



## ADOPTED OPERATING AND CAPITAL BUDGET

FISCAL YEAR 2024-2025







## **FY 2024 - 2025 Adopted Budget**

### **Table of Contents**

#### **Introduction**

|  |    |
|--|----|
| Government Finance Officers Association (GFOA) Distinguished<br>Budget Presentation Award..... | 1  |
| Principal Officials.....   | 2  |
| Budget Message.....  | 3  |
| 2035 Vision and Strategic Goals.....   | 5  |
| Organization Chart.....  | 8  |
| Historical Overview.....   | 9  |
| Budget Process.....  | 10 |
| Budget Calendar.....   | 11 |
| Personnel/Position Analysis.....   | 12 |
| Town Profile.....  | 13 |

#### **Budget Overview**

|   |    |
|---|----|
| Summary and Overview of the Adopted Budget..... | 17 |
| Long-Term Financial Policies.....               | 21 |
| Table of Departments and Funds.....             | 24 |
| Performance Measures and Goals.....             | 25 |
| Long Term Debt.....                             | 29 |
| Basis of Budgeting.....                         | 32 |
| Fund Balance.....                               | 35 |

#### **Financial Summaries**

|  |    |
|--|----|
| Fund Balance, Revenues & Expenditure Totals by Fund..... | 37 |
| Total Revenues and Expenditures.....                     | 38 |
| Total Revenue Pie Chart.....                             | 39 |
| Revenue Analysis.....                                    | 40 |
| Total Expenditures Pie Chart.....                        | 44 |
| Long-Range Financial Plan.....                           | 45 |

#### **General Fund**

|  |    |
|--|----|
| General Fund Revenues.....             | 47 |
| General Fund Expenditures.....         | 49 |
| General Government Administration..... | 50 |
| Mayor and Council.....                 | 50 |
| Town Manager.....                      | 51 |

|   |    |
|---|----|
| Town Attorney.....                      | 53 |
| Finance.....                            | 53 |
| Municipal Building.....                 | 55 |
| Public Safety.....                      | 56 |
| Police Department.....                  | 56 |
| Volunteer Fire Department.....          | 58 |
| Emergency Services Building.....        | 59 |
| Public Works.....                       | 60 |
| Community Development.....              | 69 |
| Planning and Zoning.....                | 69 |
| Economic and Community Development..... | 70 |
| Citizens Square-Farmers Market.....     | 72 |
| Depot Welcome Center.....               | 73 |
| Main Street Program.....                | 74 |
| Harvester Performance Center.....       | 75 |
| General Fund Non-Departmental.....      | 76 |

#### **Utility Fund including Utility Capital**

|   |    |
|---|----|
| Utility Sumary.....                     | 78 |
| Utility Operating Non-Departmental..... | 80 |
| Water Systems Operations.....           | 80 |
| Meter Reading.....                      | 81 |
| Water Treatment Plant.....              | 82 |
| Utility Administration.....             | 84 |
| Wastewater System Operations.....       | 84 |
| Wastewater Treatment Plant.....         | 86 |
| Utility Capital Fund.....               | 88 |

#### **Capital Improvement Program**

|   |    |
|---|----|
| Capital Improvement Plan Overview.....                      | 89 |
| Adopted Five-Year Capital Improvement Plan.....             | 91 |
| Project Impact on Current and Future Operating Budgets..... | 94 |

#### **Appendices**

|                               |     |
|-------------------------------|-----|
| Appropriation Resolution..... | 96  |
| Glossary.....                 | 102 |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Rocky Mount  
Virginia**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Rocky Mount, Virginia for its FY23-24 annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



## **FY 2024-2025 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, Director of Administrative Services  
Rebecca H. Dillon, Town Clerk



8 April 2024

Mayor Perdue and Town Council Members:

Please find attached the Fiscal Year 2025 Adopted Budget (July 1, 2024 through June 30, 2025). This adopted budget is the result of many hours of work by Town staff to review projects, programs, priorities, etc. in order to create a plan for the coming year that addresses the needs of the Rocky Mount community while also using limited public funds efficiently and wisely. Major factors that impacted the proposed budget include labor market challenges, continued inflation, reassessment of real property (once every four years), and capital project needs that far exceed the Town's ability to fund them with annual revenues.

The operational budgets for the General Fund and Utility Fund are much the same as you have seen in the past. Town Council and the public rightfully expect the best services and programs, so we have to have exceptional staff to provide those services. To make the Town competitive in the challenging labor market currently facing the public and private sectors, the total budget for employee compensation was increased approximately three percent so that the Town can pay sufficient, fair wages to its employees. Only two changes are adopted for staffing levels in the budget: a new main street coordinator position in the community development area and an additional landscape maintenance position in the Public Works department. It is worth noting that the Police Department remains fully staffed, having just become fully staffed last year for the first time in a number of years. This Adopted Budget has been impacted by health insurance costs increasing approximately 4.3% and Virginia Retirement System rates increasing 14.6%. 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.

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. Staff work hard to find grants and other funding opportunities to help cover these expenses, but difficult decisions will have to be made over the next few years as to how to fund those projects.

This year, it will be necessary to borrow \$4,233,557 in order to fund the capital and infrastructure needs included in the adopted budget. The two fire trucks being purchased by the Town for the Rocky Mount Volunteer Fire Department make up most of the capital expenses in this year's budget.

The Town Council has directed staff to make sure that rates for water, wastewater, and solid waste collection cover the costs of providing those services—both operational and capital costs. Council approved multi-year plans for water, wastewater, and solid waste collection to increase the rates a small amount each year to accomplish that goal. The Adopted Budget includes revenue projections that reflect those rate increases. We have attempted to minimize increases as much as possible, but the costs of providing these essential services continue to increase. Even with the small increases in utility and solid waste rates, the Town's utility, solid waste, and tax rates are lower than most other localities in the region.

General Fund revenue increases are projected in real estate taxes, other local taxes (local sales tax and meals tax), and revenue from the Commonwealth of Virginia for street maintenance and repairs. Total Fiscal Year 2025 General Fund adopted revenues are approximately two percent more than Fiscal Year 2024 projected

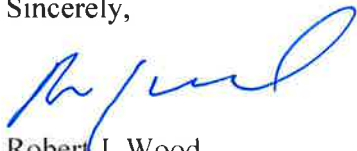
revenues. General Fund expenditures are expected to be eleven percent less than revised expenditures for the current fiscal year. FY25 Utility operating fund proposed revenues show an increase of four percent when compared to current year projected revenues. Expenses are projected to increase 14% from the current year's projections. Total General Fund and Utility Fund capital expenditures in the adopted budget are similar to last year's budget.

A short budget overview was presented at the regular Town Council meeting on Monday, April 8<sup>th</sup>, at 6:00 pm, budget work sessions were held at 5:00 pm on Thursday, April 11<sup>th</sup>, and Monday, April 15<sup>th</sup>. The budget public hearing was held Monday, May 6<sup>th</sup>, at 6:00 pm. Adoption of the budget was accomplished during the regular Council meeting on Monday, May 13<sup>th</sup>, at 6:00 pm. All of these meetings were held in the Municipal Building.

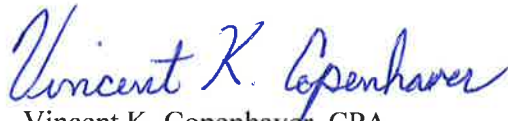
We would like to thank all Town employees for the work that they do every day to make Rocky Mount a great place to be. You will not find a more knowledgeable, dedicated, caring group of people anywhere. They take great pride in and responsibility for the services that they provide to the community. Thank you to Town Department Heads for their invaluable assistance in compiling this Fiscal Year 2025 Adopted Budget and Capital Improvement Plan. They are true subject matter experts that have many years of experience and an incredible amount of knowledge regarding their departments.

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

Sincerely,



Robert J. Wood  
Town Manager



Vincent K. Copenhaver, CPA  
Director of Finance





## **2035 Vision**

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

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

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

## **Strategic Goals**

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

### **Objectives:**

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



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

Objectives:

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

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

Objectives:

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

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

Objectives:

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

**5. Land Use and Development**

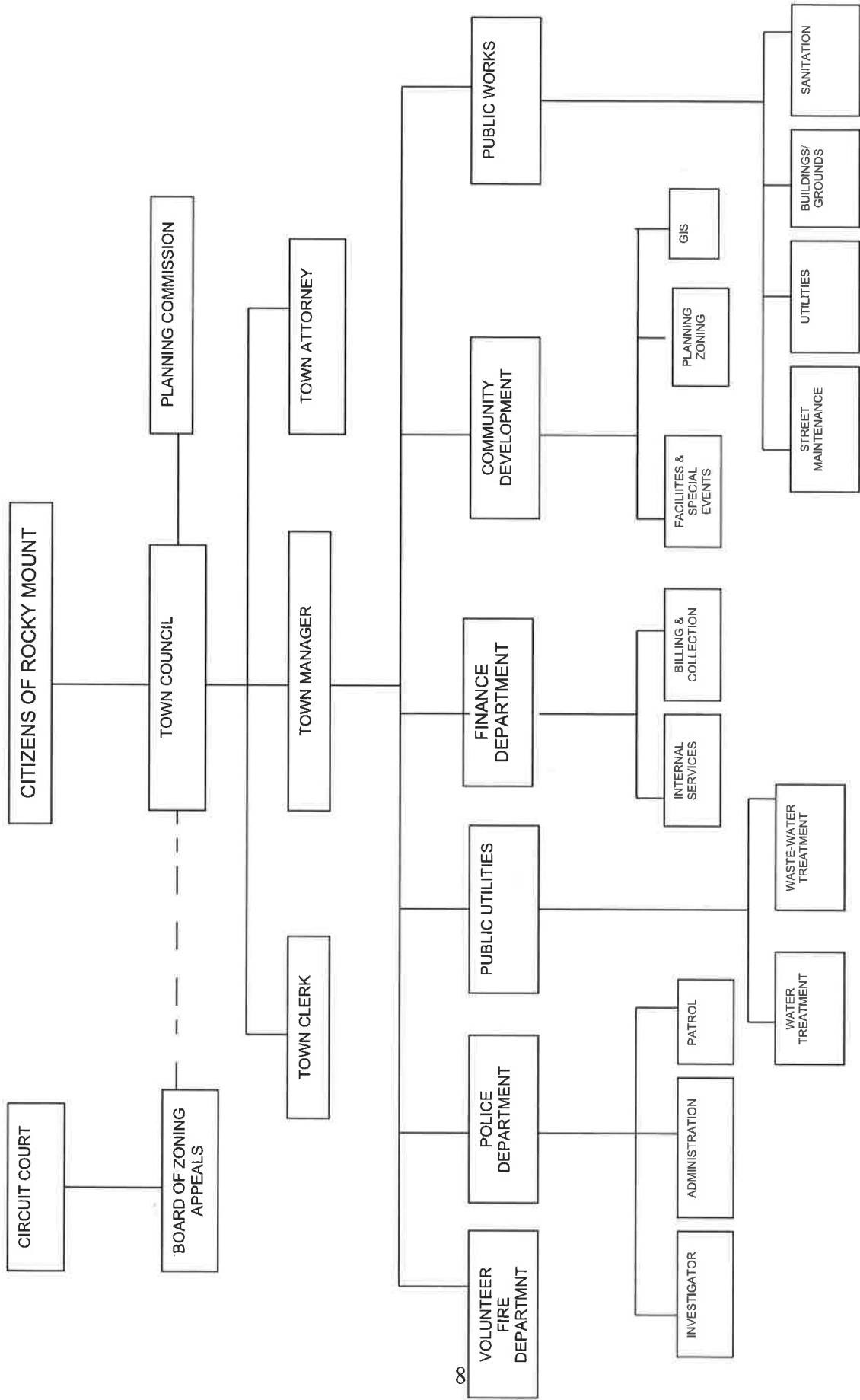
Objectives:

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

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

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

TOWN OF ROCKY MOUNT, VIRGINIA – ORGANIZATIONAL CHART



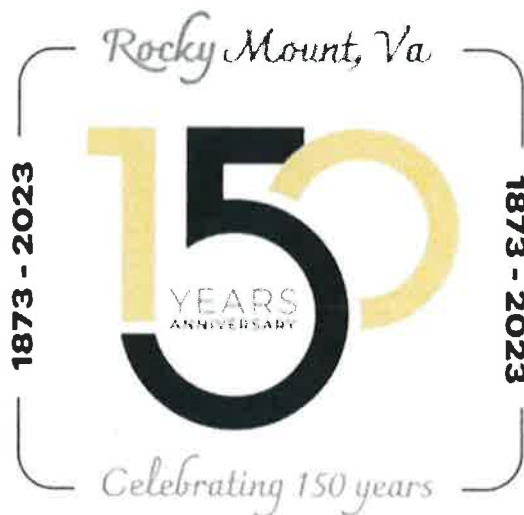


## Historical Overview

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 no changes between the proposed FY24-25 budget as presented to Town Council and the adopted budget.



| <u>Date</u> | <u>Responsible</u>  | <u>Activity</u>  |
|-------------|---------------------|--|
| 1/22/2024   | Town Manager        | Approval of Budget/CIP Calendar (Regular Council meeting)  |
|             |                     |  |
| 3/1/2024    | Planning Commission | Distribution of FY 25-29 CIP to Planning Commission  |
|             |                     |  |
| 3/5/2024    | Planning Commission | Public Hearing & Recommendation of Proposed CIP<br>(regular meeting for Planning Commission)         |
|             |                     |  |
| 3/11/2024   | Town Manager        | Presentation of Proposed FY 25-29 CIP to Town Council  |
|             |                     |  |
| 4/8/2024    | Town Council        | Public Hearing on Tax Rate effect if greater than 1%<br>(Regular Council meeting)                    |
|             |                     |  |
| 4/8/2024    | Manager/Finance Dir | Presentation of FY 25 Budget and FY 25-29 CIP to Council<br>(Regular Council meeting)                |
|             |                     |  |
| 4/11/2024   | Town Council        | Budget Work Session #1   |
|             |                     |  |
| 4/15/2024   | Town Council        | Budget Work Session #2   |
|             |                     |  |
| 5/6/2024    | Town Council        | Public Hearing on Proposed FY 25 Budget and FY 25-29 CIP   |
|             |                     |  |
| 5/13/2024   | Town Council        | Adoption of FY 25 Budget, FY 25-29 CIP, and<br>Appropriation Resolution<br>(Regular Council meeting) |



## Authorized Positions by Function/Program

| <b><u>Function/Program</u></b>      | <b><u>Actual<br/>June 30, 2023</u></b> | <b><u>Budget<br/>June 30, 2024</u></b> | <b><u>Adopted<br/>FY24-25</u></b> | <b><u>Variance<br/>FY24 to FY25</u></b> |
|-------------------------------------|--|--|-----------------------------------|---|
| General government                  |  |  |                                   |   |
| Administration                      | 3                                      | 3                                      | 3                                 | 0                                       |
| Finance                             | 6                                      | 6                                      | 6                                 | 0                                       |
| Planning & Community<br>Development | 5                                      | 6                                      | 7                                 | 1                                       |
| Public Safety - Police              |  |  |                                   |   |
| Officers                            | 20                                     | 22                                     | 22                                | 0                                       |
| Civilians                           | 2                                      | 2                                      | 2                                 | 0                                       |
| Public Works                        | 17                                     | 17                                     | 18                                | 1                                       |
| Business Type Activities            |  |  |                                   |   |
| Water Treatment Plant               | 6                                      | 6                                      | 6                                 | 0                                       |
| Wastewater Treatment<br>Plant       | 5                                      | 5                                      | 5                                 | 0                                       |
| Total                               | 64                                     | 67                                     | 69                                | 2                                       |

### Changes in Staffing Levels:

**Planning and Community Development** - A new main street coordinator position was approved in the adopted FY24-25 budget.

**Public Works** - A new landscape maintenance position was approved in the adopted FY24-25 budget.

## Population Overview



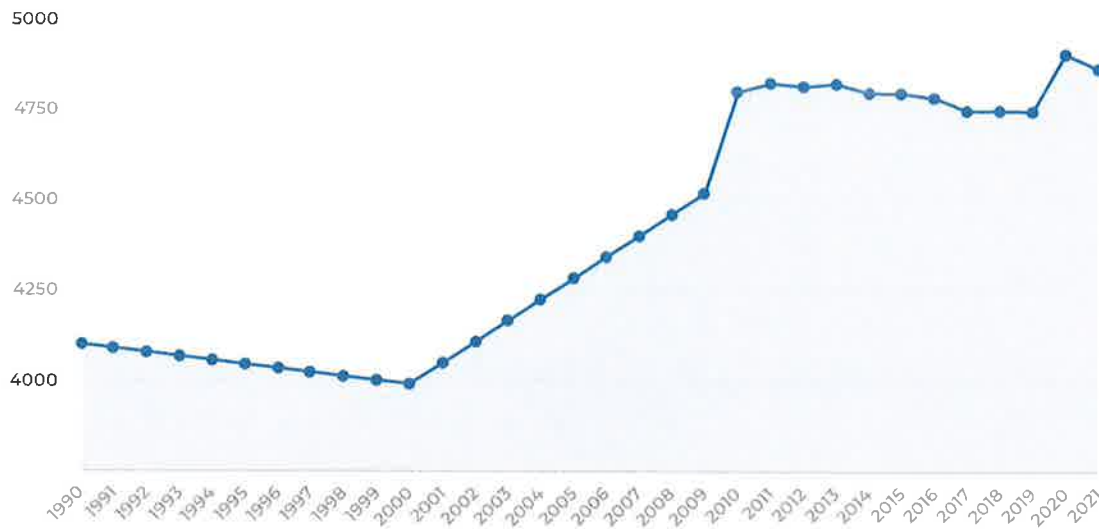
TOTAL POPULATION

**4,863**

▼ **.8%**  
vs. 2020

GROWTH RANK

**164** out of **228**  
Municipalities in Virginia



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



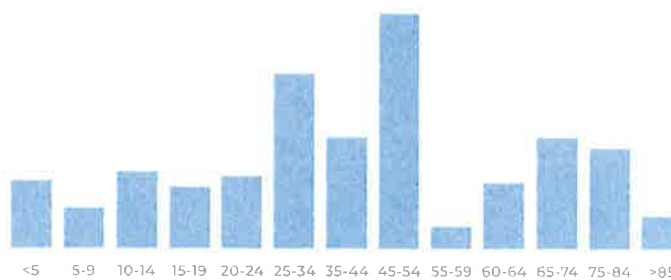
DAYTIME POPULATION

**10,398**

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

\* Data Source: American Community Survey 5-year estimates

### POPULATION BY AGE GROUP



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

\* Data Source: American Community Survey 5-year estimates



## Household Analysis

TOTAL HOUSEHOLDS

**2,008**

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



\* Data Source: American Community Survey 5-year estimates



## Economic Analysis

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



\* Data Source: American Community Survey 5-year estimates



## Housing Overview



2021 MEDIAN HOME VALUE

**\$148,000**

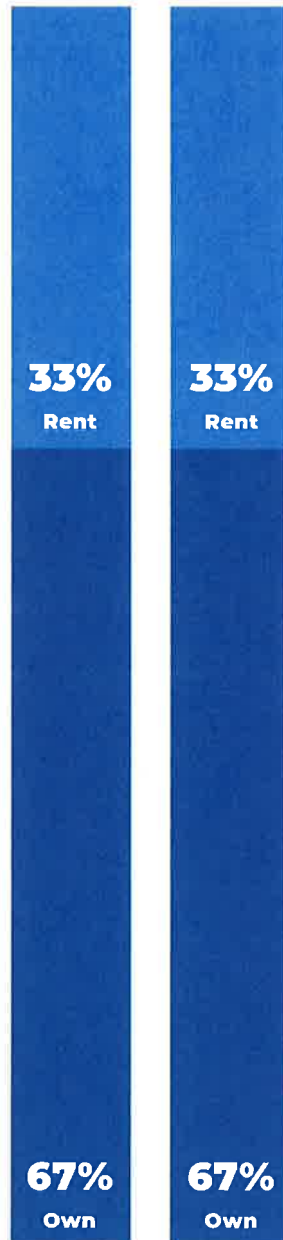


\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>). American Community Survey. Home value data includes all types of owner-occupied housing

## HOME OWNERS VS RENTERS

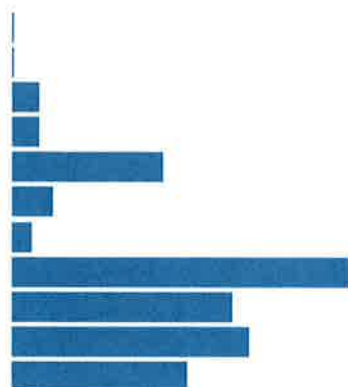
Rocky Mount

State Avg.



## HOME VALUE DISTRIBUTION

> \$1,000,000  
\$750,000 to \$999,999  
\$500,000 to \$749,999  
\$400,000 to \$499,999  
\$300,000 to \$399,999  
\$250,000 to \$299,999  
\$200,000 to \$249,999  
\$150,000 to \$199,999  
\$100,000 to \$149,999  
\$50,000 to \$99,999  
< \$49,999



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>). American Community Survey. Home value data includes all types of owner-occupied housing

\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>). American Community Survey. Home value data includes all types of owner-occupied housing



### **Basis of Budgeting**

The adopted budget for fiscal year 2024-2025 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 in the Introductory section)

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.



## **Adopted Budget by Fund**

Allocation by fund, as well as a comparison to the previous FY24 adopted budget, is as follows:

|                      | <b><u>Adopted FY25</u></b> | <b><u>Adopted FY24</u></b> | <b><u>\$ Variance</u></b> | <b><u>% Variance</u></b> |
|----------------------|----------------------------|----------------------------|---------------------------|--------------------------|
| General Fund         | 9,912,959                  | 8,743,223                  | 1,169,736                 | 13.4%                    |
| Utility Fund         | 3,373,429                  | 2,896,162                  | 477,267                   | 16.5%                    |
| Utility Capital Fund | 1,976,297                  | 1,765,562                  | 210,735                   | 11.9%                    |
| Town Capital Fund    | 4,183,557                  | 2,455,200                  | 1,728,357                 | 70.4%                    |
| <b>Total</b>         | <b>19,446,242</b>          | <b>15,860,147</b>          | <b>3,586,095</b>          | <b>22.6%</b>             |

The primary reasons for the increase from FY24 to FY25 include:

- A cost-of-living increase for employees.
- Operational increases for utilities, water, and wastewater supplies.
- The purchase of two replacement fire trucks.
- The replacement of a major water line in the Utility Capital Fund.
- A new transfer from the General Fund to Capital Fund in the amount of \$750,000 to fund recurring capital projects.

## **Budget Focus**

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

## **Budget Overview:**

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

## **Revenues:**

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

- Real Estate Tax: The adopted budget does not require any increase in the Town real estate tax rate of \$0.13 per one hundred dollars of assessed valuation.
- Personal Property Tax: There is no change in the adopted rate of \$0.51 per one hundred dollars of assessed value. The Town receives a Personal Property Tax Relief Act (PPTRA) payment of \$53,861 from the Commonwealth of Virginia which lowers the amount of personal property tax paid by the residents of Rocky Mount.
- Meals Tax: The current rate is 6% - no increase was adopted for FY24-25.
- 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 \$104,000 for FY25.
- Cigarette Tax: The current rate on cigarette tax is \$0.10 per pack and this rate did not change for the adopted FY25 budget.
- Business License: There are no rate changes adopted for FY24-25. Current rates by classification are shown below:
  - BPOL Retail - \$0.13 per \$100 of gross receipts.
  - BPOL Professional - \$0.50 per \$100 of gross receipts.
  - BPOL Contracting - \$0.16 per \$100 of gross receipts.
  - BPOL Repairs & Personal Service - \$0.30 per \$100 of gross receipts.
  - BPOL Direct Sales - \$0.13 per \$100 of gross receipts.
  - BPOL Alcoholic Beverages - \$50 for on and off premises.
  - BPOL Wholesalers - \$0.05 per \$100 of gross receipts
  - BPOL Miscellaneous – as included in BPOL Ordinance adopted 1/1/97.
- Local Sales Tax: The current rate is based on the methodology in State Code 58.1-605 which formulates that Incorporated Towns receive a proportionate amount of County collected sales tax commensurate with school age population ratio multiplied by 50% of collected receipts.

## **Expenditures**

### **Operations**

Operations continue to increase as inflation impacts all purchases and contracts made by the Town. Electric rates increased this past fiscal year, and another increase is anticipated in the FY24-25 fiscal year.

### **Personnel**

Two new positions were adopted in the FY24-25 adopted budget: a main street coordinator position in the Community Development department and a landscape maintenance position in Public Works.

The Town also absorbed a health insurance rate increase of 4.3% and Virginia Retirement System rate increase of 14.6%.

### **Capital Improvement Plan**

FY24-25 Town capital projects include:

- Two replacement fire trucks for the Volunteer Fire Department
- Replacement Dump Truck and Police Vehicle
- Sidewalk maintenance and beautification projects for various Town locations.

### **Utilities**

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

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

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



## Long-Term Financial Policies

### **Balanced Budget:**

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

### **Long-Range Planning:**

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

### **Procurement Policy:**

The Purchasing/Procurement Policy was adopted by Town Council on October 12, 2022. 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 <sup>1</sup> , RFP <sup>2</sup> , RFQ <sup>3</sup> and approval by Town Council <sup>4</sup> |
|---------------------|-----------------------|---|---------------------------------------|--|
| 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.

Two new policies were recently adopted by the Town with an effective date of July 1, 2024. The new policies include a fund balance policy and fixed asset capitalization policy.

