

Rich History Rich Future

We



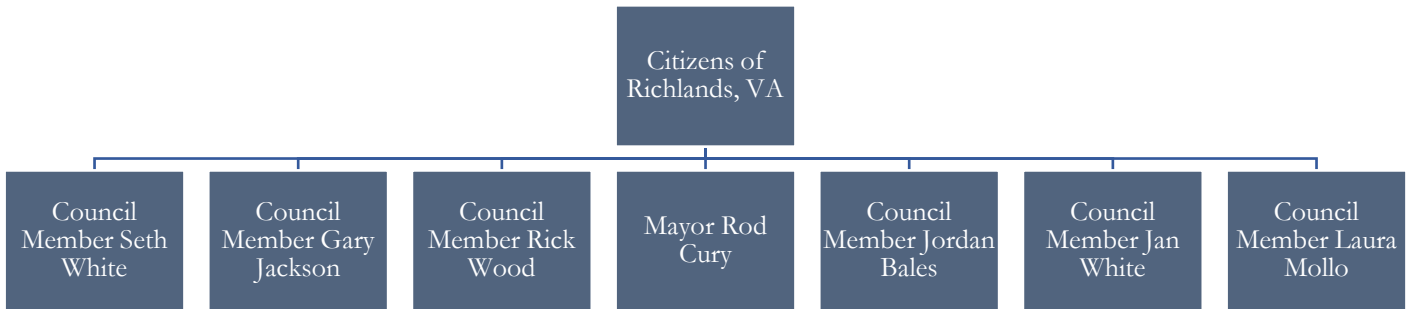
Richlands

Fiscal Year 2024-2025

Proposed Budget

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Richland Town Council

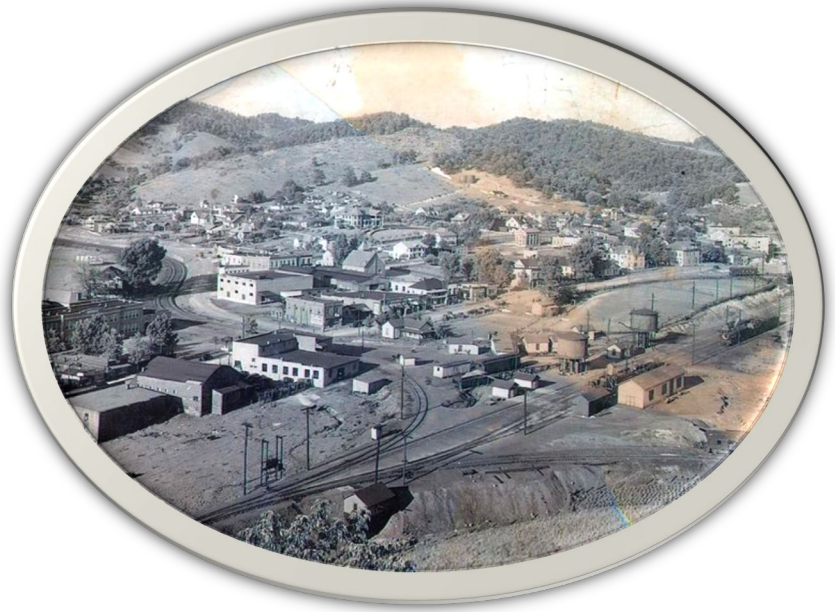


Town of Richlands Organizational Chart



Community Profile

The Town of Richlands, incorporated in 1892, is located along the Clinch River east of the Tazewell –Russell County line. It is located approximately 144 miles south of the city of Charleston, West Virginia, and 157 miles



northeast of Asheville, North Carolina. To the east of Richlands lies Cedar Bluff. Towards the west of U.S. Route 460 and Virginia State Route 67 lies the community of Raven. The quaint town of Richlands boasts a total land area of 2.7 miles according to the United States Census Bureau. The assessed valuation for property tax purposes conducted in 2021 is \$294,858,329.



