



TOWN OF
ROCKY MOUNT
VIRGINIA

**ADOPTED OPERATING AND
CAPITAL BUDGET**

FISCAL YEAR 2024-2025





FY 2024 - 2025 Adopted Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Rocky Mount
Virginia**

For the Fiscal Year Beginning

July 01, 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

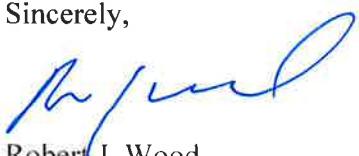
revenues. General Fund expenditures are expected to be eleven percent less than revised expenditures for the current fiscal year. FY25 Utility operating fund proposed revenues show an increase of four percent when compared to current year projected revenues. Expenses are projected to increase 14% from 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 8th, at 6:00 pm, budget work sessions were held at 5:00 pm on Thursday, April 11th, and Monday, April 15th. The budget public hearing was held Monday, May 6th, at 6:00 pm. Adoption of the budget was accomplished during the regular Council meeting on Monday, May 13th, at 6:00 pm. All of these meetings were held in the Municipal Building.

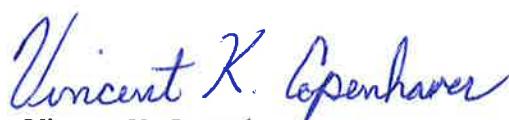
We would like to thank all Town employees for the work that they do every day to make Rocky Mount a great place to be. You will not find a more knowledgeable, dedicated, caring group of people anywhere. They take great pride in and responsibility for the services that they provide to the community. Thank 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

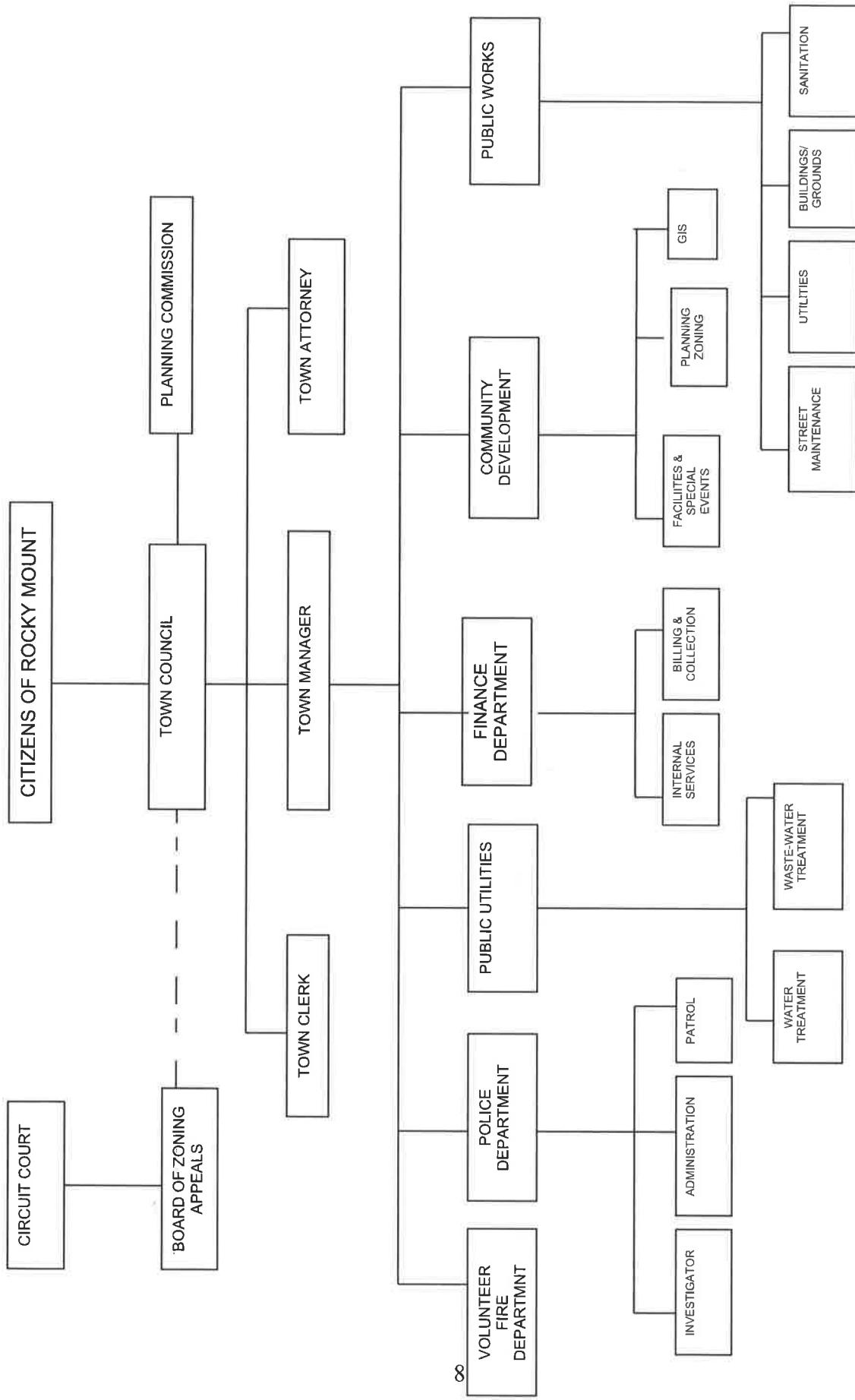
Objectives:

- 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



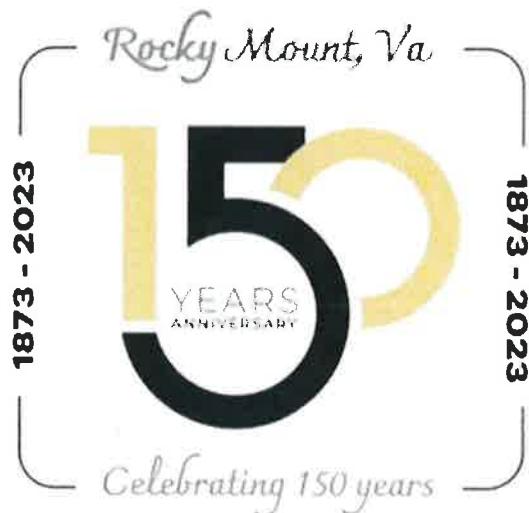


Historical Overview

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 (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% (Regular Council meeting)
4/8/2024	Manager/Finance Dir	Presentation of FY 25 Budget and FY 25-29 CIP to Council (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 Appropriation Resolution (Regular Council meeting)