### **Fund Balance Policy**

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

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

#### **Committed Fund Balance Policy:**

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

**Assigned Fund Balance Policy:**

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

**Minimum Unassigned Fund Balance Policy:**

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

**Fixed Asset Capitalization Policy**

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

**Note:**

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

- Cash Management and Investments
- Debt Management and Capacity





## Table of Departments and Funds

| <u>Department</u>                                     | <b>FUND</b>         |                              |                     |                             |
|---|---------------------|------------------------------|---------------------|-----------------------------|
|   | <u>General Fund</u> | <u>Capital Projects Fund</u> | <u>Utility Fund</u> | <u>Utility Capital Fund</u> |
| Mayor and Council                                     | \$175,252           |                              |                     |                             |
| Town Manager  | \$398,010           |                              |                     |                             |
| Town Attorney   | \$70,185            |                              |                     |                             |
| Finance and Passport Services                         | \$645,838           |                              |                     |                             |
| Municipal Building                                    | \$88,717            |                              |                     |                             |
| Police Department                                     | \$2,888,438         |                              |                     |                             |
| Volunteer Fire Department                             | \$228,280           |                              |                     |                             |
| Emergency Services Building                           | \$83,600            |                              |                     |                             |
| Public Works  | \$2,212,167         |                              |                     |                             |
| Planning and Zoning                                   | \$290,724           |                              |                     |                             |
| Economic and Community Development                    | \$557,351           |                              |                     |                             |
| Citizens Square-Farmers Market & Depot Welcome Center | \$83,641            |                              |                     |                             |
| Harvester Performance Center                          | \$680,000           |                              |                     |                             |
| Main Street Program                                   | \$53,841            |                              |                     |                             |
| Non-Departmental                                      | \$1,456,915         |                              |                     |                             |
| Capital Projects                                      |                     | \$4,183,557                  |                     |                             |
| Water System Operation                                |                     |                              | \$311,025           |                             |
| Meter Reading   |                     |                              | \$27,770            |                             |
| Water Treatment Plant                                 |                     |                              | \$1,067,288         |                             |
| Utility Administration                                |                     |                              | \$378,495           |                             |
| Wastewater System Operation                           |                     |                              | \$168,275           |                             |
| Wastewater Treatment Plant                            |                     |                              | \$674,784           |                             |
| Utility Non-Departmental                              |                     |                              | \$745,792           |                             |
| Utility Capital                                       |                     |                              |                     | \$1,976,297                 |
|   |                     |                              |                     |                             |
| Total by Fund   | \$9,912,959         | \$4,183,557                  | \$3,373,429         | \$1,976,297                 |

|   |                     |
|---|---------------------|
| <b>Total Adopted Budget for all Funds =</b> | <b>\$19,446,242</b> |
|---|---------------------|



## Performance Measures and Strategic Goals

### Town Manager's Office

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

| Performance Measures                               | Strategic Plan Goal | Actual FY22-23 | Estimated FY23-24 | Projected FY24-25 |
|--|---------------------|----------------|-------------------|-------------------|
| 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             | 21                | 22                |
| FOIA Responses Handled within 5 days               | Services            | 100%           | 100%              | 100%              |

### Departmental Goals

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

### Finance

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

| Performance Measures                       | Strategic Plan Goal | Actual FY22-23 | Estimated FY23-24 | Projected FY24-25 |
|--|---------------------|----------------|-------------------|-------------------|
| Achieve GFOA Award for Financial Reporting | Services            | ✓              | ✓                 | ✓                 |
| Adoption of Budget prior to June 30th      | Services            | ✓              | ✓                 | ✓                 |
| Purchase Orders Generated                  | Services            | 70             | 97                | 100               |
| Accounts Payable Checks Processed          | Services            | 2903           | 2767              | 2800              |

### 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 FY22-23 | Estimated FY23-24 | Projected FY24-25 |
|----------------------------------|---------------------|----------------|-------------------|-------------------|
| Total Offenses Addressed         | Services            | 25,505         | 26,000            | 27,500            |
| Total Reported Criminal Offenses | Services            | 1,114          | 1,000             | 1,025             |
| Traffic Stops                    | Services            | 2,309          | 2,200             | 2,250             |
| Total Training Hours             | Services            | 1,923          | 1,500             | 1,525             |
| Special Assignment Hours         | Services            | 2,032          | 1,650             | 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 FY22-23 | Estimated FY23-24 | Projected FY24-25 |
|----------------------|---------------------|----------------|-------------------|-------------------|
| Calls for Service    | Services            | 592            | 603               | 610               |

### 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 FY22-23    | Estimated FY23-24 | Projected FY24-25 |
|---|--------------------------------|-------------------|-------------------|-------------------|
| Lane Miles Maintained                       | Public Facilities and Services | 93.46             | 93.86             | 93.86             |
| Curbside Bulk and Brush pickup once a month | Public Facilities and Services | 12 times per year | 12 times per year | 12 times per year |
| Parks maintained                            | Public Facilities and Services | 6                 | 7                 | 7                 |
| Linear Feet of Water Lines                  | Public Facilities and Services | 550,000           | 550,000           | 550,000           |
| Average Wastewater Flow                     | Public Facilities and Services | .777 MGD          | .777MGD           | .777MGD           |

### **Department Goals**

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

## **Economic and Community Development**

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

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



| Performance Measures             | Strategic Plan Goal   | Actual FY22-23 | Estimated FY23-24 | Projected FY24-25 |
|----------------------------------|-----------------------|----------------|-------------------|-------------------|
| Sign Permits Issued              | Housing and Community | 14             | 15                | 15                |
| Zoning Compliance Permits Issued | Housing and Community | 43             | 50                | 50                |
| Zoning Permits Issued            | Housing and Community | 28             | 30                | 30                |
| Mobile Food Unit Permits         | Housing and Community | 6              | 6                 | 6                 |
| Zoning Letters                   | Housing and Community | 6              | 6                 | 6                 |
| Plat Reviews                     | Housing and Community | 5              | 5                 | 5                 |
| Site Plan Reviews                | Housing and Community | 5              | 5                 | 5                 |

#### Department Goals

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

### **Water and Wastewater Treatment Plants**

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

| Performance Measures  | Strategic Plan Goal            | Actual FY22-23 | Estimated FY23-24 | Projected FY24-25 |
|---|--------------------------------|----------------|-------------------|-------------------|
| Compliance with Virginia Department of Health and Department of Environmental Quality standards | Public Facilities and Services | ✓              | ✓                 | ✓                 |

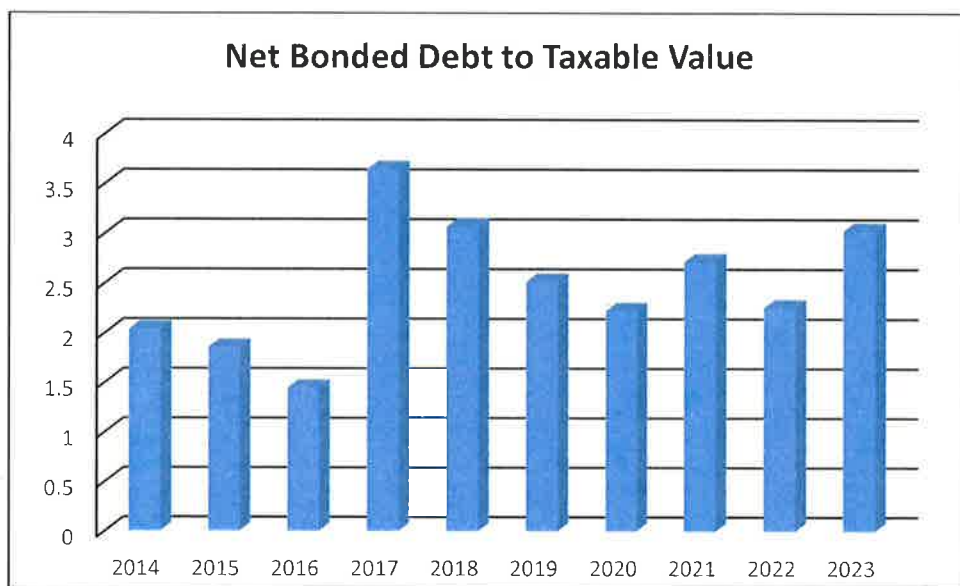
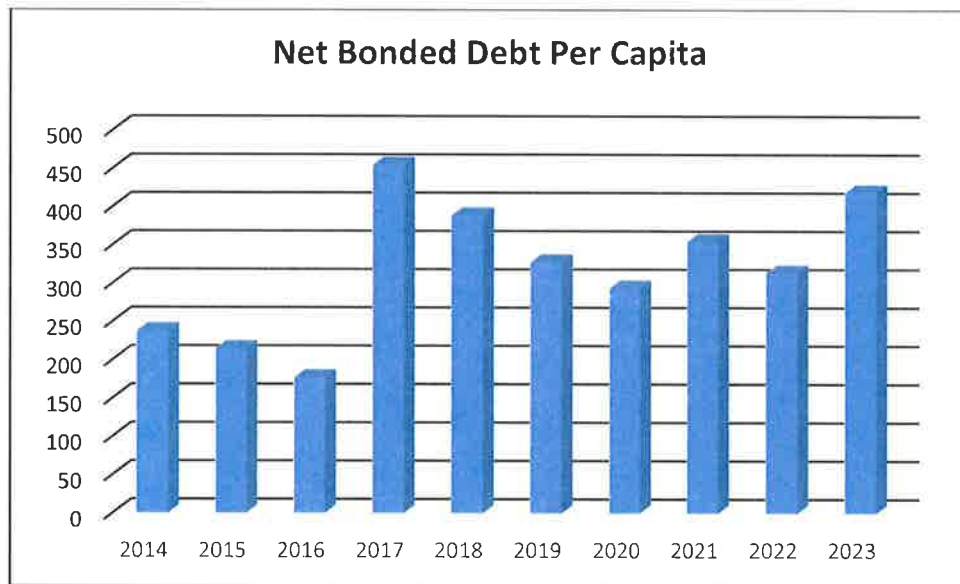
#### Department Goals

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



## Long-Term Debt

The Commonwealth of Virginia imposed a legal debt limit on local governments of 10% of total assessed values. The Town is currently working on a debt policy which will be incorporated in this budget document once it is adopted by Town Council.







Changes in Long-Term Obligations as of June 30, 2023 for the Primary Government:

|                          | Balance July 1,<br>2022 | Increases/<br>Issuances | Decreases/<br>Retirements | Balance June 30,<br>2023 |
|--------------------------|-------------------------|-------------------------|---------------------------|--------------------------|
| General Obligation Bonds | \$1,390,634             |                         | \$(168,920)               | \$1,221,714              |
| Loans Payable            | 98,350                  | 733,261                 | (62,659)                  | 768,952                  |
| Subscription Liabilities |                         | 80,438                  | (53,566)                  | 26,872                   |
| Compensated Absences     | 406,828                 | 211,142                 | (101,707)                 | 516,263                  |
| Net OPEB Liabilities     | 926,073                 | 444,803                 | (498,922)                 | 871,954                  |
| Net Pension Liability    | 1,362,262               | 1,073,093               | (1,022,967)               | 1,412,388                |
| Total                    | \$4,184,147             | \$2,542,737             | \$(1,908,741)             | \$4,818,143              |

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

| Year<br>Ending | Direct Borrowings and Placements |           | Subscription Liabilities |          |
|----------------|----------------------------------|-----------|--------------------------|----------|
|                | Principal                        | Interest  | Principal                | Interest |
| June 30,       |                                  |           |                          |          |
| 2024           | \$279,271                        | \$47,6754 | \$8,742                  | 656      |
| 2025           | 285,357                          | 42,471    | 8,956                    | 442      |
| 2026           | 270,208                          | 36,119    | 9,174                    | 224      |
| 2027           | 276,060                          | 30,064    |                          |          |
| 2028           | 274,339                          | 23,868    |                          |          |
| 2029-2033      | 492,275                          | 62,822    |                          |          |
| 2034-2036      | 113,156                          | 4,656     |                          |          |
| Totals         | \$1,990,666                      | \$247,675 | \$26,872                 | \$1,322  |



Changes in Long-Term Obligations as of June 30, 2023 for the Primary Government -Business Type Activities:

|                       | Balance July 1,<br>2022 | Increases/<br>Issuances | Decreases/<br>Retirements | Balance June 30,<br>2023 |
|-----------------------|-------------------------|-------------------------|---------------------------|--------------------------|
| Revenue Bonds         | \$3,973,263             |                         | \$(321,596)               | \$3,651,667              |
| Loans Payable         |                         | 177,592                 |                           | 177,592                  |
| Compensated Absences  | 141,753                 | 54,949                  | (35,438)                  | 161,264                  |
| Net OPEB Liabilities  | 283,960                 | 169,849                 | (160,804)                 | 293,005                  |
| Net Pension Liability | 417,711                 | 390,572                 | (333,675)                 | 474,608                  |
| Total                 | \$4,816,687             | \$792,962               | \$(851,513)               | \$4,758,136              |

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

| Year Ending | Direct Borrowings and Placements |           |
|-------------|----------------------------------|-----------|
| June 30,    | Principal                        | Interest  |
| 2024        | 238,421                          | 117,140   |
| 2025        | 238,138                          | 109,887   |
| 2026        | 248,036                          | 102,276   |
| 2027        | 258,111                          | 94,354    |
| 2028        | 268,359                          | 86,113    |
| 2029-2033   | 1,462,087                        | 297,227   |
| 2034-2038   | 1,026,161                        | 87,381    |
| 2039-2040   | 89,964                           | 2,029     |
| Totals      | \$3,829,259                      | \$896,407 |



## **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, 2023:

|                                      |         |
|--------------------------------------|---------|
| <b>Nonspendable Prepaid Items</b>    | 75,455  |
| <b>Assigned for Capital Projects</b> | 281,695 |
| <b>Total</b>                         | 357,150 |

This total of \$357,150 is included in the June 30, 2023 fund balance amount of \$9,866,151. Unassigned general fund balance on June 30, 2023 was \$9,509,001. Below are summary projections of fund balance for the general fund only:

|  | <b>Estimate FY23-24</b> | <b>Budget FY 24-25</b> |
|--|-------------------------|------------------------|
| <b>Fund Balance, Beginning of Year</b> | \$9,584,456             | \$9,882,542            |
| <b>Revenue Sources</b>                 | 15,549,689              | 9,912,959              |
| <b>Expenditures</b>                    | (15,251,603)            | (9,912,959)            |
| <b>Fund Balance, End of Year</b>       | \$9,882,542             | \$9,882,542            |

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





### **Town Capital Fund**

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

|  | Estimate FY23-24 | Budget FY 24-25 |
|--|------------------|-----------------|
| <b>Fund Balance, Beginning of Year</b> | \$281,695        | \$71,705        |
| <b>Revenue Sources</b>                 | 1,873,491        | 4,183,557       |
| <b>Expenditures</b>                    | (2,083,481)      | (4,183,557)     |
| <b>Fund Balance, End of Year</b>       | \$71,705         | \$71,705        |

### **Proprietary Fund Net Position**

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

|  | Estimate FY23-24 | Budget FY 24-25 |
|--|------------------|-----------------|
| <b>Net Position, Beginning of Year</b> | \$9,506,565      | \$9,918,251     |
| <b>Revenue Sources</b>                 | 4,399,282        | 5,349,726       |
| <b>Expenditures</b>                    | (3,987,596)      | (5,349,726)     |
| <b>Net Position, End of Year</b>       | \$9,918,251      | \$9,918,251     |



**Fund Balance, Revenues and Expenditure Totals by Fund  
Adopted FY24-25 Budget**

|  | <b>Fund</b>    |                              |                              |                         |               |
|--|----------------|------------------------------|------------------------------|-------------------------|---------------|
|  | <u>General</u> | <u>Utility<br/>Operating</u> | <u>Utility<br/>Capital *</u> | <u>Town<br/>Capital</u> | <u>Totals</u> |
| Beginning Fund Balance                       | 9,882,542      | 9,918,251                    | 0                            | 71,705                  | 19,872,498    |
| <b>Revenues</b>                              |                |                              |                              |                         |               |
| Revenues from Local Sources                  |                |                              |                              |                         |               |
| General Property Taxes                       | 1,486,823      |                              |                              |                         | 1,486,823     |
| Other Local Taxes                            | 4,973,745      |                              |                              |                         | 4,973,745     |
| Permits, Fees and Licenses                   | 61,380         |                              |                              |                         | 61,380        |
| Revenue from Money & Property                | 380,950        |                              |                              |                         | 380,950       |
| Charges for Services                         | 376,132        | 3,373,429                    |                              |                         | 3,749,561     |
| Other  | 180,000        |                              |                              |                         | 180,000       |
| Utility Capital Recovery Fees                |                |                              | 553,337                      |                         | 553,337       |
| Fund Balance                                 | 150,000        |                              | 321,811                      |                         | 471,811       |
| Proceeds from Borrowing                      |                |                              | 800,000                      | 3,433,557               | 4,233,557     |
| Transfers In from Other Funds                |                |                              | 301,149                      | 750,000                 | 1,051,149     |
| Revenue from the Commonwealth<br>of Virginia | 2,303,929      |                              |                              |                         | 2,303,929     |
| Total Revenues                               | 9,912,959      | 3,373,429                    | 1,976,297                    | 4,183,557               | 19,446,242    |
| Total Available Funds                        | 19,795,501     | 13,291,680                   | 1,976,297                    | 4,255,262               | 39,318,740    |
| <b>Expenditures</b>                          |                |                              |                              |                         |               |
| General Government Administration            | 1,378,002      |                              |                              |                         | 1,378,002     |
| Public Safety                                | 3,200,318      |                              |                              |                         | 3,200,318     |
| Public Works                                 | 2,212,167      |                              |                              |                         | 2,212,167     |
| Community Development                        | 1,665,557      |                              |                              |                         | 1,665,557     |
| Nondepartmental                              | 706,915        |                              |                              |                         | 706,915       |
| Utilities                                    |                | 3,072,280                    |                              |                         | 3,072,280     |
| Capital                                      |                |                              | 1,976,297                    | 4,183,557               | 6,159,854     |
| Transfers to Other Funds                     | 750,000        | 301,149                      |                              |                         | 1,051,149     |
| Total Expenditures                           | 9,912,959      | 3,373,429                    | 1,976,297                    | 4,183,557               | 19,446,242    |
| Ending Fund Balance                          | 9,882,542      | 9,918,251                    | 0                            | 71,705                  | 19,872,498    |

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

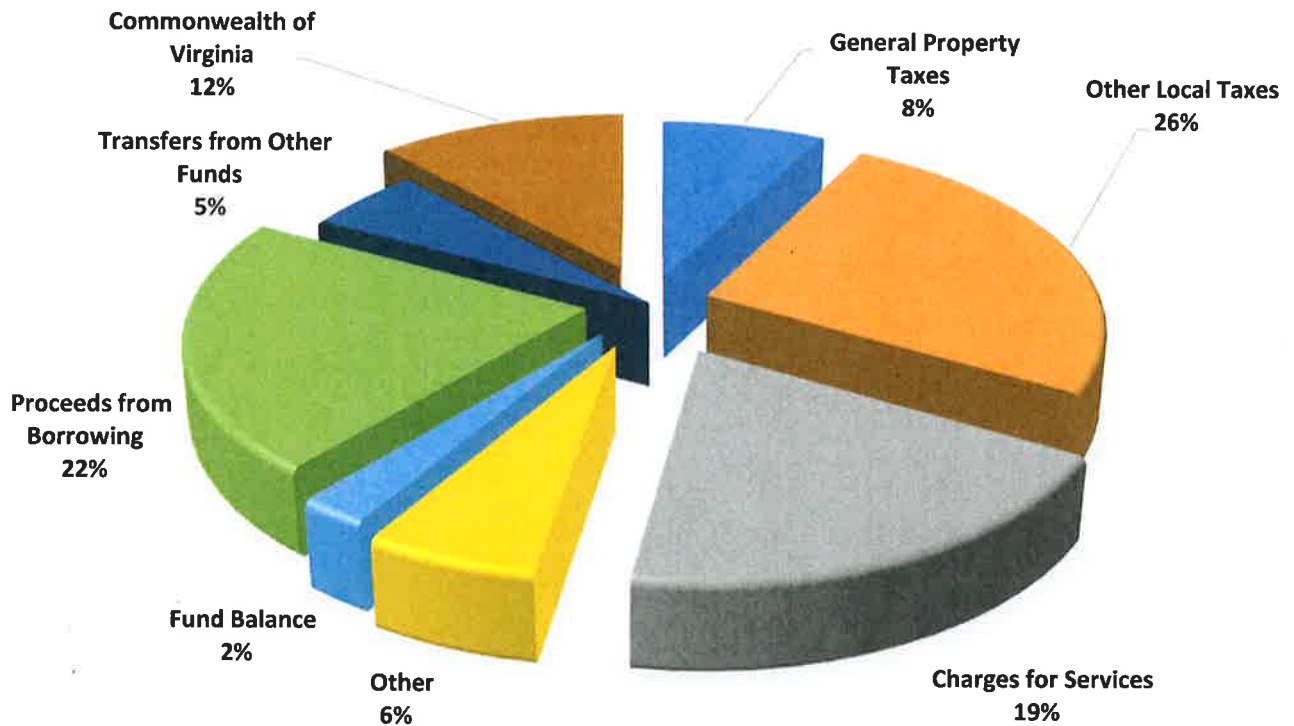


**Total Revenues and Expenditures - All Funds  
Adopted FY24-25 Budget**

|  | <b>FY 22-23<br/><u>Actual</u></b> | <b>FY23-24<br/><u>Actual (Estimated)</u></b> | <b>FY23-24<br/><u>Budget</u></b> | <b>FY24-25<br/><u>Adopted</u></b> |
|--|-----------------------------------|--|----------------------------------|-----------------------------------|
| <b>Revenues</b>                              |                                   |  |                                  |                                   |
| Revenues from Local Sources                  |                                   |  |                                  |                                   |
| General Property Taxes                       | 1,136,399                         | 1,124,735                                    | 1,243,482                        | 1,486,823                         |
| Other Local Taxes                            | 4,281,122                         | 5,160,020                                    | 4,587,781                        | 4,973,745                         |
| Permits, Fees and Licenses                   | 105,865                           | 75,450                                       | 50,270                           | 61,380                            |
| Revenue from Money & Property                | 319,354                           | 581,616                                      | 275,450                          | 380,950                           |
| Charges for Services                         | 3,316,058                         | 3,671,131                                    | 3,276,038                        | 3,749,561                         |
| Other  | 206,115                           | 462,278                                      | 180,000                          | 180,000                           |
| Utility Capital Recovery Fees                | 559,239                           | 543,389                                      | 553,337                          | 553,337                           |
| Fund Balance                                 |                                   |  | 412,225                          | 471,811                           |
| Proceeds from Borrowing                      | 733,261                           | 5,150,000                                    | 3,255,200                        | 4,233,557                         |
| Transfers from Other Funds                   |                                   | 557,525                                      |                                  | 1,051,149                         |
| Revenue from the Commonwealth<br>of Virginia | 2,212,766                         | 2,621,194                                    | 2,026,364                        | 2,303,929                         |
| Federal Government                           | 798,829                           | 1,109,177                                    |                                  |                                   |
| <b>Total Revenues</b>                        | <b>13,669,008</b>                 | <b>21,056,515</b>                            | <b>15,860,147</b>                | <b>19,446,242</b>                 |
| <b>Expenditures</b>                          |                                   |  |                                  |                                   |
| General Government Administration            | 1,157,337                         | 1,149,678                                    | 1,243,944                        | 1,378,002                         |
| Public Safety                                | 2,817,649                         | 3,067,253                                    | 3,024,183                        | 3,200,318                         |
| Public Works                                 | 2,172,731                         | 2,569,196                                    | 2,036,080                        | 2,212,167                         |
| Community Development                        | 1,294,937                         | 6,875,936                                    | 1,592,554                        | 1,665,557                         |
| Nondepartmental                              | 838,337                           | 1,029,765                                    | 846,462                          | 706,915                           |
| Transfers to Other Funds                     |                                   | 557,525                                      |                                  | 1,051,149                         |
| Utilities                                    | 3,394,240                         | 3,007,491                                    | 2,896,162                        | 3,072,280                         |
| Capital                                      | 3,246,440                         | 3,065,846                                    | 4,220,762                        | 6,159,854                         |
| <b>Total Expenditures</b>                    | <b>14,921,671</b>                 | <b>21,322,690</b>                            | <b>15,860,147</b>                | <b>19,446,242</b>                 |



## ADOPTED FY24-25 REVENUES



| <u>Category</u>            | <u>Amount</u> | <u>Percent of Total</u> |
|----------------------------|---------------|-------------------------|
| General Property Taxes     | 1,486,823     | 8%                      |
| Other Local Taxes          | 4,973,745     | 26%                     |
| Charges for Services       | 3,749,561     | 19%                     |
| Other                      | 1,175,667     | 6%                      |
| Fund Balance               | 471,811       | 2%                      |
| Proceeds from Borrowing    | 4,233,557     | 22%                     |
| Transfers from Other Funds | 1,051,149     | 5%                      |
| Commonwealth of Virginia   | 2,303,929     | 12%                     |
| Totals                     | 19,446,242    | 100%                    |



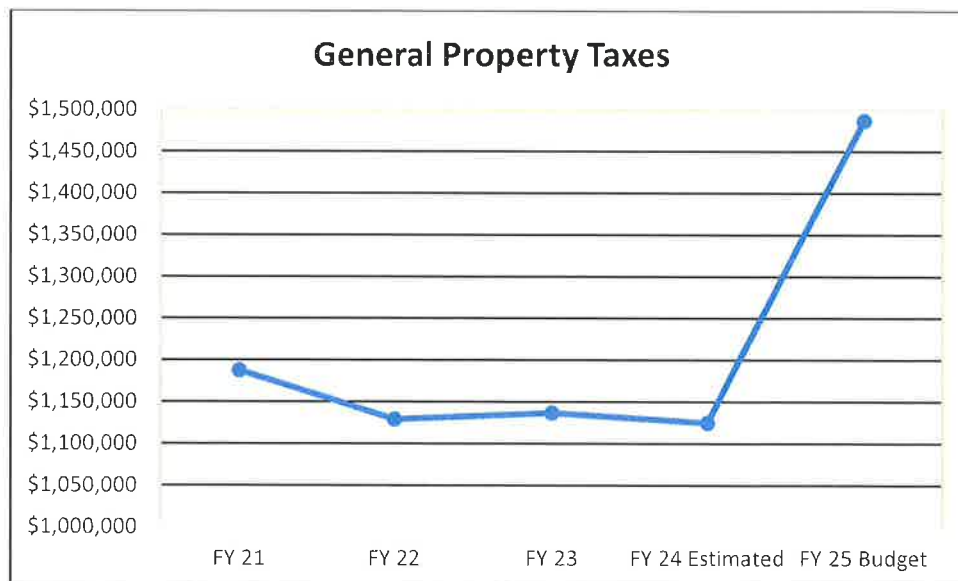
## Revenue Analysis

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 28<sup>th</sup>.

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



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



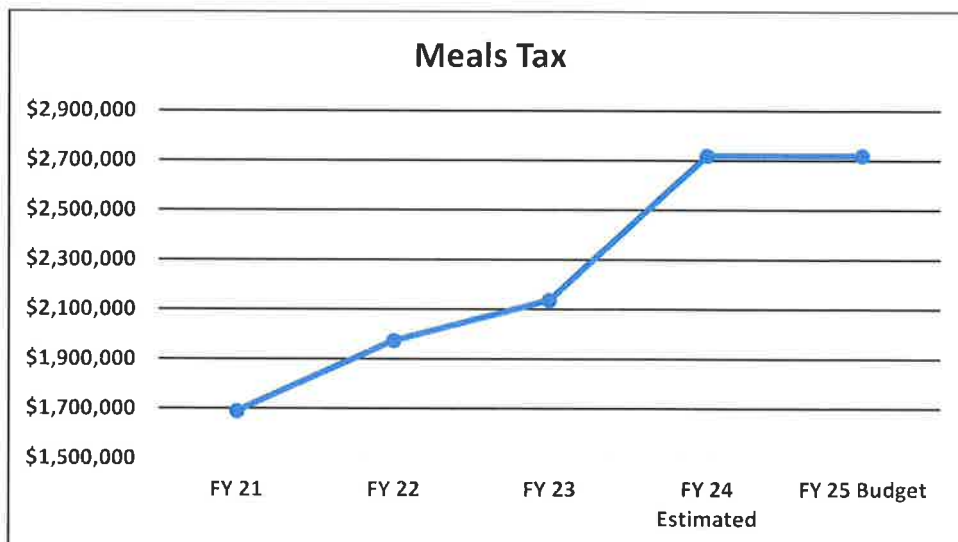
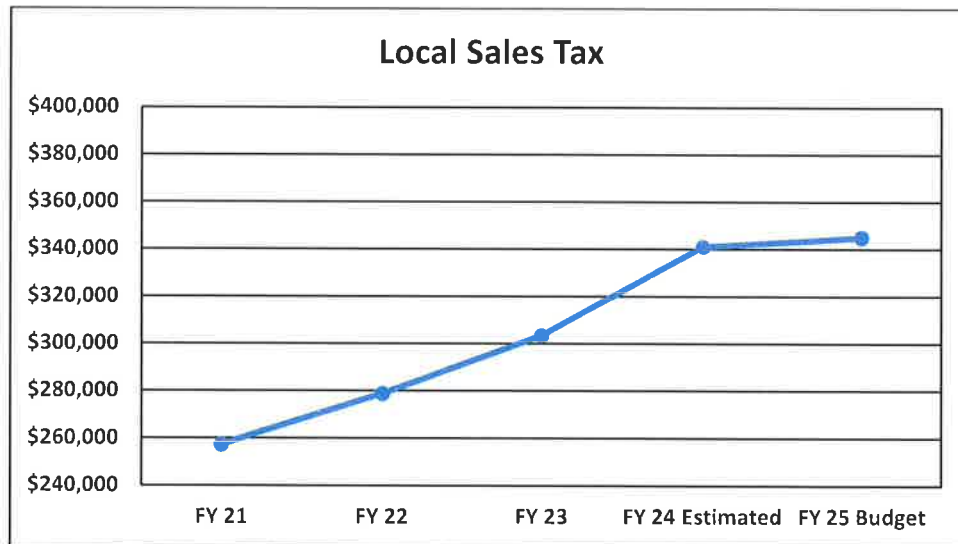


### Local Sales Tax and Meals Tax

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

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

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





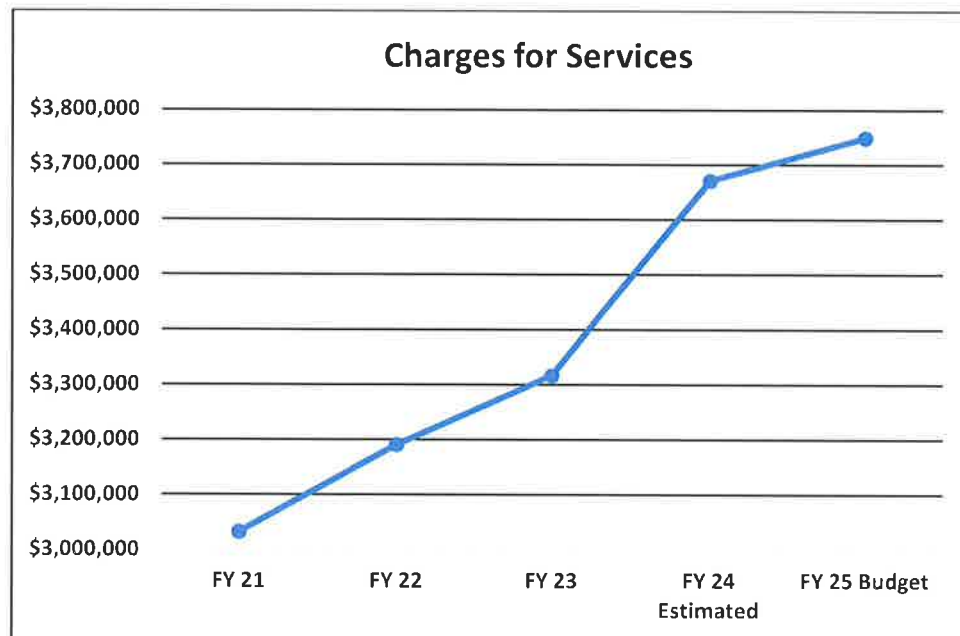


### **Charges for Services**

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 FY25 budget and a \$2/\$4 increase in solid waste collection rates for residential/commercial collection. A total of \$3,749,561 is budgeted in this category for FY24-25.