The town of Richlands is a part of Tazewell County which encompasses the Bluefield, WV-VA Micropolitan Statistical Area. Two highways, U.S. Hwy 19 and U.S. Route

460, traverse Richlands; U.S. 19 North to South and 460 East to West. Richlands, VA is a small town located in Tazewell County. It is renowned for its stunning natural beauty and its charming southern hospitality. Richlands offers its residents a low cost of living, with a two-bedroom rent being \$780 compared to the US average of \$1,430. The Grocery Cost Index in Richlands is ninety-three versus the US average of one hundred. Richlands has an unemployment rate of 6.3% while the US average is 6.0%. Richlands has seen the job market decrease by -0.4% over the last year. Future job growth over the next ten years is predicted to be 16.3%, which is lower than the US average of 33.5%. The Sales Tax Rate for Richlands is 5.3%. The US average is 7.3%. The Income Tax Rate for Richlands is 5.8%. The US average is 4.6%. Tax Rates can have an enormous impact when comparing the cost of living. The average income of a Richlands resident is \$19,607 a year. The US average is \$28,555 a year. The Median household income of a Richlands resident is \$31,169 a year. The US average is \$69,021 a year. Richlands has a well-balanced mix of renter households by income level, though skewed to the lower income side with over a quarter of renter households making between \$10,000 and \$20,000 annually.

Population by Poverty Status

	Income below the poverty level			Income at or above the poverty level			
	<18	18 to 64	65+	<18	18 to 64	65+	TOTAL
Richlands	6.1%	12.8%	2.6%	14.2%	45.5%	18.7%	100%
Surrounding Area	4.9%	10.4%	3%	14.7%	49.4%	17.6%	100%
Virginia	3.4%	6.7%	1.1%	19.3%	56.3%	13.3%	100%

One in five of Richlands’ residents live in poverty, which represents a higher share than the surrounding area (18.3%) and statewide (11.2%). Of the 21.5% of people in

Richlands living in poverty, 5% are children and 10% are adults. As such, a quarter of children within the Town of Richlands live in poverty, while the adult (age 18 and older) poverty rate is 19.4% and the poverty rate for seniors (age 65 and older) is 12.4%.

Income by Population

	Under \$15k	\$15-20k	\$20-30k	\$30-40k	\$40-50k	\$50-60k	\$60-75k	\$75-100k	\$100-150k	\$150-200k	OVER \$200k
Richlands	27.9%	4.6%	14.6%	8.7%	7.9%	6.1%	7%	12.1%	4.9%	1.5%	4.8%
Surrounding Region	14.6%	6.4%	13.8%	11.1%	11%	6.9%	9.9%	11.1%	10.2%	2.9%	2.2%
Virginia	7.7%	3.1%	6.8%	6.7%	6.8%	6.8%	9%	12.8%	17.6%	9.7%	13.1%

Population by Highest Educational Attainment for 2020

	No High School Diploma	High School Graduate	Some College, No Degree	Associate degree	Bachelor's degree	Graduate Degree
Richlands	26.8%	35.8%	15.6%	11%	6.8%	4%
Surrounding Region	22.6%	34.4%	17.8%	10.8%	8.4%	5.9%
Virginia	9.9%	24.1%	18.6%	8%	22.3%	17.1%

Rough Median Household Income (2020)

Richlands	\$26,935
Surrounding Region	\$38,006
Virginia	\$74,883

Unemployment Rate

The reported unemployment rate in Richlands is higher than the national average. Recent job growth is in decline; however, future job growth has a positive trajectory. Sales tax and income tax are stagnant. Most Richlands residents work in the health care and social assistance industry although this statistic has dropped by 5%. The next biggest industry is retail followed by manufacturing.

Economy	<i>Richlands, Virginia</i>	<i>United States</i>
Unemployment Rate	6.3	6
Recent Job Growth	-5.1%	-6.2%
Future Job Growth	16.3%	33.5%
Sales Taxes	5.3%	6.2%
Income Tax	5.8%	4.6%
Income per Cap.	\$25,404	\$37,638
Household Income	\$31,169	\$69,021
Family Median Income	\$52,368	\$85,028
Population by Occupation		
Agriculture, forestry, fishing, hunting	0.0%	1.2%
Mining, quarrying, oil, and gas extraction	2.1%	0.5%
Construction	5.2%	6.8%

