WATER SUPPLIES	17,863	19,000	19,642	22,500
25050500	55211	CAPITAL OUTLAY	3,561	3,600	3,896	4,200
25050500	55212	FURNITURE & FIXTURES DATA PROCESSING EQUIPMENT	1,291	1,300	1,242	1,300
25050500	55511	AUDIO & VIDEO EQUIPMENT	6,794	7,500	6,138	7,500
25050500	61100		3,450	10,000	10,000	10,000
25050500	61111		0	1,000	518	1,000
25050500	61112		2,866	1,500	1,390	1,500
25050500	61113		0	500	409	500
TOTAL	WATER TREATMENT PLANT		707,296	796,843	878,372	977,492

UTILITY ADMINISTRATION

The Finance Department oversees all financial and personnel related services for the Utility Fund. To accurately reflect the true 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 the 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.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
UTILITY ADMINISTRATION						
25062000	51011	WAGES - FULL TIME	112,059	120,899	121,620	196,089
25062000	51012	WAGES - PART TIME	8,441	11,923	1,988	11,000
25062000	51013	WAGES - OVERTIME	258	325	675	325
25062000	52011	FICA	8,960	10,355	9,228	15,022
25062000	52012	RETIREMENT/LIFE INSURANCE	17,099	19,606	18,016	31,296
25062000	52015	HEALTH/DENTAL INSURANCE	19,083	20,960	20,251	33,789
25062000	52016	ICMA 1% ER CONTRIBUTION	338	376	467	376
25062000	52017	WORKMEN'S COMP INSUR	24	0	0	0
25062000	52026	FSA BENEFITS	682	688	674	1,125
25062000	53101	CONTRACTUAL SERVICES	36,457	73,000	47,842	60,000
25062000	53303	PRINTING & BINDING POSTAGE & DELIVERY	2,809	4,300	3,657	4,000
25062000	53304	SERVICES CREDIT CARD TRANSACTIONS	21,128	21,000	22,187	21,000
25062000	53306	FEES	0	0	8,966	12,000
25062000	55111	OFFICE SUPPLIES DATA PROCESSING	3,186	3,300	1,840	3,300
25062000	61112	EQUIPMENT	24,112	0	0	0
TOTAL	UTILITY ADMINISTRATION		254,638	286,732	257,410	389,322

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 become 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.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
WASTEWATER SYSTEM OPERATIONS						
25560000	51011	WAGES - FULL TIME	73,824	13,533	74,635	31,901
25560000	51012	WAGES - PART TIME	1,482	0	783	1,500
25560000	51013	WAGES - OVERTIME	1,559	0	255	1,600
25560000	52011	FICA	5,427	1,036	5,586	2,440
25560000	52012	RETIREMENT/LIFE INSURANCE	13,299	2,186	10,443	5,091
25560000	52015	HEALTH/DENTAL INSURANCE	14,583	1,977	10,590	4,348
25560000	52016	ICMA 1% ER CONTRIBUTION	751	271	799	752
25560000	52017	WORKMEN'S COMP INSUR	2,731	0	0	0
25560000	52026	FSA BENEFITS	553	75	403	165
25560000	53101	CONTRACTUAL SERVICES	7,309	22,000	7,253	22,000
25560000	53201	UTILITIES	30,511	45,000	39,183	50,000
25560000	53202	HEATING FUEL EXPENSE	0	1,000	2,062	1,500
25560000	53301	ADVERTISING	832	200	0	0
25560000	53321	REPAIRS & MAINTENANCE	13,741	16,000	11,464	16,000
25560000	53331	MOTOR VEHICLE EXPENSE	38,210	1,000	1,305	0
25560000	55115	CHEMICALS & MATERIALS	0	2,500	2,131	2,000
25560000	55211	MOTOR FUEL EXPENSE	931	800	1,239	0
25560000	55516	WASTEWATER SUPPLIES	7,278	11,000	19,166	11,000
		170 GREEN MEADOW SEWER				
25560000	56101	BACKUP	0	0	246	0
25560000	61100	CAPITAL OUTLAY	0	10,000	0	0
TOTAL	WASTEWATER SYSTEM OPER		213,020	128,578	187,542	150,297

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. 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 2022 was .777 MGD. It is important to remember that 0.4 MGD has already been allocated to the county in a multi-jurisdictional agreement and will become a factor as the Town continues to grow.