**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.



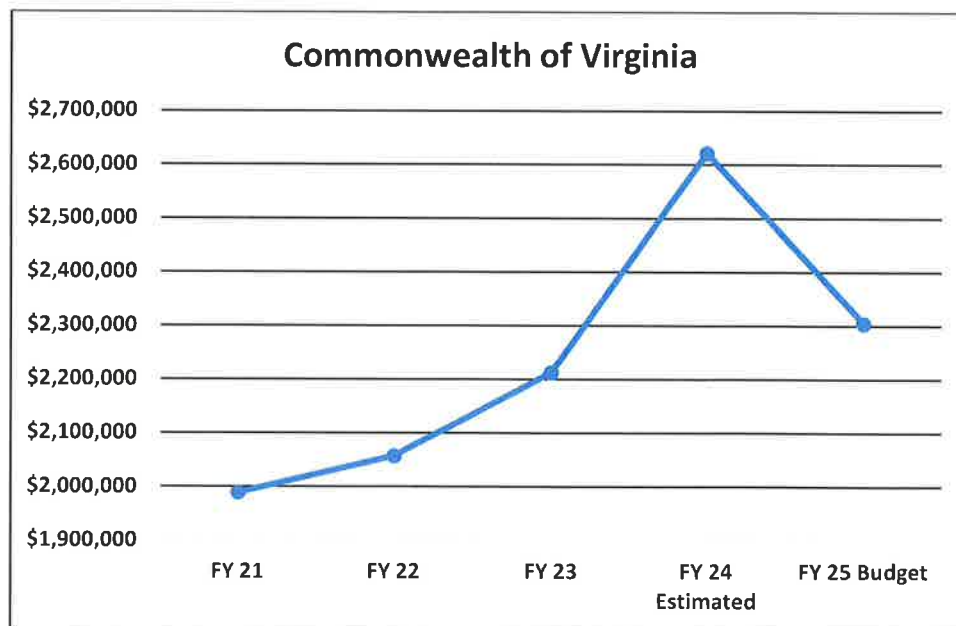


### Revenue from the Commonwealth of Virginia

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 FY23 through FY24 is explained by grant revenues received for additional street maintenance projects.

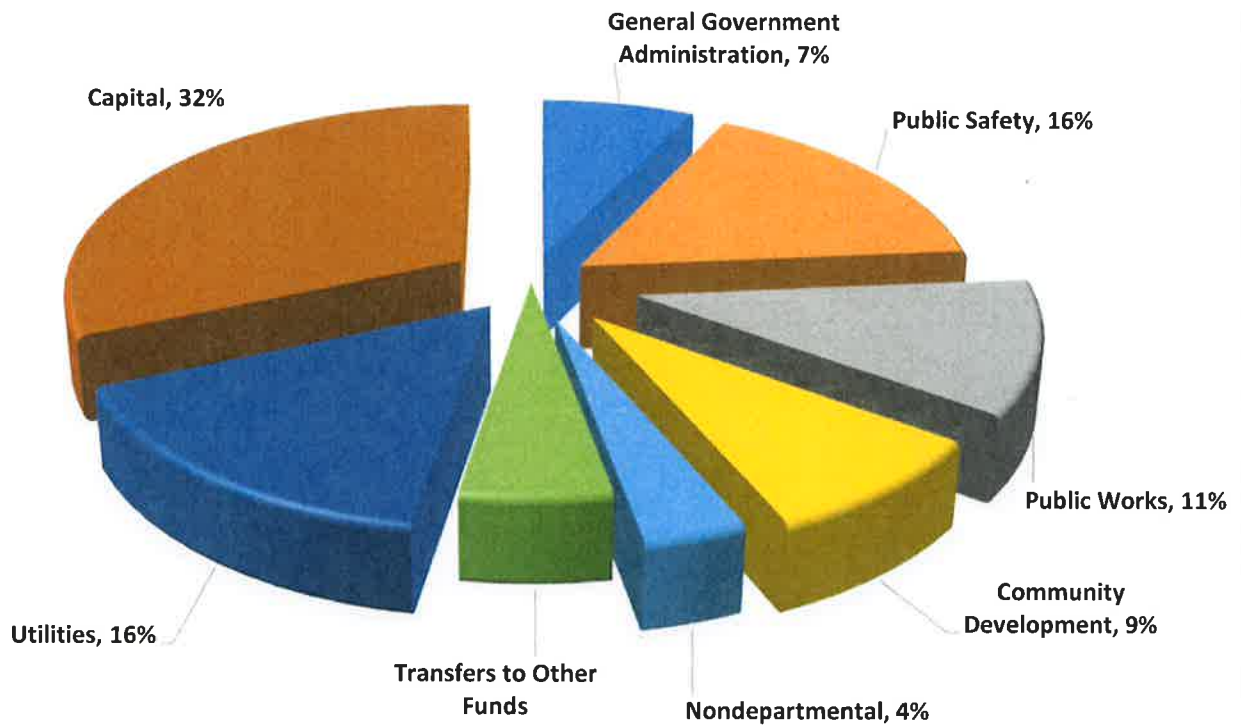
A budget-to-budget increase of \$277,565 is forecast for FY25 from additional street maintenance funds anticipated to be received from the Commonwealth of Virginia.

**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 FY24-25 EXPENDITURES



| <u>Category</u>           | <u>Amount</u> | <u>Percent of Total</u> |
|---------------------------|---------------|-------------------------|
| General Government Admini | 1,378,002     | 7%                      |
| Public Safety             | 3,200,318     | 16%                     |
| Public Works              | 2,212,167     | 11%                     |
| Community Development     | 1,665,557     | 9%                      |
| Nondepartmental           | 706,915       | 4%                      |
| Transfers to Other Funds  | 1,051,149     | 5%                      |
| Utilities                 | 3,072,280     | 16%                     |
| Capital                   | 6,159,854     | 32%                     |
| Totals                    | 19,446,242    | 100%                    |



### Long Range Financial Plan

The chart below shows the Town's Ten-Year Financial Forecast of revenues and expenditures beginning with FY24-25 and projecting through FY33-34. 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 \$67,000 in new revenue using the current assessed value of all Town property.
- Raising the personal property tax. A one cent increase in the personal property tax generates approximately \$5,500.
- Generate additional economic growth by expanding the residential and commercial tax base.

|                            | FY24-25    | 25-26      | 26-27      | 27-28      | 28-29      |
|----------------------------|------------|------------|------------|------------|------------|
|                            | Adopted    | Proposed   | Proposed   | Proposed   | Proposed   |
|                            | Budget     | Budget     | Budget     | Budget     | Budget     |
| <b>Revenues</b>            |            |            |            |            |            |
| General Property Taxes     | 1,486,823  | 1,516,559  | 1,546,891  | 1,577,828  | 1,609,385  |
| Other Local Taxes          | 4,973,745  | 5,122,957  | 5,276,646  | 5,434,945  | 5,597,994  |
| Permits, Fees and Licenses | 61,380     | 61,994     | 62,614     | 63,240     | 63,872     |
| Money & Property           | 380,950    | 384,760    | 388,607    | 392,493    | 396,418    |
| Charges for Services       | 3,749,561  | 3,824,552  | 3,901,043  | 3,979,064  | 4,058,645  |
| 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               | 471,811    | 0          | 0          | 0          | 0          |
| Proceeds from Borrowing    | 4,233,557  | 0          | 0          | 0          | 0          |
| Transfers from Other Funds | 1,051,149  | 1,051,149  | 1,051,149  | 1,051,149  | 1,051,149  |
| Commonwealth of Virginia   | 2,303,929  | 2,326,968  | 2,350,238  | 2,373,740  | 2,397,478  |
|                            |            |            |            |            |            |
| Total Revenues             | 19,446,242 | 15,022,277 | 15,310,525 | 15,605,797 | 15,908,278 |

|                          |            |            |            |            |            |
|--------------------------|------------|------------|------------|------------|------------|
| <b>Expenditures</b>      |            |            |            |            |            |
| Gov't Administration     | 1,378,002  | 1,419,342  | 1,461,922  | 1,505,780  | 1,550,953  |
| Public Safety            | 3,200,318  | 3,296,328  | 3,395,217  | 3,497,074  | 3,601,986  |
| Public Works             | 2,212,167  | 2,278,532  | 2,346,888  | 2,417,295  | 2,489,813  |
| Community Develop        | 1,665,557  | 1,715,524  | 1,766,989  | 1,819,999  | 1,874,599  |
| Nondepartmental          | 706,915    | 728,122    | 749,966    | 772,465    | 795,639    |
| Transfers to Other Funds | 1,051,149  | 1,051,149  | 1,051,149  | 1,051,149  | 1,051,149  |
| Utilities                | 3,072,280  | 3,225,894  | 3,387,189  | 3,556,548  | 3,734,376  |
| Capital                  | 6,159,854  | 4,268,642  | 5,041,000  | 953,000    | 2,202,000  |
|                          |            |            |            |            |            |
| Total Expenditures       | 19,446,242 | 17,983,533 | 19,200,321 | 15,573,310 | 17,300,516 |
|                          |            |            |            |            |            |
| (Deficit)                | 0          | -2,961,256 | -3,889,796 | 32,488     | -1,392,237 |

|                            |                 |                 |                 |                 |                 |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                            | <b>29-30</b>    | <b>30-31</b>    | <b>31-32</b>    | <b>32-33</b>    | <b>33-34</b>    |
|                            | <b>Proposed</b> | <b>Proposed</b> | <b>Proposed</b> | <b>Proposed</b> | <b>Proposed</b> |
|                            | <b>Budget</b>   | <b>Budget</b>   | <b>Budget</b>   | <b>Budget</b>   | <b>Budget</b>   |
| <b>Revenues</b>            |                 |                 |                 |                 |                 |
| General Property Taxes     | 1,641,573       | 1,674,404       | 1,707,892       | 1,742,050       | 1,776,891       |
| Other Local Taxes          | 5,765,934       | 5,938,912       | 6,117,079       | 6,300,591       | 6,489,609       |
| Permits, Fees and Licenses | 64,511          | 65,156          | 65,808          | 66,466          | 67,130          |
| Money & Property           | 400,382         | 404,386         | 408,430         | 412,514         | 416,639         |
| Charges for Services       | 4,139,818       | 4,222,615       | 4,307,067       | 4,393,208       | 4,481,072       |
| 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               |
| Transfers from Other Funds | 1,051,149       | 1,051,149       | 1,051,149       | 1,051,149       | 1,051,149       |
| Commonwealth of Virginia   | 2,421,453       | 2,445,667       | 2,470,124       | 2,494,825       | 2,519,773       |
|                            |                 |                 |                 |                 |                 |
| Total Revenues             | 16,218,156      | 16,535,626      | 16,860,886      | 17,194,141      | 17,535,602      |
|                            |                 |                 |                 |                 |                 |
| <b>Expenditures</b>        |                 |                 |                 |                 |                 |
| Gov't Administration       | 1,597,482       | 1,645,406       | 1,694,769       | 1,745,612       | 1,797,980       |
| Public Safety              | 3,710,046       | 3,821,347       | 3,935,987       | 4,054,067       | 4,175,689       |
| Public Works               | 2,564,508       | 2,641,443       | 2,720,686       | 2,802,307       | 2,886,376       |
| Community Develop          | 1,930,837       | 1,988,762       | 2,048,425       | 2,109,878       | 2,173,174       |
| Nondepartmental            | 819,508         | 844,093         | 869,416         | 895,499         | 922,364         |
| Transfers to Other Funds   | 1,051,149       | 1,051,149       | 1,051,149       | 1,051,149       | 1,051,149       |
| Utilities                  | 3,921,094       | 4,117,149       | 4,323,006       | 4,539,157       | 4,766,115       |
| Capital                    | 3,000,000       | 3,000,000       | 3,000,000       | 3,000,000       | 3,000,000       |
|                            |                 |                 |                 |                 |                 |
| Total Expenditures         | 18,594,624      | 19,109,350      | 19,643,439      | 20,197,668      | 20,772,847      |
|                            |                 |                 |                 |                 |                 |
| (Deficit)                  | -2,376,468      | -2,573,724      | -2,782,554      | -3,003,527      | -3,237,245      |



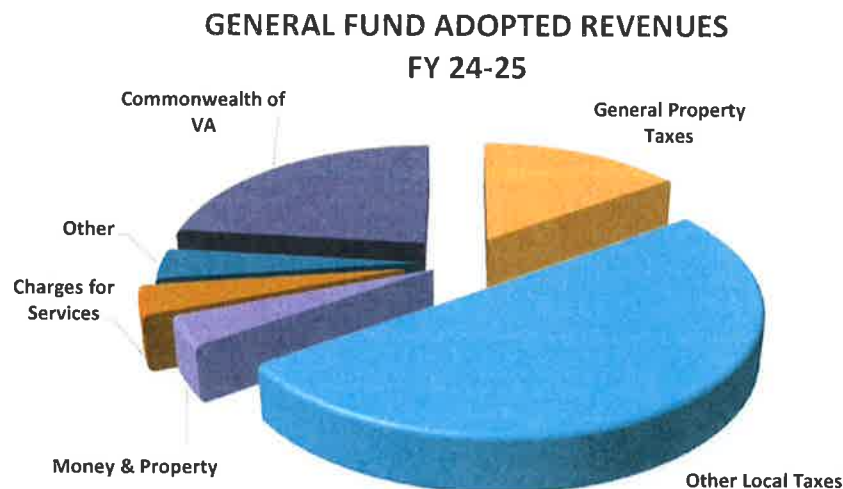


**Town of Rocky Mount, VA**  
**General Fund Revenues**  
**Adopted Budget FY2024-2025**

| Account Description                                | 2022<br>Actuals    | 2023<br>Actuals    | 2024<br>Original<br>Budget | 2024<br>Projected<br>Actuals | 2025<br>Adopted<br>Budget | 24 to 25 Budget<br>Increase<br>(Decrease) | Percent Change<br>2025 Adopted<br>to 2024 Original |
|--|--------------------|--------------------|----------------------------|------------------------------|---------------------------|---|--|
| REAL PROPERTY - CURRENT                            | \$616,286          | \$597,928          | \$641,476                  | \$590,415                    | \$871,844                 | \$230,368                                 | 35.9%  |
| REAL PROPERTY - DELINQUENT                         | \$38,022           | \$21,332           | \$35,000                   | \$24,438                     | \$30,000                  | (\$5,000)                                 | -14.3%   |
| PUBLIC SERVICE - CURRENT                           | \$25,097           | \$22,103           | \$22,104                   | \$22,104                     | \$21,305                  | (\$799)                                   | -3.6%  |
| PERSONAL PROPERTY - CURRENT                        | \$308,885          | \$302,607          | \$340,000                  | \$260,966                    | \$339,696                 | (\$304)                                   | -0.1%  |
| PERSONAL PROPERTY - DELINQUENT                     | \$12,194           | \$16,401           | \$12,200                   | \$47,112                     | \$20,000                  | \$7,800                                   | 63.9%  |
| MACHINERY & TOOLS - CURRENT                        | \$165,830          | \$165,020          | \$171,902                  | \$171,902                    | \$188,214                 | \$16,312                                  | 9.5%   |
| MACHINERY & TOOLS - DELINQUENT                     |                    |                    |                            |                              |                           |   |  |
| PENALTIES ON TAXES                                 | \$11,954           | \$8,359            | \$11,500                   | \$9,863                      | \$9,959                   | (\$1,541)                                 | -13.4%   |
| INTEREST ON DELINQ TAXES                           | \$9,287            | \$2,649            | \$9,300                    | \$5,094                      | \$5,805                   | (\$3,495)                                 | -37.6%   |
| <b>Total General Property Taxes</b>                | <b>\$1,187,555</b> | <b>\$1,136,399</b> | <b>\$1,243,482</b>         | <b>\$1,131,894</b>           | <b>\$1,486,823</b>        | <b>\$243,341</b>                          | <b>19.6%</b>                                       |
| LOCAL SALES & USE TAX                              | \$278,770          | \$311,381          | \$305,819                  | \$351,375                    | \$345,000                 | \$39,181                                  | 12.8%  |
| MEALS TAX  | \$1,972,925        | \$2,140,674        | \$2,411,304                | \$2,825,518                  | \$2,720,000               | \$308,696                                 | 12.8%  |
| TRANSIENT OCCUPANCY TAX                            | \$167,318          | \$167,342          | \$175,211                  | \$203,657                    | \$207,000                 | \$31,789                                  | 18.1%  |
| CIGARETTE TAX                                      | \$84,390           | \$65,475           | \$84,000                   | \$62,565                     | \$65,000                  | (\$19,000)                                | -22.6%   |
| BANK STOCK TAX                                     | \$440,763          | \$357,857          | \$440,000                  | \$378,445                    | \$378,445                 | (\$61,555)                                | -14.0%   |
| CONSUMER UTILITY TAX                               | \$317,320          | \$313,109          | \$317,000                  | \$320,602                    | \$314,000                 | (\$3,000)                                 | -0.9%  |
| TRANSIENT OCCUP TAX (BRANDING-33%)                 | \$60,474           | \$83,659           | \$87,474                   | \$87,474                     | \$104,000                 | \$16,526                                  | 18.9%  |
| <b>Total Other Local Taxes</b>                     | <b>\$3,321,960</b> | <b>\$3,439,497</b> | <b>\$3,820,808</b>         | <b>\$4,229,636</b>           | <b>\$4,133,445</b>        | <b>\$312,637</b>                          | <b>8.2%</b>  |
| BPOL-RETAIL  | \$406,466          | \$419,721          | \$400,000                  | \$475,847                    | \$419,000                 | \$19,000                                  | 4.8%   |
| BPOL-PROFESSIONAL                                  | \$186,071          | \$189,087          | \$186,000                  | \$206,889                    | \$189,000                 | \$3,000                                   | 1.6%   |
| BPOL-REPAIRS/PERS SERVICES                         | \$114,349          | \$184,129          | \$114,000                  | \$132,747                    | \$184,000                 | \$70,000                                  | 61.4%  |
| BPOL-CONTRACTOR                                    | \$49,749           | \$25,167           | \$49,750                   | \$78,219                     | \$25,000                  | (\$24,750)                                | -49.7%   |
| BPOL-UTILITY                                       | \$5,429            | \$6,758            | \$5,429                    | \$6,474                      | \$6,700                   | \$1,271                                   | 23.4%  |
| BPOL-AMUSEMENT TAX                                 | \$500              | \$500              | \$500                      |                              | \$500                     | \$0                                       | 0.0%   |
| BPOL-MISCELLANEOUS                                 | \$8,644            | \$9,098            | \$8,644                    | \$8,726                      | \$9,000                   | \$356                                     | 4.1%   |
| BPOL-ALCOHOLIC BEVERAGES                           | \$650              | \$600              | \$650                      | \$1,125                      | \$600                     | (\$50)                                    | -7.7%  |
| BPOL-PENALTIES & INTEREST                          | \$6,122            | \$6,565            | \$2,000                    | \$13,494                     | \$6,500                   | \$4,500                                   | 225.0%   |
| SOLICITOR PERMIT                                   | \$0                |                    | \$0                        |                              |                           | \$0                                       |  |
| <b>Total BPOL</b>                                  | <b>\$777,980</b>   | <b>\$841,625</b>   | <b>\$766,973</b>           | <b>\$923,521</b>             | <b>\$840,300</b>          | <b>\$73,327</b>                           | <b>9.6%</b>  |
| PLANNING & ZONING FEES                             | \$13,875           | \$9,034            | \$9,000                    | \$7,127                      | \$5,000                   | (\$4,000)                                 | -44.4%   |
| FARMERS MARKET FEES                                | \$6,542            | \$7,435            | \$3,300                    | \$6,365                      | \$7,000                   | \$3,700                                   | 112.1%   |
| FARMERS MKT EBT                                    | \$40,021           | \$28,231           |                            | \$5,575                      |                           |   |  |
| WELCOME CENTER FEES                                | \$4,533            | \$10,173           | \$10,000                   | \$7,891                      | \$7,000                   | (\$3,000)                                 | -30.0%   |
| RETURN CHECK FEES                                  | \$457              | \$479              | \$400                      | \$1,866                      | \$300                     | (\$100)                                   | -25.0%   |
| CREDIT CARD FEES                                   | \$5,584            | \$7,758            | \$7,500                    | \$4,081                      |                           | (\$7,500)                                 | -100.0%  |
| <b>Total Permits, Fees, Regulatory Licenses</b>    | <b>\$71,012</b>    | <b>\$63,110</b>    | <b>\$30,200</b>            | <b>\$32,905</b>              | <b>\$19,300</b>           | <b>(\$10,900)</b>                         | <b>-36.1%</b>                                      |
| COURT FINES  | \$14,949           | \$42,715           | \$20,000                   | \$43,016                     | \$42,000                  | \$22,000                                  | 110.0%   |
| PARKING FINES                                      | \$255              | \$40               | \$70                       | \$80                         | \$80                      | \$10                                      | 14.3%  |
| GARBAGE VIOLATION FINES                            |                    |                    |                            |                              |                           | \$0                                       |  |
| <b>Total Fines and Forfeitures</b>                 | <b>\$15,204</b>    | <b>\$42,755</b>    | <b>\$20,070</b>            | <b>\$43,096</b>              | <b>\$42,080</b>           | <b>\$22,010</b>                           | <b>109.7%</b>                                      |
| INTEREST ON MONEY/INVEST                           | \$37,875           | \$360,944          | \$275,000                  | \$445,146                    | \$380,500                 | \$105,500                                 | 38.4%  |
| RENTAL OF GENERAL PROPERTY                         | \$64,350           | \$450              | \$450                      | \$450                        | \$450                     | \$0                                       | 0.0%   |
| OTHER  | \$1,492            | \$163,812          |                            | \$136,020                    |                           |   |  |
| <b>Total Revenue - Use of Money &amp; Property</b> | <b>\$103,717</b>   | <b>\$525,206</b>   | <b>\$275,450</b>           | <b>\$581,616</b>             | <b>\$380,950</b>          | <b>\$105,500</b>                          | <b>38.3%</b>                                       |



|  | 2021               | 2023               | 2024                   | 2024                     | 2025                  | 24 to 25 Budget            | Percent Change                       |
|--|--------------------|--------------------|------------------------|--------------------------|-----------------------|----------------------------|--------------------------------------|
|  | <u>Actuals</u>     | <u>Actuals</u>     | <u>Original Budget</u> | <u>Projected Actuals</u> | <u>Adopted Budget</u> | <u>Increase (Decrease)</u> | <u>2025 Adopted to 2024 Original</u> |
| WASTE COLLECTION CHARGES                   | \$179,488          | \$245,076          | \$295,176              | \$292,721                | \$313,282             | \$18,106                   | 6.1%                                 |
| TRUCK RENTAL FEES                          | \$1,074            | \$1,925            | \$1,500                | \$1,770                  | \$1,400               | (\$100)                    | -6.7%                                |
| WEED CONTROL CHARGES/MOWING                | \$346              | \$136              | \$250                  |                          | \$100                 | (\$150)                    | -60.0%                               |
| PASSPORT SERVICE FEES                      | \$12,837           | \$25,117           | \$19,000               | \$26,040                 | \$22,000              | \$3,000                    | 15.8%                                |
| SECURITY SERVICES                          | \$7,420            | \$11,953           | \$17,500               | \$10,016                 | \$8,000               | (\$9,500)                  | -54.3%                               |
| POLICE REPORTS                             | \$1,199            | \$1,511            | \$1,200                | \$1,448                  | \$1,200               | \$0                        | 0.0%                                 |
| FINGERPRINT SERVICE FEES                   | \$185              | \$230              | \$150                  | \$242                    | \$150                 | \$0                        | 0.0%                                 |
| CRISIS INTERVENTION OT REIMB               | \$45,111           | \$34,047           | \$45,000               | \$38,959                 | \$30,000              | (\$15,000)                 | -33.3%                               |
| ADMIN CHARGES - SERVICES                   | \$1,572            | \$2,833            | \$100                  | \$1,567                  | \$0                   | (\$100)                    | -100.0%                              |
| <b>Total Charges for Services</b>          | <b>\$249,232</b>   | <b>\$322,828</b>   | <b>\$379,876</b>       | <b>\$372,763</b>         | <b>\$376,132</b>      | <b>(\$3,744)</b>           | <b>-1.0%</b>                         |
| MISCELLANEOUS - INSURANCE RECEIPTS         | \$72,064           | \$69,775           | \$40,000               | \$223,301                | \$40,000              | \$0                        | 0.0%                                 |
| SCHOOL AID-SCHOOL RES OFFICER              | \$29,632           | \$29,632           | \$50,000               | \$50,000                 | \$50,000              | \$0                        | 0.0%                                 |
| OTH AID-SCHOOL RESOURCE OF                 | \$10,582           | \$64,432           | \$49,506               | \$82,264                 | \$41,132              | (\$8,374)                  | -16.9%                               |
| COUNTY EXP REIMB FOR VOL FIRE              | \$73,132           | \$106,708          | \$90,000               | \$90,000                 | \$90,000              | \$0                        | 0.0%                                 |
| PPTRA FROM STATE                           | \$53,861           | \$53,861           | \$53,861               | \$53,861                 | \$53,861              | \$0                        | 0.0%                                 |
| COMMUNICATIONS TAX                         | \$139,556          | \$135,992          | \$136,000              | \$129,048                | \$128,000             | (\$8,000)                  | -5.9%                                |
| LITTER GRANT                               | \$3,519            | \$4,219            | \$4,200                | \$5,517                  | \$5,500               | \$1,300                    | 31.0%                                |
| ROLLING STOCK TAX                          | \$3,164            | \$3,245            | \$3,245                | \$3,508                  | \$3,500               | \$255                      | 7.9%                                 |
| RENTAL TAX                                 | \$18,415           | \$18,791           | \$21,000               | \$53,023                 | \$37,436              | \$16,436                   | 78.3%                                |
| FIRE PROGRAMS-STATE                        | \$19,424           | \$19,671           | \$18,741               | \$0                      |                       | (\$18,741)                 | -100.0%                              |
| STREET MAINTENANCE-STATE                   | \$1,508,140        | \$1,740,992        | \$1,607,191            | \$1,895,515              | \$1,895,500           | \$288,309                  | 17.9%                                |
| LAW ENFORCEMENT AID-599 FUNDS              | \$120,633          | \$132,618          | \$132,620              | \$139,486                | \$139,000             | \$6,380                    | 4.8%                                 |
| VA OUTDOORS FOUNDATION                     | \$100,000          |                    |                        |                          |                       | \$0                        |                                      |
| OTHER                                      | \$243,579          | \$19,752           |                        |                          |                       |                            |                                      |
| <b>Total Revenue from the Commonwealth</b> | <b>\$2,323,637</b> | <b>\$2,329,913</b> | <b>\$2,166,364</b>     | <b>\$2,502,222</b>       | <b>\$2,443,929</b>    | <b>\$277,565</b>           | <b>12.8%</b>                         |
| Appropriated Fund Balance                  |                    |                    | \$0                    |                          | \$150,000             | \$150,000                  |                                      |
| <b>Total General Fund Revenues</b>         | <b>\$8,122,361</b> | <b>\$8,771,108</b> | <b>\$8,743,223</b>     | <b>\$10,040,954</b>      | <b>\$9,912,959</b>    | <b>\$1,019,736</b>         | <b>11.7%</b>                         |