Authorized Positions by Function/Program

Function/Program	Actual June 30, 2023	Budget June 30, 2024	Adopted FY24-25	Variance FY24 to FY25
General government				
Administration	3	3	3	0
Finance	6	6	6	0
Planning & Community 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 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



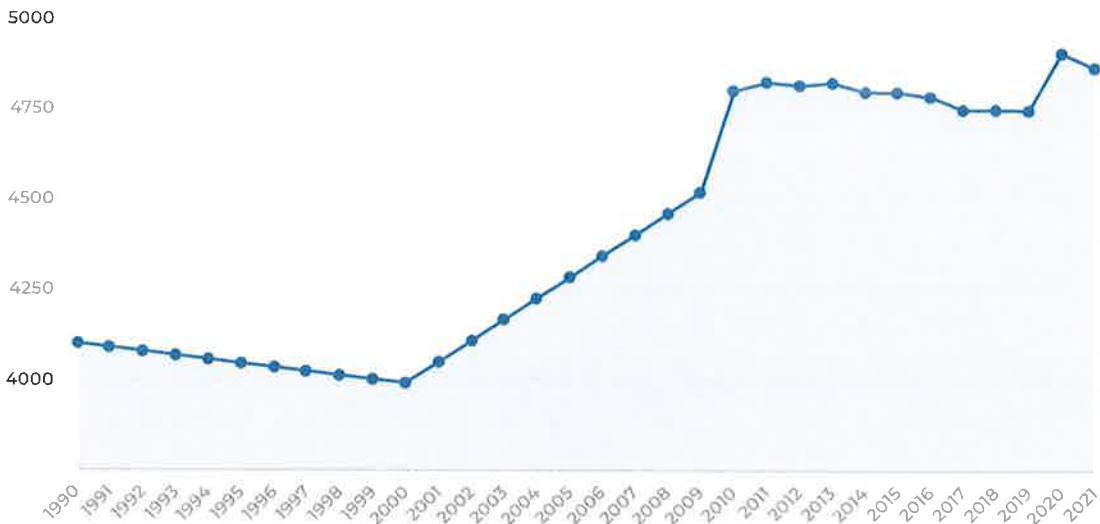
TOTAL POPULATION

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



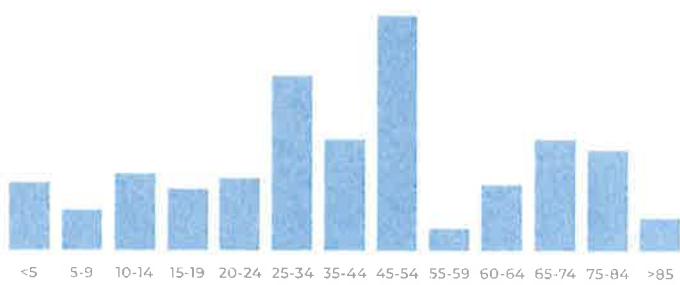
DAYTIME POPULATION

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.

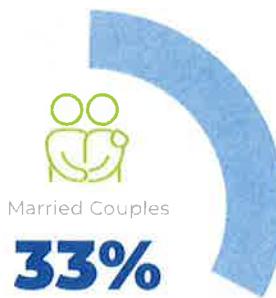
*Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

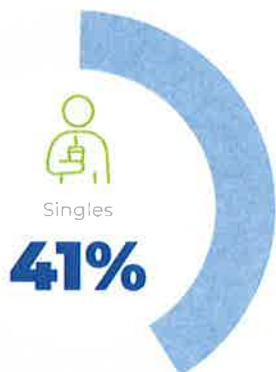
2,008

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.



▼ 20%
 lower than state average

▼ 35%
 lower than state average



▲ 53%
 higher than state average

▲ 85%
 higher than state average

* 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.

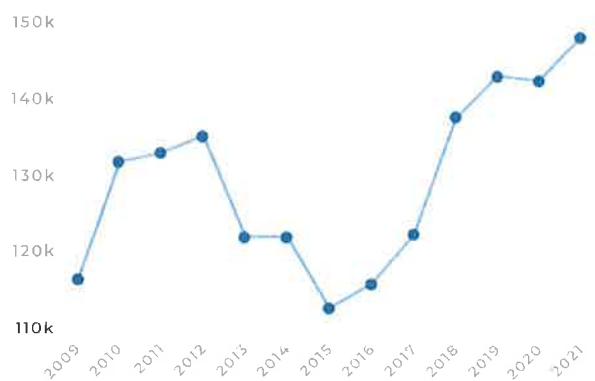


* Data Source: American Community Survey 5-year estimates



2021 MEDIAN HOME VALUE

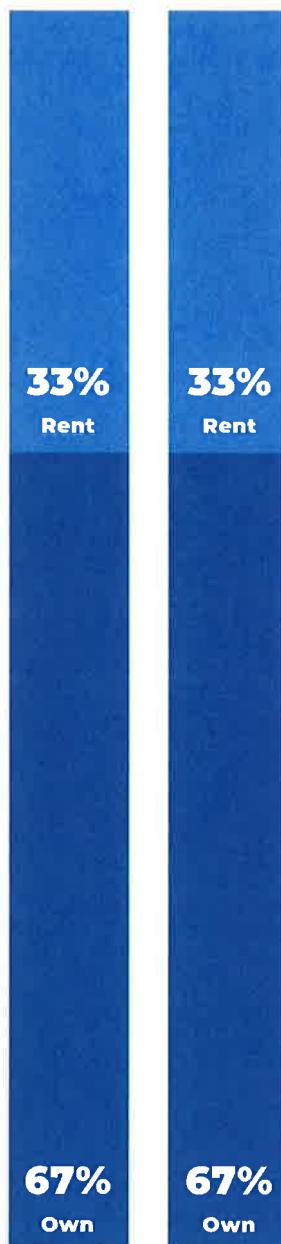
\$148,000



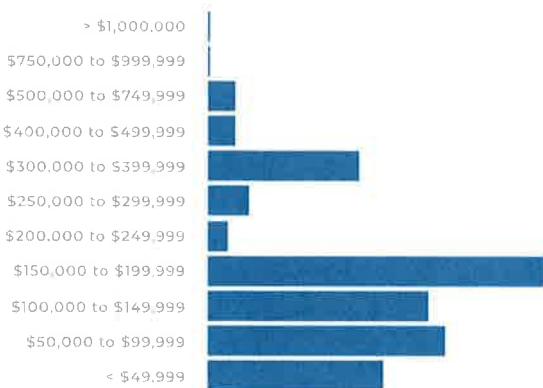
¹Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>). American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Rocky Mount State Avg.



