



## **AGENDA**

### **TOWN COUNCIL MEETING**

At Richlands Town Hall

January 13, 2026

5:30 P.M.

- I. Call meeting to Order
- II. Invocation
- III. Pledge of Allegiance
- IV. Additions/Deletions to Agenda
- V. Executive Closed Session-VA Code Section 2.2-3711(A)(1) – Personnel
  - a. Interview Clerk
  - b. Interim Manager
- VI. Interim Town Manager Appointment
- VII. Adoption of Roberts Rules of Order
- VIII. Authorization to Pay Bills (December)
- IX. Minutes-
  - a. November 11, 2025, PH- ATV
  - b. November 11, 2025, Regular Scheduled Meeting Part 1&2
  - c. December 9, 2025, JPH
- X. Scheduled Public Comments (5 Minute Max)
- XI. Unscheduled Public Comments (3 Minute Max)
- XII. Agenda Items
  - a. Clerk Appointment
  - b. Town Attorney Appointment

- c. Proposed Meeting Dates for 2026
- d. McGill & Associates- WWTP Improvements Schedule Update
- e. Fire Truck Discussion- Chief Rudy Keith
- f. Aid to Localities Resolution (R-2026-01-01)- Rhudy Keith
- g. PCA Discussion
- h. Quantum- Generator Project Update
- i. Blue Ridge Power and GDS

XIII. Finance Director Report

- a. Monthly Financial Report
- b. Draft Financial Policies

XIV. Attorney Report

- a. Food Truck Ordinance 2<sup>nd</sup> Presentment
- b. ATV Ordinance 2<sup>nd</sup> Presentment

XV. Town Manager Report

XVI. Council Members Report

- a. Laura Mollo
- b. Jan White
- c. Jordan Bales
- d. Rick Wood
- e. Gary Jackson
- f. Seth White

XVII. Mayor's Comments

XVIII. Executive Closed Session- VA Code Section 2.2-3711(A)(1) – Personnel

- a. Town Manager Search (SGR)
- b. Revenue Clerk

XIX. Adjourn Meeting

Next Regular Meeting is February 10, 2026.

The Richlands Town Council held a “Public Hearing” on Tuesday, November 11, 2025, at 5:30pm in the Richlands Council Chambers with the following present:

Mayor: Rod. D. Cury  
Town Manager: Ron Holt  
Town Attorney: Michael Thomas  
Finance Manager: Ronnie Campbell  
Project Manager: Absent  
Town Clerk: Amanda Beheler  
Council Members: Seth White, Rick Wood, Jordan Bales, Jan White, and Laura Mollo.

Mayor Cury opened the meeting.

The Invocation and Pledge was led by Mayor Cury.

Mayor Cury advised the Public Hearing is for the purpose of providing the citizens of the Town an opportunity to be heard with respect to Spearhead Trails- Proposed ATV Trail Route.

Mayor Cury advised the meeting was open to take public comment.

**Jamie Keeter, 271 Mountain Road-** asked where the trail would begin and end.

Mr. Holt advised when they posted the original proposed route, it started at the top of Mountain Road, however the owner of that land has since elected not to sell that property at this time, so they are unsure where it would start now.

Mr. Keeter asked why the Town would run a motorcycle trail through an elderly neighborhood. Mrs. Mollo advised it was presented to Council as an idea to bring money into the Town and she wanted to hear what the citizens had to say about it, because she wouldn't want that going through her neighborhood.

Mr. Keeter stated it made no sense to him to bring in all the trash and disruption that would come to the neighborhood from the trail riders.

Mr. White advised the only reason the Council is looking at the trail system at all is because it is a potential source of revenue for the Town and stated that everyone knows without more revenue, they would have to increase taxes or other things, and no one on the Council wants to do that.

Mr. White advised that they look at every opportunity to get revenue into the Town.

Mr. White stated that in years past there had been people that sat in their seats and in administration seats that blocked businesses from coming in and they did not want to be those people, they want to look into everything that they can. Mr. White stated that one example of that was Macado's was going to put a restaurant in the Town and the administration at the time blocked it from happening.

Mr. White advised these Trail Systems bring in massive amounts of revenue and based upon stats from the state from five years ago, on average each person/rider spends \$190 per day in local businesses (stores, gas, restaurants, hotels, etc.).

Mr. White advised they are holding this Public Hearing to hear citizens' concerns, and the Trail will not be coming through Mountain Road at this time.

Mrs. Mollo stated the new proposed route would be down 9<sup>th</sup> Street.

**Marcus Boyd, 306 Mountain Road-** Mr. Boyd advised that 9<sup>th</sup> Street would still affect him, so he inquired what the contingent route would be before he makes his comments.

Mrs. Mollo advised she has been told by other members of the Council that if people on Mountain Road complained too much, they would follow the railroad track around.

Mr. White advised he is not aware of this alternate route and did not have that information.

Mr. Boyd stated that going through any residential neighborhood should not even be discussed.

Rick Wood joined the meeting at this time.

Mr. Boyd advised that before any vote is taken they need to make sure that no Council member has any kind of ties or business dealings with anyone that is involved with Spearhead Trails, because it would be a conflict of interest.

Mr. Boyd stated for the record that he is opposed to the Trail System going through any residential neighborhood in the Town.

**Otis Musick, 1912 9<sup>th</sup> Street-** Mr. Musick advised his family moved to Mountain Road when he was fifteen years old and he and his wife built their home there in 1977 and have lived there ever since. Mr. Musick stated that 9<sup>th</sup> Street is basically a retirement community and everyone there is either disabled or retired.

Mr. Musick advised he pastors a church at the end of Coach Road and they had a problem there with a trail going across the church property so they put up a fence and riders would still come off the hill and make hill climbs on the property and spin gravels in their parking lot, until they hired a contractor to come in with a bulldozer and eliminate the problem.

Mr. Musick stated the road is very narrow and there are other options for the Town to look at to access the mountains.

Mr. Musick inquired where would the liability lay if a rider had an accident on any of their properties along the route?

Mr. Musick advised he is not against the economic development but is against the Trail System coming through a residential neighborhood.

**Scott Honaker, 1801 5<sup>th</sup> Street-** Mr. Honaker thanked the Council for the opportunity to speak and advised he is also opposed to the trail due to living at the stop sign on the route.

Mr. Honaker advised his wife is from Buchanan County, and they have a real problem with riders there. Mr. Honaker also advised there was a meeting in Tazewell County last week to keep them out of Burkes Garden last Thursday.

Mr. Honaker stated he is not against the revenue source, only the route coming through residential neighborhoods. Mr. Honaker advised it would also decrease their property value.

**Pete (last name and address inaudible)-** thanked the Town of Richlands for the Veterans Program.

**Morgan Earp, 6<sup>th</sup> Street-** advised his concern is that the route comes through a residential area where people walk and kids ride their bikes, and that is a problem.

Mr. Earp inquired what the time limits would be on the Trails, about liability for property damage and if there were any alternative routes.

Mr. White advised that a representative from Spearhead Trails was in attendance and could hopefully answer some of these questions.

Mrs. Mollo advised the hours are from daylight to dark and there was a pretty big incident in Pocohontas a few nights ago where there had been some running after dark.

**Dixie Keeter, 271 Mountain Road-** Mrs. Keeter advised that she opposed the Trail System being put in residential neighborhoods.

Mrs. Keeter stated she would like the Council to think about the children who walk on the road to the bus stop and also the animals.

Mrs. Keeter advised the road is narrow and breaking off.

**Susan Hunsucker, 159 Mountain Road-** inquired about how the letters that citizens turned in regarding this would be handled or considered.

Mayor Cury advised the responses that the Town received were printed and included in the Council Packets for them to read.

Mrs. Hunsucker also inquired about the petition that was signed by citizens in the neighborhood.

Mrs. Mollo asked if it had been turned into Town Hall and Mrs. Hunsucker stated she was not sure who had it.

Mr. Holt advised they have not received a Petition.

Mayor Cury inquired if there were any other citizens who would like to speak, there was none.

Mr. White stated that at this time the Council had not made any decisions or chosen any routes, and it was Council's desire to hold this Public Hearing to hear citizens' concerns.

Mr. White spoke briefly on the positive impacts the Trail System has had on Damascus, VA.

Mr. White advised the Town is looking at other recreation opportunities as well, including a rail line, and trying to keep an open mind about them all.

Mrs. Mollo advised that she has not spoken to one person that was ok with them bringing the Trail System through a neighborhood.

Mrs. Mollo stated the Town is currently going through a transition with the Town Manager position and advised that if it's the desire to bring the Trail System to Town, they need to work with the new Town Manager to find an alternative route that does not go through a neighborhood.

Mr. Holt stated that when the Town was approached by Spearhead Trails to potentially open the Town's roadways to ATV traffic, they were made aware of a piece of property that was for sale in close proximity to the trails, so there was some discussion regarding that potential route.

Mr. Holt advised that the Town was not trying to force this on anyone and that is why they wanted to hold the Public Hearing to hear the communities' thoughts and concerns.

Mr. Holt stated that the owner of the property advised them a few weeks ago that it was no longer for sale, so at this time they haven't had a chance to discuss any alternative routes.

Mayor Cury asked the Council for a consensus regarding whether they would like to speak to Mr. Pike from Spearhead Trails during this Public Hearing or during the Regular Meeting.

Mrs. White advised the citizens who are already in attendance might like to hear what Mr. Pike has to say, Council agreed.

Mr. Pike thanked the citizens for attending the Public Hearing and gave a brief history of Spearhead Trails and the positive impact it has had on other surrounding communities.

Mr. Pike advised Spearhead Trails has recently joined the Hatfield McCoy Trail System in West Virginia as well.

Mr. Pike addressed the safety concerns of citizens and advised them that Spearhead Trails is tightly controlled by Trail Rangers and Rules that must be followed, or tickets are issued. Some of those rules include, no alcohol allowed, must wear helmets, etc. Mr. Pike also advised the trails only operate from sunrise to sunset.

Mayor Cury inquired about what Mr. Pikes' official title and position with Spearhead Trails is. Mr. Pike advised he lives in Fort Blackmore in Scott County Virginia, and he is the Government Relations Director for the Southwest Regional Recreation Authority.

Mayor Cury also inquired if they ticket trail rule violators and if so, how do they do that. Mr. Pike advised that Trail Rangers issue the tickets and if they are not paid their attorney can take them to the local courts to collect ticket fees.

Mrs. Mollo asked Mr. Pike about an incident that happened recently in the Town of Pocohontas where there were some trail riders that came into Town around 10:30pm and were throwing rocks on vehicles and homes, and a woman videoed it and posted it on Facebook. Mrs. Mollo also stated the Pocohontas Police Department responded to the incident, so she inquired if once the trail riders come off the trails and into Town, would it then be the Richlands Police Department that would respond. Mr. Pike advised that they work collaboratively with local law enforcement. Mrs. Mollo asked if Trail Rangers would have authority in Town. Mr. Holt advised he had spoken to Mr. Pike regarding this, and that it would depend on their level of certification.

Marcus Boyd- Inaudible.

Mr. White asked Chief Holt how many patrol officers are on duty for each shift. Chief Holt advised that it is mostly two per shift, sometimes three. Mr. White inquired how many officers the Town of Pocohontas has, and Chief Holt advised he believes they only have one sworn officer in the department and that is the Chief of Police. Mr. White stated that was a major difference between Richlands and Pocohontas.

Mr. Pike advised he grew up in Wythe County, VA and after spending 34 years in law enforcement and public safety, he retired and moved back to Southwest Virginia. Mr. Pike stated that when he moved back to Southwest Virginia, he wanted to help the communities, so after he began at the Southwest Regional Recreation Authority, they sat down with Southwest Virginia Community College and Mountain Empire College and talked with them about how they could work together to try and keep people in the area after college. Mr. Pike advised they want to enhance lives; it's not only about the trails.

Molly Land, SRA Marketing Director- Big Stone Gap Virginia- Mrs. Land advised that there was a recent study done by the Bureau of Economic Analysis, who studies all outdoor recreation and tourism, and it showed that ATV's/UTV's -which is what's rode on Spearhead Trails- is the 2<sup>nd</sup> fastest growing outdoor recreation across the country. Mrs. Land also advised that other data from the recent study showed the following information:

- When a rider from out of town comes into Town and stays overnight, they spend an average of \$567 a day.
- When a rider from 2-4 hours away comes into Town, they spend an average of \$131 a day.
- When a rider from within the County or adjacent County comes into Town, they spend an average of \$92 a day.

Mrs. Mollo asked Mrs. Land if she knew the additional amount that the localities spend in additional police coverage, cleanup, etc. Mrs. Land advised that was a great point, and advised that they like to not only look at how they are bringing money in, but also the jobs that it could create such as extra police officers, rangers, maintenance, etc. Mrs. Land stated she would get the specific dollar amount for Mrs. Mollo.

Mayor Cury advised he did not hear anyone that was angry, just concerned. Mrs. Mollo agreed.

Mayor Cury stated regardless of the cost of police, trail rangers, etc., like anything else it is not perfect, there will be rulebreakers, the world isn't perfect.

Citizen- Inaudible.

Mrs. Land spoke briefly about the positive changes it has brought to her hometown of Big Stone Gap, VA.

Mrs. Land advised the study was based on a national average of communities much like Big Stone Gap and Richlands, not large cities like Indianapolis.

Mrs. Land stated that she would try to see how those numbers break down regionally and not nationally.

Mrs. Land stated she was glad that so many people showed up to the meeting, it showed the beauty of living in our free country

Mrs. Land advised she could write a grant for \$100k to do an updated Economic Analysis, but the numbers would more than likely be very similar to the ones she had given earlier and that she would much rather write a grant to see how we can create jobs in our communities.

Mr. Bales stated they would want to break those numbers down by year of impact, and that he imagined by year 3 they would drive economic growth with Airbnb's, hotels, etc, Mr. Bales stated he would like to see those statistics, keep an open mind, and explore the Town's options.

Morgan Earp- Inaudible.

Multiple citizens advised they were not against the trails, would like for the Town to look at other route options besides their neighborhoods.

Mayor Cury closed the Public Hearing.

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Rod D. Cury, Mayor

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Amanda Beheler, Town Clerk

The Richlands Town Council held a Joint “Public Hearing” with the Planning Commission on Tuesday, December 9, 2025, at 5:45pm in the Richlands Council Chambers with the following present:

Mayor: Rod. D. Cury  
Town Manager: Ron Holt  
Town Attorney: Michael Thomas  
Finance Manager: Ronnie Campbell  
Project Manager: Absent  
Town Clerk: Amanda Beheler  
Council Members: Seth White, Gary Jackson, Jordan Bales, Jan White, and Laura Mollo.

Mayor Cury opened the meeting.

The Invocation and Pledge was led by Mayor Cury.

Mayor Cury advised the Joint Public Hearing with the Planning Commission is for the purpose of receiving Public Comment regarding the proposed conditional use permit (a.k.a., “Special Exception Permit”) request located at Tax Map #123 A 0102A Tract E or 275 Greenfield Drive with regards to the proposed purpose of placing a mobile home.

Rodney Blankenship advised he was the one who was making the request to move his mobile home less than 600ft. outside of the mobile home park on land that his son owns. Mr. Blankenship stated he would like to move outside of the mobile home park so that he would no longer be required to pay lot rent and because there was a tree located behind his home about to fall, and he could not get anyone to do anything about it.

Mr. Holt presented a photo of the land showing the Council where the mobile home currently sits and where Mr. Blankenship is requesting to move it.

There were no further questions or comments.

Mayor Cury closed the Joint Public Hearing.

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Rod D. Cury, Mayor

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Amanda Beheler, Town Clerk





**PROPOSED MEETING DATES FOR COUNCIL  
FOR CALENDAR YEAR 2026**

January 13, 2026	Deadline for additions/changes to Agenda January 7, 2026
February 10, 2026	Deadline for additions/changes to Agenda February 4, 2026
March 10, 2026 (intro of Budget)	Deadline for additions/changes to Agenda March 4, 2026
March 24, 2026	Public Hearing for Proposed Budget FY2027 (Will advertise March 11 & 18, 2026)
April 14, 2026	Deadline for additions/changes to Agenda April 8, 2026
May 12, 2026	Deadline for additions/changes to Agenda May 6, 2026
June 9, 2026	Deadline for additions/changes to Agenda June 3, 2026
July 14, 2026	Deadline for additions/changes to Agenda July 8, 2026
August 11, 2026	Deadline for additions/changes to Agenda August 5, 2026
September 8, 2026	Deadline for additions/changes to Agenda September 2, 2026
October 13, 2026	Deadline for additions/changes to Agenda October 7, 2026
November 10, 2026	Deadline for additions/changes to Agenda November 4, 2026
December 8, 2026	Deadline for additions/changes to Agenda December 2, 2026





## Resolution R-2026-01-01

### **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF RICHLANDS, VIRGINIA REQUESTS THE GENERAL ASSEMBLY TO ADOPT LEGISLATION REFORMING THE AID TO LOCALITIES PROGRAM**

**WHEREAS**, the Aid to Localities Program that provides monies to localities has not been increased since 1995, and has not kept pace with inflation; and,

**WHEREAS**, agencies serving communities at or below the poverty line face greater challenges but receive the same formula as the more affluent communities in Virginia; and,

**WHEREAS**, the rising call volumes, declining human resources, and increasing costs are straining departments statewide, and the current Aid to Localities Program formula does not adequately account for poverty levels or local fiscal stress; and,

**WHEREAS**, the Town of Richlands has a higher percentage of residents at or below poverty, meaning there are fewer resources to sustain essential emergency services; and,

**WHEREAS**, the Town of Richlands Fire/EMS system is increasingly dependent on local tax dollars; and,

**WHEREAS**, the Town of Richlands also has an above average fiscal stress index according to the latest report by the Commission on Local Government; and,

**WHEREAS**, without reform and Aid to Localities Program, communities risk longer response times, unsafe staffing levels and outdated equipment.

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Council of the Town of Richlands, Virginia respectfully requests the General Assembly to:

- (1) Adopt legislation reforming the Aid to Localities Program funding formula to prioritize the agencies serving communities at, or below, the poverty line;
- (2) Increase the overall State support Fire/EMS, as recommended by a Virginia Commonwealth University report;
- (3) Raise the property insurance fee from one (1) percent to two (2) percent over the next

biennium to strengthen the Virginia Fire Programs Fund to ensure that localities can purchase training protective equipment and apparatus;

(4) Make the new \$5 million PPE Grant Fund permanent to guarantee that all firefighters have basic protective equipment; and

(5) Create a targeted “At-Risk Locality” Fund to support jurisdictions struggling most with financial constraints.

The Town of Richlands Town Council

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Rodney D. Cury, *Mayor*

Attest:

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Amanda Beheler, *Town Clerk*

Bales: \_\_\_\_\_  
Jackson: \_\_\_\_\_  
Mollo: \_\_\_\_\_  
J. White: \_\_\_\_\_  
S. White: \_\_\_\_\_  
Wood: \_\_\_\_\_

# Town of Richlands, VA

## Town Council Meeting

### Staff Summary

#### Action Item

<b>Agenda Title:</b>	Monthly Financial Reports	
<b>Staff Contact(s):</b>	Ronnie Campbell	
<b>Agenda Date:</b>	January 13, 2026	<b>Item Number:</b>
<b>Attachment(s):</b>	1.	Income Statement Summary
	2.	Income Statement Detail
	3.	Budget Amendment Reserve Summary
	4.	Reserve Analysis
	5.	Bank Balances by Fund
	6.	Loan Balances
<b>Reviewed By:</b>	Susan Whitt	

#### SUMMARY:

The attachments include the financial results for November 2025. The reports include summary and detailed income statements, actual and projected cash balances and loan balances. The detailed income statements include line item expenditures and revenues compared to budget for current and year to date. The projected unreserved cash balances are based on the financial policies adopted in October 2019.