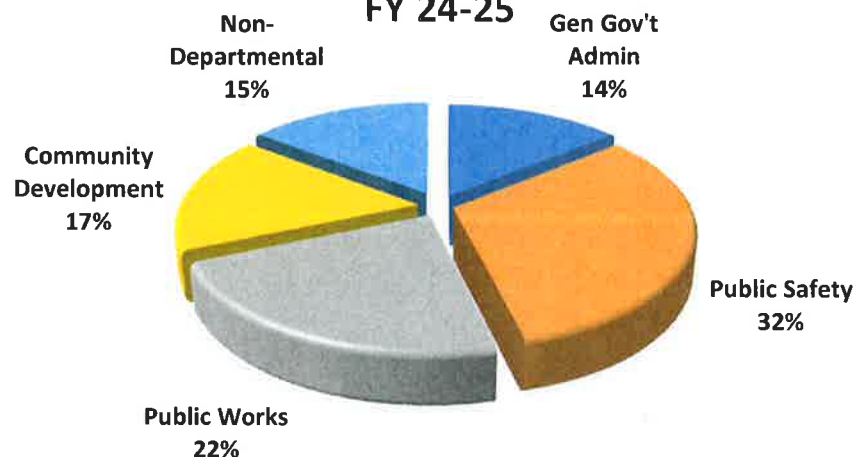


**Town of Rocky Mount**  
**General Fund Expenditures by Department**

|   | <b>Actual<br/>22-23</b> | <b>Adopted<br/>Budget<br/>23-24</b> | <b>Adopted<br/>Budget<br/>24-25</b> | <b>Budget<br/>Increase<br/>(Decrease)</b> | <b>Percent<br/>Change<br/>FY23 to FY24</b> |
|---|-------------------------|-------------------------------------|-------------------------------------|---|--|
| <b><u>General Government Administration</u></b> |                         |                                     |                                     |   |  |
| Mayor and Council                               | 90,937                  | 97,852                              | 175,252                             | 77,400                                    | 79%  |
| Town Manager                                    | 415,053                 | 381,412                             | 398,010                             | 16,598                                    | 4%   |
| Town Attorney                                   | 58,696                  | 69,670                              | 70,185                              | 515                                       | 1%   |
| Finance   | 592,651                 | 626,593                             | 645,838                             | 19,245                                    | 3%   |
| Municipal Building                              | 97,218                  | 68,417                              | 88,717                              | 20,300                                    | 30%  |
|   | <u>1,254,555</u>        | <u>1,243,944</u>                    | <u>1,378,002</u>                    | <u>134,058</u>                            | <u>11%</u>                                 |
| <b><u>Public Safety</u></b>                     |                         |                                     |                                     |   |  |
| Police Department                               | 2,605,613               | 2,712,133                           | 2,888,438                           | 176,305                                   | 7%   |
| Volunteer Fire Department                       | 212,036                 | 228,450                             | 228,280                             | (170)                                     | 0%   |
| Emergency Services Building                     | 103,442                 | 83,600                              | 83,600                              | 0   | 0%   |
|   | <u>2,921,091</u>        | <u>3,024,183</u>                    | <u>3,200,318</u>                    | <u>176,135</u>                            | <u>6%</u>                                  |
| <b><u>Public Works</u></b>                      | 1,972,070               | 2,036,080                           | 2,212,167                           | 176,087                                   | 9%   |
| <b><u>Community Development</u></b>             |                         |                                     |                                     |   |  |
| Planning and Zoning                             | 237,912                 | 253,985                             | 263,724                             | 9,739                                     | 4%   |
| Economic Development                            | 484,439                 | 578,128                             | 638,192                             | 60,064                                    | 10%  |
| Citizens Square, Welcome Center                 | 82,992                  | 80,441                              | 83,641                              | 3,200                                     | 4%   |
| Harvester Performance Center                    | 489,594                 | 680,000                             | 680,000                             | 0   | 0%   |
|   | <u>1,294,937</u>        | <u>1,592,554</u>                    | <u>1,665,557</u>                    | <u>73,003</u>                             | <u>5%</u>                                  |
| <b><u>Non-Departmental</u></b>                  | 838,337                 | 846,462                             | 1,456,915                           | 610,453                                   | 72%  |
| <b>Total General Fund</b>                       | <u>8,280,990</u>        | <u>8,743,223</u>                    | <u>9,912,959</u>                    | <u>1,169,736</u>                          | <u>13%</u>                                 |

**GENERAL FUND ADOPTED EXPENDITURES**

**FY 24-25**



## GENERAL GOVERNMENT ADMINISTRATION

The following departments are included in General Government Administration:

|                           | <u>Actual</u><br><u>FY22-23</u> | <u>Adopted Budget</u><br><u>FY23-24</u> | <u>Adopted Budget</u><br><u>FY24-25</u> | <u>Increase</u><br><u>(Decrease)</u> | <u>Percent</u><br><u>Change</u> |
|---------------------------|---------------------------------|---|---|--------------------------------------|---------------------------------|
| Mayor and Council         | \$ 90,937                       | \$ 97,852                               | \$ 175,252                              | \$ 77,400                            | 79.1%                           |
| Town Manager              | \$ 415,053                      | \$ 381,412                              | \$ 398,010                              | \$ 16,598                            | 4.4%                            |
| Town Attorney             | \$ 58,696                       | \$ 69,670                               | \$ 70,185                               | \$ 515                               | 0.7%                            |
| Finance                   | \$ 589,211                      | \$ 623,468                              | \$ 642,713                              | \$ 19,245                            | 3.1%                            |
| Passport Services         | \$ 3,440                        | \$ 3,125                                | \$ 3,125                                | \$ -                                 | 0.0%                            |
| Municipal Building        | \$ 97,218                       | \$ 68,417                               | \$ 88,717                               | \$ 20,300                            | 29.7%                           |
| Total General Gov't Admin | <u>\$ 1,254,555</u>             | <u>\$ 1,243,944</u>                     | <u>\$ 1,378,002</u>                     | <u>\$ 134,058</u>                    | 10.8%                           |

## MAYOR & COUNCIL

The Town Council of Rocky Mount is the legislative policy making body of the Town government. The Council is composed of seven members (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.

Council Members and the Mayor are compensated at an annual rate. These rates are adjusted on January 1<sup>st</sup> following each November election and increased by a percentage equal to the two prior

years cost of living allowance given to Town employees (that portion of pay adjustments intended to offset inflation).

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

| TOWN OF ROCKY MOUNT, VIRGINIA      |       |                              | 2023   | 2024     | 2025    | PCT    |
|------------------------------------|-------|------------------------------|--------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                              | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
|                                    |       |                              |        |          |         |        |
| MAYOR & TOWN COUNCIL               |       |                              |        |          |         |        |
|                                    |       |                              |        |          |         |        |
| 11011010                           | 51011 | WAGES - FULL TIME            | -215   | 0        | 0       | 0%     |
| 11011010                           | 51014 | WAGES - CONTRACTUAL SERVICES | 2,525  | 2,200    | 0       | -100%  |
| 11011010                           | 51015 | WAGES - ELECTED OFFICIALS    | 46,108 | 47,195   | 67,597  | 43%    |
| 11011010                           | 52011 | FICA                         | 3,699  | 3,611    | 5,171   | 43%    |
| 11011010                           | 52015 | HEALTH/DENTAL INSURANCE      | 469    | 575      | 52,551  | 9039%  |
| 11011010                           | 52026 | FSA BENEFITS                 | 16     | 21       | 0       | -100%  |
| 11011010                           | 53101 | CONTRACTUAL SERVICES         | 7,905  | 4,000    | 12,500  | 213%   |
| 11011010                           | 53107 | DUES & PROF MEMBERSHIPS      | 8,085  | 9,000    | 11,333  | 26%    |
| 11011010                           | 53203 | COMMUNICATIONS               | 1,630  | 2,000    | 2,000   | 0%     |
| 11011010                           | 53301 | ADVERTISING                  | 2,876  | 2,000    | 2,000   | 0%     |
| 11011010                           | 53303 | PRINTING & BINDING           | -3     | 2,000    | 1,000   | -50%   |
| 11011010                           | 53304 | POSTAGE & DELIVERY SERVICES  | 72     | 0        | 0       | 0%     |
| 11011010                           | 53311 | UNIFORMS                     | 416    | 750      | 0       | 0%     |
| 11011010                           | 53332 | TRAVEL, TRAINING, EDUCATION  | 5,032  | 5,000    | 9,000   | 80%    |
| 11011010                           | 53333 | MEETING EXPENSES             | 66     | 500      | 600     | 20%    |
| 11011010                           | 55111 | OFFICE SUPPLIES              | 2,146  | 1,500    | 1,500   | 0%     |
| 11011010                           | 56101 | MISC COMMUNITY OUTREACH      | 9,341  | 12,500   | 10,000  | -20%   |
| 11011010                           | 61113 | AUDIO & VIDEO EQUIPMENT      | 769    | 5,000    | 0       | 0%     |
|                                    |       |                              |        |          |         |        |
| TOTAL                              |       |                              | 90,937 | 97,852   | 175,252 | 79%    |

### 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. Twenty-five percent 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      |                                   | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|-----------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                   | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
|                                    | <b>TOWN MANAGER</b>               |         |          |         |        |
| 11012020                           | 51011 WAGES - FULL TIME           | 260,196 | 234,648  | 241,474 | 3%     |
| 11012020                           | 51013 WAGES - OVERTIME            | 518     | 300      | 300     | 0%     |
| 11012020                           | 52011 FICA                        | 19,815  | 17,950   | 18,473  | 3%     |
| 11012020                           | 52012 RETIREMENT/LIFE INSURANCE   | 39,439  | 37,450   | 44,166  | 18%    |
| 11012020                           | 52015 HEALTH/DENTAL INSURANCE     | 40,861  | 37,185   | 39,187  | 5%     |
| 11012020                           | 52016 ICMA 1% ER CONTRIBUTION     | 3,112   | 1,890    | 3,600   | 91%    |
| 11012020                           | 52026 FSA BENEFITS                | 1,234   | 1,125    | 1,350   | 20%    |
| 11012020                           | 52027 LIFE INSUR > \$50,000       | 0       | 0        | 0       | 0%     |
| 11012020                           | 52029 VEHICLE ALLOWANCE           | 6,000   | 6,000    | 6,000   | 0%     |
| 11012020                           | 52030 BENEFITS SUPPLEMENT AMOUNT  | 5,000   | 5,004    | 5,000   | 0%     |
| 11012020                           | 53101 CONTRACTUAL SERVICES        | 6,119   | 6,000    | 6,000   | 0%     |
| 11012020                           | 53107 DUES & PROF MEMBERSHIPS     | 5,553   | 6,000    | 6,000   | 0%     |
| 11012020                           | 53203 COMMUNICATIONS              | 2,797   | 4,000    | 3,000   | -25%   |
| 11012020                           | 53205 COMMUNICATIONS STIPENDS     | 1,560   | 1,560    | 1,560   | 0%     |
| 11012020                           | 53301 ADVERTISING                 | 638     | 750      | 750     | 0%     |
| 11012020                           | 53304 POSTAGE & DELIVERY SERVICES | 238     | 150      | 150     | 0%     |
| 11012020                           | 53311 UNIFORMS                    | 252     | 400      | 400     | 0%     |
| 11012020                           | 53331 MOTOR VEHICLE EXPENSE       | 105     | 1,000    | 500     | -50%   |
| 11012020                           | 53332 TRAVEL, TRAINING, EDUCATION | 12,202  | 10,000   | 11,000  | 10%    |
| 11012020                           | 55111 OFFICE SUPPLIES             | 4,384   | 5,000    | 5,000   | 0%     |
| 11012020                           | 55112 BOOKS & SUBSCRIPTIONS       | 1,804   | 1,500    | 1,500   | 0%     |
| 11012020                           | 55211 MOTOR FUEL EXPENSE          | 567     | 500      | 600     | 20%    |
| 11012020                           | 56101 MISCELLANEOUS               | 0       | 1,000    | 1,000   | 0%     |
| 11012020                           | 61111 FURNITURE & FIXTURES        | 1,201   | 2,000    | 1,000   | -50%   |
| 11012020                           | 61112 DATA PROCESSING EQUIPMENT   | 1,460   | 0        | 0       | 0%     |
| TOTAL                              | <b>TOWN MANAGER</b>               | 415,053 | 381,412  | 398,010 | 4%     |

## 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      |       |                             | 2023          | 2024          | 2025          | PCT       |
|------------------------------------|-------|-----------------------------|---------------|---------------|---------------|-----------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                             | ACTUAL        | ORIG BUD      | ADOPTED       | CHANGE    |
| <b>TOWN ATTORNEY</b>               |       |                             |               |               |               |           |
| 11012040                           | 53101 | CONTRACTUAL SERVICES        | 25,529        | 35,000        | 32,000        | -9%       |
| 11012040                           | 53105 | RETAINER                    | 23,400        | 23,400        | 26,910        | 15%       |
| 11012040                           | 53106 | PROFESSIONAL SERVICES OTHER | 9,517         | 10,000        | 10,000        | 0%        |
| 11012040                           | 53107 | DUES & PROF MEMBERSHIPS     | 250           | 250           | 250           | 0%        |
| 11012040                           | 53332 | TRAVEL, TRAINING, EDUCATION | 0             | 625           | 625           | 0%        |
| 11012040                           | 55112 | BOOKS & SUBSCRIPTIONS       | 0             | 395           | 400           | 1%        |
| <b>TOTAL</b>                       |       |                             | <b>58,696</b> | <b>69,670</b> | <b>70,185</b> | <b>1%</b> |

## 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 serves as the Town Treasurer. The responsibilities of the staff of the Finance Department include receiving all revenues, maintaining a chart of accounts and general ledger, maintenance and support of all accounting software modules, properly coding all expenditures and revenues to the applicable account codes, processing payroll, human resource management, administration of employee benefits, risk management, procurement, accounts receivable, accounts payable, investments and cash management, coordinating an annual independent audit, maintaining an accountability of general fixed assets, and providing monthly financial reports to Town Council.

Under the direction of the Finance Director and the Director of Administrative Services, the four other Finance department positions manage human resources, payroll, fringe benefits administration, general liability insurance, risk management, accounts payable, procurement, and accounts receivable. 25% to 50% (depending on the position) 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      |                                     | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|-------------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                     | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| <b>FINANCE DEPARTMENT</b>          |                                     |         |          |         |        |
| 11012130                           | 51011 WAGES - FULL TIME             | 274,117 | 283,887  | 289,949 | 2%     |
| 11012130                           | 51012 WAGES - PART TIME             | 5,964   | 10,500   | 10,500  | 0%     |
| 11012130                           | 51013 WAGES - OVERTIME              | 1,308   | 1,500    | 1,500   | 0%     |
| 11012130                           | 52011 FICA                          | 21,838  | 22,629   | 23,099  | 2%     |
| 11012130                           | 52012 RETIREMENT/LIFE INSURANCE     | 41,150  | 45,536   | 53,032  | 17%    |
| 11012130                           | 52015 HEALTH/DENTAL INSURANCE       | 40,183  | 41,523   | 45,348  | 9%     |
| 11012130                           | 52016 ICMA 1% ER CONTRIBUTION       | 892     | 820      | 900     | 10%    |
| 11012130                           | 52026 FSA BENEFITS                  | 1,297   | 1,313    | 1,725   | 31%    |
| 11012130                           | 52027 LIFE INSUR > \$50,000         | 0       | 0        | 0       | 0%     |
| 11012130                           | 53101 CONTRACTUAL SERVICES          | 161,067 | 170,000  | 170,000 | 0%     |
| 11012130                           | 53107 DUES & PROF MEMBERSHIPS       | 1,618   | 1,200    | 1,600   | 33%    |
| 11012130                           | 53203 COMMUNICATIONS                | 3,006   | 3,700    | 3,700   | 0%     |
| 11012130                           | 53205 COMMUNICATIONS STIPENDS       | 1,430   | 1,560    | 1,560   | 0%     |
| 11012130                           | 53301 ADVERTISING                   | 176     | 400      | 400     | 0%     |
| 11012130                           | 53303 PRINTING & BINDING            | 8,862   | 10,650   | 10,650  | 0%     |
| 11012130                           | 53304 POSTAGE & DELIVERY SERVICES   | 4,176   | 4,900    | 5,000   | 2%     |
| 11012130                           | 53306 CREDIT CARD TRANSACTIONS FEES | 10,078  | 0        | 0       | 0%     |
| 11012130                           | 53307 CREDIT CARD CLEARING          | 0       | 0        | 0       | 0%     |
| 11012130                           | 53311 UNIFORMS                      | 222     | 0        | 0       | 0%     |
| 11012130                           | 53332 TRAVEL, TRAINING, EDUCATION   | 5,538   | 16,000   | 16,000  | 0%     |
| 11012130                           | 53344 EMPLOYMENT TESTING/SCREENING  | 199     | 200      | 600     | 200%   |
| 11012130                           | 55111 OFFICE SUPPLIES               | 6,088   | 7,000    | 7,000   | 0%     |
| 11012130                           | 55112 BOOKS & SUBSCRIPTIONS         | 0       | 150      | 150     | 0%     |
| TOTAL                              | <b>FINANCE DEPARTMENT</b>           | 589,211 | 623,468  | 642,713 | 3%     |
| TOWN OF ROCKY MOUNT, VIRGINIA      |                                     | 2023    | 2024     | 2025    | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |                                     | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| 11081060                           | <b>PASSPORT PROGRAM</b>             |         |          |         |        |
| 11081060                           | 53203 COMMUNICATIONS                | 294     | 325      | 325     | 0%     |
| 11081060                           | 53304 POSTAGE & DELIVERY SERVICES   | 2,095   | 2,000    | 2,000   | 0%     |
| 11081060                           | 55312 OFFICE SUPPLIES               | 1,051   | 800      | 800     | 0%     |
| TOTAL                              | <b>PASSPORT PROGRAM</b>             | 3,440   | 3,125    | 3,125   | 0%     |

## MUNICIPAL BUILDING

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

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

| TOWN OF ROCKY MOUNT, VIRGINIA      |                                 | 2023          | 2024          | 2025          | PCT        |
|------------------------------------|---------------------------------|---------------|---------------|---------------|------------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                 | ACTUAL        | ORIG BUD      | ADOPTED       | CHANGE     |
| <b>MUNICIPAL BUILDING</b>          |                                 |               |               |               |            |
| 14543040                           | 51011 WAGES - FULL TIME         | 2,193         | 0             | 0             | 0%         |
| 14543040                           | 51012 WAGES - PART TIME         | 52            | 0             | 0             | 0%         |
| 14543040                           | 51013 WAGES - OVERTIME          | 155           | 0             | 0             | 0%         |
| 14543040                           | 52011 FICA                      | 172           | 0             | 0             | 0%         |
| 14543040                           | 52012 RETIREMENT/LIFE INSURANCE | 387           | 0             | 0             | 0%         |
| 14543040                           | 52015 HEALTH/DENTAL INSURANCE   | 536           | 0             | 0             | 0%         |
| 14543040                           | 52016 ICMA 1% ER CONTRIBUTION   | 24            | 0             | 0             | 0%         |
| 14543040                           | 52026 FSA BENEFITS              | 16            | 0             | 0             | 0%         |
| 14543040                           | 52027 LIFE INSUR > \$50,000     | 0             | 0             | 0             | 0%         |
| 14543040                           | 53101 CONTRACTUAL SERVICES      | 22,634        | 16,000        | 16,000        | 0%         |
| 14543040                           | 53201 UTILITIES                 | 35,404        | 33,000        | 53,000        | 61%        |
| 14543040                           | 53203 COMMUNICATIONS            | 9,301         | 9,717         | 9,717         | 0%         |
| 14543040                           | 53321 REPAIRS & MANTENANCE      | 16,293        | 3,200         | 5,000         | 56%        |
| 14543040                           | 54127 SAFETY SUPPLIES           | 1,338         | 0             | 0             | 0%         |
| 14543040                           | 55113 JANITORIAL SUPPLIES       | 1,203         | 1,000         | 0             | 0%         |
| 14543040                           | 55114 AGRICULTURAL SUPPLIES     | 0             | 2,000         | 1,000         | -50%       |
| 14543040                           | 55311 MUNICIPAL BLDG SUPPLIES   | 4,380         | 2,000         | 2,000         | 0%         |
| 14543040                           | 55432 MULCH                     | 0             | 0             | 2,000         | 0%         |
| 14543040                           | 61112 DATA PROCESSING EQUIPMENT | 1,705         | 0             | 0             | 0%         |
| 14543040                           | 61113 AUDIO & VIDEO EQUIPMENT   | 1,426         | 1,500         | 0             | 0%         |
| <b>TOTAL</b>                       | <b>MUNICIPAL BUILDING</b>       | <b>97,218</b> | <b>68,417</b> | <b>88,717</b> | <b>30%</b> |

## PUBLIC SAFETY

Public Safety consists of the following departments:

|                             | <u>Actual</u><br><u>FY22-23</u> | <u>Adopted Budget</u><br><u>FY23-24</u> | <u>Adopted Budget</u><br><u>FY24-25</u> | <u>Increase</u><br><u>(Decrease)</u> | <u>Percent</u><br><u>Change</u> |
|-----------------------------|---------------------------------|---|---|--------------------------------------|---------------------------------|
| Police Department           | \$ 2,605,021                    | \$ 2,709,633                            | \$ 2,885,938                            | \$ 176,305                           | 6.5%                            |
| Impound Lot                 | \$ 592                          | \$ 2,500                                | \$ 2,500                                | \$ -                                 | 0.0%                            |
| Volunteer Fire Department   | \$ 212,036                      | \$ 228,450                              | \$ 228,280                              | \$ (170)                             | -0.1%                           |
| Emergency Services Building | \$ 103,442                      | \$ 83,600                               | \$ 83,600                               | \$ -                                 | 0.0%                            |
| Total Public Safety         | <u>\$ 2,921,091</u>             | <u>\$ 3,024,183</u>                     | <u>\$ 3,200,318</u>                     | <u>\$ 176,135</u>                    | 5.8%                            |

## POLICE DEPARTMENT

The Rocky Mount Police Department's roster for the FY2024-2025 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      |       |                                | 2023      | 2024      | 2025      | PCT    |
|------------------------------------|-------|--------------------------------|-----------|-----------|-----------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                                | ACTUAL    | ORIG BUD  | ADOPTED   | CHANGE |
| POLICE DEPARTMENT                  |       |                                |           |           |           |        |
| 12031010                           | 51011 | WAGES - FULL TIME              | 1,312,608 | 1,546,150 | 1,633,675 | 6%     |
| 12031010                           | 51012 | WAGES - PART TIME              | 40,482    | 54,700    | 30,000    | -45%   |
| 12031010                           | 51013 | WAGES - OVERTIME               | 75,687    | 70,000    | 77,500    | 11%    |
| 12031010                           | 51014 | WAGES - CONTRACTUAL SERVICES   | 7,814     | 10,000    | 10,000    | 0%     |
| 12031010                           | 51016 | WAGES - OT COURT               | 4,716     | 4,700     | 4,700     | 0%     |
| 12031010                           | 51022 | WAGES - OT CRISIS INTERVENTION | 43,661    | 45,080    | 20,000    | -56%   |
| 12031010                           | 51033 | WAGES OT TEMP DET ORD REIMB    | 4,075     | 0         | 15,000    | 0%     |
| 12031010                           | 52011 | FICA                           | 113,319   | 131,552   | 138,509   | 5%     |
| 12031010                           | 52012 | RETIREMENT/LIFE INSURANCE      | 205,187   | 246,846   | 298,799   | 21%    |
| 12031010                           | 52014 | LINE OF DUTY ACT PREMIUM       | 20,000    | 21,000    | 21,000    | 0%     |
| 12031010                           | 52015 | HEALTH/DENTAL INSURANCE        | 251,710   | 303,864   | 326,364   | 7%     |
| 12031010                           | 52017 | WORKMEN'S COMP INSUR           | 35,008    | 0         | 0         | 0%     |
| 12031010                           | 52026 | FSA BENEFITS                   | 8,188     | 9,750     | 12,000    | 23%    |
| 12031010                           | 52027 | LIFE INSUR > \$50,000          | 0         | 0         | 0         | 0%     |
| 12031010                           | 52900 | VEC UNEMPLOYMENT BENEFITS      | 0         | 0         | 0         | 0%     |
| 12031010                           | 53101 | CONTRACTUAL SERVICES           | 47,782    | 55,000    | 55,000    | 0%     |
| 12031010                           | 53107 | DUES & PROF MEMBERSHIPS        | 10,173    | 13,000    | 13,000    | 0%     |
| 12031010                           | 53203 | COMMUNICATIONS                 | 27,069    | 22,000    | 24,000    | 9%     |
| 12031010                           | 53205 | COMMUNICATIONS STIPENDS        | 9,675     | 10,680    | 10,680    | 0%     |
| 12031010                           | 53301 | ADVERTISING                    | 0         | 1,000     | 1,000     | 0%     |
| 12031010                           | 53303 | PRINTING & BINDING             | 2,113     | 2,000     | 2,000     | 0%     |
| 12031010                           | 53304 | POSTAGE & DELIVERY SERVICES    | 1,099     | 1,200     | 1,200     | 0%     |
| 12031010                           | 53311 | UNIFORMS                       | 18,224    | 22,360    | 23,860    | 7%     |
| 12031010                           | 53321 | REPAIRS & MAINTENANCE          | 372       | 200       | 200       | 0%     |
| 12031010                           | 53331 | MOTOR VEHICLE EXPENSE          | 22,811    | 23,000    | 27,000    | 17%    |
| 12031010                           | 53332 | TRAVEL, TRAINING, EDUCATION    | 13,724    | 17,500    | 17,500    | 0%     |
| 12031010                           | 53341 | UNIFORM STIPENDS               | 2,750     | 0         | 0         | 0%     |
| 12031010                           | 53344 | EMPLOYMENT TESTING/SCREENING   | 3,300     | 3,000     | 2,000     | -33%   |
| 12031010                           | 54205 | SPECIAL INVESTIGATIONS         | 0         | 0         | 5,000     | 0%     |
| 12031010                           | 54211 | GRANT PURCHASES-GRANT FUNDED   | 285       | 0         | 0         | 0%     |
| 12031010                           | 54215 | PD COMMUNITY FUNDS             | 2,626     | 3,000     | 3,000     | 0%     |
| 12031010                           | 54216 | PD FOOD DRIVE DONATIONS        | -400      | 0         | 0         | 0%     |
| 12031010                           | 55111 | OFFICE SUPPLIES                | 2,115     | 3,000     | 3,000     | 0%     |
| 12031010                           | 55211 | MOTOR FUEL EXPENSE             | 61,255    | 47,600    | 55,000    | 16%    |
| 12031010                           | 55412 | POLICE SUPPLIES                | 16,100    | 26,000    | 28,000    | 8%     |
| 12031010                           | 56101 | MISCELLANEOUS                  | 8,369     | 0         | 0         | 0%     |
| 12031010                           | 61111 | FURNITURE & FIXTURES           | 0         | 0         | 1,500     | 0%     |
| 12031010                           | 61112 | DATA PROCESSING EQUIPMENT      | 7,023     | 0         | 10,000    | 0%     |
| 12031010                           | 61115 | POLICE EQUIPMENT               | 205,853   | 0         | 0         | 0%     |
| 12031010                           | 61122 | MOTOR VEHICLE LEASE            | 4,800     | 0         | 0         | 0%     |
| 12031010                           | 61182 | COUNTY RADIO SYSTEM SERVICES   | 15,451    | 15,451    | 15,451    | 0%     |
| POLICE DEPARTMENT TOTAL            |       |                                | 2,605,021 | 2,709,633 | 2,885,938 | 7%     |
| IMPOUND LOT                        |       |                                |           |           |           |        |
| 12043130                           | 53201 | UTILITIES                      | 592       | 2,500     | 2,500     | 0%     |
| IMPOUND LOT TOTAL                  |       |                                | 592       | 2,500     | 2,500     | 0%     |

## **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 reimburses the Town Volunteer Fire Department for some of its operating expenses.