HOME VALUE DISTRIBUTION



¹Data 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.

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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:

	<u>Adopted FY25</u>	<u>Adopted FY24</u>	<u>\$ Variance</u>	<u>% Variance</u>
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%
Total	19,446,242	15,860,147	3,586,095	22.6%

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 ¹ , RFP ² , RFQ ³ and approval by Town Council ⁴
Less than \$5,000	N/A			
\$5,000 - \$29,999	Yes	Yes		
\$30,000 - \$99,999	Yes		Yes	
\$100,000 and above	Yes			Yes

Revenue Policies

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

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

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>	FUND			
	<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

Total Adopted Budget for all Funds = \$19,446,242



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	✓	✓	✓

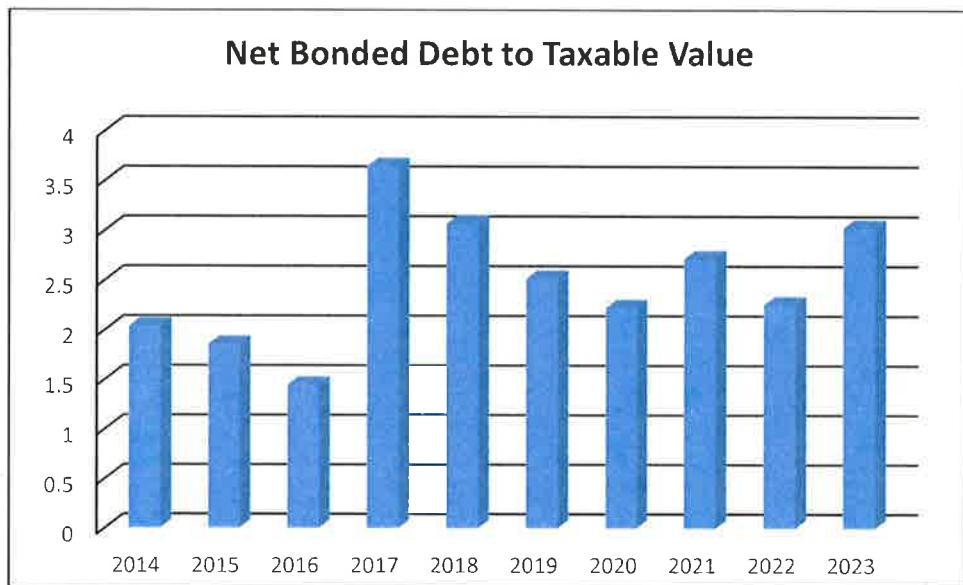
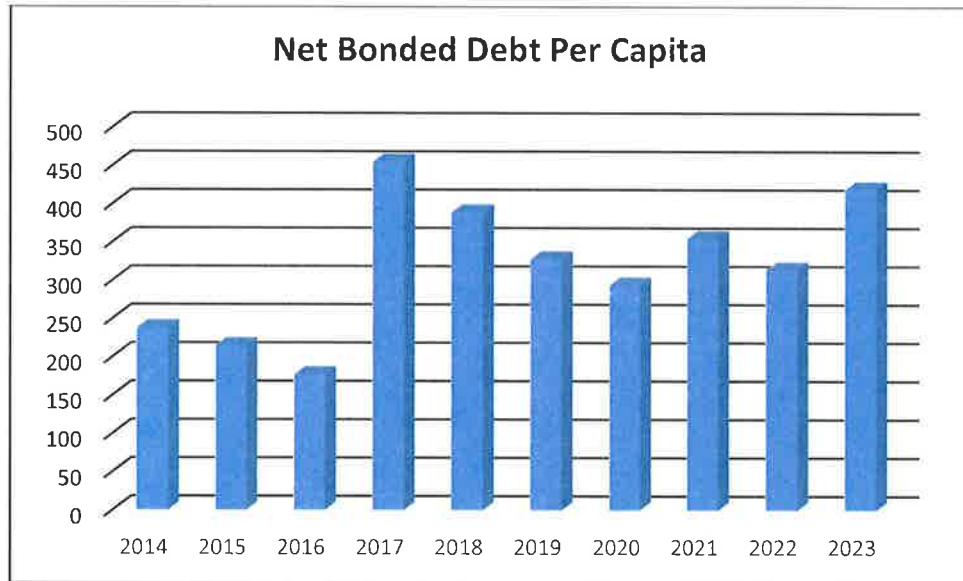
Department Goals

- 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, 2022	Increases/ Issuances	Decreases/ Retirements	Balance June 30, 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 ae as follows:

Year 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, 2022	Increases/ Issuances	Decreases/ Retirements	Balance June 30, 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 ae as follows:

Year Ending June 30,	Direct Borrowings and Placements	
	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:

Nonspendable Prepaid Items	75,455
Assigned for Capital Projects	281,695
Total	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:

	Estimate FY23-24	Budget FY 24-25
Fund Balance, Beginning of Year	\$9,584,456	\$9,882,542
Revenue Sources	15,549,689	9,912,959
Expenditures	(15,251,603)	(9,912,959)
Fund Balance, End of Year	\$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
Fund Balance, Beginning of Year	\$281,695	\$71,705
Revenue Sources	1,873,491	4,183,557
Expenditures	(2,083,481)	(4,183,557)
Fund Balance, End of Year	\$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
Net Position, Beginning of Year	\$9,506,565	\$9,918,251
Revenue Sources	4,399,282	5,349,726
Expenditures	(3,987,596)	(5,349,726)
Net Position, End of Year	\$9,918,251	\$9,918,251



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

	Fund				
	General	Utility Operating	Utility Capital *	Town Capital	Totals
Beginning Fund Balance	9,882,542	9,918,251	0	71,705	19,872,498
Revenues					
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 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
Expenditures					
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.