TOWN OF ROCKY MOUNT, VIRGINIA			2022	2023	2023	2024
FY2024 ADOPTED BUDGET DETAIL			ACTUAL	ORIG BUD	ACTUAL	ADOPTED
WASTEWATER TREATMENT PLANT						
25560500	51011	WAGES - FULL TIME	291,711	293,786	284,303	295,745
25560500	51013	WAGES - OVERTIME	1,104	1,000	1,722	1,100
25560500	52011	FICA	19,726	22,575	20,922	22,625
25560500	52012	RETIREMENT/LIFE INSURANCE	46,238	46,528	43,336	47,201
25560500	52015	HEALTH/DENTAL INSURANCE	52,802	64,380	56,627	69,276
25560500	52017	WORKMEN'S COMP INSUR	1,245	0	0	0
25560500	52026	FSA BENEFITS	2,000	2,500	2,125	2,500
25560500	53101	CONTRACTUAL SERVICES	4,892	9,000	8,571	8,000
25560500	53107	DUES & PROF MEMBERSHIPS	83	600	168	500
25560500	53201	UTILITIES	73,271	70,000	77,915	85,000
25560500	53202	HEATING FUEL EXPENSE	0	1,000	1,422	1,000
25560500	53203	COMMUNICATIONS	6,890	4,465	4,519	5,000
25560500	53205	COMMUNICATIONS STIPENDS	0	2,340	1,950	2,400
25560500	53301	ADVERTISING	0	0	0	500
25560500	53304	POSTAGE & DELIVERY SERVICES	118	10	81	20
25560500	53305	PERMITS, LICENSES, FEES	10,619	11,000	10,347	11,500
25560500	53311	UNIFORMS	4,568	5,000	3,138	5,000
25560500	53321	REPAIRS & MAINTENANCE	18,066	20,000	19,477	20,000
25560500	53322	SAFETY REPAIRS & MATERIALS	8,083	4,000	655	4,000
25560500	53323	LAB TESTING SERVICES	2,959	3,500	306	4,000
25560500	53331	MOTOR VEHICLE EXPENSE	58	2,000	0	2,000
25560500	53332	TRAVEL, TRAINING, EDUCATION EMPLOYMENT	1,005	3,000	1,617	3,000
25560500	53344	TESTING/SCREENING	178	0	142	0
25560500	55111	OFFICE SUPPLIES	164	250	589	350
25560500	55112	BOOKS & SUBSCRIPTIONS	0	200	165	200
25560500	55113	JANITORIAL SUPPLIES	1,177	1,200	1,564	1,500
25560500	55114	AGRICULTURAL SUPPLIES	64	400	128	400
25560500	55115	CHEMICALS & MATERIALS	8,661	12,000	7,052	12,000
25560500	55116	LABORATORY SUPPLIES	5,013	8,300	9,916	8,000
25560500	55211	MOTOR FUEL EXPENSE	2,637	3,000	3,032	3,000
25560500	55212	SMALL EQUIPMENT EXPENSE	934	500	111	500
25560500	55516	WASTEWATER SUPPLIES	811	2,000	1,148	2,000
25560500	61100	CAPITAL OUTLAY	184	10,000	13,074	10,000
25560500	61111	FURNITURE & FIXTURES	0	0	0	1,000
25560500	61112	DATA PROCESSING EQUIPMENT	0	1,500	0	1,500
TOTAL	WASTEWATER TREATMENT PLANT		565,260	606,034	576,120	630,817

UTILITY CAPITAL FUND

A Summary of the Utility Capital fund is shown below. Capital projects detail is included in the Capital Improvements section of this document.