| TOWN OF ROCKY MOUNT, VIRGINIA      |       |                              | 2023           | 2024           | 2025           | PCT       |
|------------------------------------|-------|------------------------------|----------------|----------------|----------------|-----------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                              | ACTUAL         | ORIG BUD       | ADOPTED        | CHANGE    |
| <b>VOLUNTEER FIRE DEPT</b>         |       |                              |                |                |                |           |
| 12032020                           | 51026 | WAGES - BONUS                | 13,125         | 13,250         | 13,250         | 0%        |
| 12032020                           | 52011 | FICA                         | 122            | 0              | 0              | 0%        |
| 12032020                           | 52014 | LINE OF DUTY ACT PREMIUM     | 11,442         | 12,000         | 11,500         | -4%       |
| 12032020                           | 53101 | CONTRACTUAL SERVICES         | 2,718          | 4,000          | 5,000          | 25%       |
| 12032020                           | 53107 | DUES & PROF MEMBERSHIPS      | 52             | 300            | 0              | -100%     |
| 12032020                           | 53113 | TOWER LADDER TESTING         | 0              | 2,850          | 0              | -100%     |
| 12032020                           | 53114 | FIRE PUMP TESTING            | 0              | 1,850          | 1,850          | 0%        |
| 12032020                           | 53115 | AIR PAC TESTING              | 0              | 3,800          | 2,500          | -34%      |
| 12032020                           | 53203 | COMMUNICATIONS               | 3,047          | 1,200          | 1,200          | 0%        |
| 12032020                           | 53311 | UNIFORMS & TURNOUT GEAR      | 8,898          | 12,000         | 12,000         | 0%        |
| 12032020                           | 53312 | INSURANCE                    | 10,029         | 9,750          | 10,030         | 3%        |
| 12032020                           | 53321 | REPAIRS & MAINT SMALL ENG    | 1,151          | 150            | 0              | -100%     |
| 12032020                           | 53331 | MOTOR VEHICLE EXPENSE        | 40,236         | 13,000         | 15,000         | 15%       |
| 12032020                           | 53332 | TRAVEL, TRAINING, EDUCATION  | 2,685          | 2,500          | 2,500          | 0%        |
| 12032020                           | 53341 | STIPENDS                     | 84,875         | 120,000        | 125,000        | 4%        |
| 12032020                           | 53344 | EMPLOYMENT TESTING/SCREENING | 0              | 300            | 300            | 0%        |
| 12032020                           | 55111 | OFFICE SUPPLIES              | 1,742          | 300            | 300            | 0%        |
| 12032020                           | 55112 | BOOKS & SUBSCRIPTIONS        | 3,042          | 3,000          | 3,000          | 0%        |
| 12032020                           | 55211 | MOTOR FUEL EXPENSE           | 16,790         | 15,000         | 15,000         | 0%        |
| 12032020                           | 55212 | ESSENTIAL SMALL EQUIP EXP    | 1,303          | 2,500          | 2,650          | 6%        |
| 12032020                           | 55213 | COMMUNITY DONATIONS          | 0              | 0              | 0              | 0%        |
| 12032020                           | 55414 | FIRE DEPT SUPPLIES           | 3,404          | 2,500          | 2,500          | 0%        |
| 12032020                           | 61112 | UPGRADE OFFICE ELECTRONICS   | 398            | 3,000          | 3,000          | 0%        |
| 12032020                           | 61113 | AUDIO & VIDEO EQUIPMENT      | 3,493          | 3,500          | 0              | 0%        |
| 12032020                           | 61114 | MACHINERY & EQUIPMENT        | 1,938          | 0              | 0              | 0%        |
| 12032020                           | 61182 | COUNTY RADIO SYSTEM SERVICES | 1,545          | 1,700          | 1,700          | 0%        |
| <b>TOTAL</b>                       |       |                              | <b>212,036</b> | <b>228,450</b> | <b>228,280</b> | <b>0%</b> |

### 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      |       |                           | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|-------|---------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                           | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| <b>EMERGENCY SERVICES BUILDING</b> |       |                           |         |          |         |        |
| 14543050                           | 51011 | WAGES - FULL TIME         | 3,500   | 0        | 0       | 0%     |
| 14543050                           | 51012 | WAGES - PART TIME         | 139     | 0        | 0       | 0%     |
| 14543050                           | 51013 | WAGES - OVERTIME          | 98      | 0        | 0       | 0%     |
| 14543050                           | 52011 | FICA                      | 296     | 0        | 0       | 0%     |
| 14543050                           | 52012 | RETIREMENT/LIFE INSURANCE | 698     | 0        | 0       | 0%     |
| 14543050                           | 52015 | HEALTH/DENTAL INSURANCE   | 944     | 0        | 0       | 0%     |
| 14543050                           | 52016 | ICMA 1% ER CONTRIBUTION   | 52      | 0        | 0       | 0%     |
| 14543050                           | 52026 | FSA BENEFITS              | 29      | 0        | 0       | 0%     |
| 14543050                           | 52027 | LIFE INSUR > \$50,000     | 0       | 0        | 0       | 0%     |
| 14543050                           | 53101 | CONTRACTUAL SERVICES      | 27,917  | 30,000   | 30,000  | 0%     |
| 14543050                           | 53201 | UTILITIES                 | 21,208  | 16,900   | 16,900  | 0%     |
| 14543050                           | 53202 | HEATING FUEL EXPENSE      | 12,270  | 10,500   | 10,500  | 0%     |
| 14543050                           | 53203 | COMMUNICATIONS            | 1,137   | 2,900    | 2,900   | 0%     |
| 14543050                           | 53204 | FUEL TANKS                | -193    | 800      | 800     | 0%     |
| 14543050                           | 53321 | REPAIRS & MAINTENANCE     | 15,418  | 20,000   | 20,000  | 0%     |
| 14543050                           | 55113 | JANITORIAL SUPPLIES       | 2,174   | 2,000    | 2,000   | 0%     |
| 14543050                           | 55114 | AGRICULTURAL SUPPLIES     | 1,353   | 0        | 0       | 0%     |
| 14543050                           | 55411 | ES BLDG SUPPLIES          | 412     | 500      | 500     | 0%     |
| 14543050                           | 61100 | CAPITAL OUTLAY            | 12,292  | 0        | 0       | 0%     |
| 14543050                           | 61101 | LAND & BUILDINGS          | 0       | 0        | 0       | 0%     |
| 14543050                           | 61111 | FURNITURE & FIXTURES      | 3,698   | 0        | 0       | 0%     |
| <b>EMERGENCY SERVICES BUILDING</b> |       |                           | 103,442 | 83,600   | 83,600  | 0%     |

### PUBLIC WORKS

The following cost centers are included in Public Works:

|                                | <u>Actual</u><br><u>FY22-23</u> | <u>Adopted Budget</u><br><u>FY23-24</u> | <u>Adopted Budget</u><br><u>FY24-25</u> | <u>Increase</u><br><u>(Decrease)</u> | <u>Percent</u><br><u>Change</u> |
|--------------------------------|---------------------------------|---|---|--------------------------------------|---------------------------------|
| Public Works Administration    | \$ 123,242                      | \$ 1,294,945                            | \$ 1,429,917                            | \$ 134,972                           | 10.4%                           |
| Public Works Non-VDOT Eligible | \$ 2,047                        | \$ 3,100                                | \$ 3,100                                | \$ -                                 | 0.0%                            |
| Street Lights                  | \$ 100,678                      | \$ 95,400                               | \$ 103,400                              | \$ 8,000                             | 8.4%                            |
| Traffic Control and Parking    | \$ 98,231                       | \$ 101,650                              | \$ 108,700                              | \$ 7,050                             | 6.9%                            |
| Street Maintenance             | \$ 1,223,521                    | \$ 395,300                              | \$ 404,700                              | \$ 9,400                             | 2.4%                            |
| Sidewalks, Curbs and Gutters   | \$ 44,064                       | \$ 2,800                                | \$ 2,800                                | \$ -                                 | 0.0%                            |
| Street Cleaning                | \$ 4,866                        | \$ 4,100                                | \$ 4,100                                | \$ -                                 | 0.0%                            |
| Refuse Collection              | \$ 124,197                      | \$ 36,900                               | \$ 49,600                               | \$ 12,700                            | 34.4%                           |
| Snow Removal                   | \$ 7,234                        | \$ 21,250                               | \$ 19,500                               | \$ (1,750)                           | -8.2%                           |
| Parks & Playgrounds            | \$ 100,970                      | \$ 38,770                               | \$ 43,600                               | \$ 4,830                             | 12.5%                           |
| Public Works Building          | \$ 43,085                       | \$ 39,615                               | \$ 40,500                               | \$ 885                               | 2.2%                            |
| Cemetery Maintenance           | \$ 13,417                       | \$ 2,250                                | \$ 2,250                                | \$ -                                 | 0.0%                            |
| <b>Total Public Works</b>      | <b>\$ 1,885,552</b>             | <b>\$ 2,036,080</b>                     | <b>\$ 2,212,167</b>                     | <b>\$ 176,087</b>                    | <b>8.6%</b>                     |

## **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, two (2) Landscape Technicians, 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      |                                      | 2023    | 2024      | 2025      | PCT    |
|------------------------------------|--------------------------------------|---------|-----------|-----------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                      | ACTUAL  | ORIG BUD  | ADOPTED   | CHANGE |
| 13041000                           | PUBLIC WORKS ADMINISTRATION          |         |           |           |        |
| 13041000                           | 51011 WAGES - FULL TIME              | 37,326  | 797,867   | 879,035   | 10%    |
| 13041000                           | 51012 WAGES - PART TIME              | 0       | 48,894    | 25,000    | -49%   |
| 13041000                           | 51013 WAGES - OVERTIME               | 12      | 30,810    | 30,810    | 0%     |
| 13041000                           | 52011 FICA                           | 4,019   | 67,440    | 71,516    | 6%     |
| 13041000                           | 52012 RETIREMENT/LIFE INSURANCE      | 4,539   | 127,340   | 160,776   | 26%    |
| 13041000                           | 52015 HEALTH/DENTAL INSURANCE        | 7,672   | 167,176   | 210,450   | 26%    |
| 13041000                           | 52016 ICMA 1% ER CONTRIBUTION        | 652     | 5,598     | 1,000     | -82%   |
| 13041000                           | 52017 WORKMEN'S COMP INSUR           | 34,114  | 0         | 0         | 0%     |
| 13041000                           | 52026 FSA BENEFITS                   | 270     | 5,750     | 7,700     | 34%    |
| 13041000                           | 52027 LIFE INSUR > \$50,000          | 0       | 0         | 0         | 0%     |
| 13041000                           | 53101 CONTRACTUAL SERVICES           | 2,914   | 2,700     | 2,700     | 0%     |
| 13041000                           | 53107 DUES & PROF MEMBERSHIPS        | 804     | 590       | 1,000     | 70%    |
| 13041000                           | 53203 COMMUNICATIONS                 | 440     | 1,000     | 800       | -20%   |
| 13041000                           | 53205 COMMUNICATIONS STIPENDS        | 5,725   | 6,180     | 6,180     | 0%     |
| 13041000                           | 53301 ADVERTISING                    | 539     | 500       | 500       | 0%     |
| 13041000                           | 53304 POSTAGE & DELIVERY SERVICES    | 17      | 0         | 0         | 0%     |
| 13041000                           | 53311 UNIFORMS                       | 13,735  | 19,800    | 20,000    | 1%     |
| 13041000                           | 53332 TRAVEL, TRAINING, EDUCATION    | 7,490   | 3,200     | 5,000     | 56%    |
| 13041000                           | 53334 CERTIFICATION TRAINING         | 0       | 8,000     | 5,000     | -38%   |
| 13041000                           | 53344 EMPLOYMENT TESTING/SCREENING   | 975     | 1,000     | 1,300     | 30%    |
| 13041000                           | 55111 OFFICE SUPPLIES                | 353     | 500       | 550       | 10%    |
| 13041000                           | 55112 BOOKS & SUBSCRIPTIONS          | 344     | 600       | 600       | 0%     |
| 13041000                           | 61112 DATA PROCESSING EQUIPMENT      | 1,302   | 0         | 0         | 0%     |
| TOTAL                              | PUBLIC WORKS ADMINISTR               | 123,242 | 1,294,945 | 1,429,917 | 10%    |
|                                    |                                      |         |           |           |        |
| TOWN OF ROCKY MOUNT, VIRGINIA      |                                      | 2023    | 2024      | 2025      | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |                                      | ACTUAL  | ORIG BUD  | ADOPTED   | CHANGE |
| 13041020                           | PUB WORKS NON-VDOT ELIGIBLE          |         |           |           |        |
| 13041020                           | 52015 HEALTH/DENTAL INSURANCE        | 24      | 0         | 0         | 0%     |
| 13041020                           | 52026 FSA BENEFITS                   | 1       | 0         | 0         | 0%     |
| 13041020                           | 53101 CONTRACTUAL SERVICES           | 172     | 0         | 0         | 0%     |
| 13041020                           | 53311 UNIFORMS                       | 1,851   | 3,100     | 3,100     | 0%     |
| TOTAL                              | PUB WORKS NON-VDOT ELI               | 2,047   | 3,100     | 3,100     | 0%     |
|                                    |                                      |         |           |           |        |
| TOWN OF ROCKY MOUNT, VIRGINIA      |                                      | 2023    | 2024      | 2025      | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |                                      | ACTUAL  | ORIG BUD  | ADOPTED   | CHANGE |
| 13041040                           | STREET LIGHTS                        |         |           |           |        |
| 13041040                           | 51011 WAGES - FULL TIME              | 716     | 0         | 0         | 0%     |
| 13041040                           | 52011 FICA                           | 51      | 0         | 0         | 0%     |
| 13041040                           | 52012 RETIREMENT/LIFE INSURANCE      | 139     | 0         | 0         | 0%     |
| 13041040                           | 52015 HEALTH/DENTAL INSURANCE        | 206     | 0         | 0         | 0%     |
| 13041040                           | 52016 ICMA 1% ER CONTRIBUTION        | 6       | 0         | 0         | 0%     |
| 13041040                           | 52026 FSA BENEFITS                   | 6       | 0         | 0         | 0%     |
| 13041040                           | 52027 LIFE INSUR > \$50,000          | 0       | 0         | 0         | 0%     |
| 13041040                           | 53201 UTILITIES                      | 95,648  | 90,000    | 98,000    | 9%     |
| 13041040                           | 53321 REPAIRS & MAINTENANCE          | 484     | 1,000     | 1,000     | 0%     |
| 13041040                           | 55422 TRAFFIC CONTROL/PARKING SUPPLY | 3,421   | 4,400     | 4,400     | 0%     |
| TOTAL                              | STREET LIGHTS                        | 100,678 | 95,400    | 103,400   | 8%     |

| TOWN OF ROCKY MOUNT, VIRGINIA      |                           |                                | 2023      | 2024     | 2025    | PCT    |
|------------------------------------|---------------------------|--------------------------------|-----------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                           |                                | ACTUAL    | ORIG BUD | ADOPTED | CHANGE |
| 13041070                           | TRAFFIC CONTROL & PARKING |                                |           |          |         |        |
|                                    |                           |                                |           |          |         |        |
| 13041070                           | 51011                     | WAGES - FULL TIME              | 7,433     | 0        | 0       | 0%     |
| 13041070                           | 51012                     | WAGES - PART TIME              | 0         | 0        | 0       | 0%     |
| 13041070                           | 51013                     | WAGES - OVERTIME               | 62        | 0        | 0       | 0%     |
| 13041070                           | 52011                     | FICA                           | 568       | 0        | 0       | 0%     |
| 13041070                           | 52012                     | RETIREMENT/LIFE INSURANCE      | 1,300     | 0        | 0       | 0%     |
| 13041070                           | 52015                     | HEALTH/DENTAL INSURANCE        | 1,711     | 0        | 0       | 0%     |
| 13041070                           | 52016                     | ICMA 1% ER CONTRIBUTION        | 71        | 0        | 0       | 0%     |
| 13041070                           | 52026                     | FSA BENEFITS                   | 52        | 0        | 0       | 0%     |
| 13041070                           | 52027                     | LIFE INSUR > \$50,000          | 0         | 0        | 0       | 0%     |
| 13041070                           | 53101                     | CONTRACTUAL SERVICES           | 22,459    | 30,000   | 30,000  | 0%     |
| 13041070                           | 53201                     | UTILITIES                      | 39,486    | 38,000   | 42,000  | 11%    |
| 13041070                           | 53203                     | COMMUNICATIONS                 | 7,944     | 7,000    | 8,200   | 17%    |
| 13041070                           | 53321                     | REPAIRS & MAINTENANCE          | 6,102     | 8,500    | 9,000   | 6%     |
| 13041070                           | 53331                     | MOTOR VEHICLE EXPENSE          | 341       | 500      | 500     | 0%     |
| 13041070                           | 55211                     | MOTOR FUEL EXPENSE             | 773       | 650      | 0       | 0%     |
| 13041070                           | 55422                     | TRAFFIC CONTROL/PARKING SUPPLY | 2,636     | 5,000    | 5,000   | 0%     |
| 13041070                           | 55431                     | REGULATORY SIGN SUPPLIES       | 7,294     | 12,000   | 14,000  | 17%    |
|                                    |                           |                                |           |          |         |        |
| TOTAL                              | TRAFFIC CONTROL & PARK    |                                | 98,231    | 101,650  | 108,700 | 7%     |
|                                    |                           |                                |           |          |         |        |
| TOWN OF ROCKY MOUNT, VIRGINIA      |                           |                                | 2023      | 2024     | 2025    | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |                           |                                | ACTUAL    | ORIG BUD | ADOPTED | CHANGE |
| 13041080                           | STREETS                   |                                |           |          |         |        |
|                                    |                           |                                |           |          |         |        |
| 13041080                           | 51011                     | WAGES - FULL TIME              | 454,823   | 0        | 0       | 0%     |
| 13041080                           | 51012                     | WAGES - PART TIME              | 15,747    | 0        | 0       | 0%     |
| 13041080                           | 51013                     | WAGES - OVERTIME               | 10,026    | 0        | 0       | 0%     |
| 13041080                           | 52011                     | FICA                           | 36,900    | 0        | 0       | 0%     |
| 13041080                           | 52012                     | RETIREMENT/LIFE INSURANCE      | 69,201    | 0        | 0       | 0%     |
| 13041080                           | 52015                     | HEALTH/DENTAL INSURANCE        | 104,278   | 0        | 0       | 0%     |
| 13041080                           | 52016                     | ICMA 1% ER CONTRIBUTION        | 2,832     | 0        | 0       | 0%     |
| 13041080                           | 52021                     | TAX FRINGE-UNIFORMS/CLOTHING   | 155       | 0        | 0       | 0%     |
| 13041080                           | 52026                     | FSA BENEFITS                   | 3,423     | 0        | 0       | 0%     |
| 13041080                           | 52027                     | LIFE INSUR > \$50,000          | 0         | 0        | 0       | 0%     |
| 13041080                           | 53101                     | CONTRACTUAL SERVICES           | 367,976   | 145,000  | 20,000  | -86%   |
| 13041080                           | 53305                     | PERMITS, LICENSES, FEES        | 0         | 400      | 200     | -50%   |
| 13041080                           | 53331                     | MOTOR VEHICLE EXPENSE          | 28,996    | 44,000   | 44,000  | 0%     |
| 13041080                           | 55114                     | AGRICULTURAL SUPPLIES          | 8,446     | 13,200   | 6,000   | -55%   |
| 13041080                           | 55115                     | CHEMICALS & MATERIALS          | 12,748    | 13,200   | 15,000  | 14%    |
| 13041080                           | 55211                     | MOTOR FUEL EXPENSE             | 38,525    | 37,000   | 37,000  | 0%     |
| 13041080                           | 55212                     | SMALL EQUIPMENT EXPENSE        | 4,879     | 5,500    | 5,500   | 0%     |
| 13041080                           | 55423                     | STREETS SUPPLIES               | 22,172    | 22,000   | 23,000  | 5%     |
| 13041080                           | 55424                     | GRAVEL                         | 10,859    | 13,000   | 14,000  | 8%     |
| 13041080                           | 55425                     | ASPHALT PATCHING               | 14,172    | 14,000   | 14,000  | 0%     |
| 13041080                           | 55428                     | CONCRETE PATCHING              | 0         | 1,000    | 1,000   | 0%     |
| 13041080                           | 55429                     | STRIPING & PAINTING            | 4,109     | 55,000   | 55,000  | 0%     |
| 13041080                           | 55430                     | ASPHALT PAVING                 | 0         | 0        | 130,000 | 0%     |
| 13041080                           | 55432                     | MULCH                          | 0         | 0        | 8,000   | 0%     |
| 13041080                           | 61181                     | EQUIPMENT RENTAL/PURCHASE      | 13,253    | 32,000   | 32,000  | 0%     |
|                                    |                           |                                |           |          |         |        |
| TOTAL                              | STREETS                   |                                | 1,223,521 | 395,300  | 404,700 | 2%     |



| TOWN OF ROCKY MOUNT, VIRGINIA      |                                | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|--------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| 13041090                           | SIDEWALKS, CURB, GUTTERING     |         |          |         |        |
| 13041090 51011                     | WAGES - FULL TIME              | 25,425  | 0        | 0       | 0%     |
| 13041090 51013                     | WAGES - OVERTIME               | 156     | 0        | 0       | 0%     |
| 13041090 52011                     | FICA                           | 2,307   | 0        | 0       | 0%     |
| 13041090 52012                     | RETIREMENT/LIFE INSURANCE      | 6,147   | 0        | 0       | 0%     |
| 13041090 52015                     | HEALTH/DENTAL INSURANCE        | 6,883   | 0        | 0       | 0%     |
| 13041090 52016                     | ICMA 1% ER CONTRIBUTION        | 156     | 0        | 0       | 0%     |
| 13041090 52026                     | FSA BENEFITS                   | 196     | 0        | 0       | 0%     |
| 13041090 52027                     | LIFE INSUR > \$50,000          | 0       | 0        | 0       | 0%     |
| 13041090 55422                     | TRAFFIC CONTROL/PARKING SUPPLY | 0       | 500      | 500     | 0%     |
| 13041090 55428                     | CONCRETE                       | 2,796   | 2,300    | 2,300   | 0%     |
| TOTAL                              | SIDEWALKS, CURB, GUTTERING     | 44,064  | 2,800    | 2,800   | 0%     |
|                                    |                                |         |          |         |        |
| TOWN OF ROCKY MOUNT, VIRGINIA      |                                | 2023    | 2024     | 2025    | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |                                | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| 13042020                           | STREET CLEANING                |         |          |         |        |
| 13042020 51011                     | WAGES - FULL TIME              | 2,578   | 0        | 0       | 0%     |
| 13042020 51013                     | WAGES - OVERTIME               | 0       | 0        | 0       | 0%     |
| 13042020 52011                     | FICA                           | 183     | 0        | 0       | 0%     |
| 13042020 52012                     | RETIREMENT/LIFE INSURANCE      | 413     | 0        | 0       | 0%     |
| 13042020 52015                     | HEALTH/DENTAL INSURANCE        | 504     | 0        | 0       | 0%     |
| 13042020 52016                     | ICMA 1% ER CONTRIBUTION        | 22      | 0        | 0       | 0%     |
| 13042020 52026                     | FSA BENEFITS                   | 14      | 0        | 0       | 0%     |
| 13042020 52027                     | LIFE INSUR > \$50,000          | 0       | 0        | 0       | 0%     |
| 13042020 53321                     | REPAIRS & MAINTENANCE          | 0       | 500      | 500     | 0%     |
| 13042020 53331                     | MOTOR VEHICLE EXPENSE          | 206     | 1,800    | 1,800   | 0%     |
| 13042020 55211                     | MOTOR FUEL EXPENSE             | 946     | 800      | 800     | 0%     |
| 13042020 55423                     | STREETS SUPPLIES               | 0       | 1,000    | 1,000   | 0%     |
| TOTAL                              | STREET CLEANING                | 4,866   | 4,100    | 4,100   | 0%     |
|                                    |                                |         |          |         |        |
| TOWN OF ROCKY MOUNT, VIRGINIA      |                                | 2023    | 2024     | 2025    | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |                                | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| 13042030                           | REFUSE COLLECTION              |         |          |         |        |
| 13042030 51011                     | WAGES - FULL TIME              | 57,587  | 0        | 0       | 0%     |
| 13042030 51012                     | WAGES - PART TIME              | 1,887   | 0        | 0       | 0%     |
| 13042030 51013                     | WAGES - OVERTIME               | 333     | 0        | 0       | 0%     |
| 13042030 52011                     | FICA                           | 4,641   | 0        | 0       | 0%     |
| 13042030 52012                     | RETIREMENT/LIFE INSURANCE      | 10,161  | 0        | 0       | 0%     |
| 13042030 52015                     | HEALTH/DENTAL INSURANCE        | 11,601  | 0        | 0       | 0%     |
| 13042030 52016                     | ICMA 1% ER CONTRIBUTION        | 923     | 0        | 0       | 0%     |
| 13042030 52026                     | FSA BENEFITS                   | 353     | 0        | 0       | 0%     |
| 13042030 52027                     | LIFE INSUR > \$50,000          | 0       | 0        | 0       | 0%     |
| 13042030 53101                     | CONTRACTUAL SERVICES           | 545     | 1,000    | 1,000   | 0%     |
| 13042030 53301                     | ADVERTISING                    | 0       | 300      | 300     | 0%     |
| 13042030 53303                     | PRINTING & BINDING             | 599     | 600      | 0       | 0%     |
| 13042030 53321                     | REPAIRS & MAINTENANCE          | 0       | 0        | 800     | 0%     |
| 13042030 53331                     | MOTOR VEHICLE EXPENSE          | 8,366   | 9,000    | 25,000  | 178%   |
| 13042030 55211                     | MOTOR FUEL EXPENSE             | 20,474  | 23,000   | 20,000  | -13%   |
| 13042030 55426                     | REFUSE COLLECTION SUPPLIES     | 983     | 3,000    | 2,500   | -17%   |
| 13042030 61114                     | MACHINERY & EQUIPMENT          | 5,744   | 0        | 0       | 0%     |
| TOTAL                              | REFUSE COLLECTION              | 124,197 | 36,900   | 49,600  | 34%    |

| TOWN OF ROCKY MOUNT, VIRGINIA      |                                 | 2023   | 2024     | 2025    | PCT    |
|------------------------------------|---------------------------------|--------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                 | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
| 13042040                           | SNOW REMOVAL                    |        |          |         |        |
| 13042040                           | 51011 WAGES - FULL TIME         | 106    | 0        | 0       | 0%     |
| 13042040                           | 52011 FICA                      | 8      | 0        | 0       | 0%     |
| 13042040                           | 52012 RETIREMENT/LIFE INSURANCE | 19     | 0        | 0       | 0%     |
| 13042040                           | 52015 HEALTH/DENTAL INSURANCE   | 25     | 0        | 0       | 0%     |
| 13042040                           | 52016 ICMA 1% ER CONTRIBUTION   | 1      | 0        | 0       | 0%     |
| 13042040                           | 52026 FSA BENEFITS              | 1      | 0        | 0       | 0%     |
| 13042040                           | 52027 LIFE INSUR > \$50,000     | 0      | 0        | 0       | 0%     |
| 13042040                           | 53331 MOTOR VEHICLE EXPENSE     | 911    | 1,000    | 0       | 0%     |
| 13042040                           | 55115 CHEMICALS & MATERIALS     | 1,071  | 18,000   | 18,000  | 0%     |
| 13042040                           | 55211 MOTOR FUEL EXPENSE        | 0      | 750      | 0       | -100%  |
| 13042040                           | 55423 SNOW REMOVAL SUPPLIES     | 5,093  | 1,500    | 1,500   | 0%     |
| TOTAL                              | SNOW REMOVAL                    | 7,234  | 21,250   | 19,500  | -8%    |
| TOWN OF ROCKY MOUNT, VIRGINIA      |                                 | 2023   | 2024     | 2025    | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |                                 | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
| 14043080                           | PARKS & PLAYGROUNDS             |        |          |         |        |
| 14043080                           | 51011 WAGES - FULL TIME         | 10,862 | 0        | 0       | 0%     |
| 14043080                           | 51012 WAGES - PART TIME         | 139    | 0        | 0       | 0%     |
| 14043080                           | 51013 WAGES - OVERTIME          | 0      | 0        | 0       | 0%     |
| 14043080                           | 52011 FICA                      | 902    | 0        | 0       | 0%     |
| 14043080                           | 52012 RETIREMENT/LIFE INSURANCE | 569    | 0        | 0       | 0%     |
| 14043080                           | 52015 HEALTH/DENTAL INSURANCE   | 1,485  | 0        | 0       | 0%     |
| 14043080                           | 52016 ICMA 1% ER CONTRIBUTION   | 15     | 0        | 0       | 0%     |
| 14043080                           | 52026 FSA BENEFITS              | 50     | 0        | 0       | 0%     |
| 14043080                           | 52027 LIFE INSUR > \$50,000     | 0      | 0        | 0       | 0%     |
| 14043080                           | 53101 CONTRACTUAL SERVICES      | 1,410  | 0        | 15,200  | 0%     |
| 14043080                           | 53201 UTILITIES                 | 0      | 0        | 3,600   | 0%     |
| 14043080                           | 53321 REPAIRS & MAINTENANCE     | 0      | 0        | 7,400   | 0%     |
| 14043080                           | 55113 JANITORIAL SUPPLIES       | 0      | 0        | 600     | 0%     |
| 14043080                           | 55114 AGRICULTURAL SUPPLIES     | 0      | 0        | 8,800   | 0%     |
| 14043080                           | 55211 MOTOR FUEL EXPENSE        | 399    | 0        | 0       | 0%     |
| 14043080                           | 55427 PARKS/CEMETERY SUPPLIES   | 0      | 0        | 8,000   | 0%     |
| TOTAL                              | PARKS & PLAYGROUNDS             | 15,832 | 0        | 43,600  | 0%     |