#### FINANCIAL IMPACT AND FUNDING SOURCE:

This data and monthly review will assist in timely monitoring of budget versus actual expenditures and revenues, required reserves, budget amendment tracking and loan balances. The monthly net income provides an excellent picture of future cash settlement through receipts and payments.

#### RECOMMENDATION:

Given the importance of balancing rate stability and maintaining reliable services, Staff recommends The Town Council work closely with Finance on the review of monthly financial results. Please let us know whether you have additional reporting needs and would like to schedule time to review activity in more detail.



**Town of Richlands**  
**Reserve Analysis: 2025 -2026**  
**General Fund**  
**As of November 30, 2025**

<u>Actual</u>	<u>Comments</u>
Reserved Cash Balance	
	\$1,287,076
Unreserved Cash Balance	
	<b>\$956K increase from October primarily results from the \$700K reimbursement of the electric fund generator project from the First Bank &amp; 1,682,019 Trust loan proceeds.</b>
Less: Adjustments	0
Total Cash Balance	<b><u>\$2,969,095</u></b>
<u>Projected</u>	
Unreserved Cash Balance Rolling 12 Month Low	\$726,325 Based on lowest point during December 2024 through November 2025
Less: Adjustments	0
Less: Projected Operating Revenues	(843,140) Budgeted revenue of \$8,431,397*10%
Surplus (Shortage)	<b><u>(\$116,815) No change from October</u></b>



2025-2026	ACCOUNT	JULY	AUGUST	SEPT	OCTOBER	NOVEMBER
<u><b>GENERAL FUND:</b></u>						
<u><b>CASH ON HAND</b></u>		<b>(\$11,055.18)</b>	<b>(\$11,055.18)</b>	<b>(\$11,055.18)</b>	<b>(\$11,055.18)</b>	<b>(\$11,055.18)</b>
TRUPOINT	ASSET-RLDS PD	\$7,942.54	\$1.00	\$3.78	\$3.78	\$3.78
TRUIST/BB&T	FIRE PGR.	\$9,175.75	\$9,175.83	\$9,175.91	\$9,175.99	\$9,176.07
<b>FIRST COMMUNITY</b>	<b>INTEREST CK</b>	<b>(\$1,190,769.30)</b>	<b>(\$1,125,059.68)</b>	<b>(\$1,182,296.66)</b>	<b>(\$1,183,454.97)</b>	<b>(\$1,201,331.06)</b>
	<b>INTEREST SAV</b>	<b>\$2,019,522.46</b>	<b>\$1,908,273.38</b>	<b>\$2,142,231.38</b>	<b>\$1,798,762.92</b>	<b>\$2,772,332.81</b>
	<b>PAYOUT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
POP UP RICHLANDS		\$27,402.04	\$27,402.04	\$27,402.04	\$27,402.04	\$27,402.04
SAV-GENERAL(DTF)		\$201,122.36	\$197,903.47	\$196,166.71	\$194,603.27	\$200,692.40
<b>1ST SENT.</b>						
FIRE DEPT.		\$41,935.45	\$48,115.26	\$47,653.08	\$44,157.39	\$43,524.24
RESCUE DEPT.		\$2,271.00	\$2,271.00	\$2,271.00	\$1,642.79	\$1,892.79
STATE ASSET-DTF		\$19,100.18	\$19,101.85	\$19,103.37	\$19,105.10	\$19,106.56
FED ASSET-RLDS PD		\$7,446.66	\$4,193.19	\$4,193.52	\$4,193.90	\$4,194.22
FED FORF-DTF						
C.D.-8000002/1300943		\$121,036.54	\$121,036.54	\$122,071.98	\$122,071.98	\$122,071.98
SAV-GENERAL (EMPLOYEE FLOWER)		\$859.30	\$861.30	\$947.30	\$953.30	\$908.10
SAV-GENERAL (SECTION HOUSE)		\$7,355.94	\$7,455.94	\$11,520.94	\$8,435.71	\$8,100.41
SAV-GENERAL (COAL MINERS MEM)		\$22,731.38	\$22,731.38	\$22,731.38	\$22,731.38	\$22,731.38
MCNB	SHOP WITH A COP	\$20,314.71	\$20,769.71	\$20,769.71	\$20,769.71	\$17,469.71
VDOT HIGHWAY MAINT FUNDS		\$1,112,169.77	\$991,021.52	\$1,326,173.38	\$1,143,664.89	\$931,874.45
<b>TOTAL GENERAL FUND</b>		<b>\$2,418,561.60</b>	<b>\$2,244,198.55</b>	<b>\$2,759,063.64</b>	<b>\$2,223,164.00</b>	<b>\$2,969,094.70</b>
<b>UNDESIGNATED / UNRESERVED - Governmental</b>		<b>\$938,734.52</b>	<b>\$893,195.06</b>	<b>\$1,070,951.52</b>	<b>\$726,324.75</b>	<b>\$1,682,018.55</b>
<b>WATER DEPARTMENT:</b>						
<b>CASH ON HAND</b>		<b>(\$27,393.99)</b>	<b>(\$27,393.99)</b>	<b>(\$27,393.99)</b>	<b>(\$27,393.99)</b>	<b>(\$27,393.99)</b>



BANK	ACCOUNT	JULY	AUGUST	SEPT	OCTOBER	NOVEMBER
TRUIST/BB&T	UT DEPOSIT	\$3,522.53	\$3,522.56	\$3,522.59	\$3,522.62	\$3,522.65
FIRST COMMUNITY	INTEREST CK INTEREST SAV PAYROLL	\$3,263,816.44 (\$4,323,268.72) \$0.00	\$3,341,644.54 (\$4,891,616.70) \$0.00	\$3,365,537.44 (\$5,048,693.43) \$0.00	\$3,419,069.11 (\$5,197,757.27) \$0.00	\$3,175,718.94 (\$3,323,601.51) \$0.00
1ST SENT.	C.D. UT #4724/4732/4740	\$281,793.98	\$283,706.53	283,706.53	283,706.53	285,803.97
MINIMUM CASH RES/SAV/CK-GENERAL		1,518,329.00	1,518,329.00	1,518,329.00	1,518,329.00	1,854,343.93
TOTAL ELECTRIC DEPARTMENT		\$777,925.21	\$289,317.91	\$156,134.11	\$60,601.97	\$2,029,519.96
UNDESIGNATED / UNRESERVED - Electric		(\$1,022,197.77)	(\$1,512,717.62)	(\$1,645,901.42)	(\$1,741,433.56)	(\$110,627.94)
GRAND TOTAL		\$4,894,885.80	\$4,201,405.86	\$4,555,925.86	\$3,988,946.66	\$6,754,863.75
TOTAL UNDESIGNATED / UNRESERVED CASH		\$35,853.49	(\$532,317.73)	(\$508,514.78)	(\$905,429.91)	\$1,730,221.82



**Town of Richlands**  
**Income Statement: 2025 - 2026**  
**For the Period Ending 11/30/2025**

General Fund	Revenues	Account Number	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	% Received	Unappropriated Held	Comments
		10-3700-410000	REAL ESTATE TAXES	\$518,425.00	\$114,032.89	\$164,448.07	31.72%	(\$353,976.93)	
		10-3700-410050	R E TAX BUDGET	\$20,000.00	(\$821.67)	(\$28,803.72)	-144.02%	(\$48,803.72)	
		10-3700-410100	R.E. TAXES PRO RATA	\$1,000.00	\$4.10	(\$73.53)	-72.35%	(\$1,723.53)	
		10-3700-410200	DELINQUENT TAXES	\$23,000.00	\$3,347.18	\$16,135.03	70.15%	(\$6,884.97)	
		10-3700-410300	PENALTIES ON TAXES	\$2,000.00	\$154.64	\$771.07	38.55%	(\$1,228.93)	
		10-3700-410350	INTEREST ON TAXES	\$5,000.00	\$173.00	\$1,939.82	38.80%	(\$3,060.18)	
		10-3700-410400	PUBLIC SERVICE TAXES	\$43,574.00	\$0.00	\$0.00	0.00%	(\$43,574.00)	
		<b>Total Dep't.3700</b>		<b>\$612,999.00</b>	<b>\$116,890.14</b>	<b>\$153,766.74</b>	<b>25.08%</b>	<b>(\$459,232.26)</b>	
		10-3701-411000	BANK STOCK TAXES	\$251,300.00	\$0.00	\$0.00	0.00%	(\$251,300.00)	
		10-3701-411100	RESTAURANT FOOD TAX	\$1,150,000.00	\$88,050.38	\$456,564.63	39.70%	(\$693,435.37)	
		10-3701-411200	BUSINESS LICENSES	\$600,000.00	\$978.98	\$6,376.08	1.06%	(\$593,623.92)	
		10-3701-411300	MOTOR VEHICLE LICENSES	\$35,000.00	\$13,803.65	\$14,188.94	40.54%	(\$20,811.06)	
		10-3701-411400	MOBILE HOME LICENSE	\$8,000.00	\$2,780.00	\$2,870.00	35.88%	(\$5,130.00)	
		10-3701-411500	CIGARETTE TAX	\$200,000.00	\$3,750.00	\$75,000.00	37.50%	(\$125,000.00)	
		10-3701-411550	DELINQUENT PER PROPERTY TAXES	\$1,000.00	\$67.99	\$12,895	12.89%	(\$871.15)	
		10-3701-411650	PENALTIES ON PER PROPERTY TAXES	\$0.00	\$3.14	\$6.61	0.00%	\$6.61	
		10-3701-411750	INTEREST ON PERSONAL PROPERTY TAXES	\$0.00	\$9.90	\$22.39	0.00%	\$22.39	
		10-3701-412000	ZONING PERMITS	\$1,000.00	\$45.00	\$520.00	52.00%	(\$480.00)	
		10-3701-413000	COURT FINES & FOREFEITURE	\$30,000.00	\$778.35	\$4,673.90	15.58%	(\$25,326.10)	
		10-3701-413050	E-CITATION COLLECTIONS	\$0.00	\$156.84	\$1,232.43	0.00%	\$1,232.43	
		10-3701-413300	INTEREST INCOME	\$5,000.00	\$55.01	\$1,257.24	25.14%	(\$3,742.76)	
		10-3701-413400	CONTRACT WORK-STREET	\$5,000.00	\$1,050.22	\$2,133.30	42.67%	(\$2,866.70)	
		10-3701-413900	SALE OF SALVAGE & SURPLUS	\$5,000.00	\$0.00	\$120.00	2.40%	(\$4,880.00)	
		10-3701-413950	GAIN/LOSS ON ASSET DISPOSAL	\$0.00	\$5,000.00	\$5,000.00	0.00%	(\$5,000.00)	
		10-3701-414100	FIRE/RESCUE CONTRACTS	\$300,000.00	\$0.00	\$225,000.00	75.00%	(\$75,000.00)	
		10-3701-414125	RESCUE SQUAD BILLING REVENUE	\$1,018,753.00	\$81,882.74	\$374,496.87	36.76%	(\$644,256.13)	
		10-3701-414130	RESCUE BAD DEBT COLLECTIONS	\$6,000.00	\$0.00	\$4,516.92	75.28%	(\$1,483.08)	
		10-3701-414150	SWIMMING POOL FEES	\$15,000.00	\$0.00	\$10,458.00	69.72%	(\$4,542.00)	
		10-3701-414200	CONCESSION COLL	\$25,000.00	\$2,992.53	\$9,851.67	39.41%	(\$15,148.33)	
		10-3701-414250	BASKETBALL FEES	\$20,000.00	\$3,250.00	\$6,052.00	30.26%	(\$13,948.00)	
		10-3701-414400	MEMBERSHIP FEES	\$1,500.00	\$175.00	\$795.00	53.00%	(\$705.00)	
		10-3701-414425	WEIGHT ROOM FEES	\$1,000.00	\$346.00	\$1,470.00	147.00%	\$470.00	
		10-3701-414450	ROOM RENTAL UPSTAIRS	\$6,000.00	\$1,110.00	\$3,575.00	59.58%	(\$2,425.00)	
		10-3701-414475	SHELTER RENTAL FEES	\$1,500.00	\$0.00	\$575.00	38.33%	(\$925.00)	
		10-3701-414500	MISC RECREATION REVENUE	\$5,000.00	\$316.00	\$1,100.00	22.00%	(\$3,900.00)	
		10-3701-414525	REC TOURNAMENTS/EVENTS	\$1,000.00	\$0.00	\$0.00	0.00%	(\$1,000.00)	
		10-3701-414550	VOLLEYBALL FEES	\$12,000.00	\$3,820.00	\$11,738.00	97.32%	(\$262.00)	
		10-3701-420150	GARBAGE COLLECTIONS	\$655,000.00	\$49,692.95	\$251,480.00	38.39%	(\$403,520.00)	
		10-3701-420175	Bulk/Brush Fees	\$0.00	\$2,822.00	\$14,113.00	0.00%		

10-3701-420200	PENALTIES	\$8,000.00	\$1,065.00	\$5,692.20	71.15%
10-3701-420420	STATE-LOCAL TAX	\$20,000.00	\$1,559.60	\$6,886.83	34.43%
10-3701-420550	CONSUMER/CONSUMPTION UTILITY TAX	\$230,000.00	\$18,957.51	\$93,602.82	40.70%
10-3701-420900	CONVENIENCE FEE	\$5,000.00	\$375.00	\$1,548.00	30.96%
10-3701-430000	MISCELLANEOUS REVENUE	\$15,000.00	\$735.00	\$8,772.20	58.48%
10-3701-430150	MISCELLANEOUS REVENUE-TOWN MGR	\$0.00	\$0.00	\$5,889.43	0.00%
10-3701-430300	RETURN CHECK FEES	\$500.00	\$90.00	\$510.00	102.00%
10-3701-430400	DNTN & COMM DEVELOP REVENUE	\$0.00	\$0.00	\$400.00	0.00%
10-3701-430600	COMM & CIVIC PROG REVENUE	\$0.00	\$0.00	\$4,350.00	0.00%
10-3701-430700	MISCELLANEOUS REVENUE-STREET	\$0.00	\$19,023.75	\$19,023.75	0.00%
10-3701-430750	MISCELLANEOUS REVENUE-SANITATION	\$0.00	\$0.00	\$1,691.04	0.00%
10-3701-430900	DONATIONS & MISC-FIRE	\$15,500.00	\$136,749.15	\$155,871.82	1005.62%
10-3701-430950	GIFTS & DONATIONS-REC	\$1,000.00	\$0.00	\$0.00	0.00%
10-3701-431000	GIFTS & DONATIONS-POLICE	\$12,000.00	\$1,200.00	\$4,155.00	34.63%
10-3701-431050	DONATIONS & MISC-RESCUE	\$3,000.00	\$1,045.60	\$9,037.37	301.27%
10-3701-431100	MISCELLANEOUS REVENUE-POLICE	\$4,000.00	\$5,063.75	\$13,760.10	344.00%
10-3701-431200	RESTITUTION	\$0.00	\$0.00	\$4.06	0.00%
<b>Total Dept.3701</b>		<b>\$4,673,053.00</b>	<b>\$448,801.04</b>	<b>\$1,816,510.45</b>	<b>38.87%</b>
10-3702-433100	SALES TAX PROCEEDS	\$550,000.00	\$46,378.34	\$229,415.48	41.71%
10-3702-433200	MOTOR VEHICLE CARRIER TAX	\$5,000.00	\$224.33	\$2,069.81	41.40%
10-3702-433300	MOBILE HOME TITLING TAX	\$1,000.00	\$630.00	\$630.00	63.00%
10-3702-434000	COMM OF VA LAW ENFORCEMENT	\$150,000.00	\$44,526.00	\$89,052.00	59.37%
10-3702-434100	STREET & HWY/G MAINT.	\$1,354,717.00	\$0.00	\$335,151.86	24.74%
10-3702-434200	LITTER CONTROL	\$3,000.00	\$0.00	\$73,012.51	0.00%
10-3702-435200	POLICE GRANTS-OTHER	\$53,549.00	\$0.00	\$19,463.51	136.35%
10-3702-435310	PL-ST ASSET FORF REVENUE	\$15,000.00	\$0.00	\$0.00	0.00%
10-3702-435400	DRUG ENFORCEMENT & PROSEC	\$76,087.00	\$7,500.00	\$28,500.00	37.46%
10-3702-435425	HIDTA FED GRANT	\$19,000.00	\$41.98	\$4,681.07	24.64%
10-3702-435450	RESTITUTION-NTF BUY MONEY	\$0.00	\$0.00	\$68.38	0.00%
10-3702-435500	EMS GRANTS	\$20,000.00	\$0.00	\$261,469.89	1307.35%
10-3702-435550	FIRE GRANTS	\$25,000.00	\$0.00	\$0.00	0.00%
10-3702-460000	OTHER STATE/FED REVENUE	\$14,500.00	\$0.00	\$11,488.49	79.23%
<b>Total Dept.3702</b>		<b>\$2,286,853.00</b>	<b>\$99,300.65</b>	<b>\$1,035,539.49</b>	<b>45.28%</b>
10-3703-470000	TRANSFER IN FROM UT-ADM COST	\$809,492.00	\$0.00	\$190,674.00	23.55%
10-3703-471000	TRANSFER IN FROM UT-IT COST	\$49,000.00	\$0.00	\$22,385.00	45.68%
<b>Total Dept.3703</b>		<b>\$853,492.00</b>		<b>\$213,059.00</b>	<b>24.82%</b>
10-3704-480000	FUND BALANCE ALLOCATION	\$16,375.00	\$0.00	\$0.00	0.00%
<b>Total Dept.3704</b>		<b>\$16,375.00</b>		<b>\$0.00</b>	<b>0.00%</b>

This account represents the net impact to budget from amendments. A positive amount in the first column is a decrease to the reserves and a negative amount is an increase to reserves. \$16K was unrestricted. See (\$16,375.00) GL summary on last page.