<u>Utility Capital Fund</u>	2022	2023	2024	Increase	Percent
	<u>Actual</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Change</u>
<u>Expenses</u>					
Debt Service	\$176,233	\$438,600	\$355,562	(\$83,038)	-18.9%
Capital Projects	\$702,976	\$398,237	\$1,410,000	\$1,011,763	254.1%
Total Expenses	\$879,209	\$836,837	\$1,765,562	\$928,725	111.0%

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



**TOWN OF ROCKY MOUNT
ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2024 – 2028**

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 24-28 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 \$5,000 and a useful life of at least two 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 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. All grant funds come with strings attached and must be administered in such a way that complies to 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 for basic maintenance on 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 has to finance major repairs with the use of fund balance or with the issuance of debt.

**TOWN OF ROCKY MOUNT
ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN**

Department/Project Name	Adopted					
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Five Year Total

Finance

Utility Billing, Tax and Business License Implementation	100,000					100,000
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Information Technology

Replacement Computer Equipment and Printers		25,000	25,000	25,000	25,000	100,000
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Community Development

Depot Entry Door Replacement & Step Railings	15,000					15,000
Farmers Market expansion Phase 2 (Bid & Construction)		400,000				400,000
Engineering Study for Furnace Creek Waterway		250,000				250,000
Floyd Avenue Decorative Street Lighting		65,000				65,000
Dog Park with Parking	35,000					35,000
Gateway Signs (Route 220)	50,000					50,000
Addition of New Sidewalks each year: Green Meadow Lane, Circle Dr & Windy Lane	50,000	200,000	200,000	200,000	200,000	850,000
Zoning/Subdivision Ordinance Update	90,000					90,000
Depot Security System Replacement	13,000					13,000
Uptown/Downtown Connecting Steps	100,000					100,000
Depot Renovations					20,000	20,000
Comprehensive Plan Update - Major		60,000				60,000
Floyd Avenue/Franklin Street Intersection Improvements-Engineering	50,000				500,000	550,000
Rocky Mount Park - Technology Drive		25,000				25,000
Natural Gas Extension to Industrial Park			300,000			300,000
Total Community Development	403,000	1,000,000	500,000	200,000	720,000	2,823,000

Police

Vehicle Replacement	56,000	112,000	56,000	112,000	56,000	392,000
Replace in-car mobile data terminals for 4 cars each year	11,000	11,000	11,000	11,000	11,000	55,000

	Adopted					
Department/Project Name	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Five Year Total
Firing Range Maintenance	7,500					7,500
Impound Lot Gate	7,500					7,500
Incident Based Reporting Server Replacement		14,142				14,142
Total Police Department	82,000	137,142	67,000	123,000	67,000	476,142

Fire Department

2022 Pumper Tanker (Ordered June 2022, delivery estimate of April 2024)	1,061,000					1,061,000
Replace Utility 1A - 1997 Ford dually with brush/off-road truck		245,000				245,000
Thermal Camera Upgrade - replace 2	16,000					16,000
Replacement of Fire Fighting Tools	35,000	35,000	35,000	35,000	40,000	180,000
Refurbish Rescue 1 - 2002 Pierce Heavy Rescue		165,000				165,000
Replacement of 2003 Tahoe		65,000				65,000
Replacement of Portable Radios		20,000				20,000
Replacement of Tower 1 - 2001 Pierce 85ft Aerial Tower			3,200,000			3,200,000
Replacement of Station SCBA Compressor				80,000		80,000
Total Fire Department	1,112,000	530,000	3,235,000	115,000	40,000	5,032,000

Public Works

Sidewalk maintenance	40,000	40,000	40,000	40,000	40,000	200,000
Traffic Signal Upgrade/Replacement	25,000	25,000	25,000	25,000	25,000	125,000
Replace fuel pumps (Emergency Serv & Public Works)		9,000				9,000
Replace 2011 Chevy Pickup - upgrade to 1 Ton	80,000					80,000
Replace 2000 GMC Single Axle Dump Truck		165,000				165,000
Replace 2006 310 JD Backhoe		128,000				128,000
Replace NH 1999 Skid Loader	76,000					76,000
Utility Vehicle (Gator)	50,000					50,000
Remote Control Mower	65,000					65,000
Salt Spreader	30,000					30,000
Plow Replacement	15,000					15,000
Knuckle Boom and Box	75,000					75,000
New Trailer	20,000					20,000