| TOWN OF ROCKY MOUNT, VIRGINIA      |       |                           | 2023   | 2024     | 2025    | PCT    |
|------------------------------------|-------|---------------------------|--------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                           | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
|                                    |       | PUBLIC WORKS BUILDING     |        |          |         |        |
| 14543060                           | 51011 | WAGES - FULL TIME         | 10,226 | 0        | 0       | 0%     |
| 14543060                           | 51013 | WAGES - OVERTIME          | 0      | 0        | 0       | 0%     |
| 14543060                           | 52011 | FICA                      | 762    | 0        | 0       | 0%     |
| 14543060                           | 52012 | RETIREMENT/LIFE INSURANCE | 385    | 0        | 0       | 0%     |
| 14543060                           | 52015 | HEALTH/DENTAL INSURANCE   | 2,298  | 0        | 0       | 0%     |
| 14543060                           | 52026 | FSA BENEFITS              | 85     | 0        | 0       | 0%     |
| 14543060                           | 52027 | LIFE INSUR > \$50,000     | 0      | 0        | 0       | 0%     |
| 14543060                           | 53101 | CONTRACTUAL SERVICES      | 7,039  | 5,200    | 6,000   | 15%    |
| 14543060                           | 53201 | UTILITIES                 | 5,763  | 6,440    | 6,800   | 6%     |
| 14543060                           | 53202 | HEATING FUEL EXPENSE      | 10,223 | 10,500   | 10,500  | 0%     |
| 14543060                           | 53203 | COMMUNICATIONS            | 3,534  | 3,600    | 3,800   | 6%     |
| 14543060                           | 53204 | FUEL TANKS                | -6,856 | 0        | 0       | 0%     |
| 14543060                           | 53321 | REPAIRS & MAINTENANCE     | 373    | 2,700    | 3,200   | 19%    |
| 14543060                           | 55111 | OFFICE SUPPLIES           | 0      | 75       | 0       | -100%  |
| 14543060                           | 55113 | JANITORIAL SUPPLIES       | 5,138  | 3,900    | 5,200   | 33%    |
| 14543060                           | 55114 | AGRICULTURAL SUPPLIES     | 31     | 0        | 0       | 0%     |
| 14543060                           | 55115 | CHEMICALS & MATERIALS     | 0      | 200      | 0       | -100%  |
| 14543060                           | 55421 | SHOP SUPPLIES             | 4,085  | 5,000    | 5,000   | 0%     |
| 14543060                           | 61111 | FURNITURE & FIXTURES      | 0      | 2,000    | 0       | 0%     |
|                                    |       | PUBLIC WORKS BUILDING     | 43,085 | 39,615   | 40,500  | 2%     |
| TOWN OF ROCKY MOUNT, VIRGINIA      |       |                           | 2023   | 2024     | 2025    | PCT    |
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                           | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
|                                    |       | CEMETERY                  |        |          |         |        |
| 14543070                           | 51011 | WAGES - FULL TIME         | 7,661  | 0        | 0       | 0%     |
| 14543070                           | 51012 | WAGES - PART TIME         | 539    | 0        | 0       | 0%     |
| 14543070                           | 52011 | FICA                      | 632    | 0        | 0       | 0%     |
| 14543070                           | 52012 | RETIREMENT/LIFE INSURANCE | 1,360  | 0        | 0       | 0%     |
| 14543070                           | 52015 | HEALTH/DENTAL INSURANCE   | 1,850  | 0        | 0       | 0%     |
| 14543070                           | 52016 | ICMA 1% ER CONTRIBUTION   | 87     | 0        | 0       | 0%     |
| 14543070                           | 52026 | FSA BENEFITS              | 59     | 0        | 0       | 0%     |
| 14543070                           | 52027 | LIFE INSUR > \$50,000     | 0      | 0        | 0       | 0%     |
| 14543070                           | 55114 | AGRICULTURAL SUPPLIES     | 0      | 750      | 750     | 0%     |
| 14543070                           | 55115 | CHEMICALS & MATERIALS     | 0      | 500      | 500     | 0%     |
| 14543070                           | 55211 | MOTOR FUEL EXPENSE        | 1,229  | 700      | 700     | 0%     |
| 14543070                           | 55212 | SMALL EQUIPMENT EXPENSE   | 0      | 200      | 200     | 0%     |
| 14543070                           | 55427 | PARKS/CEMETERY SUPPLIES   | 0      | 100      | 100     | 0%     |
|                                    |       | CEMETERY                  | 13,417 | 2,250    | 2,250   | 0%     |

## COMMUNITY DEVELOPMENT

The following departments are included in Community Development:

|                                    | <u>Actual</u><br><u>FY22-23</u> | <u>Adopted Budget</u><br><u>FY23-24</u> | <u>Adopted Budget</u><br><u>FY24-25</u> | <u>Increase</u><br><u>(Decrease)</u> | <u>Percent</u><br><u>Change</u> |
|------------------------------------|---------------------------------|---|---|--------------------------------------|---------------------------------|
| Planning and Zoning                | \$ 237,912                      | \$ 253,985                              | \$ 263,724                              | \$ 9,739                             | 3.8%                            |
| Community and Economic Development | \$ 481,976                      | \$ 546,265                              | \$ 552,145                              | \$ 5,880                             | 1.1%                            |
| Citizens Square-Farmers Market     | \$ 51,765                       | \$ 36,524                               | \$ 39,524                               | \$ 3,000                             | 8.2%                            |
| Depot Welcome Center               | \$ 31,227                       | \$ 43,917                               | \$ 44,117                               | \$ 200                               | 0.5%                            |
| Harvester Performance Center       | \$ 489,594                      | \$ 680,000                              | \$ 680,000                              | \$ -                                 | 0.0%                            |
| Main Street Program                | \$ -                            | \$ -                                    | \$ 53,841                               | \$ 53,841                            | 100.0%                          |
| Economic Development Authority     | \$ 2,463                        | \$ 6,863                                | \$ 5,206                                | \$ (1,657)                           | -24.1%                          |
| Remediate Blighted Structures      |                                 | \$ 25,000                               | \$ 27,000                               | \$ 2,000                             | 8.0%                            |
| Total Community Development        | <u>\$ 1,294,937</u>             | <u>\$ 1,592,554</u>                     | <u>\$ 1,665,557</u>                     | <u>\$ 73,003</u>                     | 4.6%                            |

## 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 2023, Planning and Zoning issued 14 sign permits, 43 zoning compliance permits, 28 zoning permits, 6 mobile food unit permits, 6 zoning letters, 5 plat reviews, and 5 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      |                                    | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|------------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                    | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| 16081010                           | PLANNING & ZONING                  |         |          |         |        |
| 16081010                           | 51011 WAGES - FULL TIME            | 145,216 | 154,840  | 158,561 | 2%     |
| 16081010                           | 51013 WAGES - OVERTIME             | 64      | 100      | 100     | 0%     |
| 16081010                           | 51014 WAGES - CONTRACTUAL SERVICES | 1,425   | 1,200    | 1,200   | 0%     |
| 16081010                           | 51015 WAGES - BOARD OFFICIALS      | 9,750   | 8,275    | 8,275   | 0%     |
| 16081010                           | 52011 FICA                         | 11,725  | 11,845   | 12,130  | 2%     |
| 16081010                           | 52012 RETIREMENT/LIFE INSURANCE    | 22,164  | 24,712   | 29,001  | 17%    |
| 16081010                           | 52015 HEALTH/DENTAL INSURANCE      | 23,172  | 23,160   | 24,429  | 6%     |
| 16081010                           | 52016 ICMA 1% ER CONTRIBUTION      | 1,742   | 1,608    | 1,608   | 0%     |
| 16081010                           | 52017 WORKMEN'S COMP INSUR         | 0       | 0        | 0       | 0%     |
| 16081010                           | 52026 FSA BENEFITS                 | 874     | 875      | 900     | 3%     |
| 16081010                           | 52027 LIFE INSUR > \$50,000        | 0       | 0        | 0       | 0%     |
| 16081010                           | 53101 CONTRACTUAL SERVICES         | 10,832  | 14,305   | 14,305  | 0%     |
| 16081010                           | 53107 DUES & PROF MEMBERSHIPS      | 508     | 675      | 675     | 0%     |
| 16081010                           | 53116 GIS SERVICES                 | 0       | 3,000    | 3,000   | 0%     |
| 16081010                           | 53203 COMMUNICATIONS               | 1,749   | 2,320    | 2,320   | 0%     |
| 16081010                           | 53205 COMMUNICATIONS STIPENDS      | 780     | 780      | 780     | 0%     |
| 16081010                           | 53301 ADVERTISING                  | 2,482   | 1,620    | 1,620   | 0%     |
| 16081010                           | 53304 POSTAGE & DELIVERY SERVICES  | 27      | 315      | 315     | 0%     |
| 16081010                           | 53332 TRAVEL, TRAINING, EDUCATION  | 2,839   | 3,255    | 3,255   | 0%     |
| 16081010                           | 53333 MEETING EXPENSES             | 0       | 0        | 150     | 0%     |
| 16081010                           | 55111 OFFICE SUPPLIES              | 1,375   | 1,000    | 1,000   | 0%     |
| 16081010                           | 55112 BOOKS & SUBSCRIPTIONS        | 0       | 100      | 100     | 0%     |
| 16081010                           | 61112 DATA PROCESSING EQUIPMENT    | 1,187   | 0        | 0       | 0%     |
| 16081010                           | 61151 INFRASTRUCTURE               | 0       | 0        | 0       | 0%     |
| TOTAL                              | PLANNING & ZONING                  | 237,913 | 253,985  | 263,724 | 4%     |

## 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.

| <b>Contributions and Sponsorships for Special Events</b>   | <b>Adopted<br/>FY23-24</b> | <b>Requested<br/>FY24-25</b> | <b>Recommended<br/>FY24-25</b> |
|--|----------------------------|------------------------------|--------------------------------|
| Friends of Southwest Virginia, The Crooked Road, and Round the Mountain Partnership Request  | \$5,000                    | \$5,000                      | \$5,000                        |
| Ferrum College Express Bus Service   | \$0                        | \$4,965                      | \$0                            |
| Ferrum College Outreach Project  | \$5,000                    |                              | \$5,000                        |
| Rotary Club for Annual Christmas Parade and Annual Independence Festival   | \$5,000                    | \$5,000                      | \$5,000                        |
| Community Partnership for Revitalization for Come Home to a Franklin County Christmas, Court Days, Fall Decorating and Scarecrow Trail | \$5,500                    | \$5,500                      | \$5,500                        |
| Franklin County Parks & Rec - Events to replace Ramble weekend   | \$1,000                    | \$1,000                      | \$1,000                        |
| Cruisin' Rocky Mount VA, Inc   | \$8,200                    | \$10,000                     | \$10,000                       |
| Muse Ballfield Music Festival  | \$1,000                    | \$0                          | \$1,000                        |
| Veterans Memorial Park   | \$3,300                    | \$3,500                      | \$0                            |
| First Responders Memorial Commission   | \$3,300                    | \$3,500                      | \$0                            |
| Total  | \$37,300                   | \$38,465                     | \$32,500                       |

| TOWN OF ROCKY MOUNT, VIRGINIA      |                                      | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|--------------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                      | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| 16081020                           | COMMUNITY & ECONOMIC DEV             |         |          |         |        |
| 16081020                           | 51011 WAGES - FULL TIME              | 146,860 | 202,138  | 205,211 | 2%     |
| 16081020                           | 51013 WAGES - OVERTIME               | 64      | 325      | 0       | 0%     |
| 16081020                           | 52011 FICA                           | 11,577  | 15,463   | 15,699  | 2%     |
| 16081020                           | 52012 RETIREMENT/LIFE INSURANCE      | 22,974  | 32,261   | 37,533  | 16%    |
| 16081020                           | 52015 HEALTH/DENTAL INSURANCE        | 19,595  | 32,193   | 27,137  | -16%   |
| 16081020                           | 52016 ICMA 1% ER CONTRIBUTION        | 1,204   | 975      | 1,200   | 23%    |
| 16081020                           | 52026 FSA BENEFITS                   | 871     | 1,250    | 1,125   | -10%   |
| 16081020                           | 52027 LIFE INSUR > \$50,000          | 0       | 0        | 0       | 0%     |
| 16081020                           | 53101 CONTRACTUAL SERVICES           | 33,198  | 30,500   | 18,000  | -41%   |
| 16081020                           | 53107 DUES & PROF MEMBERSHIPS        | 1,981   | 2,200    | 3,200   | 46%    |
| 16081020                           | 53112 HOSTING & MAINTENANCE SERVICES | 4,200   | 4,200    | 4,200   | 0%     |
| 16081020                           | 53117 AVIAN REMEDIATION              | 0       | 0        | 5,000   | 0%     |
| 16081020                           | 53203 COMMUNICATIONS                 | 1,267   | 1,000    | 1,000   | 0%     |
| 16081020                           | 53205 COMMUNICATIONS STIPENDS        | 2,340   | 2,340    | 2,340   | 0%     |
| 16081020                           | 53301 ADVERTISING                    | 0       | 1,000    | 1,000   | 0%     |
| 16081020                           | 53302 BRANDING OF TOWN               | 30,647  | 25,000   | 35,000  | 40%    |
| 16081020                           | 53303 PRINTING & BINDING             | 0       | 0        | 0       | 0%     |
| 16081020                           | 53304 POSTAGE & DELIVERY SERVICES    | 1,059   | 220      | 700     | 218%   |
| 16081020                           | 53311 UNIFORMS                       | 310     | 0        | 0       | 0%     |
| 16081020                           | 53315 ECONOMIC DEVELOP INCENTIVES    | 45,172  | 28,000   | 23,000  | -18%   |
| 16081020                           | 53316 ECON DEVELOPMENT MARKETING     | 0       | 1,000    | 1,000   | 0%     |
| 16081020                           | 53317 MUSIC SERIES                   | 0       | 16,000   | 17,000  | 6%     |
| 16081020                           | 53331 MOTOR VEHICLE EXPENSE          | 0       | 2,000    | 2,000   | 0%     |
| 16081020                           | 53332 TRAVEL, TRAINING, EDUCATION    | 9,946   | 6,500    | 12,500  | 92%    |
| 16081020                           | 53344 EMPLOYMENT TESTING/SCREENING   | 0       | 0        | 0       | 0%     |
| 16081020                           | 54101 SPECIAL EVENTS/PROMOTIONS      | 33,957  | 44,300   | 45,000  | 2%     |
| 16081020                           | 54107 CULTURAL DEVELOPMENT           | 34,356  | 40,000   | 40,000  | 0%     |
| 16081020                           | 54123 ARTS & CULTURE DISTRICT INCENT | 40,567  | 46,000   | 46,000  | 0%     |
| 16081020                           | 54128 VIRGINIA TOURISM GRANT         | 6,932   | 0        | 0       | 0%     |
| 16081020                           | 55111 OFFICE SUPPLIES                | 3,297   | 5,300    | 3,000   | -43%   |
| 16081020                           | 55112 BOOKS & SUBSCRIPTIONS          | 917     | 600      | 600     | 0%     |
| 16081020                           | 55211 MOTOR FUEL EXPENSE             | 118     | 2,000    | 200     | -90%   |
| 16081020                           | 61101 LAND & BUILDINGS               | 23,225  | 0        | 0       | 0%     |
| 16081020                           | 61111 FURNITURE & FIXTURES           | 548     | 1,000    | 1,000   | 0%     |
| 16081020                           | 61112 DATA PROCESSING EQUIPMENT      | 1,792   | 1,500    | 1,500   | 0%     |
| 16081020                           | 61133 TOWN DECORATIONS               | 0       | 1,000    | 1,000   | 0%     |
| TOTAL                              | COMMUNITY & ECONOMIC D               | 478,976 | 546,265  | 552,145 | 1%     |

### 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.

| TOWN OF ROCKY MOUNT, VIRGINIA      |                                | 2023   | 2024     | 2025    | PCT    |
|------------------------------------|--------------------------------|--------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
| 16081030                           | CITIZENS SQUARE-FARMERS MARKET |        |          |         |        |
| 16081030 51011                     | WAGES - FULL TIME              | 1,810  | 0        | 0       | 0%     |
| 16081030 51012                     | WAGES - PART TIME              | 10,186 | 14,560   | 14,560  | 0%     |
| 16081030 52011                     | FICA                           | 937    | 1,114    | 1,114   | 0%     |
| 16081030 52012                     | RETIREMENT/LIFE INSURANCE      | 271    | 0        | 0       | 0%     |
| 16081030 52015                     | HEALTH/DENTAL INSURANCE        | 379    | 0        | 0       | 0%     |
| 16081030 52016                     | ICMA 1% ER CONTRIBUTION        | 20     | 0        | 0       | 0%     |
| 16081030 52026                     | FSA BENEFITS                   | 11     | 0        | 0       | 0%     |
| 16081030 52027                     | LIFE INSUR > \$50,000          | 0      | 0        | 0       | 0%     |
| 16081030 53101                     | CONTRACTUAL SERVICES           | 5,403  | 4,050    | 4,050   | 0%     |
| 16081030 53104                     | SECURITY SERVICES              | 0      | 2,000    | 2,000   | 0%     |
| 16081030 53201                     | UTILITIES                      | 2,604  | 3,000    | 3,000   | 0%     |
| 16081030 53203                     | COMMUNICATIONS                 | 710    | 900      | 900     | 0%     |
| 16081030 53205                     | COMMUNICATIONS STIPENDS        | 520    | 0        | 0       | 0%     |
| 16081030 53301                     | ADVERTISING                    | 451    | 2,000    | 2,000   | 0%     |
| 16081030 53305                     | PERMITS, LICENSES, FEES        | 530    | 0        | 0       | 0%     |
| 16081030 53321                     | REPAIRS & MAINTENANCE          | 1,378  | 5,000    | 7,000   | 40%    |
| 16081030 53344                     | EMPLOYMENT TESTING/SCREENING   | 213    | 0        | 0       | 0%     |
| 16081030 55113                     | JANITORIAL SUPPLIES            | 273    | 250      | 250     | 0%     |
| 16081030 55321                     | FARM MKT/DEPOT SUPPLIES        | 404    | 950      | 950     | 0%     |
| 16081030 55322                     | FARMERS MKT EBT'S EXPENSE      | 25,665 | 200      | 200     | 0%     |
| 16081030 56101                     | PROGRAMMING                    | 0      | 2,500    | 3,500   | 40%    |
| 16081030 61111                     | FURNITURE & FIXTURES           | 0      | 0        | 0       | 0%     |
| TOTAL                              | CITIZENS SQUARE-FARMER         | 51,765 | 36,524   | 39,524  | 8%     |

### 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      |                                 | 2023   | 2024     | 2025    | PCT    |
|------------------------------------|---------------------------------|--------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                 | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
| 16081040                           | DEPOT WELCOME CENTER            |        |          |         |        |
| 16081040                           | 51011 WAGES - FULL TIME         | 1,543  | 0        | 0       | 0%     |
| 16081040                           | 51012 WAGES - PART TIME         | 12,785 | 16,142   | 16,142  | 0%     |
| 16081040                           | 52011 FICA                      | 1,127  | 1,235    | 1,235   | 0%     |
| 16081040                           | 52012 RETIREMENT/LIFE INSURANCE | 370    | 0        | 0       | 0%     |
| 16081040                           | 52015 HEALTH/DENTAL INSURANCE   | 563    | 0        | 0       | 0%     |
| 16081040                           | 52016 ICMA 1% ER CONTRIBUTION   | 24     | 0        | 0       | 0%     |
| 16081040                           | 52026 FSA BENEFITS              | 17     | 0        | 0       | 0%     |
| 16081040                           | 52027 LIFE INSUR > \$50,000     | 0      | 0        | 0       | 0%     |
| 16081040                           | 53101 CONTRACTUAL SERVICES      | 3,883  | 4,000    | 4,000   | 0%     |
| 16081040                           | 53104 SECURITY SERVICES         | 0      | 2,600    | 2,600   | 0%     |
| 16081040                           | 53201 UTILITIES                 | 4,980  | 3,300    | 3,300   | 0%     |
| 16081040                           | 53203 COMMUNICATIONS            | 1,293  | 1,040    | 1,040   | 0%     |
| 16081040                           | 53301 ADVERTISING               | 0      | 500      | 500     | 0%     |
| 16081040                           | 53321 REPAIRS & MANTENANCE      | 292    | 200      | 200     | 0%     |
| 16081040                           | 54101 SPECIAL PROGRAMMING       | 2,296  | 5,000    | 5,000   | 0%     |
| 16081040                           | 54127 SAFETY SUPPLIES           | 1,338  | 0        | 0       | 0%     |
| 16081040                           | 55111 OFFICE SUPPLIES           | 421    | 50       | 50      | 0%     |
| 16081040                           | 55113 JANITORIAL SUPPLIES       | 245    | 200      | 200     | 0%     |
| 16081040                           | 55117 MERCHANDISE FOR RESALE    | 35     | 0        | 0       | 0%     |
| 16081040                           | 55321 FARM MKT/DEPOT SUPPLIES   | 17     | 200      | 400     | 100%   |
| 16081040                           | 61101 LAND & BUILDINGS          | 0      | 9,450    | 9,450   | 0%     |
| TOTAL                              | DEPOT WELCOME CENTER            | 31,227 | 43,917   | 44,117  | 1%     |

### MAIN STREET PROGRAM

A new cost center has been proposed in the FY2024-2025 budget to account for the activities of the Town's Main Street Program. The Virginia Main Street Program is a preservation-based economic and community development program that follows the Main Street Approach by the National Main Street Center. The program is designed to address the need for revitalization and on-going management for smaller to mid-sized downtowns.

The full-time Main Street Coordinator position is budgeted for six months in FY24-25.

| TOWN OF ROCKY MOUNT, VIRGINIA      |                                   | 2023   | 2024     | 2025    | PCT    |
|------------------------------------|-----------------------------------|--------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                   | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
|                                    | MAIN STREET PROGRAM               |        |          |         |        |
| 16081070                           | 51011 WAGES - FULL TIME           | 0      | 0        | 30,000  | 0%     |
| 16081070                           | 52011 FICA                        | 0      | 0        | 2,295   | 0%     |
| 16081070                           | 52012 RETIREMENT/LIFE INSURANCE   | 0      | 0        | 5,487   | 0%     |
| 16081070                           | 52015 HEALTH/DENTAL INSURANCE     | 0      | 0        | 8,759   | 0%     |
| 16081070                           | 52026 FSA BENEFITS                | 0      | 0        | 300     | 0%     |
| 16081070                           | 53107 DUES & PROF MEMBERSHIPS     | 0      | 0        | 1,000   | 0%     |
| 16081070                           | 53332 TRAVEL, TRAINING, EDUCATION | 0      | 0        | 2,500   | 0%     |
| 16081070                           | 61111 FURNITURE & FIXTURES        | 0      | 0        | 2,500   | 0%     |
| 16081070                           | 61112 DATA PROCESSING EQUIPMENT   | 0      | 0        | 1,000   | 0%     |
|                                    | MAIN STREET PROGRAM               | 0      | 0        | 53,841  | 0%     |

### 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      |                                    | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|------------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                    | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| 16081050                           | HARVESTER PERFORMANCE CENTER       |         |          |         |        |
| 16081050                           | 51011 WAGES - FULL TIME            | 53      | 0        | 0       | 0%     |
| 16081050                           | 51025 WAGES - PUBLIC SECURITY      | 6,593   | 0        | 0       | 0%     |
| 16081050                           | 52011 FICA                         | 490     | 0        | 0       | 0%     |
| 16081050                           | 52012 RETIREMENT/LIFE INSURANCE    | 9       | 0        | 0       | 0%     |
| 16081050                           | 52015 HEALTH/DENTAL INSURANCE      | 945     | 0        | 0       | 0%     |
| 16081050                           | 52016 ICMA 1% ER CONTRIBUTION      | 1       | 0        | 0       | 0%     |
| 16081050                           | 52026 FSA BENEFITS                 | 34      | 0        | 0       | 0%     |
| 16081050                           | 52027 LIFE INSUR > \$50,000        | 0       | 0        | 0       | 0%     |
| 16081050                           | 53101 CONTRACTUAL SERVICES         | 409,288 | 680,000  | 680,000 | 0%     |
| 16081050                           | 53102 CUSTODIAL SERVICES           | 10,100  | 0        | 0       | 0%     |
| 16081050                           | 53110 SECURITY                     | 5,799   | 0        | 0       | 0%     |
| 16081050                           | 53201 UTILITIES                    | 49,880  | 0        | 0       | 0%     |
| 16081050                           | 53203 COMMUNICATIONS               | 214     | 0        | 0       | 0%     |
| 16081050                           | 53321 REPAIRS & MAINTENANCE        | 6,174   | 0        | 0       | 0%     |
| 16081050                           | 53344 EMPLOYMENT TESTING/SCREENING | 15      | 0        | 0       | 0%     |
| TOTAL                              | HARVESTER PERFORMANCE              | 489,594 | 680,000  | 680,000 | 0%     |

## GENERAL FUND NON-DEPARTMENTAL

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

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:

| <u>Description</u>               | <u>FY24-25</u>    |                  |
|----------------------------------|-------------------|------------------|
|                                  | <u>Principal</u>  | <u>Interest</u>  |
| <b><u>General Fund</u></b>       |                   |                  |
| Vets Park, PS radios. (VML 2017) | 142,000.00        | 11,240.60        |
| Police Dept Vehicle Lease        | 21,903.00         | 470.00           |
| New Watch Guard Camera Lease     | 33,516.00         |                  |
| Taser Lease                      | 7,654.57          |                  |
| 2023 Equipment Lease Purchase    | 35,561.47         | 14,553.97        |
| Angle Bridge (VML 2020)          | 34,698.67         | 11,959.45        |
| Total General Fund               | <u>275,333.71</u> | <u>38,224.02</u> |

A long-term debt schedule is included in the Budget Overview 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. The general fund is also transferring \$750,000 to the Town capital fund to provide funding for replacement vehicles, equipment and projects.