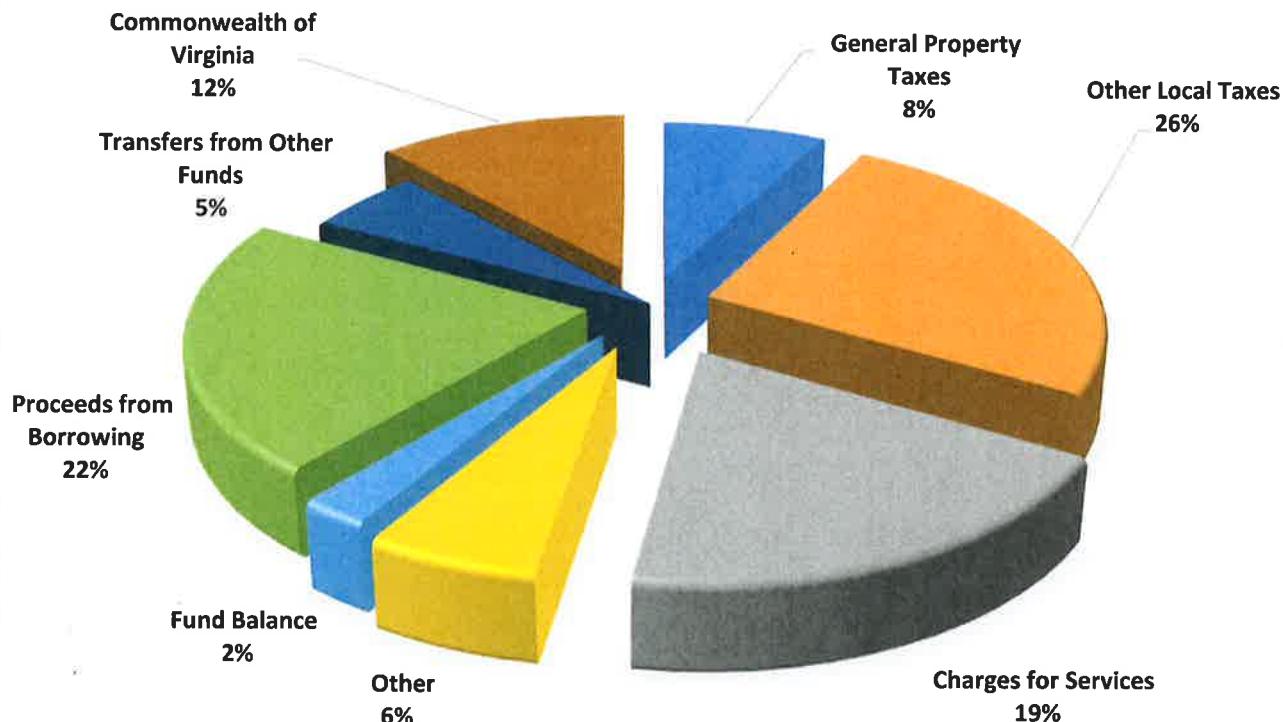


**Total Revenues and Expenditures - All Funds
Adopted FY24-25 Budget**

	<u>FY 22-23 Actual</u>	<u>FY23-24 Actual (Estimated)</u>	<u>FY23-24 Budget</u>	<u>FY24-25 Adopted</u>
Revenues				
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 of Virginia	2,212,766	2,621,194	2,026,364	2,303,929
Federal Government	798,829	1,109,177		
Total Revenues	13,669,008	21,056,515	15,860,147	19,446,242
Expenditures				
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
Total Expenditures	14,921,671	21,322,690	15,860,147	19,446,242



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%



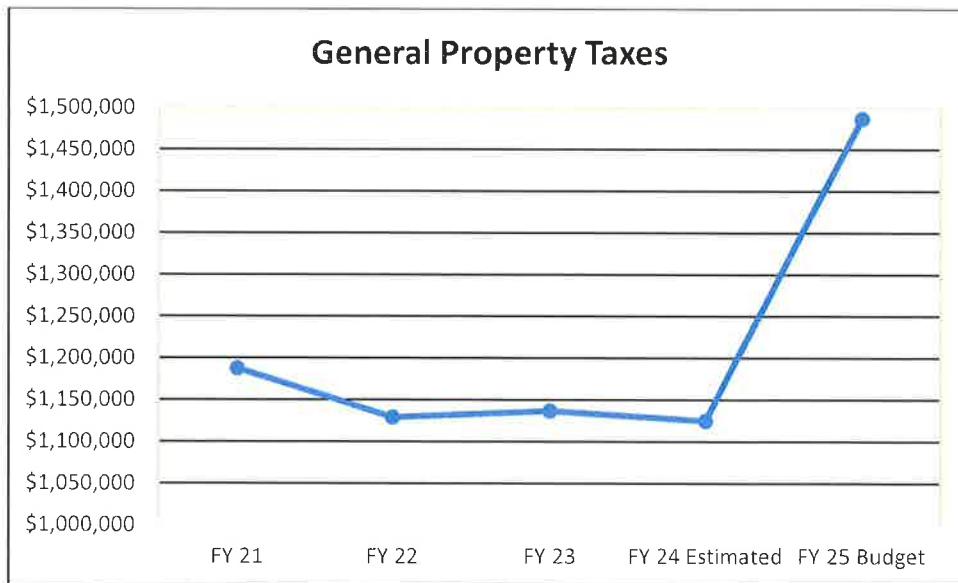
Revenue Analysis

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 28th.

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



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

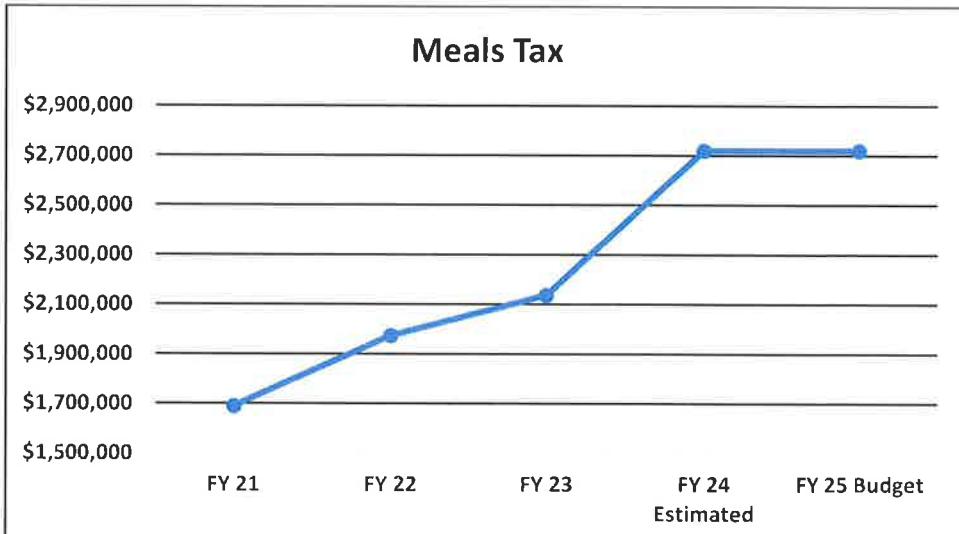
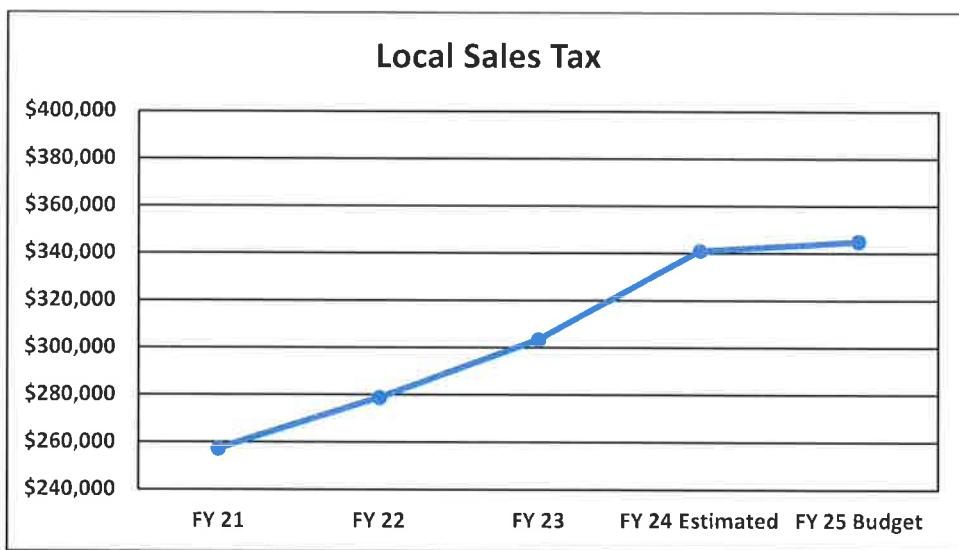