Manufacturing	5.0%	10.0%
Wholesale trade	2.3%	2.5%
Retail trade	23.9%	11.0%
Transportation and warehousing	3.3%	4.8%
Utilities	0.6%	0.8%
Information	1.2%	1.9%
Finance and insurance	0.3%	4.7%
Real estate, rental, leasing	0.6%	1.9%
Professional, scientific, and technical services	3.0%	7.6%
Management of Companies	0.0%	0.1%
Administrative, support, waste mgt svcs	2.7%	4.2%
Educational services	7.4%	9.3%
Health care and social assistance	19.1%	14.0%
Arts, entertainment, recreation	0.5%	2.1%
Accommodation, food services	12.2%	7.0%
Other services	4.6%	4.8%
Public administration	5.9%	4.7%

Local Government Profile

Richlands is governed by the council-manager form of government. The Town Council is comprised of six non-partisan members and the mayor. The council members and the mayor are elected at large for four-year alternating terms. Duties of the Council body include adopting an annual balanced budget, appointing relevant officials including a Town Manager to serve as chief executive officer to direct daily

town activities, creating policy, and establishing legislative direction for the town. The council creates policy, and the administration implements it.

The Town of Richlands provides a multitude of services for its citizens. These services include law enforcement, fire protection, electricity, parks and recreation, street and road maintenance, water and sewer service, street lighting, solid waste disposal, and code enforcement. Additionally, the Town of Richlands owns and operates its own water treatment and wastewater treatment facility. This Richlands facility furnishes water to Richlands, the Town of Cedar Bluff, the communities of Raven and Doran, and other rural areas in the northwestern district of Tazewell County. The plant is currently operating at 48% capacity, as it serves 2,465 in-town and seventy-seven out-of-town customers. In addition to the water treatment facility, Richlands owns and operates its own four million gallons per day Regional Wastewater Treatment Facility. This facility extends its services beyond the Town of Richlands, as well. It serves the Town of Cedar Bluff and the communities of Raven, Doran, and Banes Bottom totaling 10,000 neighboring customers. Richlands additionally owns and operates its user-supported electric utility. The electric department serves 2,500 Richlands residential and businesses.

Virginia General Statutes require formal budgetary accounting for all funds. All town departments are required to submit requests for appropriation to the Town Manager no later than April 30 each year. These requests initiate the development of a proposed budget. Before or on June 1, the Town Manager will present the proposed budget. Town Council must hold a public hearing on the proposed budget. A final budget may be adopted no later than June 30. Budgets are legally enacted by adoption by the governing board of an Annual Budget Ordinance or a Project Ordinance. The Annual Budget Ordinance and Project Ordinances may be formally amended as required by the governing board within the guidelines of the Local Government Budget and Fiscal Control Act. Changes of function and total budgets of any fund

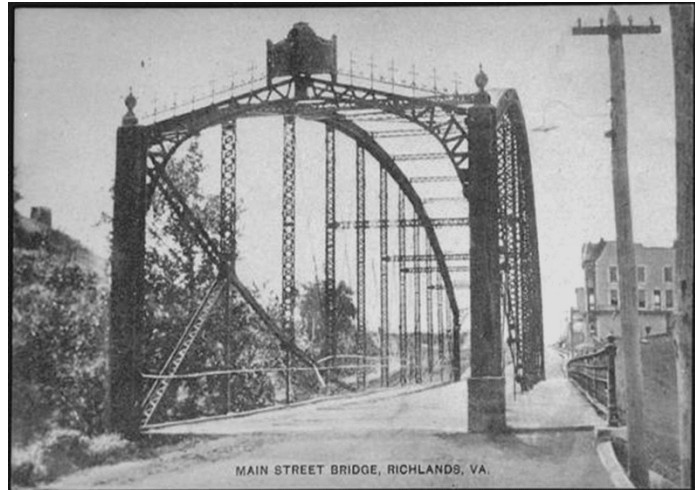
require the approval of the governing board. The Town Manager is authorized to reallocate functional or departmental appropriations, as he considers necessary, and to approve interdepartmental transfers within a fund. A Project Ordinance is used to establish a budget for a project that extends more than one fiscal year. Expenditures may not legally exceed appropriations at the functional level for all annually budgeted funds. Encumbrances outstanding at year-end can expire and must again be appropriated by the Town Council in the subsequent fiscal year.