Department/Project Name	Adopted					
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Five Year Total
Replace 2004 GMC dump truck			165,000			165,000
Replace 2014 Johnston street sweeper		342,000				342,000
Replace 2016 Yanmar mini excavator			84,000			84,000
Replace 2003 John Deere 710 backhoe (large)			200,000			200,000
Replace 2008 Mowing Tractor			90,000			90,000
Replace 2015 leaf machine			90,000			90,000
Replace 1996 air compressor			45,000			45,000
Replace 2006 GMC dump truck				175,000		175,000
Replace riding lawn mowers			40,000			40,000
Replace 2018 GMC 1-Ton Pickup					80,000	80,000
Replace 2007 John Deere motor grader					250,000	250,000
Replace 2017 Vermeer wood chipper					80,000	80,000
Replace 2017 Freightliner Rear Load Refuse Truck					325,000	325,000
Total Public Works	476,000	709,000	779,000	240,000	800,000	3,004,000

Parks

Camera System for Mary Elizabeth Park and Farmers Market	27,200					27,200
Pave walk path between upper and lower sections of Mary Elizabeth to Restrooms	15,000					15,000
New Playground equipment for Mary Bethune	130,000					130,000
Total Parks	172,200	0	0	0	0	172,200

Facilities

Replacement of Public Safety Building Generator	80,000					80,000
Municipal Building Plumbing Up Grade	30,000					30,000
Total Facilities	110,000	0	0	0	0	110,000

Total Town Capital Fund	2,455,200	2,401,142	4,606,000	703,000	1,652,000	11,817,342
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Utilities

Water System Operations

Replacement of N. Main 8" line from Ferguson to Pendleton Street	800,000					800,000
Replace water lines per EPA guidelines		600,000				600,000
Fire Hydrant Cleaning System		16,500				16,500

Department/Project Name	Adopted					
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Five Year Total
Replace 2013 Ford Meter Reading Truck		50,000				50,000
Total Water System Operations	800,000	666,500	0	0	0	1,466,500

Water Treatment Plant

Raw water pump (1 of 2 - other pump has been rebuilt)		95,000				95,000
WTP Filter Control rehab, upgrade, valve actuators (2)	113,000					113,000
Clearwell Cleanout	50,000					50,000
Replace Altitude valve at bald knob tank	30,000					30,000
Filter (2) media replacement	100,000					100,000
Replace exterior LED plant lighting		25,000				25,000
Replace 2006 F150 pickup		48,000				48,000
Replace small tractor		48,000				48,000
Storage building / garage		75,000				75,000
Online CL2 Monitoring system (1 meter in FY23-24, 2 meters in 24-25)	5,000	10,000				15,000
Raw water turbidimeter (1)		15,000				15,000
Waste water connection to WVWA line		600,000				600,000
Total Water Treatment Plant	298,000	916,000	0	0	0	1,214,000

Wastewater System Operations

Remote Control Mower	65,000					65,000
Manhole Rehab	50,000					50,000
Slip Line Sewer Lines		120,000				120,000
Replace 1999 Jet Truck			325,000			325,000
Total Wastewater System Operations	115,000	120,000	325,000	0	0	560,000

Wastewater Treatment Plant

Replace 2003 4x4 pickup	60,000					60,000
Resurface Concrete and Metal in Clarifier #1	137,000					137,000
Resurface Concrete and Metal in Clarifier #2		145,000				145,000
Replace Fluorescent Lighting in Lab and Office Building w/ LED		20,000				20,000
Replace Climbing Screen at WWTP			110,000			110,000
Rebuild/replace 8 Faulk gear drives on the Oxidation Ditch				250,000		250,000

Department/Project Name	Adopted					
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Five Year Total
Replace Digesters (2)					150,000	150,000
Replace UV Channel #2					400,000	400,000
Total Wastewater Treatment Plant	197,000	165,000	110,000	250,000	550,000	1,272,000