Financial support to outside agencies is included as well. A list of all agencies that were funded in FY24 is included below as well as FY25 requested and recommended amounts.

| <u>Outside Agency Name</u>   | <u>Adopted<br/>FY23-24</u> | <u>Requested<br/>FY24-25</u> | <u>Recommended<br/>FY24-25</u> |
|--|----------------------------|------------------------------|--------------------------------|
| The Franklin Center for Advanced Learning & Enterpris  | \$5,000                    | \$6,000                      | \$5,000                        |
| Free Clinic of Franklin County (Bernard Healthcare Cen   | \$4,000                    | \$4,000                      | \$4,000                        |
| Helping Hands  | \$4,000                    | \$5,000                      | \$4,000                        |
| Stepping Stone Mission   | \$1,000                    | \$2,000                      | \$1,000                        |
| Franklin County Family Resource Center   | \$500                      | \$1,000                      | \$500                          |
| Franklin County Perinatal Education Center   | \$500                      | \$5,000                      | \$1,000                        |
| Franklin County Historical Society   | \$500                      | \$6,000                      | \$500                          |
| We Care of Franklin County   | \$500                      | \$750                        | \$500                          |
| Rising Stars Training and Development Academy  | \$500                      | \$0                          | \$0                            |
| Habitat for Humanity of Franklin County, VA - water<br>and sewer connection fee assistance - maximum of<br>\$2,000 per house | \$4,000                    | \$10,000                     | \$4,000                        |
| Brain Injury Solutions   | \$0                        | \$500                        | \$0                            |
| Donna Sink Pediatric Fund  | \$0                        | \$5,000                      | \$0                            |
|  |                            |                              |                                |
| Total  | \$20,500                   | \$45,250                     | \$20,500                       |

| TOWN OF ROCKY MOUNT, VIRGINIA      |                                      | 2023    | 2024     | 2025      | PCT    |
|------------------------------------|--------------------------------------|---------|----------|-----------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                      | ACTUAL  | ORIG BUD | ADOPTED   | CHANGE |
| 10091020                           | NON-DEPARTL GENERAL FUND             |         |          |           |        |
| 10091020                           | 51026 WAGES - BONUS                  | 0       | 26,692   | 32,034    | 20%    |
| 10091020                           | 52000 FRINGE BENEFITS                | 3,625   | 0        | 3,362     | 0%     |
| 10091020                           | 52011 FICA                           | 0       | 2,042    | 2,451     | 20%    |
| 10091020                           | 52013 LODA-RETIREE INSURANCE         | 11,196  | 40,000   | 45,600    | 14%    |
| 10091020                           | 52028 SHORT-TERM DISABILITY BENEFIT  | 20,265  | 27,000   | 17,000    | -37%   |
| 10091020                           | 53306 CREDIT CARD TRANSACTIONS FEES  | 0       | 4,000    | 0         | 0%     |
| 10091020                           | 53312 INSURANCE                      | 84,224  | 85,000   | 90,000    | 6%     |
| 10091020                           | 53314 WORKERS COMP INSURANCE         | 91      | 68,266   | 75,000    | 10%    |
| 10091020                           | 53342 EMPLOYEE WELLNESS PROGRAM      | 360     | 5,000    | 5,000     | 0%     |
| 10091020                           | 53343 EMPLOYEE RANDOM DRUG TESTING   | 1,875   | 2,000    | 2,000     | 0%     |
| 10091020                           | 54120 CONTRIBUTION TO OTHER ENTITIES | 64,250  | 20,500   | 20,500    | 0%     |
| 10091020                           | 56101 MISCELLANEOUS                  | 2,930   | 0        | 0         | 0%     |
| 10091020                           | 56102 BOND ISSUANCE COSTS            | 0       | 0        | 0         | 0%     |
| 10091020                           | 56121 DEBT SERVICE - PRINCIPAL       | 201,249 | 279,196  | 275,334   | -1%    |
| 10091020                           | 56122 DEBT SERVICE - INTEREST        | 32,393  | 47,751   | 38,224    | -20%   |
| 10091020                           | 56132 TRANSFER TO CAPITAL IMPROV FD  | 0       | 0        | 750,000   | 0%     |
| 10091020                           | 56133 TRANSFER TO UTIL OPERATING FD  | 182,460 | 0        | 0         | 0%     |
| 10091020                           | 56134 TRANSFER TO UTIL CAP FD        | 20,410  | 20,410   | 20,410    | 0%     |
| 10091020                           | 56151 CONTINGENCY                    | 0       | 188,605  | 50,000    | -74%   |
| 10091020                           | 61112 DATA PROCESSING EQUIPMENT      | 0       | 30,000   | 30,000    | 0%     |
| 10091020                           | 61342 PUBLIC WORKS INSURANCE CLAIM   | 213,010 | 0        | 0         | 0%     |
| TOTAL                              | NON-DEPARTL GENERAL FUND             | 838,337 | 846,462  | 1,456,915 | 72%    |

## **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:

| <b>Utility Operating Fund</b>      | <b>2023</b>        | <b>2024</b>           | <b>2025</b>            | <b>Increase</b>   | <b>Percent</b> |
|------------------------------------|--------------------|-----------------------|------------------------|-------------------|----------------|
| <b>Revenues</b>                    | <b>Actual</b>      | <b>Adopted Budget</b> | <b>Proposed Budget</b> | <b>(Decrease)</b> | <b>Change</b>  |
| Property Rent (Cell Towers)        | \$125,755          | \$134,544             | \$138,000              | \$3,456           | 2.6%           |
| Water Sales                        | \$1,588,156        | \$1,676,346           | \$1,933,938            | \$257,592         | 15.4%          |
| Water Connection Fees              | \$53,550           | \$22,650              | \$40,000               | \$17,350          | 76.6%          |
| Disconnect Fees                    | \$15,595           | \$10,000              | \$15,000               | \$5,000           | 50.0%          |
| Penalties                          | \$37,085           | \$30,000              | \$35,000               | \$5,000           | 16.7%          |
| Bulk Water Sales                   | \$1,246            | \$1,000               | \$1,500                | \$500             | 50.0%          |
| Wastewater Collection Charges      | \$970,667          | \$1,015,622           | \$1,202,491            | \$186,869         | 18.4%          |
| Wastewater Connection Fees         | \$8,175            | \$6,000               | \$7,500                | \$1,500           | 25.0%          |
| <b>Total Revenues</b>              | <b>\$2,800,229</b> | <b>\$2,896,162</b>    | <b>\$3,373,429</b>     | <b>\$477,267</b>  | <b>16.5%</b>   |
| <b>Expenses</b>                    |                    |                       |                        |                   |                |
| Utility Operating Non-Departmental | \$1,291,796        | \$447,998             | \$745,792              | \$297,794         | 66.5%          |
| Water System Operation             | \$191,354          | \$272,616             | \$311,025              | \$38,409          | 14.1%          |
| Meter Reading                      | \$21,917           | \$27,620              | \$27,770               | \$150             | 0.5%           |
| Water Treatment Plant              | \$889,819          | \$977,492             | \$1,067,288            | \$89,796          | 9.2%           |
| Utility Administration             | \$254,099          | \$389,322             | \$378,495              | (\$10,827)        | -2.8%          |
| Wastewater System Operations       | \$193,240          | \$150,297             | \$168,275              | \$17,978          | 12.0%          |
| Wastewater Treatment Plant         | \$552,016          | \$630,817             | \$674,784              | \$43,967          | 7.0%           |
| <b>Total Expenses</b>              | <b>\$3,394,241</b> | <b>\$2,896,162</b>    | <b>\$3,373,429</b>     | <b>\$477,267</b>  | <b>16.5%</b>   |

| <b>Utility Capital Fund</b>                | <b>2023</b>      | <b>2024</b>           | <b>2025</b>            | <b>Increase</b>   | <b>Percent</b> |
|--|------------------|-----------------------|------------------------|-------------------|----------------|
| <b>Revenues</b>                            | <b>Actual</b>    | <b>Adopted Budget</b> | <b>Proposed Budget</b> | <b>(Decrease)</b> | <b>Change</b>  |
| Water Capital Recovery Fees                | \$293,795        | \$292,048             | \$292,048              | \$0               | 0.0%           |
| Sewer Capital Recovery Fees                | \$245,034        | \$240,879             | \$240,879              | \$0               | 0.0%           |
| Garbage Capital Recovery Fees              | \$20,410         | \$20,410              | \$20,410               | \$0               | 0.0%           |
| Transfer from Utility Operations           |                  | \$0                   | \$301,149              | \$301,149         | 100.0%         |
| Utility Reserves                           |                  | \$412,225             | \$321,811              | (\$90,414)        | 100.0%         |
| Borrowing Proceeds                         |                  | \$800,000             | \$800,000              | \$0               | 0.0%           |
| <b>Total Utility Capital Fund Revenues</b> | <b>\$559,239</b> | <b>\$1,765,562</b>    | <b>\$1,976,297</b>     | <b>\$210,735</b>  | <b>11.9%</b>   |
| <b>Expenses</b>                            |                  |                       |                        |                   |                |
| Debt Service                               | \$438,600        | \$355,562             | \$362,297              | \$6,735           | 1.9%           |
| Capital Projects                           | \$179,536        | \$1,410,000           | \$1,614,000            | \$204,000         | 14.5%          |
| <b>Total Utility Capital Fund Expenses</b> | <b>\$618,136</b> | <b>\$1,765,562</b>    | <b>\$1,976,297</b>     | <b>\$210,735</b>  | <b>11.9%</b>   |



## 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.

| TOWN OF ROCKY MOUNT, VIRGINIA        |       |                               |  |  | 2023             | 2024           | 2025           | PCT        |
|--------------------------------------|-------|-------------------------------|--|--|------------------|----------------|----------------|------------|
| FY2025 ADOPTED BUDGET DETAIL LINES   |       |                               |  |  | ACTUAL           | ORIG BUD       | ADOPTED        | CHANGE     |
| <b>NON-DEPARTL UTILITY OPERATING</b> |       |                               |  |  |                  |                |                |            |
| 20069000                             | 51026 | WAGES - BONUS                 |  |  | 0                | 8,160          | 9,548          | 17%        |
| 20069000                             | 52011 | FICA                          |  |  | 0                | 1,148          | 1,148          | 0%         |
| 20069000                             | 53101 | CONTRACTUAL SERVICES          |  |  | 12,676           | 0              | 0              | 0%         |
| 20069000                             | 53312 | INSURANCE                     |  |  | 28,075           | 28,787         | 30,000         | 4%         |
| 20069000                             | 53314 | WORKERS COMP INSURANCE        |  |  | 9,294            | 14,414         | 12,000         | -17%       |
| 20069000                             | 56134 | TRANSFER TO UTIL CAP FD WATER |  |  | 246,048          | 246,048        | 246,048        | 0%         |
| 20069000                             | 56136 | TRANSFER TO UTIL CAP - SEWER  |  |  | 145,899          | 145,899        | 145,899        | 0%         |
| 20069000                             | 56151 | CONTINGENCY                   |  |  | 0                | 3,542          | 0              | 0%         |
| 20069000                             | 61100 | CAPITAL OUTLAY FROM FUND 40   |  |  | 188,552          | 0              | 0              | 0%         |
| 20069000                             | 61105 | TRANS ASSETS TO BALANCE SHEET |  |  | -188,552         | 0              | 0              | 0%         |
| 20069000                             | 61311 | DEPRECIATION EXPENSE          |  |  | 388,273          | 0              | 0              | 0%         |
| 20069000                             | 61312 | DEPRECIATION-SEWER            |  |  | 461,531          | 0              | 0              | 0%         |
| 20080000                             | 56134 | TRANSFER TO UTIL CAP FD       |  |  | 0                | 0              | 301,149        | 0%         |
| <b>TOTAL</b>                         |       |                               |  |  | <b>1,291,796</b> | <b>447,998</b> | <b>745,792</b> | <b>-1%</b> |

## 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      |                                 | 2023           | 2024           | 2025           | PCT        |
|------------------------------------|---------------------------------|----------------|----------------|----------------|------------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                 | ACTUAL         | ORIG BUD       | ADOPTED        | CHANGE     |
| <b>WATER SYSTEM OPERATIONS</b>     |                                 |                |                |                |            |
| 25050000                           | 51011 WAGES - FULL TIME         | 79,722         | 31,901         | 33,164         | 4%         |
| 25050000                           | 51012 WAGES - PART TIME         | 591            | 0              | 0              | 0%         |
| 25050000                           | 51013 WAGES - OVERTIME          | 1,680          | 0              | 0              | 0%         |
| 25050000                           | 52011 FICA                      | 6,171          | 2,440          | 2,537          | 4%         |
| 25050000                           | 52012 RETIREMENT/LIFE INSURANCE | -47,575        | 5,091          | 6,066          | 19%        |
| 25050000                           | 52015 HEALTH/DENTAL INSURANCE   | 15,818         | 4,348          | 4,608          | 6%         |
| 25050000                           | 52016 ICMA 1% ER CONTRIBUTION   | 1,047          | 271            | 1,050          | 288%       |
| 25050000                           | 52026 FSA BENEFITS              | 515            | 165            | 200            | 21%        |
| 25050000                           | 52027 LIFE INSUR > \$50,000     | 0              | 0              | 0              | 0%         |
| 25050000                           | 53101 CONTRACTUAL SERVICES      | 58,161         | 103,000        | 103,000        | 0%         |
| 25050000                           | 53111 WVWA BULK WATER           | 100            | 5,000          | 5,000          | 0%         |
| 25050000                           | 53201 UTILITIES                 | 47,569         | 60,000         | 63,000         | 5%         |
| 25050000                           | 53203 COMMUNICATIONS            | 0              | 2,400          | 2,400          | 0%         |
| 25050000                           | 53321 REPAIRS & MAINTENANCE     | 21,070         | 15,000         | 22,000         | 47%        |
| 25050000                           | 55211 MOTOR FUEL EXPENSE        | 0              | 2,000          | 2,000          | 0%         |
| 25050000                           | 55212 SMALL EQUIPMENT EXPENSE   | 5,202          | 6,000          | 6,000          | 0%         |
| 25050000                           | 55511 WATER SUPPLIES            | -7,352         | 25,000         | 50,000         | 100%       |
| 25050000                           | 61100 CAPITAL OUTLAY            | 0              | 10,000         | 10,000         | 0%         |
| 25050000                           | 61341 VDOT WATER PROJECT        | 8,633          | 0              | 0              | 0%         |
| <b>TOTAL</b>                       | <b>WATER SYSTEM OPERATIONS</b>  | <b>191,354</b> | <b>272,616</b> | <b>311,025</b> | <b>14%</b> |

## 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      |                                 | 2023   | 2024     | 2025    | PCT    |
|------------------------------------|---------------------------------|--------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                 | ACTUAL | ORIG BUD | ADOPTED | CHANGE |
|                                    | <b>METER READING</b>            |        |          |         |        |
| 25050100                           | 51011 WAGES - FULL TIME         | 6,288  | 0        | 0       | 0%     |
| 25050100                           | 51013 WAGES - OVERTIME          | 20     | 0        | 0       | 0%     |
| 25050100                           | 52011 FICA                      | 531    | 0        | 0       | 0%     |
| 25050100                           | 52012 RETIREMENT/LIFE INSURANCE | 413    | 0        | 0       | 0%     |
| 25050100                           | 52015 HEALTH/DENTAL INSURANCE   | 672    | 0        | 0       | 0%     |
| 25050100                           | 52016 ICMA 1% ER CONTRIBUTION   | 31     | 0        | 0       | 0%     |
| 25050100                           | 52026 FSA BENEFITS              | 21     | 0        | 0       | 0%     |
| 25050100                           | 52027 LIFE INSUR > \$50,000     | 0      | 0        | 0       | 0%     |
| 25050100                           | 53101 CONTRACTUAL SERVICES      | 7,875  | 21,000   | 21,000  | 0%     |
| 25050100                           | 53201 UTILITIES                 | 399    | 300      | 350     | 17%    |
| 25050100                           | 53203 COMMUNICATIONS            | 2,357  | 2,200    | 2,300   | 5%     |
| 25050100                           | 53205 COMMUNICATIONS STIPENDS   | 420    | 420      | 420     | 0%     |
| 25050100                           | 53331 MOTOR VEHICLE EXPENSE     | 454    | 1,500    | 1,500   | 0%     |
| 25050100                           | 55211 MOTOR FUEL EXPENSE        | 1,729  | 1,500    | 1,500   | 0%     |
| 25050100                           | 55511 WATER SUPPLIES            | 707    | 700      | 700     | 0%     |
| TOTAL                              | METER READING                   | 21,917 | 27,620   | 27,770  | 1%     |

### 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      |                                    | 2023    | 2024     | 2025      | PCT    |
|------------------------------------|------------------------------------|---------|----------|-----------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |                                    | ACTUAL  | ORIG BUD | ADOPTED   | CHANGE |
| <b>WATER TREATMENT PLANT</b>       |                                    |         |          |           |        |
| 25050500                           | 51011 WAGES - FULL TIME            | 350,888 | 391,415  | 412,746   | 5%     |
| 25050500                           | 51013 WAGES - OVERTIME             | 24,167  | 17,500   | 17,500    | 0%     |
| 25050500                           | 52011 FICA                         | 26,688  | 30,056   | 31,575    | 5%     |
| 25050500                           | 52012 RETIREMENT/LIFE INSURANCE    | 52,290  | 62,469   | 75,491    | 21%    |
| 25050500                           | 52015 HEALTH/DENTAL INSURANCE      | 80,093  | 84,048   | 88,276    | 5%     |
| 25050500                           | 52016 ICMA 1% ER CONTRIBUTION      | 1,319   | 734      | 1,800     | 145%   |
| 25050500                           | 52017 WORKMEN'S COMP INSUR         | 0       | 0        | 0         | 0%     |
| 25050500                           | 52026 FSA BENEFITS                 | 2,607   | 2,750    | 3,300     | 20%    |
| 25050500                           | 52027 LIFE INSUR > \$50,000        | 0       | 0        | 0         | 0%     |
| 25050500                           | 53101 CONTRACTUAL SERVICES         | 18,908  | 18,000   | 32,000    | 78%    |
| 25050500                           | 53107 DUES & PROF MEMBERSHIPS      | 785     | 1,000    | 1,500     | 50%    |
| 25050500                           | 53201 UTILITIES                    | 92,582  | 100,000  | 115,000   | 15%    |
| 25050500                           | 53202 HEATING FUEL EXPENSE         | 4,528   | 8,500    | 8,500     | 0%     |
| 25050500                           | 53203 COMMUNICATIONS               | 7,032   | 5,000    | 5,400     | 8%     |
| 25050500                           | 53205 COMMUNICATIONS STIPENDS      | 3,120   | 3,120    | 4,200     | 35%    |
| 25050500                           | 53301 ADVERTISING                  | 0       | 250      | 500       | 100%   |
| 25050500                           | 53304 POSTAGE & DELIVERY SERVICES  | 108     | 150      | 500       | 233%   |
| 25050500                           | 53305 PERMITS, LICENSES, FEES      | 9,730   | 11,000   | 11,000    | 0%     |
| 25050500                           | 53311 UNIFORMS                     | 5,352   | 5,700    | 5,700     | 0%     |
| 25050500                           | 53321 REPAIRS & MAINTENANCE        | 20,415  | 20,000   | 20,000    | 0%     |
| 25050500                           | 53322 SAFETY REPAIRS & MATERIALS   | 0       | 900      | 900       | 0%     |
| 25050500                           | 53323 LAB TESTING SERVICES         | 6,394   | 11,000   | 12,500    | 14%    |
| 25050500                           | 53331 MOTOR VEHICLE EXPENSE        | 83      | 2,500    | 2,500     | 0%     |
| 25050500                           | 53332 TRAVEL, TRAINING, EDUCATION  | 10,188  | 6,500    | 6,500     | 0%     |
| 25050500                           | 53344 EMPLOYMENT TESTING/SCREENING | 200     | 400      | 400       | 0%     |
| 25050500                           | 55111 OFFICE SUPPLIES              | 88      | 600      | 600       | 0%     |
| 25050500                           | 55112 BOOKS & SUBSCRIPTIONS        | 140     | 200      | 200       | 0%     |
| 25050500                           | 55113 JANITORIAL SUPPLIES          | 4,656   | 5,000    | 5,000     | 0%     |
| 25050500                           | 55114 AGRICULTURAL SUPPLIES        | 0       | 200      | 200       | 0%     |
| 25050500                           | 55115 CHEMICALS & MATERIALS        | 124,224 | 140,000  | 155,000   | 11%    |
| 25050500                           | 55116 LABORATORY SUPPLIES          | 19,642  | 22,500   | 22,500    | 0%     |
| 25050500                           | 55211 MOTOR FUEL EXPENSE           | 3,896   | 4,200    | 4,200     | 0%     |
| 25050500                           | 55212 SMALL EQUIPMENT EXPENSE      | 1,242   | 1,300    | 1,300     | 0%     |
| 25050500                           | 55511 WATER SUPPLIES               | 6,138   | 7,500    | 7,500     | 0%     |
| 25050500                           | 61100 CAPITAL OUTLAY               | 10,000  | 10,000   | 10,000    | 0%     |
| 25050500                           | 61111 FURNITURE & FIXTURES         | 518     | 1,000    | 1,000     | 0%     |
| 25050500                           | 61112 DATA PROCESSING EQUIPMENT    | 1,390   | 1,500    | 1,500     | 0%     |
| 25050500                           | 61113 AUDIO & VIDEO EQUIPMENT      | 409     | 500      | 500       | 0%     |
| TOTAL                              | WATER TREATMENT PLANT              | 889,819 | 977,492  | 1,067,288 | 9%     |

## 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      |       |                               |  |  | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|-------|-------------------------------|--|--|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                               |  |  | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| <b>UTILITY ADMINISTRATION</b>      |       |                               |  |  |         |          |         |        |
| 25062000                           | 51011 | WAGES - FULL TIME             |  |  | 118,251 | 196,089  | 204,757 | 4%     |
| 25062000                           | 51012 | WAGES - PART TIME             |  |  | 1,988   | 11,000   | 5,000   | -55%   |
| 25062000                           | 51013 | WAGES - OVERTIME              |  |  | 675     | 325      | 700     | 115%   |
| 25062000                           | 52011 | FICA                          |  |  | 9,228   | 15,022   | 15,664  | 4%     |
| 25062000                           | 52012 | RETIREMENT/LIFE INSURANCE     |  |  | 18,016  | 31,296   | 37,450  | 20%    |
| 25062000                           | 52015 | HEALTH/DENTAL INSURANCE       |  |  | 20,251  | 33,789   | 31,924  | -6%    |
| 25062000                           | 52016 | ICMA 1% ER CONTRIBUTION       |  |  | 467     | 376      | 1,500   | 299%   |
| 25062000                           | 52026 | FSA BENEFITS                  |  |  | 674     | 1,125    | 1,200   | 7%     |
| 25062000                           | 52027 | LIFE INSUR > \$50,000         |  |  | 0       | 0        | 0       | 0%     |
| 25062000                           | 53101 | CONTRACTUAL SERVICES          |  |  | 47,842  | 60,000   | 50,000  | -17%   |
| 25062000                           | 53301 | ADVERTISING                   |  |  | 58      | 0        | 0       | 0%     |
| 25062000                           | 53303 | PRINTING & BINDING            |  |  | 3,657   | 4,000    | 4,000   | 0%     |
| 25062000                           | 53304 | POSTAGE & DELIVERY SERVICES   |  |  | 22,187  | 21,000   | 23,000  | 10%    |
| 25062000                           | 53306 | CREDIT CARD TRANSACTIONS FEES |  |  | 8,966   | 12,000   | 0       | 0%     |
| 25062000                           | 55111 | OFFICE SUPPLIES               |  |  | 1,840   | 3,300    | 3,300   | 0%     |
| TOTAL                              |       | UTILITY ADMINISTRATION        |  |  | 254,099 | 389,322  | 378,495 | -3%    |

## WASTEWATER SYSTEM OPERATIONS

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

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

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

| TOWN OF ROCKY MOUNT, VIRGINIA       |                                     | 2023    | 2024     | 2025    | PCT    |
|-------------------------------------|-------------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES  |                                     | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| <b>WASTEWATER SYSTEM OPERATIONS</b> |                                     |         |          |         |        |
| 25560000                            | 51011 WAGES - FULL TIME             | 72,099  | 31,901   | 33,164  | 4%     |
| 25560000                            | 51012 WAGES - PART TIME             | 783     | 1,500    | 1,000   | -33%   |
| 25560000                            | 51013 WAGES - OVERTIME              | 255     | 1,600    | 1,600   | 0%     |
| 25560000                            | 52011 FICA                          | 5,586   | 2,440    | 2,537   | 4%     |
| 25560000                            | 52012 RETIREMENT/LIFE INSURANCE     | 10,443  | 5,091    | 6,066   | 19%    |
| 25560000                            | 52015 HEALTH/DENTAL INSURANCE       | 10,590  | 4,348    | 4,608   | 6%     |
| 25560000                            | 52016 ICMA 1% ER CONTRIBUTION       | 799     | 752      | 800     | 6%     |
| 25560000                            | 52026 FSA BENEFITS                  | 403     | 165      | 200     | 21%    |
| 25560000                            | 52027 LIFE INSUR > \$50,000         | 0       | 0        | 0       | 0%     |
| 25560000                            | 53101 CONTRACTUAL SERVICES          | 7,253   | 22,000   | 25,000  | 14%    |
| 25560000                            | 53201 UTILITIES                     | 39,183  | 50,000   | 50,000  | 0%     |
| 25560000                            | 53202 HEATING FUEL EXPENSE          | 2,062   | 1,500    | 0       | 0%     |
| 25560000                            | 53203 COMMUNICATIONS                | 0       | 0        | 1,200   | 0%     |
| 25560000                            | 53301 ADVERTISING                   | 0       | 0        | 0       | 0%     |
| 25560000                            | 53321 REPAIRS & MANTENANCE          | 20,899  | 16,000   | 22,000  | 38%    |
| 25560000                            | 53331 MOTOR VEHICLE EXPENSE         | 1,305   | 0        | 0       | 0%     |
| 25560000                            | 55115 CHEMICALS & MATERIALS         | 2,131   | 2,000    | 2,600   | 30%    |
| 25560000                            | 55211 MOTOR FUEL EXPENSE            | 1,239   | 0        | 2,500   | 0%     |
| 25560000                            | 55516 WASTEWATER SUPPLIES           | 17,964  | 11,000   | 15,000  | 36%    |
| 25560000                            | 56101 170 GREEN MEADOW SEWER BACKUP | 246     | 0        | 0       | 0%     |
| TOTAL                               | WASTEWATER SYSTEM OPERATIONS        | 193,240 | 150,297  | 168,275 | 12%    |