History

The Richlands Valley boasts 5,000 acres of fertile, rich land; hence the name, Richlands. This land proved fruitful over the past century producing a valuable non-renewable resource, coal. The ultimate pairing of fertile rich land and the Clinch River proved advantageous for small farm production. Speculators frothed at the bit to get their hands on what the fruitful land had to offer. Located between Sandy Mountain and Kents Ridge, the first owners, Barnes, enjoyed limestone water on the south side and freestone water on the north side of the valley. In 1888, the land of “Richlands” was purchased by Clinch Valley Coal and Iron Company to initiate and grow a town. 1888 was the start of a four-year consecutive boom. Rolling Mill was built to produce Muck-bar Iron from Pig Iron. Puddlers came with their families from Pennsylvania to earn a living. They lived in “Puddlers Row” and worked at Rolling Mill.

That economic boom was short-lived, as the facility was closed on March 18, 1894. The Mill was destroyed and hauled away. A glass factory was constructed up Big Creek on the north side of town; however, it was never operated. Upon completion of the building, glassblowers came to work and even resided in “Glass Row,” fiscally anticlimactic and devastating at best. The mill workers and glassblowers now lived in Richlands without employment.

The Street Bridge was built by the Clinch Valley Coal and Iron Company. The Richlands Hotel and the Griffiths House were burned to the ground. Ten double houses in Puddlers Row caught fire and additionally burned to the ground a few years post-boom. A row of



houses on Lee Street is still erect, and a few homes on Glass Row still stand a century removed from the economic boom. Richlands endured four years of catastrophic financial hardships. Land lots were being sold anywhere from \$1 to \$25. The town simply failed after the big boom. Speculation efforts were abandoned, and the impacts were significant for the Town of Richlands.

In 1894, Rolling Mill was torn down and hauled away. Then, the never-operated glass factory turned into a brittle mill. The brittle mill proved non-lucrative and it, too, was torn down and hauled away. The demand for bricks, glass, and/or iron subsided at a staggering pace, leaving Richlands bare and destitute. The Railroad Company took up their track from Richlands to the Seaboard. The railway grade was used as a county road until a more permanent tram road was constructed to haul lumber from Chicken Ridge to Glass Row.

While the eighties proved unruly, the 1890s have been said to rival the “Wild West” in this southwestern part of the state. When Richlands went dark with unemployment, mule riders would ride the boardwalk to the saloon to wreak havoc. Uniformed officers, not entirely too many in uniform, would propagate a sort of surprise attack and kick riffraff out. The town witnessed low-scale gang attacks in hopes of “taking over the town.” A man named Vince Wilson led a notorious uprising where he was able to run through officers at the Street Bridge. He ended up in front of the Hawkins

Building and fired at officers until all the men involved became overly exhausted and gave up. Another time, a man sent word he and his crew had plans to take over the town on a Saturday night. Twenty-five extra police officers were deputized, and they met the unruly Seaboard bunch at the forks of Big Creek. One man was killed, and another man was wounded. This crew failed at their attempt and disbanded immediately. Rans McGlothlin, a familiar name amongst town members, attempted to arrest an unruly citizen. The citizen passively suggested a duel. Rans and the citizens stepped across the street behind the old town theater. They shot each other, took a ride to the hospital, and passed within minutes of each other's death.

Hospital

The first hospital in Richlands was merely a building that now serves as a dental office. The first amputation was conducted in the Section House. A medical anchor proved necessary for the community of Richlands. The first Clinch Valley Hospital opened its doors in 1938. A whopping 75% of its clientele was comprised of miners and their families. During the first year, the hospital records revealed 1,643 patients admitted and forty-nine births. In 1982, however, the hospital had admitted 8,475 patients and delivered 603 babies. By this time, the number of physicians exceeded forty and employees numbered 350. Based on the July 1981 certificate of need application approval, Humana Hospital Clinch Valley opened in August 1983 and demolished the Clinch Valley Clinic Hospital on August 28, in preparation for building a new hospital. In 1983, the current facility welcomed new patients. The medical center is now a 175-bed acute care hospital with a growing integrated network of care.