Total Utility Fund Capital	1,410,000	1,867,500	435,000	250,000	550,000	4,512,500
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Total of All Capital Projects	3,865,200	4,268,642	5,041,000	953,000	2,202,000	16,329,842
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FY 23 24 Funding Sources for Capital Projects	FY 23-24
Utility Capital Fund	
Utility Capital Revenue	197,775
Borrowing	800,000
Utility Capital Reserves	412,225
Total	1,410,000
Town Capital Fund	
Borrowing	2,455,200
Total Town Capital Fund	2,455,200
Total FY23-24 CIP	3,865,200

Project Impact on Current and Future Operating Budgets:

<u>Department/Project Description</u>	FY23-24 Project Amount	<u>Project Impact on Current and Future Operating Budgets</u>
Finance		
Utility Billing, Tax and Business License Implementation	100,000	After implementation, each module will add approximately \$3,000 in annual maintenance costs. The utility billing module is scheduled to be completed late this fall. Other modules will not go live until future fiscal years.

Community Development		
Depot Entry Door Replacement & Step Railings	15,000	No impact - replacement equipment
Dog Park with Parking	35,000	Annual maintenance costs of approx. \$10,000
Gateway Signs (Route 220)	50,000	No impact - replacement signs

Department/Project Description	FY23-24	Project Impact on Current and Future Operating Budgets
Finance	Project Amount	
Addition of New Sidewalks each year: Green Meadow Lane, Circle Dr & Windy Lane	50,000	Annual maintenance costs of approx. \$5,000
Zoning/Subdivision Ordinance Update	90,000	No impact - professional services
Depot Security System Replacement	13,000	No impact - replacement equipment
Uptown/Downtown Connecting Steps	100,000	Annual maintenance costs of approx. \$10,000
Floyd Avenue/Franklin Street Intersection Improvements-Engineering	50,000	No impact - engineering/planning

Police

Vehicle Replacement	56,000	No impact - replacement vehicle
Replace in-car mobile data terminals for 4 cars each year	11,000	No impact - replacement equipment
Firing Range Maintenance	7,500	No impact - maintenance
Impound Lot Gate	7,500	No impact - replacement equipment

Fire Department

2022 Pumper Tanker (Ordered June 2022, delivery estimate of April 2024)	1,061,000	No impact - replacement pumper
Thermal Camera Upgrade - replace 2	16,000	No impact - replacement equipment
Replacement of Fire Fighting Tools	35,000	No impact - replacement equipment

Public Works

Sidewalk maintenance	40,000	No impact - maintenance of existing sidewalks
Traffic Signal Upgrade/Replacement	25,000	No impact - replacement equipment
Replace 2011 Chevy Pickup - upgrade to 1 Ton	80,000	No impact - replacement vehicle
Replace NH 1999 Skid Loader	76,000	No impact - replacement equipment
Utility Vehicle (Gator)	50,000	No impact - replacement equipment
Remote Control Mower	65,000	No impact - replacement equipment
Salt Spreader	30,000	No impact - replacement equipment
Plow Replacement	15,000	No impact - replacement equipment
Knuckle Boom and Box	75,000	No impact - replacement equipment
New Trailer	20,000	Minimal operating impact

Parks

Camera System for Mary Elizabeth Park and Farmers Market	27,200	Annual maintenance of approximately \$2,000
Pave walk path between upper and lower sections of Mary Elizabeth to Restrooms	15,000	Minimal operating impact

<u>Department/Project Description</u>	<u>FY23-24</u>	<u>Project Impact on Current and Future Operating Budgets</u>
Finance	Project Amount	
New Playground equipment for Mary Bethune	130,000	No impact - replacement equipment

Facilities

Replacement of Public Safety Building Generator	80,000	No impact - replacement equipment
Municipal Building Plumbing Up Grade	30,000	No impact - replacement equipment

Utility Capital Fund

Water System Operations

Replacement of N. Main 8" line from Ferguson to Pendleton Street	800,000	No impact - replacement water line; should have a positive impact on the public works department since there have been numerous response calls for leaks and breaks in the existing water line.
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Water Treatment Plant