## **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, five 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 two (2) Plant Operators 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      |       |                              | 2023    | 2024     | 2025    | PCT    |
|------------------------------------|-------|------------------------------|---------|----------|---------|--------|
| FY2025 ADOPTED BUDGET DETAIL LINES |       |                              | ACTUAL  | ORIG BUD | ADOPTED | CHANGE |
| <b>WASTEWATER TREATMENT PLANT</b>  |       |                              |         |          |         |        |
| 25560500                           | 51011 | WAGES - FULL TIME            | 272,032 | 295,745  | 309,832 | 5%     |
| 25560500                           | 51013 | WAGES - OVERTIME             | 1,722   | 1,100    | 1,800   | 64%    |
| 25560500                           | 52011 | FICA                         | 20,922  | 22,625   | 23,702  | 5%     |
| 25560500                           | 52012 | RETIREMENT/LIFE INSURANCE    | 43,336  | 47,201   | 56,668  | 20%    |
| 25560500                           | 52015 | HEALTH/DENTAL INSURANCE      | 56,627  | 69,276   | 71,212  | 3%     |
| 25560500                           | 52016 | ICMA 1% ER CONTRIBUTION      | 0       | 0        | 250     | 0%     |
| 25560500                           | 52017 | WORKMEN'S COMP INSUR         | 0       | 0        | 0       | 0%     |
| 25560500                           | 52026 | FSA BENEFITS                 | 2,125   | 2,500    | 2,700   | 8%     |
| 25560500                           | 52027 | LIFE INSUR > \$50,000        | 0       | 0        | 0       | 0%     |
| 25560500                           | 53101 | CONTRACTUAL SERVICES         | 8,571   | 8,000    | 7,000   | -13%   |
| 25560500                           | 53107 | DUES & PROF MEMBERSHIPS      | 168     | 500      | 400     | -20%   |
| 25560500                           | 53201 | UTILITIES                    | 77,915  | 85,000   | 95,000  | 12%    |
| 25560500                           | 53202 | HEATING FUEL EXPENSE         | 1,422   | 1,000    | 0       | 0%     |
| 25560500                           | 53203 | COMMUNICATIONS               | 4,519   | 5,000    | 5,000   | 0%     |
| 25560500                           | 53205 | COMMUNICATIONS STIPENDS      | 1,950   | 2,400    | 2,400   | 0%     |
| 25560500                           | 53301 | ADVERTISING                  | 0       | 500      | 0       | 0%     |
| 25560500                           | 53304 | POSTAGE & DELIVERY SERVICES  | 81      | 20       | 20      | 0%     |
| 25560500                           | 53305 | PERMITS, LICENSES, FEES      | 10,347  | 11,500   | 12,500  | 9%     |
| 25560500                           | 53311 | UNIFORMS                     | 3,138   | 5,000    | 4,500   | -10%   |
| 25560500                           | 53321 | REPAIRS & MAINTENANCE        | 19,477  | 20,000   | 25,000  | 25%    |
| 25560500                           | 53322 | SAFETY REPAIRS & MATERIALS   | 655     | 4,000    | 2,000   | -50%   |
| 25560500                           | 53323 | LAB TESTING SERVICES         | 306     | 4,000    | 5,500   | 38%    |
| 25560500                           | 53331 | MOTOR VEHICLE EXPENSE        | 0       | 2,000    | 1,500   | -25%   |
| 25560500                           | 53332 | TRAVEL, TRAINING, EDUCATION  | 1,617   | 3,000    | 6,000   | 100%   |
| 25560500                           | 53344 | EMPLOYMENT TESTING/SCREENING | 142     | 0        | 0       | 0%     |
| 25560500                           | 55111 | OFFICE SUPPLIES              | 589     | 350      | 300     | -14%   |
| 25560500                           | 55112 | BOOKS & SUBSCRIPTIONS        | 165     | 200      | 100     | -50%   |
| 25560500                           | 55113 | JANITORIAL SUPPLIES          | 1,564   | 1,500    | 1,200   | -20%   |
| 25560500                           | 55114 | AGRICULTURAL SUPPLIES        | 128     | 400      | 200     | -50%   |
| 25560500                           | 55115 | CHEMICALS & MATERIALS        | 7,052   | 12,000   | 12,000  | 0%     |
| 25560500                           | 55116 | LABORATORY SUPPLIES          | 9,916   | 8,000    | 8,000   | 0%     |
| 25560500                           | 55211 | MOTOR FUEL EXPENSE           | 3,032   | 3,000    | 4,500   | 50%    |
| 25560500                           | 55212 | SMALL EQUIPMENT EXPENSE      | 111     | 500      | 500     | 0%     |
| 25560500                           | 55516 | WASTEWATER SUPPLIES          | 1,148   | 2,000    | 2,000   | 0%     |
| 25560500                           | 61100 | CAPITAL OUTLAY               | 1,242   | 10,000   | 10,000  | 0%     |
| 25560500                           | 61111 | FURNITURE & FIXTURES         | 0       | 1,000    | 1,500   | 50%    |
| 25560500                           | 61112 | DATA PROCESSING EQUIPMENT    | 0       | 1,500    | 1,500   | 0%     |
| TOTAL                              |       |                              | 552,016 | 630,817  | 674,784 | 7%     |

## UTILITY CAPITAL FUND

A Summary of the Utility Capital fund is shown below. Capital project descriptions are included in the Capital Improvements section of this document.

| <b>Utility Capital Fund</b>                | <b>2023</b>          | <b>2024</b>                  | <b>2025</b>                   | <b>Increase</b>          | <b>Percent</b>       |
|--|----------------------|------------------------------|-------------------------------|--------------------------|----------------------|
| <b><u>Revenues</u></b>                     | <b><u>Actual</u></b> | <b><u>Adopted Budget</u></b> | <b><u>Proposed Budget</u></b> | <b><u>(Decrease)</u></b> | <b><u>Change</u></b> |
| Water Capital Recovery Fees                | \$293,795            | \$292,048                    | \$292,048                     | \$0                      | 0.0%                 |
| Sewer Capital Recovery Fees                | \$245,034            | \$240,879                    | \$240,879                     | \$0                      | 0.0%                 |
| Garbage Capital Recovery Fees              | \$20,410             | \$20,410                     | \$20,410                      | \$0                      | 0.0%                 |
| Transfer from Utility Operations           |                      | \$0                          | \$301,149                     | \$301,149                | 100.0%               |
| Utility Reserves                           |                      | \$412,225                    | \$321,811                     | (\$90,414)               | 100.0%               |
| Borrowing Proceeds                         |                      | \$800,000                    | \$800,000                     | \$0                      | 0.0%                 |
| <b>Total Utility Capital Fund Revenues</b> | <b>\$559,239</b>     | <b>\$1,765,562</b>           | <b>\$1,976,297</b>            | <b>\$210,735</b>         | <b>11.9%</b>         |
| <b><u>Expenses</u></b>                     |                      |                              |                               |                          |                      |
| Debt Service                               | \$438,600            | \$355,562                    | \$362,297                     | \$6,735                  | 1.9%                 |
| Capital Projects                           | \$179,536            | \$1,410,000                  | \$1,614,000                   | \$204,000                | 14.5%                |
| <b>Total Utility Capital Fund Expenses</b> | <b>\$618,136</b>     | <b>\$1,765,562</b>           | <b>\$1,976,297</b>            | <b>\$210,735</b>         | <b>11.9%</b>         |

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 (WVWA).

|                                    | <b>FY24-25</b>          |                        |
|------------------------------------|-------------------------|------------------------|
| <b><u>Description</u></b>          | <b><u>Principal</u></b> | <b><u>Interest</u></b> |
| <b><u>Utility</u></b>              |                         |                        |
| Annex Sewer & Utilities (VML 2013) | 95,000.00               | 43,178.00              |
| Meter Replacement (VML 2018)       | 68,470.00               | 27,724.00              |
| 2023 Equipment Lease Purchase      | 25,509.24               | 10,439.96              |
| WVWA Interconnect (WVWA 2019)      | 59,283.21               | 32,691.39              |
| <b>Total Utility</b>               | <b>248,262.45</b>       | <b>114,033.35</b>      |



## **ADOPTED 5-YEAR CAPITAL IMPROVEMENT PLAN FISCAL YEARS 2025 – 2029**

### **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 25-29 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 as possible through the use of grant funding from state and federal agencies because these grant awards represent a return of local tax dollars collected by the federal and / or state governments. These agencies include the Virginia Department of Housing and Community Development, Virginia Tobacco Indemnification Commission, USDA Rural Development, and the Virginia Department of Transportation. Grants are available for a number of types of projects including community and economic development, housing, utility improvements, and street / transportation needs. Due to the competitive nature of grant awards, the Town generally must first spend money on preliminary engineering reports, consultants, and grant writers before even submitting a funding request.

The funding agencies also favorably recognize the commitment to a potential funding project by the initial expenditures of localities on the project itself. Grant funds must be administered in compliance with the requirements of the funding agency and the objectives of the funded project.

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

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

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

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



### Five Year Capital Improvement Plan Adopted FY 24-25 through FY 28-29

| Department/Project Name | Adopted  |          |          |          |          | Five Year<br>Total |
|-------------------------|----------|----------|----------|----------|----------|--------------------|
|                         | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 |                    |

#### Information Technology

|   |        |        |        |        |        |         |
|---|--------|--------|--------|--------|--------|---------|
| Replacement Computer Equipment and Printers | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 125,000 |
|---|--------|--------|--------|--------|--------|---------|

#### Community Development

|  |   |  |        |         |        |         |
|--|---|--|--------|---------|--------|---------|
| Addition of New Sidewalks each year: Green Meadow Lane, Circle Dr & Windy Lane |   | 50,000   | 50,000 | 50,000  | 50,000 | 200,000 |
| Construction   |   |  |        | 500,000 |        | 500,000 |
| Depot Renovation   | 0 | \$25,000 Funded from remaining Mary Bethune Playground |        |         |        | 0       |
| Comprehensive Plan Update - Major  |   | 60,000   |        |         |        | 60,000  |
| Rocky Mount Park (Tech Dr) Equipment Improvements                              | 0 | \$15,000 Funded from remaining Sidewalk funds          |        |         |        | 0       |
| <b>Total Community Development</b>   | 0 | 110,000  | 50,000 | 550,000 | 50,000 | 760,000 |

#### Police

|                                     |        |         |        |         |        |         |
|-------------------------------------|--------|---------|--------|---------|--------|---------|
| Vehicle Replacement                 | 56,000 | 112,000 | 56,000 | 112,000 | 56,000 | 392,000 |
| Server and router (MDIS, RMS, MDIS) | 20,000 |         |        |         |        | 20,000  |
| Replace Mobile Car Radios           |        | 65,000  |        |         |        | 65,000  |
| Replace Handheld Radios             |        |         |        | 95,000  |        | 95,000  |
| <b>Total Police Department</b>      | 76,000 | 177,000 | 56,000 | 207,000 | 56,000 | 572,000 |

#### Fire Department

|   |           |         |        |        |         |           |
|---|-----------|---------|--------|--------|---------|-----------|
| 2022 Pumper Tanker  | 1,061,000 |         |        |        |         | 1,061,000 |
| Replace Utility 1A - 1997 Ford dually with brush/off-road truck |           | 265,000 |        |        |         | 265,000   |
| Extrication Equipment   |           | 45,000  |        |        |         | 45,000    |
| Replacement of Fire Fighting Tools/Equipment                    |           | 40,000  | 40,000 | 40,000 | 40,000  | 160,000   |
| Refurbish Rescue 1 - 2002 Pierce Heavy Rescue                   |           | 195,000 |        |        |         | 195,000   |
| Replacement of 2003 Tahoe                                       |           | 70,000  |        |        |         | 70,000    |
| Replacement of Portable Radios                                  |           | 48,000  | 48,000 | 48,000 | 48,000  | 192,000   |
| Replacement of Wagon 1  |           |         |        |        | 875,000 | 875,000   |
| Replacement of Tower 1 - 2001 Pierce 85ft Aerial Tower          | 2,372,557 |         |        |        |         | 2,372,557 |
| <b>Total Fire Department</b>                                    | 3,433,557 | 663,000 | 88,000 | 88,000 | 963,000 | 5,235,557 |

| Department/Project Name                       | Adopted  |          |          |          |          |                 |
|---|----------|----------|----------|----------|----------|-----------------|
|   | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | Five Year Total |
| <b>Public Safety Building</b>                 |          |          |          |          |          |                 |
| Key Fob Door Access                           | 20,000   |          |          |          |          | 20,000          |
| Replace Interior Lighting - Police Department | 2,500    | 2,500    |          |          |          | 5,000           |
| HVAC Units (3)                                |          | 30,000   |          |          |          | 30,000          |
| Paint Interior of PD                          |          | 40,000   |          |          |          | 40,000          |
| Replace Interior Lighting - Fire Department   | 5,000    |          |          |          |          | 5,000           |
| <b>Total Public Safety Building</b>           | 27,500   | 72,500   | 0        | 0        | 0        | 100,000         |

|   |         |           |         |        |        |           |
|---|---------|-----------|---------|--------|--------|-----------|
| <b>Public Works</b>                                       |         |           |         |        |        |           |
| Sidewalk Maintenance                                      | 40,000  | 40,000    | 40,000  | 40,000 | 40,000 | 200,000   |
| Traffic Signal Upgrade/Replacement, Control System, Parts | 50,000  | 20,000    | 20,000  | 20,000 | 20,000 | 130,000   |
| Stoplight Street Signs                                    | 30,000  | 30,000    |         |        |        | 60,000    |
| Replace 2011 Chevy Pickup - upgrade to 1 Ton              |         | 60,800    |         |        |        | 60,800    |
| Replace 2000 GMC Single Axle Dump Truck                   | 215,800 |           |         |        |        | 215,800   |
| Replace 2006 310 JD Backhoe with track loader             | 110,000 |           |         |        |        | 110,000   |
| Salt Spreader   |         | 10,000    |         |        |        | 10,000    |
| Replace 2014 Johnston street sweeper                      |         | 380,000   |         |        |        | 380,000   |
| Mulching Head for Skid Steer                              |         | 18,895    |         |        |        | 18,895    |
| Two-Way Radios (3)  | 7,500   |           |         |        |        | 7,500     |
| 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   |
| Parks/Landscape Projects                                  | 60,000  |           |         |        |        | 60,000    |
| Christmas Light Displays                                  | 30,000  |           |         |        |        | 30,000    |
| Repair Sheds in Yard - PW Facility                        | 30,000  |           |         |        |        | 30,000    |
| Depot Repairs   | 5,000   |           |         |        |        | 5,000     |
| Farmers Market Restroom Remodel & Electrical Upgrade      | 43,200  |           |         |        |        | 43,200    |
| <b>Total Public Works</b>                                 | 621,500 | 1,159,695 | 144,000 | 60,000 | 60,000 | 2,045,195 |

|                                   |                  |                  |                |                |                  |                  |
|-----------------------------------|------------------|------------------|----------------|----------------|------------------|------------------|
| <b>Total General Fund Capital</b> | <b>4,183,557</b> | <b>2,207,195</b> | <b>363,000</b> | <b>930,000</b> | <b>1,154,000</b> | <b>8,837,752</b> |
|-----------------------------------|------------------|------------------|----------------|----------------|------------------|------------------|

**General Fund Capital Revenues:**

|                            |                  |
|----------------------------|------------------|
| Transfer from General Fund | 600,000          |
| Fire Truck Borrowing       | 3,433,557        |
| General Fund Reserve Funds | 150,000          |
| <b>Total</b>               | <b>4,183,557</b> |

**Utilities**

**Water System Operations**

|  |         |        |   |   |   |         |
|--|---------|--------|---|---|---|---------|
| Replacement of North Main 8" water line from Ferguson to Pendleton | 800,000 |        |   |   |   | 800,000 |
| Fire Hydrant Replacement   | 12,000  |        |   |   |   | 12,000  |
| Fire Hydrant Cleaning System                                       | 1,000   |        |   |   |   | 1,000   |
| New Meter Pickup/Equipment   | 15,000  | 50,700 |   |   |   | 65,700  |
| Replace Large Meters   | 22,500  | 22,500 |   |   |   | 45,000  |
| <b>Total Water System Operations</b>                               | 850,500 | 73,200 | 0 | 0 | 0 | 923,700 |

| Department/Project Name | Adopted  |          |          |          |          | Five Year<br>Total |
|-------------------------|----------|----------|----------|----------|----------|--------------------|
|                         | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 |                    |

#### Water Treatment Plant

|  |                |                  |               |          |          |                  |
|--|----------------|------------------|---------------|----------|----------|------------------|
| Raw water pump (1 of 2 - other pump has been rebuilt)          | 110,000        |                  |               |          |          | 110,000          |
| Replace exterior and interior lighting at water plant with LED | 35,000         |                  |               |          |          | 35,000           |
| Replace 2006 F150 pickup                                       | 55,000         |                  |               |          |          | 55,000           |
| Replace small tractor  | 55,000         |                  |               |          |          | 55,000           |
| Storage building / garage                                      | 85,000         |                  |               |          |          | 85,000           |
| Online CL2 Meter / Monitoring system - replace the remaining 2 | 13,000         |                  |               |          |          | 13,000           |
| Raw water turbidimeter (1)                                     | 15,000         |                  |               |          |          | 15,000           |
| New Grassy Hill Water Storage Tank                             |                | 700,000          |               |          |          | 700,000          |
| Raw Water Traveling Screen                                     |                | 325,000          |               |          |          | 325,000          |
| Recondition basement floor                                     |                |                  | 45,000        |          |          | 45,000           |
| Waste water connection to WWA line                             |                | 600,000          |               |          |          | 600,000          |
| <b>Total Water Treatment Plant</b>                             | <b>368,000</b> | <b>1,625,000</b> | <b>45,000</b> | <b>0</b> | <b>0</b> | <b>2,038,000</b> |

#### Wastewater System Operations

|   |          |                |          |          |          |                |
|---|----------|----------------|----------|----------|----------|----------------|
| Replace 1999 Jet Truck                    |          | 400,000        |          |          |          | 400,000        |
| Mulching Head for Skid Steer              |          | 18,895         |          |          |          | 18,895         |
| <b>Total Wastewater System Operations</b> | <b>0</b> | <b>418,895</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>418,895</b> |

#### Wastewater Treatment Plant

|   |                |                |                |                |                |                  |
|---|----------------|----------------|----------------|----------------|----------------|------------------|
| Resurface Concrete and Metal in Clarifier #2        | 178,000        |                |                |                |                | 178,000          |
| 2 Polymer Pumps                                     | 50,000         |                |                |                |                | 50,000           |
| Oxidation Ditch and Effluent Monitoring Probes      | 34,000         |                |                |                |                | 34,000           |
| Resurface Concrete and Metal in Digester 1 and 2    |                | 216,000        |                |                |                | 216,000          |
| Roof Replacement on Lab and Office, Headworks, Pump | 133,500        |                |                |                |                | 133,500          |
| Replace UV Channel #2                               |                |                | 500,000        |                |                | 500,000          |
| Replace Climbing Screen in Headworks                |                |                |                | 150,000        |                | 150,000          |
| Replace 8 Faulk Gear Drives on the Oxidation Ditch  |                |                |                |                | 315,000        | 315,000          |
| <b>Total Wastewater Treatment Plant</b>             | <b>395,500</b> | <b>216,000</b> | <b>500,000</b> | <b>150,000</b> | <b>315,000</b> | <b>1,576,500</b> |

|                                   |                  |                  |                |                |                |                  |
|-----------------------------------|------------------|------------------|----------------|----------------|----------------|------------------|
| <b>Total Utility Fund Capital</b> | <b>1,614,000</b> | <b>2,333,095</b> | <b>545,000</b> | <b>150,000</b> | <b>315,000</b> | <b>4,957,095</b> |
|-----------------------------------|------------------|------------------|----------------|----------------|----------------|------------------|

#### Utility Fund Capital Revenues:

|                                 |                  |
|---------------------------------|------------------|
| North Main Water Line Borrowing | 800,000          |
| Transfer from Utility Operating | 330,799          |
| Transfer from General Fund      | 20,410           |
| Capital Recovery Charges        | 140,980          |
| From Utility Reserves           | 321,811          |
| <b>Total</b>                    | <b>1,614,000</b> |

|                                      |                  |                  |                |                  |                  |                   |
|--------------------------------------|------------------|------------------|----------------|------------------|------------------|-------------------|
| <b>Total of All Capital Projects</b> | <b>5,797,557</b> | <b>4,540,290</b> | <b>908,000</b> | <b>1,080,000</b> | <b>1,469,000</b> | <b>13,794,847</b> |
|--------------------------------------|------------------|------------------|----------------|------------------|------------------|-------------------|





**FY24-25 through FY28-29 Five Year Capital Improvement Plan  
Project Impact on Current and Future Operating Budgets**

| <b><u>Department/Project Description</u></b>                            | <b><u>FY24-25<br/>Amount</u></b> | <b><u>Project Impact on Current and Future Operating Budgets</u></b> |
|---|----------------------------------|--|
| <b>Information Technology</b>   |                                  |  |
| Replacement Computer Equipment & Printers                               | 25,000                           | No impact - replacement equipment                                    |
| <b>Police</b>   |                                  |  |
| Vehicle Replacement   | 56,000                           | No impact - replacement vehicle                                      |
| Server and Router   | 20,000                           | No impact - replacement equipment                                    |
| <b>Fire Department</b>  |                                  |  |
| 2022 Pumper Tanker (Ordered June 2022, delivery estimate of April 2024) | 1,061,000                        | No impact - replacement pumper                                       |
| Replacement of Tower 1 (Aerial Tower)                                   | 2,372,557                        | No impact - replacement equipment                                    |
| <b>Public Safety Building</b>   |                                  |  |
| Key Fob Door Access   | 20,000                           | No impact - replacement of existing entry system                     |
| Replace Interior Lighting - Police Department                           | 2,500                            | No impact - replacement equipment                                    |
| Replace Interior Lighting - Fire  | 5,000                            | No impact - replacement equipment                                    |
| <b>Public Works</b>   |                                  |  |
| Sidewalk maintenance  | 40,000                           | No impact - maintenance of existing sidewalks                        |
| Traffic Signal Upgrade/Replacement                                      | 50,000                           | No impact - replacement equipment                                    |
| Stoplight Street Signs  | 30,000                           | Small maintenance impact from signs being damaged                    |
| Replace 2000 GMC Single Axle Dump Truck                                 | 215,800                          | No impact - replacement vehicle                                      |
| Replace 2006 310 JD Backhoe   | 110,000                          | No impact - replacement equipment                                    |
| Two-Way Radios  | 7,500                            | Minor impact for replacement batteries                               |
| Parks/Landscape Projects  | 60,000                           | Minor impact on future maintenance costs                             |
| Christmas Light Displays  | 30,000                           | No impact  |
| Repair Sheds in Public Works Yard                                       | 30,000                           | No impact - maintenance project                                      |
| Depot Repairs   | 5,000                            | No impact - maintenance project                                      |
| Farmers Market Restroom Remodel & Electrical Upgrade                    | 43,200                           | Minimal operating impact   |



## 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. |
| Fire Hydrant Replacement   | 12,000  | No impact - replacement equipment   |
| Fire Hydrant Cleaning System                                     | 1,000   | No impact - replacement equipment   |
| New Meter Pickup/Equipment                                       | 15,000  | Minor impact on future maintenance costs  |
| Replace Large Meters   | 22,500  | No impact - replacement equipment   |

### Water Treatment Plant

|   |         |  |
|---|---------|--|
| Raw Water Pump Replacement                            | 110,000 | No impact - replacement equipment  |
| Replace exterior and interior lighting at water plant | 35,000  | LED lighting will be more energy efficient - electricity savings are difficult to estimate |
| Replace 2006 F150 Pickup                              | 55,000  | No impact - replacement vehicle  |
| Replace small Tractor                                 | 55,000  | No impact - replacement equipment  |
| New Storage Building/Garage                           | 85,000  | This building will not be heated or cooled - small increase in monthly electrical cost     |
| Replace Online CL2 Meter/Monitoring System            | 13,000  | No impact - replacement equipment  |
| Replace Raw Water Turbidimeter                        | 15,000  | No impact - replacement equipment  |

### Wastewater Treatment Plant

|  |         |                                   |
|--|---------|-----------------------------------|
| Resurface Concrete and Metal in Clarifier          | 178,000 | No impact - maintenance project   |
| Replace two Polymer Pumps                          | 50,000  | No impact - replacement equipment |
| Oxidation Ditch and Effluent Probes                | 34,000  | No impact - maintenance project   |
| Roof Replacement for Lab & Office, Headworks, Pump | 133,500 | No impact - maintenance project   |



RESOLUTION NO.: 2024.006

**A RESOLUTION TO ADOPT AND APPROPRIATE THE FISCAL YEAR 2025 BUDGET, ADOPT THE TAX RATES, FEES AND UTILITY RATES AND ADOPT THE FISCAL YEAR 2025-2029 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, 2024 through June 30, 2025; 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 6, 2024 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 \$19,446,242 is, and is hereby, adopted and appropriated effective July 1, 2024, as set forth below; and, be it

**RESOLVED FURTHER**, that the FY2025-2029 Capital Improvement Plan is hereby adopted; and, be it

**RESOLVED FURTHER**, that all outstanding encumbrances as of June 30, 2024, are hereby re-appropriated to FY 2025 to the same department or account for which they are encumbered in FY2024, 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, 2024, are hereby re-appropriated to FY2025 to the same projects; and be it

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

**RESOLVED FURTHER**, that the approval by the Town Council of Rocky Mount of any grant funds to the Town constitutes the appropriation of both the revenue to be received from the grant and the Town's expenditures required by the terms of the grant, if any. Grant appropriations unexpended as of June 30, 2024, are hereby re-appropriated to FY 2025 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.

Planning, Zoning and Development Fees as noted on the Development Fee Schedule adopted May 2015.

### **Charges for Services**

Residential Garbage Collection Fees - \$14.00 per month per cart.

Commercial Garbage Collection Fees - \$28.00 per month per cart.

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

Security Services - \$44.00 per hour.

Emergency Security Services - \$54.00 per hour.

Planning and Zoning charges as noted on the Development Fee Schedule adopted May 2015.

### **Utility Charges:**

#### **Water Consumption Charges:**

Inside corporate limits - \$6.74 per 1,000 gallons for the first 3,000 gallons of water metered, with \$20.22 being the minimum charge. For consumption beyond 3,000 gallons, the rate shall be \$4.22 per 1,000 gallons.

Outside corporate limits - \$13.48 for the first 3,000 gallons of water metered, with \$40.44 being the minimum charge. For consumption beyond 3,000 gallons, the rate shall be \$8.44 per 1,000 gallons.

#### **Wastewater Use Charges:**

Inside corporate limits - \$7.07 per 1,000 gallons for the first 3,000 gallons of water metered, with \$21.21 being the minimum charge. For use beyond 3,000 gallons, the rate shall be \$4.41 per 1,000 gallons.

Outside corporate limits - \$14.14 per 1,000 gallons for the first 3,000 gallons of water metered, with \$42.42 being the minimum charge. For use beyond 3,000 gallons, the rate shall be \$8.82 per 1,000 gallons.

Elderly, Disabled, and Non-Profit Relief Plan – Inside Corporate Limits: \$4.30 per actual 1,000 gallons per month for water and \$4.46 per actual 1,000 gallons per month for wastewater. Outside Corporate Limits: \$8.60 per actual 1,000 gallons per month for water and \$8.91 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     | 8.67         | 26.98             |
| 1-1/2 inch | 17.35        | 53.95             |
| 2 inch     | 21.69        | 67.45             |
| 3 inch     | 43.38        | 89.92             |

|        |        |        |
|--------|--------|--------|
| 4 inch | 65.07  | 134.89 |
| 6 inch | 130.14 | 269.77 |

Fire Suppression Connection Fee - \$28.69 per month for less than 10,000 square feet of protection; \$57.38 per month for greater than 10,000 square feet of protection.

Service Connection Fees:

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

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

Utility Impact Fees

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

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

Bulk Water Charges

Bulk water sales shall be at a rate of \$24.10 per 1,000 gallons. The monthly minimum for bulk water shall be \$24.10.

Penalties and Disconnection Charges

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

**Adopted Revenues****General Fund**

|                                |                    |
|--------------------------------|--------------------|
| Property and Other Local Taxes | \$7,469,402        |
| Commonwealth of Virginia       | \$2,443,557        |
| Total General Fund Revenues    | <u>\$9,912,959</u> |

**Utility Operating Fund**

|                              |             |
|------------------------------|-------------|
| Water and Wastewater Charges | \$3,373,429 |
|------------------------------|-------------|

**Utility Capital Fund**

|                                    |                    |
|------------------------------------|--------------------|
| Capital Recovery Fees              | \$553,337          |
| Transfer from Utility Operations   | \$301,149          |
| Utility Reserves                   | \$321,811          |
| Borrowing Proceeds                 | \$800,000          |
| Total Utility Capital Fund Revenue | <u>\$1,976,297</u> |

**Town Capital Fund**

|                            |                    |
|----------------------------|--------------------|
| Borrowing Proceeds         | \$3,433,557        |
| Transfer from General Fund | \$750,000          |
| Total Capital Fund         | <u>\$4,183,557</u> |

|                |                     |
|----------------|---------------------|
| Total Revenues | <u>\$19,446,242</u> |
|----------------|---------------------|

**Adopted Expenditures****General Fund**

|                                   |                    |
|-----------------------------------|--------------------|
| General Government Administration | \$1,378,002        |
| Public Safety                     | \$3,200,318        |
| Public Works                      | \$2,212,167        |
| Community Development             | \$1,665,557        |
| Non-Departmental                  | \$1,456,915        |
| Total General Fund Expenditures   | <u>\$9,912,959</u> |

**Utility Fund**

|                                     |                    |
|-------------------------------------|--------------------|
| Water Treatment and Distribution    | \$1,378,313        |
| Wastewater Collection and Treatment | \$843,059          |
| Utility Billing and Administration  | \$406,265          |
| Non-Departmental                    | \$745,792          |
| Total Utility Fund Expenses         | <u>\$3,373,429</u> |



**Utility Capital Fund**

|                                     |                    |
|-------------------------------------|--------------------|
| Debt Service                        | \$362,297          |
| Utility Capital Projects            | <u>\$1,614,000</u> |
| Total Utility Capital Fund Expenses | <u>\$1,976,297</u> |

**Town Capital Fund** - Town Capital Projects

|                    |                            |
|--------------------|----------------------------|
|                    | <u>\$4,183,557</u>         |
| Total Expenditures | <u><u>\$19,446,242</u></u> |

GIVEN UNDER MY HAND, THIS 13<sup>th</sup> DAY OF MAY, 2024:

\_\_\_\_\_  
C. Holland Perdue III, Mayor

ATTESTED:

\_\_\_\_\_  
Rebecca H. Dillon, Town Clerk

## Glossary

---

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

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

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

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