Banks

The first bank in Richlands was in the stone building now occupied by Richlands National Bank. It was later moved to the present First National Bank building and

known as Merchants and Farmers Bank. Dr. Williams served as one of the first directors. He served as president of Merchants and Farmers Bank as it made the transition to First National Bank of Richlands in 1916. He grew the institution from \$78,000 in 1908 to \$2,000,000 in 1943. Dr Williams's love of politics helped facilitate the birth of the Mattie Williams Hospital in 1915 where the old Hotel Richlands stood... which later became Old Dominion College.

Schools

Academics were initially held in two rooms on the second floor of the Hankins Building for a time. Later Clinch Valley Coal & Iron Company built a four-room brick building to serve as the first functioning schoolhouse. The building still stands on present-day school grounds. The first high school was taught in the old Hotel Richlands. Students had to pay for an education at that time. Two educators from Honaker were paid to travel to Richlands and teach youth during the work week. RL Crawford owned and operated the first school bus. Now, eight to ten buses are in operation to transport students. Tazewell County Public Schools (TCPS) is a public school division of the Virginia Department of Education (VDOE) serving students in all geographic areas of Tazewell County, including the Town of Richlands. The division is comprised of fourteen schools, including seven elementary schools, three middle schools, three high schools, and one career and technical school serving all high school students. The division has a total enrollment of 5,294 students for the 2023-2024 school year, which Tazewell County Public Schools seeks to serve based on the guiding principles of *Rigor, Relevance, and Relationships*.

Utilities

The Town of Richlands owns and operates its own water treatment and wastewater treatment facility. This Richlands facility furnishes water to Richlands, the Town of Cedar Bluff, the communities of Raven and Doran, and other rural areas in the

northwestern district of Tazewell County. The plant is currently operating at 48% capacity, as it serves 2,465 in-town and seventy-seven out-of-town customers. In addition to the water treatment facility, Richlands owns and operates its own four million gallons per day Regional Wastewater Treatment Facility. This facility extends its services beyond the Town of Richlands. It serves the Town of Cedar Bluff and the communities of Raven, Doran, and Banes Bottom totaling 10,000 neighboring customers. Additionally, Richlands owns and operates its electric utility. The electric department serves 2,500 Richlands residential and businesses.

Budget Process

The budget is the single most important document presented to the Town Council. The budget is primarily intended to establish policy determination, but it also serves the citizens by providing an understanding of the Town's operating fiscal programs. It reflects the Town's commitment to maintaining necessary services, improving the quality of service, and keeping the impact of taxes on the citizens at a minimum.

The budget ordinance is the legal basis of the budgetary accounting system and the standard by which proposed expenditures are measured. The balanced budget ordinance must be adopted before the beginning of the fiscal year. The ordinance is subjected to public inspection and a public hearing before adoption. The budget is considered balanced when estimated net revenue equals appropriation.

The budget is adopted on a function basis and is prepared using the modified accrual method of accounting for all funds. This accounting approach recognizes revenues when they become both measurable and available to pay liabilities of the current period. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. All monies received and expended must

be included in the budget ordinance. Departmental appropriations within each function that have not been expended by the end of the fiscal year will lapse.

The Town Manager is authorized to transfer budgeted amounts within a fund but any revisions that alter the total expenditures of a fund must be approved by the Town Council through legislative action by budget amendment. All budget transfers within a fund usually begin with a written request from a department head to the Town Manager. Once approved by the Town Manager, the transfer is made in the accounting system by the Finance Department. All transfers are reported to the Town Council at their regularly scheduled monthly meetings and are made a matter of record in the official minutes. The legal level of budget control is by function as presented in the budget ordinance.

The preparation of the budget requires not only structured guidelines but also the participation and cooperation of many participants and a carefully scheduled series of events. The Town in the formulation of the budget adheres to the following summarized budget cycle.

Formulate Historical Data

During the first phase of the budget process, the accumulation of past financial information is prepared by the Finance Department. The data concerning expenditures is segregated by operational departments to be used by department heads and management for current-year performance evaluation and projection of resources required to meet the upcoming year's departmental needs and objectives.