WTP Filter Control rehab, upgrade, valve actuators	113,000	No impact - replacement equipment
Clearwell Cleanout	50,000	No impact - capital maintenance
Replace Altitude valve at bald knob tank	30,000	No impact - replacement equipment
Filter (2) media replacement	100,000	No impact - replacement equipment
Online CL2 Monitoring system (1 meter in FY23-24, 2 meters in 24-25)	5,000	No impact - replacement equipment

Wastewater System Operations

Remote Control Mower	65,000	Annual maintenance costs of approximately \$500
Manhole Rehab	50,000	No impact - rehab of existing manholes

Wastewater Treatment Plant

Replace 2003 4x4 pickup	60,000	No impact - replacement vehicle
Resurface Concrete and Metal in Clarifier #1	137,000	No impact - maintenance project



RESOLUTION NO.: 2023.009

A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2024 BUDGET, ADOPT THE TAX RATES, FEES AND UTILITY RATES AND ADOPT THE FISCAL YEAR 2024-2028 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, 2023 through June 30, 2024; and

WHEREAS, the Town Council of Rocky Mount met during open public sessions to conduct work sessions 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 1, 2023 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 \$15,860,147 is, and is hereby, adopted and appropriated effective July 1, 2023, as set forth below; and, be it

RESOLVED FURTHER, that the FY2024-2028 Capital Improvement Plan is hereby adopted; and, be it

RESOLVED FURTHER, that all outstanding encumbrances as of June 30, 2023, are hereby re-appropriated to FY 2024 to the same department or account for which they are encumbered in FY2023, 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, 2023, are hereby re-appropriated to FY2024 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 Town 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, 2023, are hereby re-appropriated to FY 2024 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.) \$20.00 (1,501 – 4,000 lbs.); \$25.00 (over 4,000 lbs.).

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.

Zoning Permit - \$40.00 (single family); \$100 (non-residential); other variations as noted on the Development Fee Schedule (adopted May 2015).

Sign Permit - \$50.00 (except street banners); \$40.00 (street banners).

Site Plan Review - \$600.00; and other variations as noted on the Development Fee Schedule (adopted May 2015).

Rezoning Permit - \$600.00 plus postage (up-zoning); \$350.00 plus postage (all other re-zonings).

Special Use Permit - \$350.00 plus postage (single family); \$500.00 plus postage (all others).

Variance Review - \$250.00 plus postage (single family); \$125.00 plus postage (post disaster replacement); \$350.00 plus postage (all others).

Appeal to BZA - \$350.00 plus postage.

Amendments to Proffers - \$500.00 plus postage.

Minor Subdivision Review - \$250.00 per plat plus \$25.00 per lot therein plus postage.

Major Subdivision Review - \$1,000.00 per plat plus \$25.00 per lot therein plus postage (both preliminary and final separately).

Vacating Subdivision or line adjustment - \$100.00.

Land Disturbance Permit - \$75.00 plus \$100.00 per acre or partial.

Other fees as noted on the Development Fee Schedule (adopted May 2015).

Charges for Services

Residential Garbage Collection Fees - \$12.00 per month per cart.

Commercial Garbage Collection Fees - \$24.00 per month per cart.

Copies of Police Reports - \$10.00 for offense reports, \$7.00 for accident reports.

Security Services - \$42.00 per hour.

Zoning Maps - \$3.00 black & white; \$5.00 color; \$15.00 poster.

Subdivision Ordinance - \$30.00 each.

Water and Sewer Use Ordinance - \$30.00 each.

Zoning & Development Ordinance - \$75.00 each.

Comprehensive Plan - \$45.00 each.

Water and Sewer Master Specifications - \$30.00.

Topographic Maps - Cost to produce plus 10%.

Digital Copies of Ordinances - \$10.00.

Miscellaneous Copier Fees - \$0.50 per page.

Curb and Gutter Cuts - \$60.00 per lineal foot.

Utility Charges:

Water Consumption Charges:

Inside corporate limits - \$6.50 per 1,000 gallons for the first 3,000 gallons of water metered, with \$19.50 being a minimum charge. For consumption beyond 3,000 gallons, the rate shall be \$3.94 per 1,000 gallons.