Local Sales Tax and Meals Tax

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

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

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



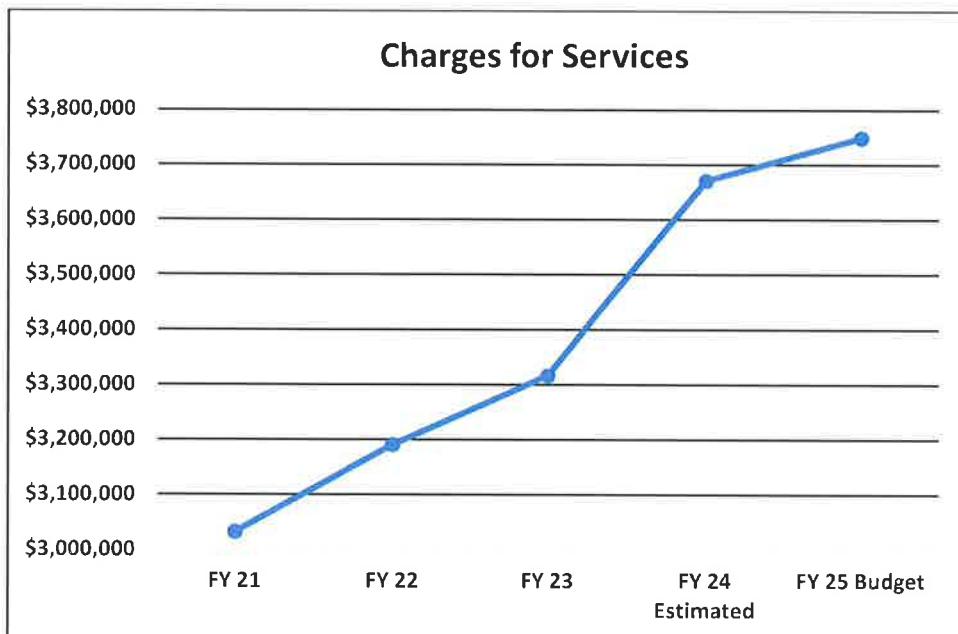


Charges for Services

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.



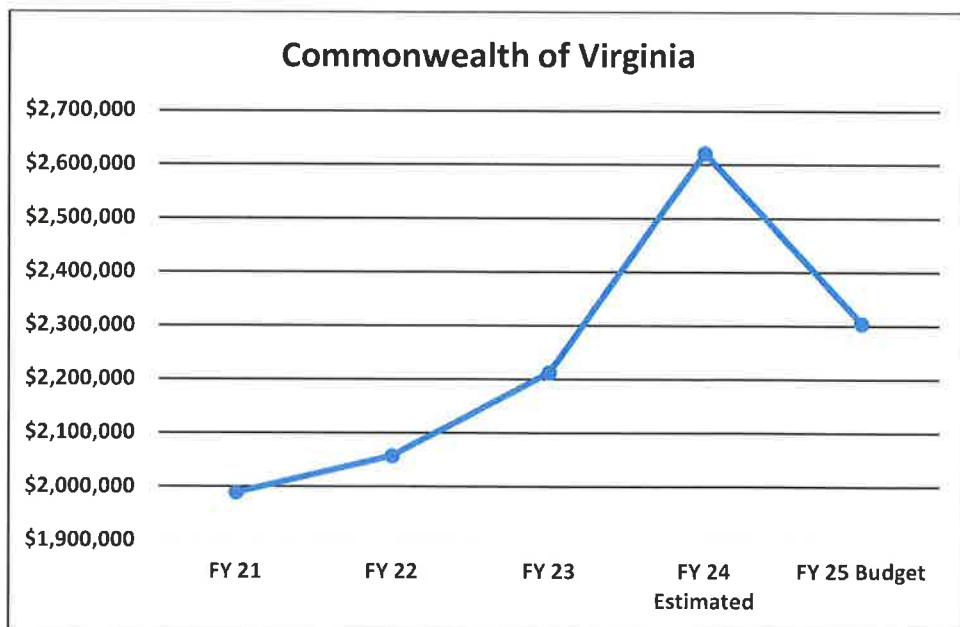


Revenue from the Commonwealth of Virginia

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.