(\$16,375.00)

0.00%

Total Fund	General Fund	\$8,447,772.00	\$664,991.83	\$3,218,875.68	38.10%	(\$5,228,896.32)	
General Fund Expenditures	Account Number	Account Description	Approp Amount	Activity this Period	Expenditure YTD	% Used	Unappropriated Help (Hurt)
Department 4000	LEGAL		\$60,000.00	\$15,088.35	\$35,745.45	59.58%	\$24,254.55
10-4000-500100	TOWN ATTORNEY		\$60,000.00	\$15,088.35	\$35,745.45	59.58%	\$24,254.55
<b>Total Dept.4000</b>	<b>LEGAL</b>		<b>\$60,000.00</b>	<b>\$15,088.35</b>	<b>\$35,745.45</b>	<b>59.58%</b>	<b>\$24,254.55</b>
Department 4010	COUNCIL		\$10,500.00	\$875.00	\$5,375.00	51.19%	\$5,125.00
10-4010-500000	SALARIES AND WAGES		\$12,000.00	\$1,000.00	\$4,000.00	33.33%	\$8,000.00
10-4010-500150	CLERK SALARY		\$1,720.00	\$143.42	\$717.10	41.69%	\$1,002.90
10-4010-501000	INS SOCIAL SECURITY		\$25.00	\$0.00	\$3.23	12.92%	\$21.77
10-4010-501250	INS WORKMEN'S COMPENSATION		\$2,000.00	\$96.67	\$1,322.73	66.14%	\$677.27
10-4010-519000	MISCELLANEOUS		\$5,000.00	\$38.69	\$193.45	3.87%	\$4,806.55
10-4010-525150	TOWN EVENTS		\$31,245.00	\$2,153.78	\$11,611.51	37.16%	\$19,633.49
<b>Total Dept.4010</b>	<b>COUNCIL</b>		<b>\$10,500.00</b>	<b>\$10,519.62</b>	<b>\$57,310.41</b>	<b>42.45%</b>	<b>\$77,689.59</b>
Department 4020	TOWN MANAGER		\$135,000.00				
10-4020-500050	TOWN MANAGER SALARY						
10-4020-501000	INS SOCIAL SECURITY		\$583.00	\$771.93	\$4,215.18	723.02%	
10-4020-501100	INS HEALTH		\$22,832.00	\$0.00	\$0.00	0.00%	\$22,832.00
10-4020-501150	INS-LIFE		\$331.00	\$0.00	\$0.00	0.00%	\$331.00
10-4020-501200	INS-RETIREMENT PLAN		\$58,000.00	\$0.00	\$0.00	0.00%	\$58,000.00
10-4020-501225	VRS-VLDP		\$1,300.00	\$0.00	\$0.00	0.00%	\$1,300.00
10-4020-501250	INS WORKMEN'S COMPENSATION		\$100.00	\$0.00	\$21.12	21.12%	\$78.88
10-4020-510250	DUES & MEMBERSHIP		\$1,500.00	\$0.00	\$4,380.00	292.00%	
10-4020-510350	OFFICE SUPPLIES		\$3,000.00	\$0.00	\$27.99	0.93%	\$2,972.01
10-4020-510550	TRAINING EXPENSE		\$2,000.00	\$0.00	\$500.00	25.00%	\$1,500.00
10-4020-510800	MOTOR FUEL & LUBRICATION		\$0.00	\$366.17	\$366.17	0.00%	(\$366.17)
10-4020-511100	SUPPLIES & MATERIALS		\$750.00	\$0.00	\$0.00	0.00%	\$750.00
10-4020-519000	MISCELLANEOUS		\$97,000.00	\$8,154.27	\$34,220.13	35.28%	\$62,779.87
<b>Total Dept.4020</b>	<b>TOWN MANAGER</b>		<b>\$322,396.00</b>	<b>\$19,811.99</b>	<b>\$101,041.00</b>	<b>31.34%</b>	<b>\$221,355.00</b>
Department 4030	HUMAN RESOURCES						
10-4030-500000	SALARIES AND WAGES		\$97,733.00	\$7,403.29	\$39,563.05	40.48%	\$58,169.95
10-4030-501000	INS SOCIAL SECURITY		\$7,800.00	\$547.47	\$2,931.54	37.58%	\$4,868.46
10-4030-501100	INS HEALTH		\$16,863.00	\$2,022.00	\$8,902.00	52.79%	\$7,961.00
10-4030-501150	INS-LIFE		\$472.00	\$41.37	\$206.85	43.82%	\$265.15
10-4030-501200	INS-RETIREMENT PLAN		\$32,600.00	\$3,000.66	\$14,018.01	43.00%	\$18,581.99
10-4030-501225	VRS-VLDP		\$700.00	\$57.18	\$285.90	40.84%	\$414.10
10-4030-501250	INS WORKMEN'S COMPENSATION		\$500.00	\$0.00	\$14.54	2.91%	\$485.46
10-4030-510250	DUES & MEMBERSHIP		\$300.00	\$19.99	\$131.68	43.89%	\$168.32
10-4030-510350	OFFICE SUPPLIES		\$250.00	\$0.00	\$57.28	22.91%	\$192.72

10-4030-510550	TRAINING EXPENSE	\$1,000.00	\$0.00	\$347.70	34.77%	\$652.30
10-4030-511100	SUPPLIES & MATERIALS	\$200.00	\$0.00	\$0.00	0.00%	\$200.00
10-4030-519800	MISCELLANEOUS	\$500.00	\$0.00	\$18.74	3.75%	\$481.26
<b>Total Dept.4030</b>	<b>HUMAN RESOURCES</b>	<b>\$158,918.00</b>	<b>\$13,091.96</b>	<b>\$66,477.29</b>	<b>41.83%</b>	<b>\$92,440.71</b>
<b>Department 4040</b>	<b>FINANCE OFFICE</b>					
10-4040-500000	SALARIES AND WAGES	\$439,589.00	\$35,595.74	\$197,484.08	44.92%	\$242,104.92
10-4040-500150	OVERTIME	\$0.00	\$399.88	\$2,965.02	0.00%	<b>(\$2,965.02)</b>
10-4040-501000	INS SOCIAL SECURITY	\$33,700.00	\$2,675.83	\$14,796.21	43.91%	\$18,903.79
10-4040-501100	INS HEALTH	\$106,221.00	\$9,909.00	\$49,089.00	46.21%	\$57,132.00
10-4040-501150	INS.-LIFE	\$2,405.00	\$169.88	\$816.76	33.96%	\$1,588.24
10-4040-501200	INS.-RETIREMENT PLAN	\$146,000.00	\$13,771.99	\$67,525.56	46.25%	\$78,474.44
10-4040-501225	VRS-VLDP	\$2,100.00	\$165.62	\$887.96	42.28%	\$1,212.04
10-4040-501250	INS WORKMEN'S COMPENSATION	\$500.00	\$0.00	\$271.48	54.30%	\$228.52
10-4040-501300	INS GEN LIABILITY/BLDG	\$12,000.00	\$0.00	\$0.00	0.00%	\$12,000.00
10-4040-510000	CASH OVER & SHORT	\$0.00	\$8.77	<b>(\$240.81)</b>	0.00%	\$240.81
10-4040-510100	AUDITING & LEGAL	\$10,000.00	\$0.00	\$2,500.00	25.00%	\$7,500.00
10-4040-510125	CIGARETTE STAMPS	\$7,500.00	\$2,721.60	\$2,721.60	36.29%	\$4,778.40
10-4040-510150	PRINTING & BINDING	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
10-4040-510200	TAX FORMS	\$1,500.00	\$0.00	\$0.00	0.00%	\$1,500.00
10-4040-510250	DUES & MEMBERSHIP	\$7,500.00	\$68.52	\$314.36	4.19%	\$7,185.64
10-4040-510300	ADVERTISING	\$1,000.00	\$0.00	<b>(\$124.61)</b>	-12.46%	\$1,124.61
10-4040-510350	OFFICE SUPPLIES	\$9,200.00	\$0.00	\$1,444.03	15.70%	\$7,755.97
10-4040-510400	POSTAGE	\$9,000.00	\$0.00	\$644.41	7.16%	\$8,355.59
10-4040-510425	CARD PROCESSING CHGS/ACH FEES/BANK ANALYSIS	\$15,500.00	\$1,069.47	\$5,349.73	34.51%	\$10,150.27
10-4040-510450	TELEPHONE/INTERNET/COMM	\$5,500.00	\$361.39	\$2,054.39	37.35%	\$3,445.61
10-4040-510500	UNIFORMS	\$500.00	\$147.44	\$1,022.21	204.44%	<b>(\$522.21)</b>
10-4040-510550	TRAINING EXPENSE	\$1,000.00	\$346.10	\$591.22	59.12%	\$408.78
10-4040-510600	EQUIPMENT MAINTENANCE	\$5,500.00	\$378.45	\$1,428.27	25.97%	<b>\$4,071.73</b>
10-4040-510700	VEHICLE MAINT.-INSIDE	\$750.00	\$10.78	\$1,135.97	151.46%	<b>(\$385.97)</b>
10-4040-510800	MOTOR FUEL & LUBRICATION	\$0.00	\$143.89	\$1,113.89	0.00%	<b>(\$1,113.89)</b>
10-4040-510900	EQUIPMENT	\$1,700.00	\$0.00	\$715.86	0.00%	\$1,700.00
10-4040-511000	BUILDING REPAIRS/ADDITION	\$3,000.00	\$0.00	\$1,700.00	23.86%	\$2,284.14
10-4040-511050	GROUNDS & FACILITIES	\$1,000.00	\$0.00	\$560.01	0.00%	\$1,000.00
10-4040-511100	SUPPLIES & MATERIALS	\$4,500.00	\$44.80	\$560.01	12.44%	\$3,939.99
10-4040-511150	CLEANING SUPPLIES	\$5,000.00	\$346.59	\$2,145.97	42.92%	\$2,854.03
10-4040-519000	MISCELLANEOUS	\$5,500.00	\$265.00	\$3,553.47	64.61%	\$1,946.53
10-4040-525100	BUS TRANSIT	\$7,200.00	\$1,200.00	\$3,000.00	41.67%	\$4,200.00
<b>Total Dept.4040</b>	<b>FINANCE OFFICE</b>	<b>\$846,365.00</b>	<b>\$69,800.74</b>	<b>\$363,766.04</b>	<b>42.98%</b>	<b>\$482,598.96</b>
<b>Department 4050</b>	<b>NON-DEPARTMENTAL</b>					
10-4050-500250	EMPLOYEE APPRECIATION	\$3,000.00	\$0.00	\$464.40	0.00%	\$3,000.00
10-4050-501150	INS.-LIFE	\$1,150.00	\$92.88	\$0.00	40.38%	\$685.60

This primarily results from IWORQ software support. We tried to cancel.

**Allocation entries will be posted in (\$108,608.20) December. (\$3,675.00) This results from TACS' legal fees.**

\$72,641.21
\$3,154.98
\$3,193.63
\$3,835.55

**(\$2,552.00) Purchase of 1019 E. First St. Property**

This results from the Cleverly's and  
**(\$16,591.97)** cancelled Medallion Productions.

\$12,029.78	\$7,050.00
(\$5,392.76)	\$250.00
(\$3,501.49)	\$1,500.00
(\$31,942.61)	\$3,796.09
	\$3,592.27
	\$3,579.35
	\$35,284.02
	\$11,603.14
	<b>(\$66,608.59)</b>

0.00%	0.00%
0.00%	0.00%
36.83%	0.00%
66.79%	0.00%
69.58%	0.00%
40.99%	0.00%
	0.00%
	0.00%
	3.28%
	17.31%
	0.00%
	142.13%
	104.28%
	123.92%

36.52%	20.54%	11.23%	67.03%	59.43%	0.00%	43.10%	<b>54.29%</b>
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\$25,000.00	\$2,096.57	\$9,129.96
\$3,400.00	\$160.40	\$698.44
\$26.00	\$0.00	\$2.92
\$62,500.00	\$11,704.39	\$41,894.23
\$5,000.00	\$0.00	\$2,971.30
\$500.00	\$0.00	\$0.00
\$21,000.00	\$1,750.00	\$9,050.00
<b>\$117,426.00</b>	<b>\$15,711.36</b>	<b>\$63,746.83</b>

0.00%  
167.40%  
0.00%  
106.25%  
143.33%

\$11,018.58
\$29,878.79
\$5,392.76
\$59,554.46
61,046.54
\$17,849.00
\$0.00
\$0.00
\$0.00
\$156,054.00
\$72,000.00

33.49%  
41.18%  
0.00%  
41.60%  
28.15%  
10.52%  
4.03%  
19.98%  
0.00%  
**15.98%**

\$10,600.00	\$710.00	\$3,550.00
\$425.00	\$35.00	\$175.00
\$1,500.00	\$0.00	\$0.00
\$6,500.00	\$612.80	\$2,703.94
\$5,000.00	\$0.00	\$1,407.71
\$4,000.00	\$0.00	\$420.65
\$36,766.00	\$53.07	\$1,481.96
\$14,500.00	\$0.00	\$2,896.88
\$50.00	\$0.00	\$46.28
<b>\$79,291.00</b>		<b>\$1,410.87</b>

```

graph TD
    DA[DOWNTOWN ACTIVITY] --> I[INS WORKMENS COMPENSATION]
    DA --> L[LITIGATION]
    DA --> E[ELECTRICITY]
    DA --> W[WATER]
    DA --> S[SEWER]
    DA --> G[GARBAGE]
    DA --> M[MISCELLANEOUS]
    I --> CM[COAL MINERS MEM]
    I --> CC[Chamber/Cart Bldg.]
    M --> FM[FARMERS MARKET]
    M --> GW[GREENWAY]
    M --> VH[VET/CENT/HIST]
    M --> SH[SECTION HOUSE]
    ND[NON-DEPARTMENTAL]
  
```

```

graph TD
    HR[HR DEPARTMENT] --> Salaries[Salaries and Wages]
    HR --> Insurance[INS Social Security]
    HR --> WorkmensComp[INS Workmen's Compensation]
    Salaries --> Service[IT Service/Maintenance]
    Salaries --> Equipment[Equipment]
    Salaries --> Misc[Miscellaneous]
    Insurance --> Contract[Contract Labor]
    WorkmensComp --> Contract
  
```

The organizational chart for the Human Resources Department is as follows:

- HR DEPARTMENT** oversees three main areas:
  - Salaries and Wages** oversees **IT SERVICE/MAINTENANCE**, **EQUIPMENT**, and **MISCELLANEOUS**.
  - INS Social Security** oversees **CONTRACT LABOR**.
  - INS Workmen's Compensation** oversees **CONTRACT LABOR**.

```
graph TD; A[POLICE GRANTS] --> B[DMV]; B --> C[OTHER GRANTS]; C --> D[PSB PROGRAM GRANT]; D --> E[CAPITAL GRANTS]; E --> F[POLICE GRANTS]
```

```

graph TD
    A[T2 CO NARCOTICS TASK FORCE] --> B[INS.FRINGE BENEFITS]
    A --> C[PROFESSIONAL SERVICES]
    B --> D[OFFICE SUPPLIES]
    C --> E[TELEPHONE/INTERNET/COMM]
    C --> F[VEHICLE MAINT.-OUTSIDE EQUIPMENT]
    F --> G[MISCELLANEOUS]
    G --> H[T2 CO NARCOTICS TASK FORCE]
    H --> I[T2 CO NARCOTICS TASK FORCE]
  
```

10-4050-5011250	10-4050-5011500	10-4050-5011200	10-4050-5011250	10-4050-5011300	10-4050-5011350	10-4050-50119000	10-4050-525150	10-4050-525155	10-4050-525160	10-4050-525170	10-4050-525175	10-4050-525180	10-4050-525300	10-4050-525325	Total Debit 4050
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**Department 4060**  
10-4060-500000  
10-4060-501000  
10-4060-501250  
10-4060-510625  
10-4060-510900  
10-4060-519000  
10-4060-550300  
**Total Dept. 4060**

**Department 4110**  
10-4110-524200  
10-4110-524250  
10-4110-524300  
10-4110-524350  
**Total Dept 4110**

<b>Department 4130</b>	
10-4130-501050	
10-4130-510125	
10-4130-510350	
10-4130-510450	
10-4130-510750	
10-4130-510900	
10-4130-519000	
10-4130-530075	
10-4130-531150	
<b>Total Dept. 4130</b>	

<b>Department 4140</b>	<b>POLICE DEPARTMENT</b>			
10-4140-500000	SALARIES AND WAGES	\$1,103,333.00	\$66,795.48	34.02%
10-4140-500150	OVERTIME	\$98,000.00	\$7,637.17	40.31%
10-4140-501000	INS SOCIAL SECURITY	\$81,421.00	\$6,311.07	40.50%
10-4140-501100	INS HEALTH	\$157,295.00	\$14,942.00	47.50%
10-4140-501150	INS.-LIFE	\$4,837.00	\$346.95	\$3,125.07
10-4140-501200	INS.-RETIREMENT PLAN	\$406,000.00	\$29,083.73	\$229,391.38
10-4140-501225	VRS-VLDP	\$800.00	\$56.52	\$517.40
10-4140-501250	INS WORKMEN'S COMPENSATION	\$40,000.00	\$0.00	\$27,678.37
10-4140-501300	INS GEN LIABILITY/BLDG	\$3,500.00	\$0.00	\$3,500.00
10-4140-501350	INS AUTO	\$10,000.00	\$0.00	\$10,000.00
10-4140-501500	PRINTING & BINDING	\$3,500.00	\$0.00	\$3,205.63
10-4140-502050	DUES & MEMBERSHIP	\$11,500.00	\$42.08	\$3,317.59
10-4140-510350	OFFICE SUPPLIES	\$2,500.00	\$0.00	\$2,353.85
<b>10-4140-510400</b>	<b>POSTAGE</b>	\$600.00	\$1,149.58	191.60%
10-4140-510450	TELEPHONE/INTERNET/COMM	\$0.00	\$903.03	37.35%
10-4140-510500	UNIFORMS	\$17,000.00	\$1,020.18	11.39%
10-4140-510550	TRAINING EXPENSE	\$31,000.00	\$834.52	30.52%
10-4140-510600	EQUIPMENT MAINTENANCE	\$26,000.00	\$1,263.13	12.55%
10-4140-510650	TWO-WAY RADIO MAINTENANCE	\$1,000.00	\$0.00	\$368.74
10-4140-510700	VEHICLE MAINT-INSIDE	\$3,000.00	\$361.61	52.98%
10-4140-510750	VEHICLE MAINT-OUTSIDE	\$25,000.00	\$2,361.62	\$19,287.91
10-4140-510800	MOTOR FUEL & LUBRICATION	\$60,000.00	\$3,565.08	\$21,344.29
10-4140-510900	EQUIPMENT	\$70,000.00	\$0.00	\$30,912.16
10-4140-511000	BUILDING REPAIRS/ADDITION	\$6,500.00	\$284.52	\$1,459.31
10-4140-511100	SUPPLIES & MATERIALS	\$7,500.00	\$0.00	\$239.87
10-4140-511150	CLEANING SUPPLIES	\$1,500.00	\$0.00	\$363.71
10-4140-5119000	MISCELLANEOUS	\$7,500.00	\$562.00	\$3,734.63
10-4140-531000	INSURANCE-LAW ENFORCEMENT	\$8,500.00	\$0.00	\$0.00%
<b>10-4140-531025</b>	<b>LINE OF DUTY PAYMENTS</b>	\$25,000.00	\$0.00	\$16,240.00
10-4140-531050	COURT COST	\$3,000.00	\$663.73	\$2,693.51
10-4140-531100	EXTRADITION & TRAVEL	\$750.00	\$0.00	\$0.00%
10-4140-531200	TASK FORCE DONATION	\$7,000.00	\$0.00	\$7,000.00
10-4140-531250	VETERINARIAN SERVICES	\$5,000.00	\$0.00	\$2,457.21
10-4140-531300	REGIONAL JAIL	\$300.00	\$0.00	49.14%
10-4140-531350	SPECIAL PROJECTS	\$12,000.00	\$4,751.61	\$0.00%
<b>Total Dept.4140</b>	<b>POLICE DEPARTMENT</b>	<b>\$2,253,856.00</b>	<b>\$141,786.03</b>	<b>\$837,212.53</b>
<b>Department 4150</b>	<b>FIRE DEPARTMENT</b>			
10-4150-500000	SALARIES AND WAGES	\$69,604.00	\$6,121.54	\$56,777.35
10-4150-500150	OVERTIME	\$85,000.00	\$0.00	\$97.35
10-4150-501000	INS SOCIAL SECURITY	\$7,825.00	\$814.28	\$4,667.13
10-4150-501100	INS HEALTH	\$14,400.00	\$709.00	\$3,545.00
10-4150-501150	INS.-LIFE	\$20,10.00	\$21.15	\$105.75