Outside corporate limits - \$13.00 for the first 3,000 gallons of water metered, with \$39.00 being a minimum charge. For consumption beyond 3,000 gallons, the rate shall be \$7.88 per 1,000 gallons.

Wastewater Use Charges:

Inside corporate limits - \$6.57 per 1,000 gallons for the first 3,000 gallons of water metered, with \$19.70 being a minimum charge. For use beyond 3,000 gallons, the rate shall be \$4.01 per 1,000 gallons.

Outside corporate limits - \$13.14 per 1,000 gallons for the first 3,000 gallons of water metered, with \$39.40 being a minimum charge. For use beyond 3,000 gallons, the rate shall be \$8.02 per 1,000 gallons.

Elderly, Disabled, and Non-Profit Relief Plan – Inside Corporate Limits: \$4.13 per actual 1,000 gallons per month for water and \$4.13 per actual 1,000 gallons per month for wastewater. Outside Corporate Limits: \$8.26 per actual 1,000 gallons per month for water and \$8.26 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	8.33	25.00
1-1/2 inch	16.67	50.00
2 inch	20.84	62.51
3 inch	41.67	83.34
4 inch	62.51	125.01
6 inch	125.01	250.02

Fire Suppression Connection Fee - \$27.56 per month for less than 10,000 square feet of protection; \$55.12 per month for greater than 10,000 square feet of protection.

Service Connection Fees:

Meter Size	Inside Corporate Limits		Outside Corporate Limits	
	Water	Sewer	Water	Sewer
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 \$23.15 per 1,000 gallons.

Penalties and Reconnection Charges

Penalties for late utility payments are 10% of actual bill.

Reconnection charges are \$25.00 for first offense, \$50.00 for second offense within 12 months, and \$100 plus appropriate deposit for third offense or more within 12 months.

Adopted Revenues

General Fund

Property and Other Local Taxes	\$ 6,716,859
Commonwealth of Virginia	\$ 2,026,364
Total General Fund Revenues	<u>\$ 8,743,223</u>

<u>Utility Fund</u> - Water and Wastewater Charges	\$ 2,896,162
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Utility Capital Fund

Capital Recovery Fees	\$ 553,337
Utility Reserves	\$ 412,225
Borrowing Proceeds	\$ 800,000
Total Utility Capital Fund Revenue	<u>\$ 1,765,562</u>

<u>Town Capital Fund</u> - Borrowing Proceeds	<u>\$ 2,455,200</u>
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Total Revenues	<u>\$ 15,860,147</u>
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Adopted Expenditures

General Fund

General Government Administration	\$	1,243,944
Public Safety	\$	3,024,183
Public Works	\$	2,036,080
Community Development	\$	1,592,554
Non-Departmental	\$	846,462
Total General Fund Expenditures	\$	8,743,223

Utility Fund

Water Treatment and Distribution	\$	1,250,108
Wastewater Collection and Treatment	\$	781,114
Utility Billing and Administration	\$	416,942
Non-Departmental	\$	447,998
Total Utility Fund Expenses	\$	2,896,162

Utility Capital Fund

Debt Service	\$	355,562
Utility Capital Projects	\$	1,410,000
Total Utility Capital Fund Expenses	\$	1,765,562

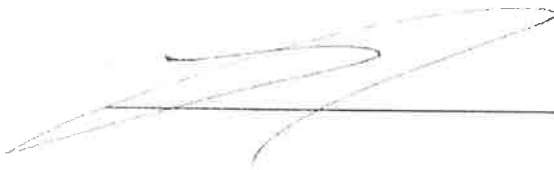
Town Capital Fund - Town Capital Projects

\$ 2,455,200

Total Expenditures

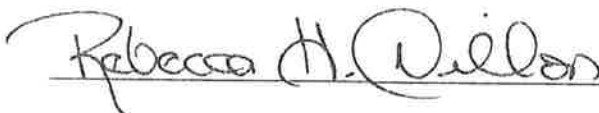
\$ 15,860,147

GIVEN UNDER MY HAND, THIS 8th DAY OF MAY, 2023:



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.
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	
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
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.

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.