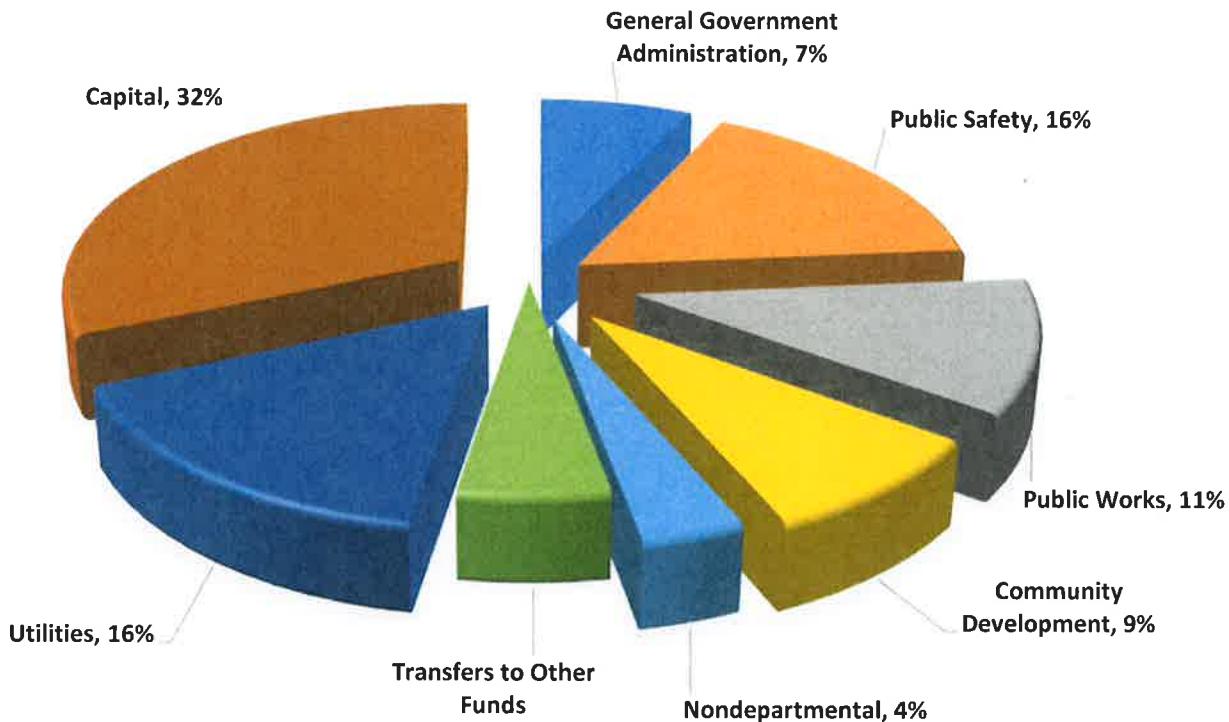
A budget-to-budget increase of \$277,565 is forecast for FY25 from additional street maintenance funds anticipated to be received from the Commonwealth of Virginia.

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
Revenues					
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

Expenditures					
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

	29-30	30-31	31-32	32-33	33-34
	Proposed	Proposed	Proposed	Proposed	Proposed
	Budget	Budget	Budget	Budget	Budget
Revenues					
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
Expenditures					
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



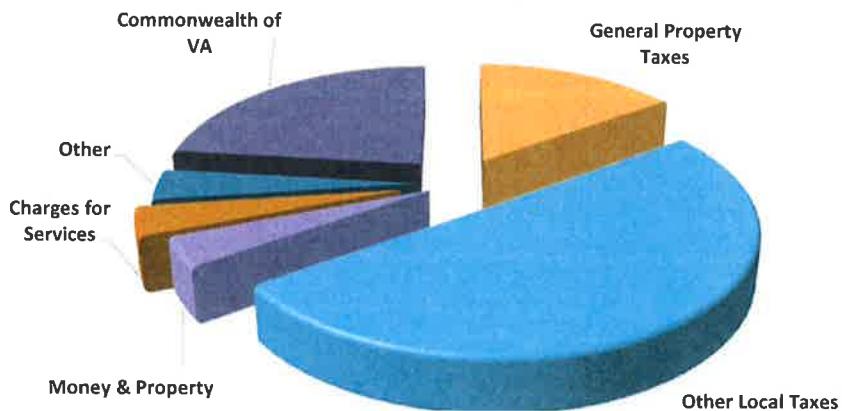
Town of Rocky Mount, VA
General Fund Revenues
Adopted Budget FY2024-2025

Account Description	2022		2024		2025		24 to 25 Budget	Percent Change
	<u>Actuals</u>	<u>Actuals</u>	<u>Original Budget</u>	<u>Projected</u>	<u>Adopted Budget</u>	<u>Increase (Decrease)</u>		
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%	
Total General Property Taxes	\$1,187,555	\$1,136,399	\$1,243,482	\$1,131,894	\$1,486,823	\$243,341	19.6%	
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%	
Total Other Local Taxes	\$3,321,960	\$3,439,497	\$3,820,808	\$4,229,636	\$4,133,445	\$312,637	8.2%	
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		
Total BPOL	\$777,980	\$841,625	\$766,973	\$923,521	\$840,300	\$73,327	9.6%	
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%	
Total Permits, Fees, Regulatory Licenses	\$71,012	\$63,110	\$30,200	\$32,905	\$19,300	(\$10,900)	-36.1%	
COURT FINEES	\$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		
Total Fines and Forfeitures	\$15,204	\$42,755	\$20,070	\$43,096	\$42,080	\$22,010	109.7%	
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			
Total Revenue - Use of Money & Property	\$103,717	\$525,206	\$275,450	\$581,616	\$380,950	\$105,500	38.3%	

	2021 <u>Actuals</u>	2023 <u>Actuals</u>	2024	2024	2025	24 to 25 Budget	Percent Change
			Original <u>Budget</u>	Projected <u>Actuals</u>	Adopted <u>Budget</u>	Increase (Decrease)	2025 Adopted to 2024 Original
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%
Total Charges for Services	\$249,232	\$322,828	\$379,876	\$372,763	\$376,132	(\$3,744)	-1.0%
 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					
Total Revenue from the Commonwealth	\$2,323,637	\$2,329,913	\$2,166,364	\$2,502,222	\$2,443,929	\$277,565	12.8%
 Appropriated Fund Balance	 \$0				 \$150,000	 \$150,000	
 Total General Fund Revenues	 \$8,122,361	 \$8,771,108	 \$8,743,223	 \$10,040,954	 \$9,912,959	 \$1,019,736	 11.7%