This results from shipping military surplus. Department expects to offset with savings in other line items. **(\$549.58)**

10-4150-501200	INS.-RETIREMENT PLAN	\$5,600.00	\$1,456.13	\$6,802.52	121.47%
10-4150-501225	VRS-VLDP	\$0.00	\$27.75	\$138.75	0.00%
10-4150-501250	INS WORKMEN'S COMPENSATION	\$5,200.00	\$0.00	\$2,258.27	43.43%
10-4150-501300	INS GEN LIABILITY/BLDG	\$2,100.00	\$0.00	\$0.00	0.00%
10-4150-501350	INS AUTO	\$5,500.00	\$0.00	\$0.00	0.00%
10-4150-501450	TELEPHONE/INTERNET/COMM	\$5,500.00	\$399.70	\$2,191.67	39.85%
10-4150-501500	UNIFORMS	\$2,000.00	\$0.00	\$0.00	0.00%
10-4150-501550	TRAINING EXPENSE	\$1,500.00	\$0.00	\$0.00	0.00%
10-4150-501600	EQUIPMENT MAINTENANCE	\$1,000.00	\$99.92	\$99.92	9.99%
10-4150-501650	TWO-WAY RADIO MAINTENANCE	\$1,500.00	\$0.00	\$0.00	0.00%
10-4150-501700	VEHICLE MAINT.-INSIDE	\$3,000.00	\$102.24	\$2,403.18	80.11%
10-4150-501750	VEHICLE MAINT.-OUTSIDE	\$10,000.00	\$0.00	\$2,689.23	26.89%
10-4150-501800	MOTOR FUEL & LUBRICATION	\$6,000.00	\$874.74	\$3,271.78	54.53%
10-4150-501825	RETIREMENT OF DEBT	\$65,000.00	\$0.00	\$0.00	0.00%
					\$65,000.00
10-4150-5010900	EQUIPMENT	\$8,000.00	\$34,291.39	428.64%	This results from Atlantic Emergency Solutions cutting tools, covered by grants. (\$26,291.39)
10-4150-5010925	RADIO EQUIPMENT	\$1,500.00	\$0.00	0.00%	
					\$1,500.00
10-4150-5011000	BUILDING REPAIRS/ADDITION	\$2,000.00	\$77.32	\$10,075.59	503.78%
10-4150-5011100	SUPPLIES & MATERIALS	\$6,000.00	\$539.55	\$1,507.95	25.13%
10-4150-5011200	ELECTRICITY	\$0.00	\$63.96	\$553.14	0.00%
10-4150-5019000	MISCELLANEOUS	\$1,000.00	\$566.00	\$829.06	82.91%
					\$170.94
10-4150-501025	LINE OF DUTY PAYMENTS	\$11,000.00	\$0.00	\$16,240.00	147.64%
10-4150-501350	SPECIAL PROJECTS	\$1,500.00	\$636.51	\$4,644.81	309.65%
10-4150-502000	INSURANCE-FIRE CALLS	\$2,311.00	\$0.00	\$1,955.00	214.41%
10-4150-502025	FIRE PREV/SAFETY PRG	\$3,000.00	\$0.00	\$0.00	0.00%
10-4150-502050	REGULATORY REQUIREMENTS	\$10,000.00	\$2,718.61	\$4,068.52	40.69%
10-4150-5080800	INTEREST EXPENSE	\$15,508.00	\$0.00	\$0.00	0.00%
<b>Total Dept.4150</b>	<b>FIRE DEPARTMENT</b>	<b>\$352,758.00</b>	<b>\$15,228.40</b>	<b>\$162,013.36</b>	<b>45.93%</b>
					<b>\$190,744.64</b>
Department 4160	RESCUE DEPARTMENT				
10-4160-500000	SALARIES AND WAGES	\$332,863.00	\$27,251.63	\$163,247.50	49.04%
10-4160-500150	OVERTIME	\$158,856.00	\$11,707.66	\$40,579.62	25.54%
10-4160-501000	INS SOCIAL SECURITY	\$35,483.00	\$3,056.05	\$15,036.71	42.38%
10-4160-501100	INS HEALTH	\$113,615.00	\$9,800.00	\$42,159.00	37.11%
10-4160-501150	INS.-LIFE	\$1,481.00	\$125.55	\$60.47	40.54%
10-4160-501200	INS.-RETIREMENT PLAN	\$78,000.00	\$8,137.48	\$36,053.47	46.22%
10-4160-501225	VRS-VLDP	\$250.00	\$38.10	\$152.02	60.81%
10-4160-501250	INS WORKMEN'S COMPENSATION	\$17,500.00	\$0.00	\$3,986.33	22.78%
10-4160-501300	INS GEN LIABILITY/BLDG	\$1,100.00	\$0.00	\$0.00	0.00%
10-4160-501350	INS AUTO	\$3,000.00	\$0.00	\$0.00	0.00%
10-4160-502025	DUES/MEMBERSHIP/SUBSCRIPTIONS	\$5,500.00	\$957.18	\$2,671.14	48.57%

10-4160-510350	OFFICE SUPPLIES	\$2,000.00	\$0.00	\$451.36	22.57%
10-4160-510450	TELEPHONE/INTERNET/COMM	\$3,500.00	\$276.93	\$1,989.35	56.84%
10-4160-510500	UNIFORMS	\$3,300.00	\$204.93	\$3,946.27	119.58%
10-4160-510550	TRAINING EXPENSE	\$2,000.00	\$0.00	\$0.00	0.00%
10-4160-510600	EQUIPMENT MAINTENANCE	\$4,500.00	\$122.00	\$1,482.00	32.92%
10-4160-510650	TWO-WAY RADIO MAINTENANCE	\$1,000.00	\$980.00	\$1,184.19	118.42%
10-4160-510700	VEHICLE MAINT-INSIDE	\$2,000.00	\$328.41	\$1,052.22	52.61%
10-4160-510750	VEHICLE MAINT-OUTSIDE	\$29,000.00	\$887.65	\$11,185.53	38.57%
10-4160-510800	MOTOR FUEL & LUBRICATION	\$23,000.00	\$1,626.98	\$8,561.06	37.22%
10-4160-510900	EQUIPMENT	\$30,000.00	\$1,906.00	\$16,244.69	54.15%
10-4160-511000	BUILDING REPAIRS/ADDITION	\$2,000.00	\$50.00	\$393.62	19.68%
10-4160-511100	SUPPLIES & MATERIALS	\$5,500.00	\$90.64	\$110.51	2.01%
10-4160-511150	CLEANING SUPPLIES	\$1,000.00	\$0.00	\$387.37	38.74%
10-4160-511175	MEDICAL SUPPLIES	\$33,500.00	\$1,276.11	\$4,936.31	14.71%
10-4160-511180	MEDICAL SUPPLIES PHARMACEUTICAL	\$6,000.00	\$4,050.45	\$7,900.73	131.68%
10-4160-511200	ELECTRICITY	\$0.00	\$63.97	\$353.15	0.00%

This primarily results from the purchase of the Nexhaul trailer paid by congressional spending funds.	<b>\$4,051.38</b>
This primarily results from lower than expected payments.	<b>\$8,805.00</b>

Department 4210		STREET DEPARTMENT	
10-4210-500000	SALARIES AND WAGES	\$653,706.00	\$43,768.58
10-4210-500150	OVERTIME	\$0.00	\$3,224.51
10-4210-501000	INS SOCIAL SECURITY	\$50,025.00	\$3,695.30
10-4210-501100	INS HEALTH	\$192,539.00	\$19,071.94
10-4210-501200	INS-LIFE	\$4,217.00	\$288.18
10-4210-501225	INS-RETIREMENT PLAN	\$159,300.00	\$20,597.61
10-4210-501225	VRS-VLDP	\$3,000.00	\$236.26
10-4210-501250	INS WORKMENS COMPENSATION	\$24,000.00	\$0.00
10-4210-501300	INS GEN LIABILITY/BLDG	\$4,500.00	\$0.00
10-4210-501350	INS AUTO	\$7,400.00	\$0.00
10-4210-510250	DUES/MBERSHIP/SOFTWARE LICENSE FEES	\$1,000.00	\$8.55
10-4210-510450	TELEPHONE/INTERNET/COMM	\$3,300.00	\$164.28
10-4210-510500	UNIFORMS	\$20,500.00	\$1,298.22
10-4210-510550	TRAINING EXPENSE	\$8,000.00	\$750.00
10-4210-510700	VEHICLE MAINT-INSIDE	\$20,000.00	\$4,912.92
10-4210-510750	VEHICLE MAINT-OUTSIDE	\$12,000.00	\$0.00
10-4210-510800	MOTOR FUEL & LUBRICATION	\$35,000.00	\$2,607.26
10-4210-510900	EQUIPMENT	\$5,000.00	\$0.00
10-4210-511000	BUILDING REPAIRS/ADDITION	\$1,000.00	\$234.66
10-4210-511100	SUPPLIES & MATERIALS	\$19,600.00	\$1,342.04
			\$55,184.10
			\$26,45%
			\$127.26%
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10-4210-511200	ELECTRICITY	\$15,000.00	\$1,493.11	\$5,211.94	34.75%
10-4210-511250	WATER	\$500.00	\$42.20	\$99.36	39.87%
10-4210-511300	SEWER	\$800.00	\$55.45	\$287.77	33.47%
10-4210-511350	GARBAGE	\$300.00	\$22.15	\$110.75	36.92%
10-4210-511400	ENGINEERING	\$3,000.00	\$1,200.00	\$1,200.00	40.00%
10-4210-511450	LEASE PROP & RIGHT OF WAY	\$1,000.00	\$0.00	\$0.00	0.00%
10-4210-511500	TRAFFIC SAFETY	\$50,000.00	\$5,464.42	\$44,535.58	10.93%
10-4210-519000	MISCELLANEOUS	\$0.00	\$250.95	\$3,662.68	0.00%
10-4210-540000	STORM DRAINAGE	\$5,000.00	\$0.00	\$719.97	14.40%
10-4210-540050	ST. BRIDGES, SIDEWALK MAINT	\$100,000.00	\$160.00	\$31,202.15	31.20%
10-4210-540100	SNOW & ICE REMOVAL	\$40,000.00	\$0.00	\$0.00	0.00%
10-4210-540125	MOWING	\$0.00	\$0.00	\$2,345.50	0.00%
10-4210-540250	VDOT REIMBURSED EXPENSES	\$100,375.00	\$29,351.22	\$152,781.87	152.21%
10-4210-570250	HAND TOOLS & EQUIPMENT	\$7,500.00	\$198.74	\$3,629.93	48.40%
<b>Total Dept.4210</b>	<b>STREET DEPARTMENT</b>	<b>\$1,547,552.00</b>	<b>\$134,743.19</b>	<b>\$728,978.07</b>	<b>47.11%</b>
	<b>SANITATION DEPARTMENT</b>				
10-4240-500000	SALARIES AND WAGES	\$171,611.00	\$13,058.90	\$93,808.22	54.66%
10-4240-500150	OVERTIME	\$40,000.00	\$647.08	\$4,685.59	11.73%
10-4240-501000	INS SOCIAL SECURITY	\$12,747.00	\$1,340.10	\$7,576.60	59.44%
10-4240-501100	INS HEALTH	\$54,350.00	\$4,544.00	\$15,755.00	28.74%
10-4240-501150	INS-LIFE	\$1,306.00	\$87.46	\$390.74	25.93%
10-4240-501200	INS.-RETIREMENT PLAN	\$119,394.00	\$6,876.20	\$30,402.68	25.33%
10-4240-501225	VRS-VLDP	\$1,265.00	\$102.27	\$472.87	37.38%
10-4240-501250	INS WORKMENS COMPENSATION	\$14,240.00	\$0.00	\$5,278.38	37.11%
10-4240-501350	INS AUTO	\$3,300.00	\$0.00	\$0.00	0.00%
10-4240-510500	UNIFORMS	\$5,200.00	\$408.88	\$2,257.61	43.42%
10-4240-510550	TRAINING EXPENSE	\$1,000.00	\$0.00	\$0.00	0.00%
10-4240-510700	VEHICLE MAINT-INSIDE	\$25,000.00	\$2,647.43	\$6,732.95	26.93%
10-4240-510750	VEHICLE MAINT-OUTSIDE	\$45,000.00	\$3,155.92	\$6,554.80	14.57%
10-4240-510800	MOTOR FUEL & LUBRICATION	\$20,000.00	\$2,860.69	\$3,689.48	18.45%
10-4240-510825	RETIREMENT OF DEBT	\$77,619.00	\$0.00	\$0.00	0.00%
10-4240-510900	EQUIPMENT	\$1,500.00	\$1,000.00	\$1,000.00	66.67%
10-4240-511100	SUPPLIES & MATERIALS	\$6,000.00	\$2,250.74	\$2,245.17	37.42%
10-4240-519000	MISCELLANEOUS	\$5,000.00	\$130.00	\$1,419.98	28.40%
10-4240-541000	GARBAGE CONTAINERS	\$23,500.00	\$0.00	\$0.00	0.00%
<b>Total Dept.4240</b>	<b>RECREATION DEPARTMENT</b>	<b>\$629,192.00</b>	<b>\$39,089.67</b>	<b>\$182,280.07</b>	<b>28.97%</b>
	<b>RECREATION DEPARTMENT</b>				
10-4290-500000	SALARIES AND WAGES	\$150,552.00	\$10,214.28	\$75,537.51	50.17%
10-4290-500150	OVERTIME	\$0.00	\$185.25	\$219.02	0.00%
10-4290-501000	INS SOCIAL SECURITY	\$11,516.00	\$825.55	\$5,754.29	49.97%
10-4290-501100	INS HEALTH	\$14,454.00	\$1,418.00	\$7,090.00	49.05%
10-4290-501150	INS-LIFE	\$453.00	\$57.34	\$286.70	63.29%
10-4290-501200	INS.-RETIREMENT PLAN	\$27,500.00	\$3,886.31	\$18,144.65	65.98%
10-4290-501225	VRS-VLDP	\$500.00	\$50.32	\$251.60	50.32%

This primarily results from IVORQ software support. We tried to cancel. (\$3,662.68) We will propose salary budget amendments similar to FY 2025.

10-4290-501250	INS WORKMEN'S COMPENSATION	\$2,200.00	\$1,032.06	46.91%	\$1,167.94
10-4290-501300	INS GEN LIABILITY/BLDG	\$4,200.00	\$0.00	0.00%	\$4,200.00
10-4290-510350	OFFICE SUPPLIES	\$300.00	\$0.00	0.00%	\$300.00
10-4290-510450	TELEPHONE/INTERNET/COMM	\$3,300.00	\$1,693.80	51.33%	\$1,606.20
10-4290-510600	EQUIPMENT MAINTENANCE	\$3,350.00	\$0.00	0.00%	\$3,350.00
10-4290-510700	VEHICLE MAINT-INSIDE	\$0.00	\$39.23	0.00%	<b>(\$539.23)</b>
10-4290-510800	MOTOR FUEL & LUBRICATION	\$0.00	\$271.91	0.00%	<b>(\$271.91)</b>
10-4290-511000	BUILDING REPAIRS/ADDITION	\$2,500.00	\$55.00	5.90%	\$2,352.49
10-4290-511100	SUPPLIES & MATERIALS	\$7,000.00	\$95.93	-12.67%	\$7,886.85
10-4290-519000	MISCELLANEOUS	\$3,500.00	\$86.00	\$1,147.60	\$2,352.40
10-4290-550025	SPORTS EXPENSES	\$500.00	\$1,540.00	734.00%	<b>(\$3,170.00)</b>
10-4290-550050	SWIMMING POOL SUPPLIES	\$6,500.00	\$0.00	53.38%	\$3,160.18
10-4290-550150	PARK MAINTENANCE	\$10,000.00	\$0.00	\$9,588.96	95.29%
10-4290-550200	CONCESSION STAND EXP	\$14,000.00	\$998.80	\$3,752.45	\$10,237.55
10-4290-550250	SALES TAX-CONCESSION STAN	\$0.00	<b>(\$5.55)</b>	<b>(\$3.47)</b>	\$3.47
<b>Total Dept.5420</b>	<b>RECREATION DEPARTMENT</b>	<b>\$262,325.00</b>	<b>\$19,993.80</b>	<b>50.06%</b>	<b>\$131,008.21</b>
 <b>Department 5402</b>					
10-5402-640000	VEHICLES, BOATS, ETC.	\$24,000.00	\$0.00	0.00%	\$24,000.00
<b>Total Dept.5402</b>	<b>5402</b>	<b>\$24,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$24,000.00</b>
 <b>Department 5406</b>					
10-5406-620000	IT COMPUTER EQUIPMENT	\$20,000.00	\$0.00	0.00%	\$20,000.00
<b>Total Dept.5406</b>	<b>IT DEPARTMENT</b>	<b>\$20,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$20,000.00</b>
 <b>Department 5415</b>					
10-5415-630000	CAPITAL-FIRE	\$57,000.00	\$0.00	0.00%	\$57,000.00
<b>Total Dept.5415</b>	<b>MACHINERY AND EQUIPMENT</b>	<b>\$57,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$57,000.00</b>
 <b>Department 5416</b>					
10-5416-640000	CAPITAL-RESCUE	\$62,000.00	\$0.00	0.00%	<b>(\$365,663.00)</b>
<b>Total Dept.5416</b>	<b>5416</b>	<b>\$62,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>(\$365,663.00)</b>
 <b>Department 5421</b>					
10-5421-630000	CAPITAL-STREET	\$0.00	\$2,500.00	\$30,131.36	0.05%
10-5421-650000	MACHINERY AND EQUIPMENT	\$400,000.00	\$0.00	\$50,125.00	12.55%
<b>Total Dept.5421</b>	<b>INFRASTRUCTURE, DEPR.</b>	<b>\$400,000.00</b>	<b>\$2,500.00</b>	<b>\$80,256.36</b>	<b>20.06%</b>
 <b>Department 5424</b>					
10-5424-640000	CAPITAL-SANITATION	\$0.00	\$0.00	\$284,587.80	0.00%
<b>Total Dept.5424</b>	<b>VEHICLES, BOATS, ETC.</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$284,587.80</b>	<b>0.00%</b>
<b>Total Fund</b>	<b>GENERAL FUND</b>	<b>\$8,447,775.00</b>	<b>\$590,011.24</b>	<b>\$4,189,645.59</b>	<b>49.59%</b>

This represents purchase of new ambulance, primarily paid with grants.