Preparation of Departmental Request

Estimating departmental expenditures is the primary responsibility of the department head. When budgeting expenditures, the basic requirements are: (1) to request sufficient

funding to adequately operate the department and (2) to request funding at the lowest reasonable level to achieve the departmental goals and objectives.

Consolidate Preliminary Budget

The departmental requests are submitted to the Budget Officer to incorporate the individual departmental requests with the revenue projections made by the Finance Director into an overall budget. At this point, a balanced budget is submitted to the Budget Officer along with any projected tax increase. Departmental capital outlay requests are analyzed under the Capital Improvements Program and the formal budget reviews begin.

Evaluate Service Priorities and Objectives

The evaluation of service priorities and objectives is a crucial step in developing a fiscal plan that will achieve the Town's program of service for the ensuing year. The budget document should reflect the service priorities of the governing body and citizens of Richlands. The service needs of the community are determined by the citizens' opinion surveys, public hearings, and feedback through the Town Council. A comprehensive review of service needs compared to departmental goals and objectives will be evaluated by the Town Manager and Finance Director.

Balance Proposed Budget

After the Town's program of service priorities has been established, a balanced funding plan must be formulated. Through careful assessment of funding requirements and financing elements, a proposed budget document is organized into a final format and submitted to the Town Council for legislative review.

Legislative Review

The Town Council reviews the budget thoroughly, department by department, with the Town Manager and the respective department heads during special work sessions.

Departmental goals and objectives are reviewed by the Town Council currently to ensure their adherence to Town goals and policies. A copy of the proposed budget with recommended legislative changes will be filed with the Town Clerk for public inspection and a public hearing will be scheduled before the formal adoption of the budget.

Budget Adoption

The adoption of the annual operating budget is the culmination of extensive reviews of budget proposals by department heads, administration, and the governing body. Adoption of the budget by the governing body establishes the legal authority to incur expenditures in the ensuing fiscal year.

Town of Richlands
Budget Preparation Calendar
Fiscal Year 2024-2025

- 1/8/24 Budget Staff begin producing the FY 2025 Base Budget.
- 1/9/24 The Budget Calendar is given to the City Council in an open session.
- 2/2/24 Department Heads and staff provided budget entry information and budget process changes were discussed.
- 2/5/24 Departments receive base budgets. The base budget details the budget requests needed from Department Heads, as well as the forecasted budget amounts for all recurring line items. Debt Service requirements are due to the Finance Director from the Deputy Finance Director.
- 2/19/24 Preliminary Budget meetings were held with Department Heads to discuss One Time operation requests and any modification to recurring line items.
- 3/4/24 Preliminary Budget balanced by Finance Department Staff & Town Manager
- 3/24/24 FY 2025 Budget and Strategic Planning Retreat held.
- 4/1/2024 Management Budget Discussions and updates to budget based on retreat.
- 4/16/24 The Preliminary Budget is presented to the Town Council in open session at a special meeting. (Budget Notebooks completed internally by 4/15/24.)
- 4/23/24 Budget Work Session/Public Hearing
- 4/30/24 Budget Work Session
- 5/7/2024 Budget Work Session
- 5/21/2024 Budget Work Session (if needed)
- 5/28/2024 Special Meeting to pass the FY 2024 – FY 2025
- 7/1/2024 FY 2024-FY 2025 Budget commences.

BASIS OF BUDGETING

The accounts of the Town are organized based on funds or account groups which is considered a separate accounting entity. Government resources are allocated for individual funds based on the purposes for which they are to be spent and how spending activities are controlled. This segregation of revenues and costs allows close monitoring of attributable accounts to ensure that each fund is self-supporting and that revenues that are earmarked by law for specific purposes are identifiable. The Town of Richlands' operating budget consists of three funds: the General Fund, the Water and Sewer Fund, and the Electric Fund. These funds are the Town's only annually budgeted funds. The Town's Comprehensive Annual Financial Report also includes capital project funds and grant project funds which are not required to be budgeted annually and are not included as a part of the annual budget numbers.