GENERAL FUND ADOPTED REVENUES

FY 24-25

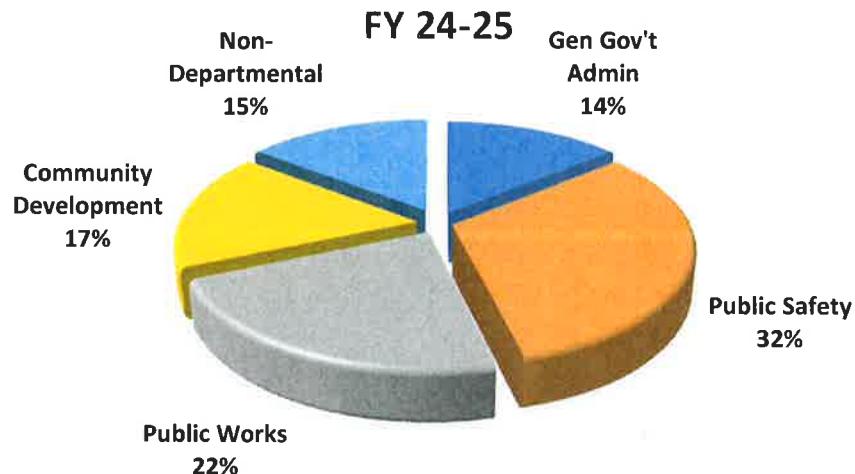




Town of Rocky Mount
General Fund Expenditures by Department

	<u>Actual 22-23</u>	<u>Adopted Budget 23-24</u>	<u>Adopted Budget 24-25</u>	<u>Budget Increase (Decrease)</u>	<u>Percent Change FY23 to FY24</u>
<u>General Government Administration</u>					
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>
<u>Public Safety</u>					
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>
<u>Public Works</u>					
	1,972,070	2,036,080	2,212,167	176,087	9%
<u>Community Development</u>					
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>
<u>Non-Departmental</u>					
	838,337	846,462	1,456,915	610,453	72%
Total General Fund	<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



GENERAL GOVERNMENT ADMINISTRATION

The following departments are included in General Government Administration:

	<u>Actual</u> <u>FY22-23</u>	<u>Adopted Budget</u> <u>FY23-24</u>	<u>Adopted Budget</u> <u>FY24-25</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <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	<u>\$ 97,218</u>	<u>\$ 68,417</u>	<u>\$ 88,717</u>	<u>\$ 20,300</u>	<u>29.7%</u>
Total General Gov't Admin	<u>\$ 1,254,555</u>	<u>\$ 1,243,944</u>	<u>\$ 1,378,002</u>	<u>\$ 134,058</u>	<u>10.8%</u>

MAYOR & COUNCIL

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

The responsibilities of the Town Council include:

- Enacting ordinances, resolutions, and orders necessary for the proper governing of the Town's affairs;
- Reviews and adopts the annual budget;
- Appoints citizens to serve on various boards and commissions and reviews and decides on recommendations from these bodies;
- Appoints a Town Manager, Town Attorney, Town Clerk, and Fire Marshall to serve at the pleasure of Council;
- Establishes policies and procedures to promote the general welfare of the Town and the health and safety of its residents;
- Represents the Town at official functions; and
- Other duties and responsibilities as authorized in the Town Charter and Code.

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

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

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

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

TOWN OF ROCKY MOUNT, VIRGINIA FY2025 ADOPTED BUDGET DETAIL LINES		2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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	53322 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	MAYOR & TOWN COUNCIL	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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT CHANGE
TOWN MANAGER						
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		TOWN MANAGER	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
TOWN ATTORNEY					
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%
TOTAL	TOWN ATTORNEY	58,696	69,670	70,185	1%

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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT CHANGE
FINANCE DEPARTMENT						
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	FINANCE DEPARTMENT		589,211	623,468	642,713	3%
TOWN OF ROCKY MOUNT, VIRGINIA FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT CHANGE
PASSPORT PROGRAM						
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	PASSPORT PROGRAM		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
MUNICIPAL BUILDING					
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 & MAINTENANCE	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%
TOTAL	MUNICIPAL BUILDING	97,218	68,417	88,717	30%

PUBLIC SAFETY

Public Safety consists of the following departments:

	Actual FY22-23	Adopted Budget FY23-24	Adopted Budget FY24-25	Increase (Decrease)	Percent Change
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	\$ 2,921,091	\$ 3,024,183	\$ 3,200,318	\$ 176,135	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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT CHANGE
VOLUNTEER FIRE DEPT						
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%
TOTAL		VOLUNTEER FIRE DEPT	212,036	228,450	228,280	0%

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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT CHANGE
EMERGENCY SERVICES BUILDING						
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%
EMERGENCY SERVICES BUILDING			103,442	83,600	83,600	0%

PUBLIC WORKS

The following cost centers are included in Public Works:

	Actual <u>FY22-23</u>	Adopted Budget <u>FY23-24</u>	Adopted Budget <u>FY24-25</u>	Increase <u>(Decrease)</u>	Percent <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%
Total Public Works	\$ 1,885,552	\$ 2,036,080	\$ 2,212,167	\$ 176,087	8.6%

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 FY2025 ADOPTED BUDGET DETAIL LINES		2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES		2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES		2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES		2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES		2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY22-23</u>	<u>Adopted Budget FY23-24</u>	<u>Adopted Budget FY24-25</u>	<u>Increase (Decrease)</u>	<u>Percent 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	 \$ 1,294,937	 \$ 1,592,554	 \$ 1,665,557	 \$ 73,003	 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.

Contributions and Sponsorships for Special Events	Adopted FY23-24	Requested FY24-25	Recommended FY24-25
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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES		2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 & MAINTENANCE	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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT 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 FY2025 ADOPTED BUDGET DETAIL LINES			2023 ACTUAL	2024 ORIG BUD	2025 ADOPTED	PCT CHANGE
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>
General Fund		
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.

Outside Agency Name	Adopted FY23-24	Requested FY24-25	Recommended FY24-25
The Franklin Center for Advanced Learning & Enterprise	\$5,000	\$6,000	\$5,000
Free Clinic of Franklin County (Bernard Healthcare Center)	\$4,000	\$4,000	\$4,000
Helping Hands	\$4,000	\$5,000	\$4,000
Stepping Stone Mission	\$1,000	\$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 and sewer connection fee assistance - maximum of \$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:

<u>Utility Operating Fund</u>		2023	2024	2025	Increase	Percent Change
<u>Revenues</u>		<u>Actual</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>(Decrease)</u>	
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%
Total Revenues		\$2,800,229	\$2,896,162	\$3,373,429	\$477,267	16.5%
<u>Expenses</u>						
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%
Total Expenses		\$3,394,241	\$2,896,162	\$3,373,429	\$477,267	16.5%

<u>Utility Capital Fund</u>		2023	2024	2025	Increase	Percent Change
<u>Revenues</u>		<u>Actual</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>(Decrease)</u>	
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%
Total Utility Capital Fund Revenues		\$559,239	\$1,765,562	\$1,976,297	\$210,735	11.9%
<u>Expenses</u>						
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%
Total Utility Capital Fund Expenses		\$618,136	\$1,765,562	\$1,976,297	\$210,735	11.9%

UTILITY OPERATING NON-DEPARTMENTAL

This account includes all costs not associated with any operating departmental budget. These costs include general liability and workers' compensation insurance costs (25%), 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
NON-DEPARTL UTILITY OPERATING					
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%
TOTAL	NON-DEPARTL UTILITY OP	1,291,796	447,998	745,792	-1%

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
WATER SYSTEM OPERATIONS					
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 WWSA 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%
TOTAL	WATER SYSTEM OPERATIONS	191,354	272,616	311,025	14%

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
METER READING					
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	
WATER TREATMENT PLANT						
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
UTILITY ADMINISTRATION					
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
WASTEWATER SYSTEM OPERATIONS					
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 & MAINTENANCE	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
WASTEWATER TREATMENT PLANT					
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	WASTEWATER TREATMENT PLANT	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.