This represents purchase of new trash truck. Source of funding was the First Bank & Trust Note 1.   
**(\$284,587.80)** **(\$284,587.80)**

Fund Balance	\$5,375,505.99
Total Revenues	\$664,991.83
Less Total Expenditures	\$590,011.24
<b>Net Income</b>	<b>\$74,980.59</b>
New Fund Balance	<b>\$4,404,736.08</b>

#### Water Fund Revenues

<u>Account Number</u>	<u>Account Description</u>	<u>Estimated Revenue</u>	<u>Activity this Period</u>	<u>Revenue YTD</u>	<u>% Received</u>	<u>Unappropriated Help (Hurt)</u>
20-3701-413300	INTEREST INCOME	\$2,700.00	\$923.53	\$2,445.77	90.58%	(\$254.23)
20-3701-413900	SALE OF SALVAGE & SURPLUS	\$0.00	\$0.00	\$25.00	0.00%	\$25.00
20-3701-420050	WATER COLLECTIONS	\$1,922,482.00	\$98,307.65	\$491,255.69	25.55%	(\$1,431,226.31)
20-3701-420200	PENALTIES	\$14,000.00	\$1,779.36	\$9,262.34	66.16%	(\$4,737.66)
20-3701-420250	SERVICE CHARGES	\$2,600.00	\$40.00	\$795.00	30.58%	(\$1,805.00)
20-3701-420300	WATER TAPS	\$8,500.00	\$0.00	\$4,300.00	50.59%	(\$4,200.00)
20-3701-430000	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$394.00	0.00%	\$394.00
<b>Total Dept.3701</b>	<b>REVENUE</b>	<b>\$1,950,282.00</b>	<b>\$101,050.54</b>	<b>\$508,477.80</b>	<b>26.07%</b>	<b>(\$1,441,804.20)</b>
20-3702-413310	INTEREST INCOME-WAT DEBT	\$1,400.00	\$113.83	\$580.41	41.46%	(\$819.59)
20-3702-440000	CEDAR BLUFF WATER COLL	\$80,000.00	\$7,431.00	\$36,298.00	45.37%	(\$43,702.00)
20-3702-440100	TAZ. PSA WATER COLL	\$512,000.00	\$42,221.50	\$211,107.50	41.23%	(\$300,892.50)
20-3702-440125	TAZ. PSA WATER UPGRADE COLL	\$160,278.00	\$0.00	\$0.00	0.00%	(\$160,278.00)
20-3702-440200	CEDAR BLUFF-Wat Debt	\$1,000.00	\$83.00	\$332.00	33.20%	(\$668.00)
20-3702-440225	CEDAR BLUFF WATER UPGRADE COLL	\$61,645.00	\$0.00	\$0.00	0.00%	(\$61,645.00)
20-3702-440300	TZ CO PSA-KENTS RIDGE COLL	\$2,600.00	\$216.50	\$1,082.50	41.63%	(\$1,517.50)
<b>Total Dept.3702</b>	<b>REVENUE</b>	<b>\$818,923.00</b>	<b>\$50,065.83</b>	<b>\$249,400.41</b>	<b>30.45%</b>	<b>(\$569,522.59)</b>
<b>Total Fund</b>	<b>Water Fund</b>	<b>\$2,769,205.00</b>	<b>\$151,116.37</b>	<b>\$757,878.21</b>	<b>27.37%</b>	<b>(\$2,011,326.79)</b>

#### Water Fund Expenditures

<u>Account Number</u>	<u>Account Description</u>	<u>Approp Amount</u>	<u>Activity this Period</u>	<u>Expenditure YTD</u>	<u>% Used</u>	<u>Unappropriated Help (Hurt)</u>
Department 4340	WATER TREATMENT PLANT	\$396,194.00	\$28,287.18	\$164,535.66	41.53%	\$231,658.34
20-4340-500000	SALARIES AND WAGES	\$0.00	\$405.54	\$1,463.14	0.00%	(\$1,463.14)
20-4340-500150	OVERTIME	\$30,352.00	\$2,324.92	\$12,420.54	40.02%	\$17,931.46
20-4340-501000	INS SOCIAL SECURITY	\$119,595.00	\$11,609.00	\$56,837.00	47.52%	\$62,758.00
20-4340-501100	INS HEALTH	\$2,098.00	\$174.60	\$846.00	40.32%	\$1,252.00
20-4340-501150	INS-LIFE	\$132,000.00	\$12,703.07	\$59,273.34	44.90%	\$72,726.66
20-4340-501200	INS-RETIREMENT PLAN	\$1,500.00	\$129.99	\$649.96	43.33%	\$850.04
20-4340-501225	VRS-VLDP	\$8,800.00	\$0.00	\$2,536.94	28.83%	\$6,263.06
20-4340-501250	INS WORKMEN'S COMPENSATION	\$8,100.00	\$0.00	\$0.00	0.00%	\$8,100.00
20-4340-501300	INS GEN LIABILITY/BLDG	\$1,200.00	\$0.00	\$0.00	0.00%	\$1,200.00
20-4340-501350	INS AUTO	\$10,000.00	\$0.00	\$2,500.00	25.00%	\$7,500.00
20-4340-510100	AUDITING & LEGAL	\$0.00	\$0.00	\$1,700.00	0.00%	(\$1,700.00)
20-4340-510150	PRINTING & BINDING	\$3,400.00	\$8.55	\$1,673.48	49.22%	\$1,726.52

This line item was reduced in the FY 2026 budget and may require a budget amendment.

**(\$2,294.73)**

20-4340-510400	POSTAGE	\$4,000.00	\$801.93	\$6,294.73	157.37%
20-4340-510450	TELEPHONE/INTERNET/COMM	\$3,800.00	\$194.16	\$1,449.99	38.16%
20-4340-510500	UNIFORMS	\$6,500.00	\$371.60	\$2,582.47	39.73%
20-4340-510550	TRAINING EXPENSE	\$2,400.00	\$126.00	\$226.00	9.42%
20-4340-510600	EQUIPMENT MAINTENANCE	\$12,000.00	\$0.00	\$4,746.18	39.55%
20-4340-510625	IT SERVICE/EQ	\$1,500.00	\$0.00	\$95.00	6.33%
20-4340-510700	VEHICLE MAINT-INSIDE	\$200.00	\$184.33	\$401.63	200.82%
20-4340-510750	VEHICLE MAINT-OUTSIDE	\$0.00	\$442.87	\$442.87	0.00%
20-4340-510800	MOTOR-FUEL & LUBRICATION	\$4,500.00	\$303.41	\$1,247.39	\$3,252.61
20-4340-510825	RETIREMENT OF DEBT	\$703,650.00	\$0.00	\$0.00	\$703,650.00
20-4340-510900	EQUIPMENT	\$4,000.00	\$0.00	\$0.00	\$4,000.00
20-4340-511000	BUILDING REPAIRS/ADDITION	\$2,000.00	\$77.21	\$317.21	\$1,682.79
20-4340-511100	SUPPLIES & MATERIALS	\$6,000.00	\$56.49	\$875.53	\$5,124.47
20-4340-511200	ELECTRICITY	\$125,000.00	\$13,238.17	\$61,808.69	49.45%
20-4340-511250	WATER	\$2,000.00	\$174.14	\$814.73	40.74%
20-4340-511300	SEWER	\$0.00	\$4,409.66	\$21,189.83	0.00%
20-4340-511350	GARBAGE	\$500.00	\$34.26	\$171.30	34.26%
20-4340-511400	ENGINEERING	\$0.00	\$875.00	\$7,750.00	0.00%
20-4340-5119000	MISCELLANEOUS	\$1,700.00	\$40.00	\$1,368.85	80.52%
20-4340-5600000	CHEMICALS-TREATMENT	\$133,000.00	\$6,545.60	\$49,088.51	36.91%
20-4340-560050	INSTRUMENT CALIBRATION	\$1,500.00	\$0.00	\$0.00	\$1,500.00
20-4340-560100	HEALTH DEPT ASSESSMENT	\$10,500.00	\$0.00	\$7,830.00	74.57%
20-4340-560150	WATER QUALITY TESTING	\$8,000.00	\$0.00	\$2,801.45	35.02%
20-4340-562000	PLANT PARTS	\$10,000.00	\$2,189.85	\$2,261.85	22.62%
20-4340-562050	CHEMICALS / SUPPLIES-LAB	\$8,000.00	\$1,175.67	\$2,679.43	33.49%
20-4340-595100	TRANSFER OUT-ADM EXPENSE (GF)	\$231,164.00	\$0.00	\$58,035.00	25.11%
20-4340-595200	TRANSFER OUT-IT EXPENSE (GF)	\$12,000.00	\$0.00	\$5,482.00	45.68%
<b>Total Dept 4340</b>	<b>WATER TREATMENT PLANT</b>	<b>\$2,007,153.00</b>	<b>\$86,923.20</b>	<b>\$544,396.70</b>	<b>27.12%</b>
<b>Total Fund</b>	<b>Water Fund</b>	<b>\$2,007,153.00</b>	<b>\$86,923.20</b>	<b>\$544,396.70</b>	<b>27.12%</b>
Fund Balance					
Total Revenues					
Less Total Expenditures					
<b>Net Income</b>		<b>\$151,116.37</b>	<b>\$86,923.20</b>	<b>\$544,396.70</b>	
New Fund Balance		<b>\$64,193.17</b>		<b>\$213,481.51</b>	

This results from McGill Associates fees.

**(\$7,750.00)**

Estimated Revenue	Activity this Period	Revenue YTD	% Received	Unappropriated Help
\$2,300.00	\$562.84	\$1,251.62	54.42%	
\$400.00	\$0.00	\$0.00	0.00%	
\$0.00	\$1,629,738.00	\$124,546.08	\$1,332.20	(\$400.00)
\$22,000.00	\$2,177.49	\$11,778.26	\$1,012,778.86	\$1,332.20
				<b>(\$10,221.74)</b>

#### Sewer Fund Revenues

Account Number	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	% Received	Unappropriated Help
30-3701-413300	INTEREST INCOME	\$2,300.00	\$562.84	\$1,251.62	54.42%	
30-3701-413800	WWTP-LAB TEST/SEPTIC TRET	\$400.00	\$0.00	\$0.00	0.00%	
30-3701-413900	SALE OF SALVAGE & SURPLUS	\$0.00	\$1,629,738.00	\$124,546.08	\$1,332.20	(\$400.00)
30-3701-420100	SEWER COLLECTIONS	\$1,629,738.00	\$124,546.08	\$616,959.14	\$1,012,778.86	\$1,332.20
30-3701-420200	PENALTIES	\$22,000.00	\$2,177.49	\$11,778.26	\$1,012,778.86	<b>(\$10,221.74)</b>

		<u>Approp. Amount</u>	<u>Activity this Period</u>	<u>Expenditure YTD</u>	<u>% Used</u>	<u>Unappropriated Help</u> (Hurt)
<b>Account Description</b>						
WASTEWATER TREATMENT PLANT						
SALARIES AND WAGES		\$418,543.00	\$32,336.37	\$165,515.63	39.55%	\$253,027.37
OVERTIME		\$0.00	\$99.29	\$763.84	0.00%	(\$763.84)
INS SOCIAL SECURITY		\$38,200.00	\$2,488.18	\$12,261.89	32.10%	\$25,938.11
INS HEALTH		\$114,571.00	\$9,692.00	\$48,460.00	42.30%	\$66,111.00
INS-LIFE		\$2,206.00	\$155.40	\$777.00	35.22%	\$1,429.00
INS-RETIREMENT PLAN		\$132,000.00	\$12,342.02	\$57,607.13	43.64%	\$74,392.87
VRS-VLDP		\$1,100.00	\$89.50	\$447.50	40.68%	\$632.50
INS WORKMENS COMPENSATION		\$4,200.00	\$0.00	\$1,545.53	36.80%	\$2,654.47
INS GEN LIABILITY/BLDG		\$15,500.00	\$920.00	\$920.00	5.94%	\$14,580.00
INS AUTO		\$2,500.00	\$0.00	\$0.00	0.00%	\$2,500.00
AUDITING & LEGAL		\$10,000.00	\$0.00	\$2,500.00	25.00%	\$7,500.00
PRINTING & BINDING		\$5,800.00	\$0.00	\$1,700.00	29.31%	\$4,100.00
DUES & MERBERSHIP		\$900.00	\$8.55	\$74.48	8.28%	\$825.52
POSTAGE		\$3,800.00	\$801.93	\$4,252.74	111.91%	(\$452.74)
TELEPHONE/INTERNET/COMM		\$3,500.00	\$1,631.01	\$1,589.77	45.42%	\$1,910.23
UNIFORMS		\$6,200.00	\$321.51	\$2,453.79	39.58%	\$3,746.21
TRAINING EXPENSE		\$1,600.00	\$0.00	\$0.00	0.00%	\$1,600.00
EQUIPMENT MAINTENANCE		\$13,600.00	\$0.00	\$14,540.15	106.91%	(\$940.15)
IT SERVICE/EQ		\$1,100.00	\$0.00	\$94.99	8.64%	\$1,005.01
VEHICLE MAINT-INSIDE		\$2,800.00	\$105.52	\$448.21	16.01%	\$2,351.79
VEHICLE MAINT-OUTSIDE		\$3,800.00	\$0.00	\$0.00	0.00%	\$3,800.00
MOTOR FUEL & LUBRICATION		\$4,600.00	\$1,917.79	\$3,333.60	72.47%	\$1,266.40
RETIREMENT OF DEBT		\$885,658.00	\$0.00	\$0.00	0.00%	\$885,658.00
OFFICE FURN & FIXTURES		\$800.00	\$0.00	\$0.00	0.00%	\$800.00
EQUIPMENT		\$5,100.00	\$0.00	\$170.90	3.55%	\$4,929.10
BUILDING REPAIRS/ADDITION		\$4,300.00	\$0.00	\$0.00	0.00%	\$4,300.00
SUPPLIES & MATERIALS		\$7,900.00	\$133.99	\$708.16	8.96%	\$7,191.84
CLEANING SUPPLIES		\$2,800.00	\$0.00	\$399.60	14.27%	\$2,400.40
ELECTRICITY		\$160,000.00	\$17,610.13	\$83,318.53	52.07%	\$76,681.47
WATER		\$4,800.00	\$578.03	\$2,450.78	51.06%	\$2,349.22

30-4380-511300	SEWER	\$5,900.00	\$712.06	\$3,019.43	51.18%	\$2,880.57
30-4380-511350	GARBAGE	\$80.00	\$66.46	\$332.30	41.54%	\$467.70
30-4380-511400	ENGINEERING	\$0.00	\$875.00	\$13,000.00	0.00%	
30-4380-5119000	MISCELLANEOUS	\$1,000.00	\$40.00	\$1,042.50	104.25%	
30-4380-561000	HEATING OIL/FUEL	\$30,000.00	\$4,322.52	\$9,976.33	33.25%	
30-4380-561100	PERMIT FEES	\$18,700.00	\$0.00	\$11,218.00	59.99%	\$20,023.67
30-4380-561150	WATER-LIFT STATION	\$1,000.00	\$45.62	\$227.35	22.71%	\$772.65
30-4380-561200	ELECTRICITY-LIFT STATION	\$22,000.00	\$983.31	\$8,213.91	37.34%	\$13,786.09
30-4380-561250	OUTSIDE LAB TESTING	\$7,100.00	\$1,038.20	\$4,694.75	66.12%	\$2,405.25
30-4380-561300	PLANT METERING & INSTRU.	\$2,000.00	\$787.50	\$859.50	42.98%	\$1,140.50
30-4380-561350	OUTSIDE SLUDGE HAULING	\$17,000.00	\$1,638.50	\$8,434.40	49.61%	\$8,565.60
30-4380-562000	PLANT PARTS	\$29,000.00	\$7,559.36	\$9,101.80	31.39%	\$19,898.20
30-4380-562050	CHEMICALS SUPPLIES-LAB	\$43,000.00	\$1,667.20	\$9,681.34	22.51%	\$33,318.66
30-4380-595100	TRANSFER OUT-ADM EXPENSE (GF)	\$161,164.00	\$0.00	\$40,461.00	25.11%	\$120,703.00
30-4380-595200	TRANSFER OUT-IT EXPENSE (GF)	\$13,000.00	\$0.00	\$5,939.00	45.68%	\$7,061.00
<b>Total Dept.4380</b>	<b>WASTEWATER TREATMENT PLANT</b>	<b>\$2,209,542.00</b>	<b>\$99,598.95</b>	<b>\$32,535.83</b>	<b>24.10%</b>	<b>\$1,677,006.17</b>
	<b>Total Fund</b>	<b>\$2,209,542.00</b>	<b>\$99,598.95</b>	<b>\$532,535.83</b>	<b>24.10%</b>	<b>\$1,677,006.17</b>
	Fund Balance					
	Total Revenues					
	Less Total Expenditures					
	<b>Net Income</b>	<b>\$161,720.83</b>	<b>\$161,720.83</b>	<b>\$7,332,799.74</b>	<b>0.00%</b>	<b>\$67.82</b>
	New Fund Balance	<b>\$99,598.95</b>	<b>\$99,598.95</b>	<b>\$788,354.45</b>	<b>0.00%</b>	<b>\$190.00</b>
		<b>\$62,211.88</b>	<b>\$62,211.88</b>	<b>\$522,535.83</b>	<b>0.00%</b>	<b>\$257.82</b>
				<b>\$255,818.62</b>		

#### Water/Sewer Line Maintenance Fund

Revenues		Estimated Revenue	Activity this Period	Revenue YTD	% Received	Unappropriated Help (Hurt)
Account Number	Account Description					
40-3701-0113600	CONTRACT WORK-SEW/WAT LIN	\$0.00	\$67.82	\$67.82	0.00%	\$67.82
40-3701-0300000	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$190.00	0.00%	\$190.00
<b>Total Dept.3701</b>	<b>REVENUE</b>	<b>\$0.00</b>	<b>\$67.82</b>	<b>\$257.82</b>	<b>0.00%</b>	<b>\$257.82</b>
<b>Total Fund</b>	<b>Water/Sewer Line Maintenance Fund</b>	<b>\$0.00</b>	<b>\$67.82</b>	<b>\$257.82</b>	<b>0.00%</b>	<b>\$257.82</b>
Expenditures		Approp Amount	Activity this Period	Expenditure YTD	% Used	Unappropriated Help (Hurt)
Account Number	Account Description					
Department 4360	WATER/SEWER LINE MAINT					
40-4360-500000	SALARIES AND WAGES	\$300,480.00	\$23,763.84	\$124,215.37	41.34%	\$176,264.63
40-4360-500150	OVERTIME	\$0.00	\$1,149.75	\$6,705.00	0.00%	(\$6,705.00)
40-4360-501000	INS SOCIAL SECURITY	\$33,849.00	\$1,831.83	\$9,661.22	28.54%	\$24,487.78
40-4360-501100	INS HEALTH	\$86,255.00	\$9,085.00	\$46,843.00	54.31%	\$39,412.00
40-4360-501150	INS-LIFE	\$1,324.00	\$1,139.17	\$647.44	48.90%	\$676.56
40-4360-501200	INS-RETIREMENT PLAN	\$89,100.00	\$9,522.46	\$43,552.56	48.88%	\$45,547.44
40-4360-501225	VRS-VLDP	\$600.00	\$85.40	\$366.52	61.09%	\$233.48
40-4360-501250	INS WORKMENS COMPENSATION	\$7,800.00	\$0.00	\$1,881.71	24.12%	\$5,918.29

40-4360-501300	INS GEN LIABILITY/BLDG	\$1,500.00	\$0.00	\$0.00	\$1,500.00
40-4360-501350	INS AUTO	\$1,380.00	\$0.00	\$0.00	\$1,380.00
40-4360-510450	TELEPHONE/INTERNET/COMM	\$2,200.00	\$57.60	\$988.45	\$1,211.55
40-4360-510500	UNIFORMS	\$6,900.00	\$296.60	\$3,146.32	\$2,853.68
40-4360-510550	TRAINING EXPENSE	\$2,500.00	\$0.00	\$10,052.78	\$2,500.00
40-4360-510700	VEHICLE MAINT-INSIDE	\$12,500.00	\$411.62	\$445.72	\$2,447.22
40-4360-510750	VEHICLE MAINT-OUTSIDE	\$3,700.00	\$0.00	\$445.72	\$3,254.28
40-4360-510800	MOTOR FUEL & LUBRICATION	\$12,000.00	\$551.92	\$3,485.55	\$8,514.45
40-4360-510900	EQUIPMENT	\$2,500.00	\$0.00	\$365.00	\$2,135.00
40-4360-511000	BUILDING REPAIRS/ADDITION	\$1,000.00	\$0.00	\$133.76	\$866.24
40-4360-511100	SUPPLIES & MATERIALS	\$12,000.00	\$432.57	\$1,894.84	\$10,105.16
40-4360-511200	ELECTRICITY	\$4,500.00	\$310.10	\$1,394.81	\$3,105.19
40-4360-511250	WATER	\$100.00	\$10.68	\$49.08	\$50.92
40-4360-511300	SEWER	\$150.00	\$14.00	\$58.79	\$91.21
40-4360-511350	GARBAGE	\$250.00	\$22.15	\$110.75	\$139.25
40-4360-511400	ENGINEERING	\$10,000.00	\$0.00	\$0.00	\$10,000.00
40-4360-511450	LEASE PROP & RIGHT OF WAY	\$13,500.00	\$12,219.93	\$13,945.14	(\$445.14)
40-4360-511550	METERS & RELATED EQ	\$30,000.00	\$0.00	\$9,221.44	30.74%
40-4360-511600	MISS UTILITY SERVICE FEES	\$150.00	\$16.00	\$50.35	33.57%
40-4360-519000	MISCELLANEOUS	\$3,000.00	\$0.00	\$2,782.67	92.76%
40-4360-560000	CHEMICALS-TREATMENT	\$2,500.00	\$0.00	\$0.00	\$2,500.00
40-4360-563050	CORR OF I/I SEWER LINE	\$2,000.00	\$0.00	\$0.00	\$2,000.00
40-4360-563125	MAINS, LINES & VALVE MAINT	\$12,500.00	\$0.00	\$0.00	\$12,500.00
40-4360-563150	GRAVEL/STONE	\$5,000.00	\$0.00	\$3,906.33	\$1,093.67
40-4360-563175	FIRE HYD/LINES	\$1,000.00	\$0.00	\$0.00	\$1,000.00
40-4360-563225	BIRMINGHAM LIFT STATION	\$3,100.00	\$31.79	\$160.76	5.19%
40-4360-570200	HAND TOOLS & EQUIPMENT	\$1,800.00	\$0.00	\$0.00	\$1,800.00
40-4360-593200	TRANSFER OUT-IT EXPENSE (GF)	\$50,000.00	\$59,952.41	\$286,065.36	\$50,000.00
Total Dept.4360	WATER/SEWER LINE MAINT	\$716,658.00			
Total Fund	Water/Sewer Line Maintenance Fund	\$716,658.00	\$59,952.41	\$286,065.36	39.92%
	Fund Balance			(\$3,621,588.48)	
	Total Revenues		\$67.82	\$257.82	
	Less Total Expenditures		\$59,952.41	\$286,065.36	
	Net Income		(\$59,884.59)	(\$285,807.54)	
	New Fund Balance			(\$3,907,396.02)	

Estimated Revenue	Activity this Period	Revenue YTD	% Received	Unappropriated Held
\$12,000.00	\$125.00	\$925.00	7.1%	(\$11,075.00)
\$23,000.00	\$3,953.91	\$10,580.77	46.00%	(\$12,419.23)
\$11,000.00	\$0.00	\$91.25	0.83%	(\$10,908.75)
\$8,090,189.00	\$683,599.60	\$2,957,264.55	36.55%	(\$5,132,924.45)
\$90,000.00	\$6,752.93	\$51,551.38	57.28%	(\$38,448.62)

Account Number	Account Description	Estimated Revenue	Activity this Period	Revenue YTD	% Received
50-3701-412100	UTILITY POLE PERMITS	\$12,000.00	\$125.00	\$925.00	7.1%
50-3701-413300	INTEREST INCOME	\$23,000.00	\$3,953.91	\$10,580.77	46.00%
50-3701-413700	CONTRACT WORK-ELECTRIC	\$11,000.00	\$0.00	\$91.25	0.83%
50-3701-420000	ELECTRICAL COLLECTIONS	\$8,090,189.00	\$683,599.60	\$2,957,264.55	36.55%
50-3701-420200	PENALTIES	\$90,000.00	\$6,752.93	\$51,551.38	57.28%

Electric Fund Expenditures		Account Number	Account Description	Approp. Amount	Activity this Period	Expenditure YTD	% Used	Unappropriated Help (Hurt)
50-3701-420250	SERVICE CHARGES	\$2,000.00		\$30.00		\$820.00	41.00%	(\$1,180.00)
50-3701-420600	POWER COST ADJUSTMENT	\$475,000.00		\$133,938.45		\$570,963.79	120.20%	\$95,963.79
50-3701-4300000	MISCELLANEOUS REVENUE	\$1,153,628.00		\$5,425.00		\$5,425.00	0.47%	(\$1,148,203.00)
<b>Total Dept. 3701</b>	<b>REVENUE</b>	<b>\$9,856,817.00</b>		<b>\$835,824.89</b>		<b>\$3,597,621.74</b>	<b>36.50%</b>	<b>(\$6,259,195.26)</b>
<b>Total Fund</b>	<b>Electric Fund</b>	<b>\$9,856,817.00</b>		<b>\$835,824.89</b>		<b>\$3,597,621.74</b>	<b>36.50%</b>	<b>(\$6,259,195.26)</b>
50-4400-5000000	ELECTRICAL DEPARTMENT	\$250,942.00		\$14,136.31		\$92,662.98	36.93%	\$158,279.02
50-4400-500150	SALARIES AND WAGES	\$0.00		\$2,350.37		\$4,805.45	0.00%	(\$4,805.45)
50-4400-501000	OVERTIME	\$19,200.00		\$1,289.82		\$7,229.31	37.60%	\$11,980.69
50-4400-501100	INS. SOCIAL SECURITY	\$68,938.00		\$5,860.00		\$29,300.00	42.50%	\$39,638.00
50-4400-501150	INS. HEALTH	\$1,324.00		\$95.45		\$477.25	36.05%	\$846.75
50-4400-501200	INS.-LIFE	\$87,000.00		\$8,032.76		\$37,434.49	43.03%	\$49,565.51
50-4400-501225	INS.-RETIREMENT PLAN	\$500.00		\$40.10		\$200.50	40.10%	\$299.50
50-4400-501250	VRS-VLDP	\$2,200.00		\$0.00		\$585.15	26.60%	\$1,614.85
50-4400-501300	INS WORKMEN'S COMPENSATION	\$7,100.00		\$0.00		\$1,366.00	19.24%	\$5,734.00
50-4400-501350	INS GEN LIABILITY/BLDG	\$4,300.00		\$0.00		\$0.00	0.00%	\$4,300.00
50-4400-510100	INS AUTO	\$25,000.00		\$168.50		\$9,609.80	38.44%	\$15,390.20
50-4400-510150	AUDITING & LEGAL	\$5,700.00		\$0.00		\$1,700.00	29.82%	\$4,000.00
50-4400-510250	PRINTING & BINDING	\$17,200.00		\$33.64		\$10,223.35	59.44%	\$6,976.65
50-4400-510350	DUES & MEMBERSHIP	\$500.00		\$0.00		\$162.60	32.52%	\$337.40
50-4400-510400	OFFICE SUPPLIES	\$4,000.00		\$801.94		\$4,319.58	107.99%	(\$319.58)
50-4400-510450	POSTAGE	\$2,500.00		\$16.74		\$635.76	25.43%	\$1,864.24
50-4400-510500	TELEPHONE/INTERNET/COMM	\$5,000.00		\$333.08		\$2,195.66	43.91%	\$2,804.34
50-4400-510550	UNIFORMS	\$1,500.00		\$0.00		\$310.04	20.67%	\$1,189.96
50-4400-510600	TRAINING EXPENSE	\$10,000.00		\$12.11		\$4,789.05	47.89%	\$5,210.95
50-4400-510625	EQUIPMENT MAINTENANCE	\$1,100.00		\$0.00		\$176.38	16.03%	\$923.62
50-4400-510700	IT SERVICE/EQ.	\$2,500.00		\$15.90		\$4,755.43	190.22%	(\$2,255.43)
50-4400-510750	VEHICLE MAINT.-INSIDE	\$7,500.00		\$0.00		\$2,281.50	30.42%	\$5,218.50
50-4400-510800	VEHICLE MAINT.-OUTSIDE	\$15,000.00		\$1,037.69		\$4,993.30	33.29%	\$10,006.70
50-4400-510825	MOTOR FUEL & LUBRICATION							
50-4400-510900	RETIREMENT OF DEBT	\$534,000.00		\$0.00		\$0.00	0.00%	\$534,000.00
50-4400-511000	EQUIPMENT	\$4,000.00		\$0.00		\$856.35	21.41%	\$2,143.65
50-4400-511100	BUILDING REPAIRS/ADDITION	\$500.00		\$0.00		\$557.22	111.44%	(\$57.22)
50-4400-511150	SUPPLIES & MATERIALS	\$15,000.00		\$143.87		\$658.07	4.39%	\$14,341.93
50-4400-511200	CLEANING SUPPLIES	\$750.00		\$0.00		\$0.00	0.00%	\$750.00
50-4400-511250	ELECTRICITY	\$12,000.00		\$680.26		\$3,628.89	30.24%	\$8,371.11
50-4400-511300	WATER	\$200.00		\$5.21		\$30.98	15.49%	\$169.02
50-4400-511350	SEWER	\$200.00		\$8.17		\$65.98	32.99%	\$134.02
50-4400-511400	GARBAGE	\$400.00		\$22.16		\$110.80	27.70%	\$289.20
50-4400-511400	ENGINEERING	\$31,000.00		\$2,110.48		\$37,049.27	119.51%	

This is offset by interest expense. We will post a line item budget

This results from Blueridge Power Agency fees, including generator studies.   
(\$6,049.27)

50-4400-511450	LEASE PROP & RIGHT OF WAY	\$13,000.00	\$9,504.42	\$9,504.42	73.11%	\$3,495.58
50-4400-511550	METERS & RELATED EQ.	\$12,000.00	\$0.00	\$7.50	0.06%	\$11,992.50
50-4400-511600	MISS. UTILITY SERVICE FEES	\$600.00	\$8.00	\$49.10	8.18%	\$550.90
						This primarily results from IWORQ software support. We tried to cancel. <b>(\$3,710.37)</b>
50-4400-519000	MISCELLANEOUS	\$1,500.00	\$98.78	\$5,210.37	347.36%	\$5,398,250.64
50-4400-570000	POWER PURCHASED	\$8,228,000.00	\$614,082.05	\$2,829,749.36	34.39%	\$7,811.60
50-4400-570100	TRANSFORMERS & EQUIP	\$10,000.00	\$0.00	\$2,188.40	21.88%	\$1,486.39
50-4400-570150	SAFETY EQ. & SUPPLIES	\$2,000.00	\$497.76	\$513.61	25.68%	\$1,843.01
50-4400-570200	HAND TOOLS & EQUIPMENT	\$2,000.00	\$15.99	\$156.99	7.85%	\$11,000.00
50-4400-570250	STREET LIGHTING	\$11,000.00	\$0.00	\$0.00	0.00%	\$2,000.00
50-4400-570300	UTILITY POLES	\$2,000.00	\$0.00	\$2,812.23	37.50%	\$4,687.77
50-4400-570350	LOW VOLTAGE DISTRIBUTION	\$7,500.00	\$0.00	\$6,575.63	66.26%	\$3,374.37
50-4400-570400	HIGH VOLTAGE DISTRIBUTION	\$10,000.00	\$2,122.02	\$2,122.02	0.65%	\$3,973.95
50-4400-570450	SUBSTATION EQ.	\$4,000.00	\$26.05	\$26.05		
						This results from earlier than expected transformer maintenance. <b>(\$12,772.95)</b>
50-4400-570500	SUBSTATION MAINTENANCE	\$4,500.00	\$17,190.00	\$17,272.95	383.84%	\$7,849.57
50-4400-570550	FIBER OPTIC EQUIP/SUPPLY	\$8,000.00	\$0.00	\$150.43	1.88%	\$4,237.80
50-4400-570600	GLOVE/BLANKET TESTING	\$4,500.00	\$0.00	\$262.20	5.83%	\$8,000.00
50-4400-570625	GENERATOR O&M	\$8,000.00	\$0.00	\$0.00	0.00%	
						This is offset by retirement of debt. We will post a line item budget amendment. <b>(\$328,852.61)</b>
50-4400-580800	INTEREST EXPENSE	\$0.00	\$9,263.17	\$328,852.61	0.00%	\$274,986.00
50-4400-595100	TRANSFER OUT-ADM EXPENSE (GF)	\$367,164.00	\$0.00	\$92,178.00	25.11%	\$13,036.00
50-4400-595200	TRANSFER OUT-IT EXPENSE (GF)	\$24,000.00	\$0.00	\$10,964.00	45.68%	
<b>Total Dept. 4400</b>	<b>ELECTRICAL DEPARTMENT</b>	<b>\$9,856,818.00</b>	<b>\$690,172.80</b>	<b>\$3,569,684.99</b>	<b>36.22%</b>	<b>\$6,287,133.01</b>
<b>Department 5440</b>	<b>CAPITAL-ELECTRIC</b>					
50-5440-680000	NATURAL GAS GENERATION PROJECT	\$0.00	\$778,996.00	\$2,031,918.00	0.00%	<b>(\$2,031,918.00)</b>
<b>Total Dept. 5440</b>	<b>CAPITAL-ELECTRIC</b>	<b>\$0.00</b>	<b>\$778,996.00</b>	<b>\$2,031,918.00</b>	<b>0.00%</b>	<b><b>(\$2,031,918.00)</b></b>
<b>Total Fund</b>	<b>Electric Fund</b>	<b>\$9,856,818.00</b>	<b>\$1,469,168.80</b>	<b>\$5,601,602.99</b>	<b>56.83%</b>	<b>\$4,255,215.01</b>
	Fund Balance					
	Total Revenues					
	Less Total Expenditures					
	<b>Net Income w/Generator</b>					
	New Fund Balance					
	<b>Net Income w/o Generator</b>	<b>145,652.09</b>				<b>27,936.75</b>



**Town of Richlands**  
**Income Statement Summary: 2025 - 2026**  
For the Period Ending 11/30/2025

Fund	Current Month Net Income (Loss)	Year To Date Net Income (Loss)	Year To Date Net Income (Loss)	Variance Permanent or Timing	
				Drivers	
General	\$74,981	(\$970,770)	(\$970,770)	YTD net loss variance primarily results from lower revenues in real estate taxes, business licenses, bank stock taxes, meals taxes, garbage collections, sales taxes, other taxes and fees and other revenues hurt <b>(38.1% of budget or \$5.2M)</b> , offset by a net <b>help (50.0% of budget or \$4.3M)</b> from lower expenses and capital purchases in all departments, except non-departmental.	- Revenues - Timing; - Expenses - Timing; - Capital - Timing/Permanent
Water	64,193	213,482	(548,570)	YTD net loss variance primarily results from lower revenues hurt <b>(27.4% of budget or \$2.0M)</b> , offset by lower expenses <b>help (27.1% of budget or \$1.5M)</b> .	- Revenues - Timing/Permanent; - Expenses - Timing
Sewer	62,212	255,819	170,031	YTD net income variance primarily results from lower revenues hurt <b>(34.4% of budget or \$1.5M)</b> , offset by lower expenses <b>help (24.1% of budget or \$1.7M)</b> .	- Revenues - Timing/Permanent; - Expenses - Timing
Water/Sewer Line Maintenance	(59,885)	(285,808)	430,850	YTD net income variance results from lower expenses <b>help (39.92% of budget or \$431K)</b> .	- Expenses - Timing
Electric w/o Generator	145,652	27,937	27,937	YTD net income variance primarily results from lower revenues hurt <b>(36.5% of budget or \$6.3M)</b> , offset by lower expenses <b>help (36.2% of budget or \$6.3M)</b> .	- Revenues - Timing/Permanent; - Expenses - Timing
Subtotal All Funds	\$287,153	(\$759,341)	(\$890,523)	The capital purchase of \$2.0M represents the second half of the payment for the Enbridge pipeline contract and Quantum Power progress payments. Cumulative funding of \$15.5M includes \$12.6M from the note payable, \$0.9M was funded from unrestricted funds and \$2.0M was funded by the TRRC loan.	- Capital - Permanent
Electric Generator	(778,996)	(2,031,918)	(2,031,918)		
Total All Funds	(\$491,843)	(\$2,791,259)	(\$2,922,441)		



**Town of Richlands**  
**Loan Balances and Maturity Dates**  
**As of November 30, 2025**

Description	G/L Account	Lender	Principal	Payment - Principal &		Interest Rate	Maturity
				Interest	Annual		
Fire Truck	10-0000-280600	First Community Bank	\$372,020	\$79,711		2.40%	3/13/2030
Trash Truck	10-0000-280800	First Bank & Trust	\$284,588	\$19,355		5.05%	11/1/2050
Kents Ridge Water 1	20-0000-280100	VRA	\$2,002,799	\$33,380	Semi-Annual	0.00%	1/1/2037
Kents Ridge Water 2	20-0000-280150	VRA	\$438,037	\$7,301	Semi-Annual	0.00%	4/1/2037
Birmingham Water	20-0000-280000	VRA	\$110,833	\$2,917	Semi-Annual	0.00%	8/1/2031
Birmingham Sewer	30-0000-280050	VRA	\$874,451	\$229,062	Semi-Annual	0.00%	8/1/2031
Electric Generator	50-0000-280700	First Bank & Trust	\$12,913,019	\$946,477	Interest - Semi-Annual Principal - Annual	5.05%	11/1/2050
Fire Truck Tanker	50-0000-280900	First Bank & Trust	\$36,393	\$2,906	Interest - Semi-Annual Principal - Annual	5.05%	11/1/2050
Caterpillar Loader - Capital Lease		Caterpillar Financial Services	\$213,743	\$190,243	\$2,500 - 36 Mo; \$4,674 - 24 Mo; \$34,562 - 1 Mo	Monthly	4.00%
Mack Grapple Truck Capital Lease		NCL Government Capital	\$227,955	\$197,955	\$47,619	Annual	6.49%
Electric Generator	50-0000-280725	Virginia Small Business Financing Authority	\$2,000,000	\$1,974,628	\$13,763	Monthly	5.5%
Total Outstanding							<u><u>\$17,205,645</u></u>



# Town of Richlands, VA

## Town Council Meeting

### Staff Summary

#### Action Item

<b>Agenda Title:</b>	Draft Financial and Investment Policies		
<b>Staff Contact(s):</b>	Ronnie Campbell		
<b>Agenda Date:</b>	January 13, 2026	<b>Item Number:</b>	
<b>Attachment(s):</b>	1.	Draft Financial and Investment Policies	
<b>Reviewed By:</b>	Susan Whitt		

#### **SUMMARY:**

The attachment includes draft financial and investment policies. This is an update to the financial policies adopted in October 2019. It is a redline version of the proposed changes to assist with your review. The primary changes are related to the maintenance of the general fund balances and investments, intra and inter departmental budget transfer approvals and revision to the capitalization policy. This draft includes comments from Davenport and Town Council.