Utility Capital Fund	2023	2024	2025	Increase	Percent
Revenues	Actual	Adopted Budget	Proposed Budget	(Decrease)	Change
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%
Total Utility Capital Fund Revenues	\$559,239	\$1,765,562	\$1,976,297	\$210,735	11.9%
<hr/>					
Expenses					
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%
Total Utility Capital Fund Expenses	\$618,136	\$1,765,562	\$1,976,297	\$210,735	11.9%

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).

	FY24-25	
<u>Description</u>	<u>Principal</u>	<u>Interest</u>
<hr/>		
Utility		
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
Total Utility	248,262.45	114,033.35



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				
	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
					Five Year Total

Information Technology

Replacement Computer Equipment and Printers	25,000	25,000	25,000	25,000	25,000	125,000
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Community Development

Addition of New Sidewalks each year: Green Meadow Lane, Circle Dr & Windy Lane
Construction
Depot Renovation
Comprehensive Plan Update - Major
Rocky Mount Park (Tech Dr) Equipment Improvements
Total Community Development

	50,000	50,000	50,000	50,000	200,000
			500,000		500,000
0	\$25,000 Funded from remaining Mary Bethune Playgroun				0
	60,000				60,000
0	\$15,000 Funded from remaining Sidewalk funds				0
0	110,000	50,000	550,000	50,000	760,000

Police

Vehicle Replacement
Server and router (MDIS, RMS, MDIS)
Replace Mobile Car Radios
Replace Handheld Radios
Total Police Department

56,000	112,000	56,000	112,000	56,000	392,000
20,000					20,000
	65,000				65,000
			95,000		95,000
76,000	177,000	56,000	207,000	56,000	572,000

Fire Department

2022 Pumper Tanker
Replace Utility 1A - 1997 Ford dually with brush/off-road truck
Extrication Equipment
Replacement of Fire Fighting Tools/Equipment
Refurbish Rescue 1 - 2002 Pierce Heavy Rescue
Replacement of 2003 Tahoe
Replacement of Portable Radios
Replacement of Wagon 1
Replacement of Tower 1 - 2001 Pierce 85ft Aerial Tower
Total Fire Department

1,061,000					1,061,000
	265,000				265,000
	45,000				45,000
	40,000	40,000	40,000	40,000	160,000
	195,000				195,000
	70,000				70,000
	48,000	48,000	48,000	48,000	192,000
				875,000	875,000
2,372,557					2,372,557
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
Public Safety Building					
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
Total Public Safety Building	27,500	72,500	0	0	100,000
Public Works					
Sidewalk Maintenance	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	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
Total Public Works	621,500	1,159,695	144,000	60,000	60,000
Total General Fund Capital	4,183,557	2,207,195	363,000	930,000	1,154,000
					8,837,752

General Fund Capital Revenues:

Transfer from General Fund	600,000
Fire Truck Borrowing	3,433,557
General Fund Reserve Funds	150,000
Total	4,183,557

Utilities

Water System Operations

Replacement of North Main 8" water line from Ferguson to Pendleton
Fire Hydrant Replacement
Fire Hydrant Cleaning System
New Meter Pickup/Equipment
Replace Large Meters
Total Water System Operations

800,000					800,000
12,000					12,000
1,000					1,000
15,000	50,700				65,700
22,500	22,500				45,000
850,500	73,200	0	0	0	923,700

Department/Project Name	Adopted				
	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 WVVA line	600,000				600,000
Total Water Treatment Plant	368,000	1,625,000	45,000	0	0
					2,038,000

Wastewater System Operations

Replace 1999 Jet Truck	400,000				400,000
Mulching Head for Skid Steer	18,895				18,895
Total Wastewater System Operations	0	418,895	0	0	418,895

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
Total Wastewater Treatment Plant	395,500	216,000	500,000	150,000	315,000
					1,576,500

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

Total of All Capital Projects	5,797,557	4,540,290	908,000	1,080,000	1,469,000	13,794,847
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FY24-25 through FY28-29 Five Year Capital Improvement Plan
Project Impact on Current and Future Operating Budgets

FY24-25

Department/Project Description	Amount	Project Impact on Current and Future Operating Budgets
Information Technology		
Replacement Computer Equipment & Printers	25,000	No impact - replacement equipment
Police		
Vehicle Replacement	56,000	No impact - replacement vehicle
Server and Router	20,000	No impact - replacement equipment
Fire Department		
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
Public Safety Building		
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
Public Works		
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
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Utility Capital Fund

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

Town Capital Fund

Borrowing Proceeds	\$3,433,557
Transfer from General Fund	<u>\$750,000</u>
Total Capital Fund	<u>\$4,183,557</u>
Total Revenues	<u><u>\$19,446,242</u></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	<u>\$1,456,915</u>
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	<u>\$745,792</u>
Total Utility Fund Expenses	<u>\$3,373,429</u>

Utility Capital Fund

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

Town Capital Fund - Town Capital Projects

Total Expenditures	<hr/> \$4,183,557
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Total Expenditures	<hr/> \$19,446,242
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GIVEN UNDER MY HAND, THIS 13th 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. The Commonwealth of Virginia state agency that oversees accounting, financial reporting, and audit requirements for units of local government.
Auditor of Public Accounts	The Commonwealth of Virginia state agency that oversees accounting, financial reporting, and audit requirements for units of local government.
Balanced Budget	A fiscal plan showing estimated expenditures equal to estimated revenues for a specific fiscal year.
Basis of Budgeting	The accounting methodology used to prepare the budget. This method could be cash basis or modified accrual basis of accounting.
Bond	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation bonds and revenue bonds usually issued for construction of large capital projects such as buildings, utility systems,

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

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

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