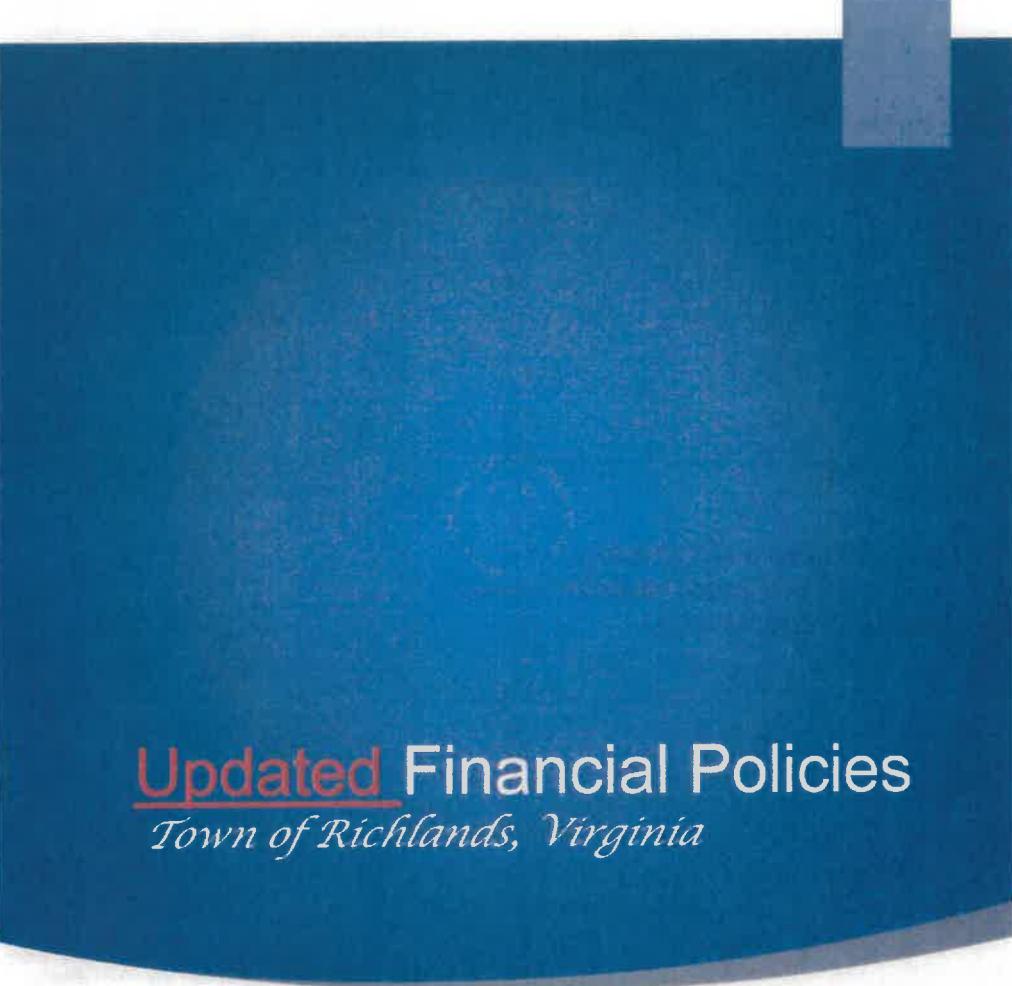
#### **FINANCIAL IMPACT AND FUNDING SOURCE:**

The general fund will utilize a waterfall approach (3 tiers) to ensure adequate reserves, yields, liquidity and replenishment of the balances. The enterprise funds will transition to 6 months unreserved balance versus the current 4 months. The capitalization policy for equipment will increase to \$20,000 from \$5,000.

#### **RECOMMENDATION:**

Given the importance of financial policies for maintaining strong internal controls and ensuring a financially sound, stable and reliable operating environment, Staff recommends The Town Council approve these proposed changes to the financial and investment policies.





# Updated Financial Policies

*Town of Richlands, Virginia*

TOWN OF RICHLANDS, VIRGINIA

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Approved by Resolution # R-2019-10-01 of the Richlands  
Town Council OctoberNovember 826, 201925

***Introduction:** Written, adopted financial policies have many benefits, such as assisting elected officials and staff in the financial management of the Town, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the Town. They will promote sound financial management and assist in the Town's stability, efficiency, and effectiveness. Policies are designed to conform to state and local regulations, generally accepted accounting standards, standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA), and best practices employed by other local governments. The Town Manager's "Administrative Policies & Procedures" and operating procedures maintained by municipal departments supplement these Financial Policies.*

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### **1. Guiding Principles**

The Town provides a wide variety of essential and desirable services and facilities to its residents, visitors, businesses, and institutions. The Richlands Town Council and staff are responsible for managing municipal finances wisely, ensuring adequate funding to meet current and future needs, appropriately accounting for all revenues and expenditures, and complying with all applicable regulations. To satisfy these obligations, the Council and staff are committed to developing a sound financial plan for municipal operations, maintenance, and capital improvements. To achieve this, the Town Council:

- Establishes financial policies;
- Sets policy guidance for preparation of operating and capital improvement budgets;
- Adopts budgets for all funds based on adopted policies and in accordance with the Town Charter and State laws; and
- Oversees the administration of finances and budgets undertaken by the Town Manager.

### **2. Financial Structure**

In accordance with the GASB, the financial structure of the Town will be divided into tax-supported governmental funds (including a General Fund to support the governmental services of the Town) and self-supporting proprietary funds established for nongovernmental purposes. Proprietary funds will include a series of enterprise funds, which shall be managed as business enterprises supported

by revenues derived by that enterprise. A list of funds with descriptions of each is provided in the Appendix of this document.

### **3. Budget**

The Council will annually adopt a budget that includes funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget will control the levy of taxes and expenditures for all Town purposes during the ensuing fiscal year. The Town budget will be balanced using approved funding sources, including fund balances. The annual budget will serve as the official plan of services and facility operations intended to accomplish the Town's goals and objectives.

#### **3.1 Budget Preparation & Adoption**

The budget process is one of the most important undertaken by the Town each year. However, the Town Charter provides only minimal guidance on how the budget is to be prepared, reviewed, and adopted. <sup>1</sup> It simply states that

- The Town Manager is responsible for preparation of the budget;
- A proposed budget is to be presented to the Town Council no later than April 1<sup>st</sup>;
- After collaboration with the Council, the Manager is to introduce a completed budget;
- A brief synopsis of the budget is to be published in the newspaper and Council is to conduct a public hearing; and
- The budget is to be adopted before July 1<sup>st</sup>.

The Town Council and Town Manager will exceed the minimum requirements by starting the process earlier, providing more direct Council guidance along the way, and encouraging more active public engagement throughout the process, including during the Town Manager's budget preparation process. The Town Council will similarly exceed minimum requirements in conducting additional budget hearings and encouraging public input through not only providing testimony at hearings, but also through e-mails, social media tools, telephone calls, and direct discussion. The budget process undertaken by Council and staff will endeavor to

- Maintain a transparent process;
- Provide a steady flow of readily available information to the public;
- Inform, involve, and engage the public;
- Identify and consider issues and concerns of the public; and

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<sup>1</sup> Town Charter, §4.1

- Achieve public understanding, if not acceptance, of trade-offs and decisions made in adopting a balanced budget.

### **3.2 Revenue & Expenditure Forecasts**

Budget revenue estimates will be conservative, yet realistic. Expenditure estimates will fully cover, but not overstate, projected costs. A forecast of General Fund revenues and expenses will be prepared at the beginning of each budget process to help determine if projected revenues can sustain current services. The Town Council will consider the forecast and other information provided and set priorities and offer guidance at the outset of the Town Manager's annual budget preparation process. Council will additionally at that time make desired modifications to Financial Policies that might affect the budgeting process.

The Town will avoid dependence on temporary or unstable revenues to fund mainstream municipal services. The Town will not use one-time revenues to fund ongoing operational costs. Neither will debt be used to fund current expenditures. The Town will strive to maintain a reasonable real estate tax rate and will only consider upward adjustments to the property tax as a last resort.

If a deficit is projected for the coming fiscal year, the Town will take steps to reduce expenditures and/or increase revenues. If a deficit is caused by emergency or temporary economic conditions, Council may consider a transfer from the Budget Stabilization Fund or the Unassigned Fund Balance to balance the budget as described in Policy 4.

### **3.3 Service & Facility Charges**

Many services and facility uses are allowed by the Town without additional charge. Examples include general use of parks and emergency responses by police officers. Services or facility uses that solely benefit an individual or group and can be practicably controlled and priced will be provided at reasonable fees. The Town will maximize the application of user charges rather than depending on general revenues and subsidies from other Town funds for services so identified and where costs are directly related to the level of service provided. The following principles will apply in establishing user fees:

- Town staff will provide services and facilities as efficiently as is possible to keep user fees reasonable and affordable.
- Town Council will determine under what circumstances cost subsidies, discounts, or waivers will be granted.
- User fees will otherwise be set at levels that recover full costs, including all direct, capital and facility wear and tear, and overhead expenses.

- Reimbursable work performed by the Town shall be billed at actual costs except in cases where firm estimates and/or "not-to-exceed" prices were quoted to a client.
- Where practical, user charges shall be comparable to other neighboring cities and private sector providers. In the interest doing no harm to other local service and facility providers, whether in the private or non-profit sectors, the Town will avoid undercutting rates charged by others in Richlands.

Departments that impose fees or service charges will prepare and/or update them for inclusion in the annual budget process. Responsibility for consideration and adoption of fees is assigned to the Town Council or its boards and commissions as authorized.\* The Town will maintain a current schedule of fees and charges, showing when the fees were last reviewed and/or recalculated.

#### **3.4 Capital Improvement Plan**

In addition to the operating budget, the Town Manager will annually submit a five-year Capital Improvement Plan (CIP) for review by Council. The CIP will include new or expanded facilities; infrastructure projects; extraordinary maintenance projects; land acquisition; special initiatives such as blight eradication or River District revitalization; large equipment items such as fire trucks; and large computer, telecommunications, and other technology investments. Normally, any such expenditure of \$50,000 or more will be included in the CIP. As with the operating budget, items included in the CIP are those considered necessary to maintain public services and facilities. The CIP will show proposed expenditures and associated revenue sources. Current revenues and grants are the preferred methods of financing rather than borrowing. Operating impacts of CIP elements will be reported in the plan.

#### **3.5 Legal Level of Control**

Budget appropriations shall be legally controlled at the departmental level. The Town Manager is delegated authority to administer the budget within appropriated fund/departmental levels.

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\*For example, by the Richlands Parks & Recreation Commission in the case of user fees and charges associated with the Town's Parks & Recreation Facilities.

### 3.6 Budget Administration

The Town Manager and department directors are responsible for continuously monitoring revenues and expenditures and for carefully administering adopted budgets. The Town Council will receive monthly financial reports and briefings. Council's boards, commissions, and committees charged with budgeting responsibilities will similarly be kept informed.

The Town will take immediate corrective actions if, at any time during the fiscal year, expenditure and revenue estimates are such that an operating deficit is projected at year-end. Corrective actions may include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. The Town Council may approve additional measures as appropriate.

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#### 4. General Fund Balances

Sufficient reserves must be retained by the Town at all times to provide financial stability. A properly sized and configured fund balance in each operating fund is essential in accomplishing this. The Governmental Accounting Standards Board requires that General Fund balance elements be structured in five categories that span a continuum of use constraints that classify a fund's net resources from those that have the most constraints placed on their use to the least. What was formally accounted for as the "unrestricted" fund balance is now separated into "assigned" and "unassigned" fund balance accounts.\*

- Nonspendable Fund Balance -- amounts that cannot be spent because of form (such as inventory) or because of legally or contractual requirements (such as the principal of an endowment fund, pre- paid items, or long-term receivables).
- Restricted Fund Balance -- amounts that are constrained to being used for a specific purpose by external parties (such as grantors, bondholders, or the state or federal governments), through constitutional provisions, or by enabling legislation. Such restrictions normally cannot be removed by Town Council.
- Committed Fund Balance -- amounts committed by ordinance for specific purposes by the Town Council itself. Council can likewise remove such constraints through an amending ordinance. These relate to expenditures that are not expected to occur routinely. Examples

\* GSAB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," effective for fiscal periods beginning after June 15, 2010.

include reserves established by Council to construct a new facility or to purchase property for an industrial park.

- **Assigned Fund Balance** -- amounts that Council sets aside for specific purposes, but with fewer restrictions than intended with restricted or committed fund balance amounts. Examples include the Town's special revenue, capital project, debt service, and budget or rate stabilization funds.
- **Unassigned Fund Balance** -- amounts that have not been restricted, committed, or assigned and are therefore available for any Council-authorized purpose.

In the case of municipal funds other than the General Fund (for example, utility and enterprise funds) assigned and unassigned fund balances remain combined in "unrestricted" fund balance accounts.

The Town of Richlands will implement a waterfall fund balance system for the General Fund, structured as follows to ensure the five categories and associated constraints are maintained above:

1. Long-Term Deposit Account

- Goal: 50% of the general fund budget
- Purpose: Account of last resort
- Constraints: Highly restricted, requires extraordinary circumstances for use. Held in short-term investments such as CDs and long-term investments of 6 months to 2 years. The maximum investment period should not exceed 3 years.

2. Revenue Stabilization Account

- Goal: 15% of the general fund budget
- Purpose: Short-term revenue stabilization
- Constraints: Held in a liquidity account for easier access such as overnight investments.

3. Unreserved Savings Account

- Goal: Remaining fund balance after allocations to the above accounts
- Purpose: Available for usage during budget creation and the fiscal year
- Constraints: Subject to lower risk and potentially lower returns

#### 4.1 Use of Fund Balance Accounts

The use of these fund balance accounts will be prioritized in reverse order:

1. Unreserved Savings Account: First to be used when additional funds are needed
2. Revenue Stabilization Account: Used when the Unreserved Savings Account is depleted
3. Long-Term Deposit Account: Used only in extreme circumstances and as a last resort

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Any use of the Revenue Stabilization Account or Long-Term Deposit Account must be approved by a supermajority vote of the Town Council.

#### 4.2 Replenishment of Fund Balance Accounts

When any amount is drawn from Revenue Stabilization Account or Long-Term Deposit Account, the Town Council must pass a plan within 90 days detailing how the used funds will be replenished within the next three years. This plan should include:

1. The amount drawn from the fund balance account(s)
2. The reason for using the fund balance
3. A year-by-year strategy for replenishing the used funds
4. Potential revenue sources or expenditure reductions to achieve the replenishment
5. Any impact on Town services or operations during the replenishment period

The Town Manager shall be responsible for implementing the replenishment plan and providing quarterly updates to the Town Council on the progress of the replenishment efforts.

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#### 4.4 5.0 Utility and Other assigned & Unrestricted Fund Balances

Unassigned or unrestricted fund balances are important in maintaining financial stability and are considered by bond rating agencies as key indicators of creditworthiness. They provide the financial resources to deal with emergencies, natural disasters, precipitous economic downturns, revenue shortfalls, and unanticipated expenditures. They also provide cash flow liquidity in responding to fluctuations in major revenue sources, such as with property tax receipts. Unassigned and unrestricted balances themselves generate revenue through investment interest earnings.

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The Town Council designates the following minimum levels for unassigned and unrestricted fund balances:

- General Fund — The unassigned General Fund balance shall be maintained at a level not less than 10% of operating revenues.
- Utility Funds — The Water, Wastewater, and Electric Funds shall maintain unrestricted fund balances equal to at least 120 days of average operating and maintenance expenses, inclusive of transfers to the General Fund, plus 120 days of the next fiscal year's debt service payments.
- The Water and Wastewater Fund will collectively adhere to this unassigned fund balance policy.
- Other Funds — The Town's other enterprise, internal service, special, and fiduciary funds will be budgeted to fully cover expenses but will not at this time be subjected to unassigned or unrestricted fund balance standards. (If Needed)

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Actual fund balance levels may rise and fall during the fiscal year, but will be restored to designated levels during the annual budgeting process. An appropriation from an unassigned or unrestricted fund balance that would result in the balance falling below its designated level requires a majority plus one vote of Council (with four of six members voting "aye"). No such vote shall be taken until the Council receives a briefing from the Town Manager that identifies potential ramifications of the appropriation and includes a financial plan to restore the unassigned or unrestricted fund balance to its designated minimum level within two years.

Because the Town's budgets are based on appropriately conservative revenue and expenditure budget projections, it is to be expected that at least some surpluses will be added to fund balances at the end of each fiscal year. Surpluses may be appropriated for specific expenditures by the Town Council or assigned to fund balance accounts, normally to unassigned or unrestricted fund balances. Unassigned and unrestricted fund balances in excess of established minimum levels may be appropriated by Council for nonrecurring expenditures such as unanticipated budget shortfalls, economic development incentive payments, special projects, acquisition of real property, capital purchases, local matches for grants, pre-payment of existing debt, prepayment of equipment maintenance contracts, and one-time employee pay bonuses. Except during periods of economic recession or under unusual circumstances, excess funds will not be used to support routine operating expenditures. Nor will availability of excess cash reserves be allowed to supplant prudent budgeting practices.

#### 4.2 General Fund Budget Stabilization Reserve

As part of the FY 2021 Budget process, the Town Council authorizes creation of a Budget Stabilization Fund as part of the General Fund's assigned fund balance using revenues in excess of its designated 10% unassigned fund balance level. The Budget Stabilization Fund will not be used to finance new or expanded services. It is instead intended to help sustain municipal operations during times when revenue sources such as property, sales, meals, and business tax receipts are sluggish due to continuing effects of the economic recession or continuing response to emergencies. As it deems appropriate, the Town Council will appropriate revenue from the Budget Stabilization Fund for use during the current or coming fiscal year to sustain current municipal service levels.

The fund is subject to the following restrictions:

- There is no designated minimum size for the Budget Stabilization Fund. It may, from time to time, be drawn down significantly or even depleted entirely. The fund does, however, have an upper limit. Its maximum size will not exceed a level equal to 10% of General Fund revenues.

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- The Budget Stabilization Fund will retain interest earnings on the balance of revenues held in the fund.
- After allocation of surplus revenues to designated fund balance reserves, up to one-half of remaining General Fund revenue surpluses will be transferred to the Budget Stabilization Fund at the closing of each fiscal year, subject to its aforementioned maximum size limit.
- The Budget Stabilization Fund is not to be used to offset minor revenue shortfalls. Appropriations from the fund to balance the coming year's budget will be made only in the event that total projected ongoing General Fund revenues are expected to decline more than one percent below the current year's estimated receipts.
- As the Budget Stabilization Fund has no direct revenue source of its own to replenish expended resources, care will be taken in its use.
- Use of the Budget Stabilization Fund will not take the place of prudent budgeting practices that carefully establish appropriate services and service levels, properly maintain municipal facilities, undertake important initiatives, and set fees, charges and taxes necessary to pay associated expenditures.
- Spending cuts or other cost-saving measures must be undertaken in combination with use of Budget Stabilization Fund revenues.
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## 5. Utility Contributions to the General Fund [Reserved]

### 6. Utility Rate Studies

Under the direction of the Richlands Town Manager, the Town shall undertake a utility cost-of-service and rate study every three years. The Town will endeavor to set utility rates that are consistently

- Fair, just, and reasonable;
- As low as is prudently possible;
- Structured in a fashion consistent with best utility practices; and
- Generate revenue sufficient to
  - Support continued provision of reliable, safe, environmentally responsible, high quality service;
  - Sustain infrastructure required to accommodate economic development; and

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- Generate sufficient revenue to meet established General Fund contribution obligations.

## 7. Vehicle Replacement

The Town's vehicles are to be used in a fashion that yields the highest possible return on investment. Factors taken into account in determining when each vehicle is replaced will include safety, cost of operation, and resale value. When prudent to do so, a vehicle may be transferred after a time from an organizational unit with intense vehicle operating requirements (i.e., Police Patrol) to another with lower operating demands (i.e., Police Detectives or Community Development Personnel). While each will be retained as long as it can be driven safely and cost-effectively, the following guidelines will be used for replacing vehicles and large equipment items.

### Replacement Guidelines

Sedans, & Bucket or Digger Derrick Trucks	10 years or 100,000 miles
Pickup Trucks & Vans	12 years or 100,000 miles
Other Equipment	12 years or 10,000 hours

Old vehicles replaced by new ones will be sold as soon as practicable. The Town will avoid "fleet creep" wherein use of old, replaced vehicles is continued. If additions to the fleet can be justified, they will be included in the Town Manager's proposed budget and considered by Town Council.

The Town's utilities finance their own fleets. Vehicles operated by General Fund departments and other funds are financed through the General Fund Budget. Vehicle rental rates are charged for applicable vehicles at rates established by the Director of Finance, (based on rates adopted by FEMA, VDOT or other governmental agencies). Rental rates are reviewed annually and revised as needed to ensure that sufficient funds are available to replace vehicles.

## 8. Investments

Investment of revenues will be made in conformance with best practices to meet four primary objectives:

- Safety – to preserve invested funds with minimal risk of loss
- Diversity – to avoid excessive market risk
- Liquidity – to maintain sufficient to meet cash flow and operating requirements
- Yield – to produce maximum interest earnings

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Town Manager is responsible for control of Town revenues. Responsibility for investing idle funds is delegated to the Finance Director.

All excess cash, except for cash in certain restricted and special accounts, will be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the contributing funds based upon the proportion of the respective average balances relative to the total pooled balance. Interest earnings shall be distributed to the individual funds not less than annually.

## 9. Debt Management

Town recognizes the primary purpose of facilities and equipment is to support provision of public services. Using debt financing to meet the capital needs of the community, the Town must balance between debt financing and "pay-as-you-go" methods. The Town realizes failure to meet the demands of growth may inhibit its continued economic viability but also realizes too much debt may have detrimental effects.

### 9.1 9.1 General Authority

The Constitution of Virginia and State Code authorizes localities to issue debt within certain limitations. The Constitution restricts the amount of General Obligation debt – that is, debt payable from general municipal revenues and backed by the full faith and credit of a Town – to 10% of the assessed valuation of real property in the jurisdiction plus any applicable limitations set forth in the Town's charter. In determining the debt applicable to the 10% legal debt limit, the following types of debt are excluded:

- Notes issued in anticipation of the collection of revenue and maturing within 12 months;
- Bonds secured by the full faith and credit of the municipality, for which the principal and interest payments are made with revenues earned by the utility or facility (double-barrel bonds);
- Bonds of the municipality, the principal and interest on which are payable exclusively from the revenues and receipts of a utility system or other specific undertaking from which a Town may derive a revenue (revenue bonds); and
- Financial instruments on which the debt service payments are contingent upon annual appropriations by the governing body (lease purchase agreements and reimbursable agreements).

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## 9.2 Town of Richlands Standards

The Town will maintain the following standards to ensure a higher level of financial security than that afforded by meeting minimum State standards:

- **Debt to Assessed Value:** Debt supported by General Fund tax revenue will not exceed 3.0% of total taxable assessed value of property within Town limits. For the purposes of calculating this ratio, assessed value shall include real property and personal property.
- **Debt Service to Expenditures:** Debt service paid from general tax revenue will not exceed 10% of total General Fund Expenditures, including transfers out.
- **Debt Payout Ratio:** The Town will structure its bond issues to maintain an overall 10-year payout ratio (the amount of principal retired within 10 years) of not less than 60%.
- **Derivatives:** The Town will not use interest rate exchange agreements, swaps, or other derivatives in managing its debt portfolio.

Other standards adhered to by the Town of Richlands include the following:

- No debt will be issued until an ordinance has been adopted by Council by affirmative vote of two-thirds (four of six) of its members.
- Long-term borrowing for capital improvements will be confined to such improvements and projects that cannot be reasonably financed from current revenues.
- In consideration of bond issue cost, bond issues shall be appropriately sized, preferably not less than \$3 million. Several projects may be grouped together in a single bond issue. However, no single project element should cost less than \$100,000, as lower level expenditures will be included in operating budgets and financed with current revenues.
- Capital improvements that are financed by issuing general obligation bonds, revenue bonds, or other long-term debt, including lease-purchase obligations, will be repaid within a period not to exceed the expected useful life of the improvement.
- Unless required to be credited to a trustee held account by requirements of a trust indenture, it is the accounting policy of the Town to recognize temporary investment earnings on bond proceeds in the General Fund in order to match transfers out to the Debt Service Fund for bond interest expenditures.
- To maintain a predictable debt service burden, the Town will give preference to debt that carries a fixed interest rate. However, consideration may be given to variable rate debt. Conservative estimates will be used in budgeting variable rate debt service interest expenses. Variable rate debt will be limited to no more than 20% of total outstanding debt.

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### **9.3 9.3 Long & Medium-Term Debt**

The Town makes use of general obligation and revenue bonds for debt financing normally extending over 20 to 30 years and lease-purchase financing for debt paid over five to 10 years.

- **General Obligation Bonds** – General obligation bonds will be used for public improvement projects that have a direct benefit to the citizens of Richlands. General obligation bonds may be used to finance utility projects if doing so is more cost effective than using revenue bonds.
- **Revenue Bonds** – The Town uses revenue bonds to finance utility projects when general obligation bonds are not feasible or cost effective.
- **Lease-Purchases** – Lease-purchase obligations, bonds, or other debt instruments may be used as a medium-term (4 to 10 years) method of borrowing for the financing of vehicles, specialized equipment, or capital improvements. Assets with a longer useful life may be lease financed if it is determined it is in the Town's best interest. The equipment or improvement must have an expected life of more than five years and cost in excess of \$50,000. Such debt will be paid before expiration of the expected life of the equipment or improvement acquired.

### **9.4 9.4 Short-Term Debt**

The Town's policies regarding fund balance and unrestricted cash reserves are designed to eliminate the need to borrow to meet operating cash flow requirements. However, from time to time, as part of an overall plan to stabilize utility rates and manage its utility business over a multi-year planning period, the Town may borrow on a short-term basis through the issuance of short-term notes or through the procurement of a line of credit. Security for the notes or line of credit may include a pledge of utility revenues on a gross or net basis or the general obligation pledge of the Town. Bond Anticipation Notes (BANs) may be issued for capital related cash purposes to reduce the debt service during the construction period of a project or to provide interim financing. BAN financing is limited to five years or less.

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## 10. Capitalization

Capital costs are costs incurred on the purchase of land, buildings, construction and equipment to be used in the provision of municipal services. Capital costs do not include labor costs except for labor used for construction. Unlike operating costs, capital costs are one-time expenses, although payment may be spread out, or "capitalized," over many years in financial reports. Capital outlays are budgeted as expenditures during the applicable fiscal year and then as fixed assets in financial statements thereafter. The threshold for capitalizing capital assets is \$5,000 for equipment, \$25,000 for capital leases, and \$100,000 for infrastructure and buildings. The threshold for capitalizing capital assets is increased from \$5,000 to \$20,000 for equipment. The thresholds remain \$25,000 for capital leases and \$100,000 for infrastructure and buildings. Capitalization thresholds are applied to individual, rather than to groups of fixed assets. Fixed asset accounts are not treated as having cash value in governmental accounting. All other capitalization policies remain in effect as previously stated.

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The following policies apply to the capitalization of fixed assets:

- Capital assets are reported as the sum of the initial invoice cost, the value of any trade-in for equipment items, installation cost excluding in-house labor, and ancillary charges, such as freight and transportation charges, site preparation costs, and professional fees. Interest costs for borrowed funds are capitalized for construction projects only.
- Donated capital assets are valued at their estimated fair market value on the date donated.
- Maintenance, repairs, and minor equipment are charged to operations when incurred and are booked as fixed assets in the event they materially change capacities or extend useful lives of capital assets.
- Depreciation of fixed assets is recorded over applicable useful lives on a straight-line basis.

Upon the sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts, and any resulting gain or loss is included in current year's operations.

### 10.1 Intra-departmental Transfers

Department heads are authorized to make transfers between personnel, operating, and capital line items within their department without seeking Town Council approval. These transfers must be reported to the Finance Director and Town Manager and should not result in overspending the department's total budget allocation.

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## 11. Grants

Town departments will take full advantage of state, federal, business, and foundation grants to achieve municipal goals and objectives. The Town Manager will ensure that required matching funds are available before making application

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for grants and that careful consideration is given to administrative and regulatory requirements, as well as accommodation of ongoing operating costs. Grants that require budget adjustments to authorize increased expenditures are taken to Town Council in the form of proposed budget ordinance amendments.

## Appendix

### Town of Richlands Funds

#### Operating Funds

- The General Fund – The General Fund is the primary operating fund for government activities. Its most significant sources of funding are general property taxes, other local taxes and transfers from the various utility funds. The most significant expenditures from this fund are for public safety and public works programs including infrastructure maintenance, Parks and Recreation programs and contributions for capital improvements. The accounting records are maintained on a modified accrual basis. The Sanitation Department provides for activities relating to the collection of solid waste. This Department is self-supporting with user fees, which cover the operating and maintenance cost. Enterprise Funds

**Utility Funds:** The Wastewater, Water, and Electric Funds are all designed to be self-supporting with user fees that cover the expenses for the collection system and treatment facilities and contributions to the General Fund. All use an accrual basis of accounting.

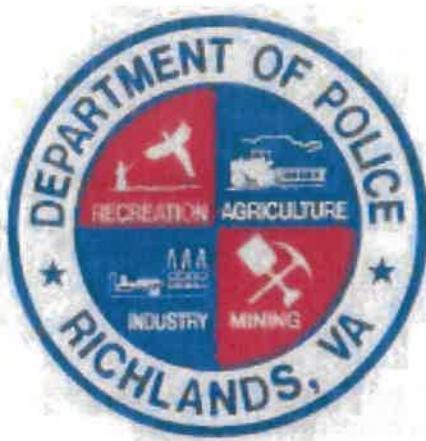
- Wastewater Fund – This fund provides accountability for activities relating to the treatment of household, commercial, and industrial wastewater.
- Water Fund – This fund provides accountability for activities relating to the treatment and distribution of potable water to residential, commercial, and industrial users.
- Electric Fund – This fund provides accountability relating to the purchase of electricity, production of electricity, and operating and maintenance costs. The operating and maintenance costs cover the transmission system and the distribution system.

#### Special Funds:

- Capital Projects Fund – General Government – This fund provides accountability for financial resources used for major construction projects relating to general government use. Funding resources include proceeds from the sale of bonds, federal and state grants and transfers from the General Fund. The fund operates on a modified accrual basis of accounting.
- Community Development Fund – This fund provides accountability for projects and programs involving Federal funds received through the Community Development Block Grant (CDBG) program. Funding resources include CDBG funds and program income from some of the programs. The fund operates on a modified accrual basis.

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**DECEMBER 2025  
MONTHLY TRAFFIC SUMMARY**

Defective Equipment	1	Dangling Objects	2
Failure to Wear Seatbelt	1	Driving Without a License	1
Improper Registration	5	Expired Registration	3
Expired Inspection	7	Speeding	4
Driving While Revoked	2	Fail To Display License Plate	1
Improper Turning at Intersection	1	Fail To Obey Traffic Light	1
Altered Tags	1	Fail to Display Front Tag	1
No Liability Insurance	3	Parking-Blocking Fire Hydrant	1
No Registration Card	3		
WARNING- Fail to Obey Stop Sign	1	WARNING- Improper Registration	1

**TOTAL NUMBER TRAFFIC SUMMONS ISSUED: 38**

**ANIMAL CONTROL / ORDINANCE VIOLATIONS SUMMARY**

Dog at Large/ Transported to Shelter	1		

**TOTAL NUMBER ANIMAL CONTROL / ORDINANCE VIOLATIONS ACTIONS: 1**

**COUNCIL REPORT**

**January 9, 2026**

TOTAL CALLS FOR SERVICE THROUGH DECEMBER 30, 2025	7,716
TOTAL CALLS THROUGH DECEMBER 31, 2024	8,156
DECREASE OF	<b>440</b>
TOTAL CALLS FOR THE MONTH OF DECEMBER 2025	619
TOTAL CALLS FOR THE MONTH OF DECEMBER 2024	689
DECREASE OF	<b>70</b>



Town of Richlands EMS

1800 Third St. / 200 Washington Sq.

Richlands Va. 24641

Rescue Division Station #2

Station #2 Ph. # 276-329-6065

Fax# 276-963-3569

*From The Desk Of:*

*EMS Director - Chief Matt Whited*

**Monthly Council Report For Council: Rescue Division**

**Month: Dec. 2025 EMS Calls Total: 256**

**Year To Date EMS Calls Total: 2,944**

Group	COUNT	PCT
<b>Cancelled</b>	<b>4</b>	
<b>Cancelled Enroute</b>	<b>3</b>	
<b>Cancelled on Scene</b>	<b>9</b>	
<b>Dead at Scene -Resuscitation Not Attempted (With Transport)</b>	<b>1</b>	
<b>No Patient Found, No patient contact</b>	<b>17</b>	
<b>No Treatment Required</b>	<b>3</b>	
<b>Patient Dead at Scene -No Resuscitation Attempted (With Transport)</b>	<b>6</b>	
<b>Patient Refused Care</b>	<b>41</b>	
<b>Asst. Public, Standby, Standby no service, Asst. Agency</b>	<b>1</b>	
<b>Treated, Transported by EMS</b>	<b>171</b>	
<b>TOTAL</b>	<b>256</b>	

**Rescue Division Updates / News / Info: We have our new ambulance in service as of middle Dec. we are starting a EMT Class mid January.**





**Richlands Fire Rescue**

**Monthly Report**

**December 2025**

**41- Total Calls**

**14-Town**

**27-County**

**9-MVC**

**0-Brush Fires**

**8-Smoke Alarms/CO Alarms**

**3-Reports of Smoke**

**0-Structure Fires**

**3-Vehicle Fires**

**7-Trees Down in Roadway**

**1-Road Hazards**

**1-Electrical Poles/ Power Lines**

**5-EMS Bake Ups**

**0-Explosion**

**1-Mutual Aid**

**3-Propane/Gas Leak**

**Smoke Alarms Installed (0)**

**Co Alarms Installed (1)**

**Smoke Alarms given out (0)**

**CO Alarms Given Out (0)**



## Richlands Fire Rescue

### 2025 Yearly Report

#### **486-Total Fire Response Calls 176-Town Calls 310-County County Calls**

**(154)-MVC, (20)- Brush Fires, (53)- Smoke/CO Alarms, (35)- Reports of Smoke, (11)- Structure Fires, (15)- Vehicle fires, (77)- Trees in Roadway, (10)- Road Hazards, (21)- Electrical Poles/ Power Lines, (43)- EMS Back Ups, (4)- Oil Spill (21)- Propane Calls, (6)- Traffic Control (February Flood events listed below)**

**Most calls ran by Joey Chapman (313)**

**Second most calls ran by Lucas Keith (266)**

#### **2024/2025/2026 VDFP CRR Smoke Alarm Distribution Program!**

**The members of Richlands Fire Rescue has installed (20) Smoke Alarms, (12) CO Alarms, given (20) Smoke Alarms out to citizens and given (10) CO Alarms out to citizens.**

**February 2025 RFR members put in 245 hours due to flooding on 2/1/25 and 2/15/25-2/16/2025. In addition to the flood response hours we also had 50.5 hours for flood assessment following the flood events.**

**April 2025 RFR was awarded \$14,308.80 through VDFFP Mini Grant for PPE. We have till July 2026 to use the funding.**

**April 2025 Members started a Gun Raffle in order to purchase a trailer for the New Kawasaki Mule. The goal was \$4500.00 the total was \$4508.00, the trailer cost was \$3500.00. The remainder money will be used to purchase equipment needed for the trailer. Thanks to everyone that supported RFR.**

**July 2025 RFR was awarded the VDFFP CRR Smoke Alarm Distribution Program again for 2025/2026. We have until June 30 2025 to install 30 smoke alarms.**

**September 2025** RFR applied for the Virginia Dept. of Forestry Grant totaling \$5701.43. This is a 50/50 match grant. Tazewell County usually picks up the remaining balance. As of 12/29/2025 the grant is pending final approval. This grant will purchase tools used on brush fire and includes: 2- Stihl BR800C Back pack leaf blowers, 1- Stihl MS271 Chainsaw, 1- Stihl TSA 230 Cut off saw, blades and spare battery, 500' of 1 3/4" fire hose, 1- 3/4" forestry nozzle and 1-1 3/4" foam nozzle. These tools will be mounted on the new UTV Trailer with the Kawasaki mule for quick response. On January 5, 2026 RFR was awarded the 2025 Forestry Grant.

**October 11 2025** Richlands Fire rescue hosted Fire Prevention/ Safety Day at the Fire Station. This event was used to promote Fire Prevention and Home Safety and was a huge success.

**November 2025** Richlands Fire Rescue was awarded a \$10,000.00 grant through Community Foundation of the Virginia's. This grant will be used to purchase a 2025 Kawasaki Mule 1000 HD for brush fire and flooding events. RFR will take ownership sometime in January 2026



Dear Richlands Town Councilors,

I want to personally thank you all for your support of the black lung resolution (R-2025-08-01) that the Richlands Town Council approved in August.

Since 2001, ACLC has represented thousands of miners and widows advocating for their black lung benefits.

Your support will help to uplift the concerns of mining families everywhere as they advocate for healthier and safer working conditions as well as increased black lung benefits.

These efforts are part of a larger groundswell of support for mining families across the region. Since we launched this campaign in February 2025, **over eighty local government entities** in Kentucky, Ohio, Pennsylvania, Virginia, and West Virginia have passed similar resolutions and proclamations. This total represents over 10,000 black lung claimants and more than 3.5 million residents across these five states.

On December 16th, U.S. Representatives Bobby Scott (VA) & Morgan McGarvey (KY) and U.S. Senators Tim Kaine (VA), Mark Warner (VA), and John Fetterman (PA) reintroduced the Black Lung Benefits Improvement Act. Among other things, this bill would automatically adjust coal miners' benefits for inflation, expand assistance to black lung clinics, help miners and survivors secure legal representation for their claims, and ensure that mine operators have the necessary insurance to cover related black lung benefits.

None of this could have been possible without the support of local elected officials like yourself. And while we await Congress's next actions on this important piece of legislation, I wanted to invite you all to continue supporting these legislative efforts by **sharing this news on social media, providing relevant media quotes for how this might affect residents in your community, or even a short video**. We are more than happy to help you with any of this should you need it.

Lastly, I'm including in this letter a photo taken in July 2019 when ACLC joined over one hundred coal miners with black lung, widows, and loved ones from across Appalachia in Washington, D.C. These advocates had come to tell their stories of this preventable disease to Congress, to show that this disease still persists, and to highlight that their single source of income - the Black Lung Disability Trust Fund - could soon be in jeopardy because of lack of action on the coal excise tax.

Many of the miners who attended this trip already struggled to breathe - the heat of that July day only made it all the more challenging to keep up. However, they had all come to the Capitol to tell their stories and to make sure that the voices of coal miners were not forgotten. In the end, they succeeded. The Black Lung Disability Trust Fund received permanent funding at previous rates in the Inflation Reduction Act (2022), ensuring that future coal miners and their families would have a fund available to them.

I take inspiration from those miners and family members who took on this charge for future generations even though it was hard to do. Thank you for doing the same.

Take Care,

Brendan Muckian-Bates  
Policy & Advocacy Associate