The General Fund is a governmental fund and accounts for the revenues and expenditures of all Town departments except those required to be accounted for in other funds. The General Fund is the Town's main operating fund. The primary revenue sources are property taxes and State shared revenues. The primary expenditures are public safety, public works, community development, parks and recreation, general government services, and debt service. The Water and Sewer Fund is an Enterprise Fund and accounts for the operations of the water treatment, distribution systems, and wastewater treatment systems. Enterprise funds are used to account for operations that are financed and operated in a manner like private business enterprises. The Government Body intends that the costs (expenses, including depreciation) of providing goods or services to the public continue to be financed or recovered primarily through user charges.

The budget for the General Fund is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), specifically the modified accrual basis.

Budgets for the Water and Sewer Fund and the Electric Fund are adopted on a basis consistent with GAAP, specifically the accrual basis, except that bond proceeds and contributed capital are not included in the annual budget, bond principal payments and additions to fixed assets are treated as expenditures, depreciation expense is not budgeted, and no accruals are made for interest expense and vacation pay.

Revenues are shown by sources and by funds. Accurate revenue estimates are dependent upon correct classification because factors that affect individual revenues do not affect each source uniformly. Revenue projections can be made more accurately when revenues are segregated by source and controlled accordingly. The major revenues for the Town by source are as follows:

Real Estate Taxes: Collections of current year and prior year tax levies; interest on delinquent taxes; late listing penalties; and other costs of collection delinquent taxes.

Other Local Taxes: Bank Stock Taxes, Prepared Meals Taxes, Mobile Home License, Personal Property Taxes

Fire & Rescue Billing: Billings for services provided by the Town of Richlands Fire Department and Rescue Department

Solid Waste Fee: Billing for services provided by the Municipal Solid Waste Department

Commonwealth Revenues: Sales Tax, Street and Highway Funds, litter control, and other funds from the Commonwealth of Virginia

Expenditures are shown in the budget classified by funds from which they are paid, by departments spending the money, by the functions for which the expenditures are made, and by the object of expenditures which provides greater detail for controlling expenditures. Funds are appropriated at adequate levels to maintain or improve the

quality and the level of service that has been provided in the past. The major expenditures by function are shown as follows:

General Government: Expenditures for the Governing Body; Town Manager; Human Resources; Legal Services: Finance, Information Technology, Community Development.

Public Safety: Expenditures for the Police Department, Fire Department, and Rescue Department.

Parks and Recreation: Expenditures for park maintenance and recreation programming expenditures.

Public Works: Expenditures for solid waste collection, street maintenance, and general maintenance of the Town's assets.

Non-departmental: Expenditures for General funds not otherwise classified by department.

Water Fund: Expenditures for distribution, water treatment plant operations, and debt service.

Wastewater Fund: Expenditures for collection, wastewater treatment plant operations, and debt service.

Electric Fund: Expenditures for contracted services related to recycling, and solid waste collections.

Expenditures by object are divided into three (3) major categories: Personnel, Operating, and Capital. These categories are summarized below:

Personnel: Expenditures that can be directly attributed to the employee salaries of all types (i.e., incentive pay, merit increases, longevity pay, etc.) and expenditures for group insurance, retirement, 401K expense, FICA, and worker's compensation. The cost of

all of this has been budgeted within each operating department, which gives a more accurate cost of departmental operations.

Operating: Operating expenditures related to the purchase of services such as utilities, travel, training, maintenance costs, and equipment rentals, the purchase of supplies used for Town business, automobile liability, and expenditures for miscellaneous expenditures are directly affected by inflationary trends, increased service demands and enforcement of governmental regulations.

Capital: Expenditures for the purchase of land, machinery, equipment, furniture, and fixtures that are too permanent a nature to be considered expendable at the time of purchase. The capital items should have a value of \$10,000 or more with an expendable life of one year or more. Budgeting of capital equipment and capital improvements are funded per the Town's Capital Improvement Program and contingent on the availability of funds and are included in the annual budget at the discretion of the Town Manager and the Town Council. For major capital construction or for capital items that require the borrowing of money, a "Capital Project Ordinance" will be adopted by the Town Council and will stay open until the construction or purchase is completed. The impact of the annual budget will only be related to debt payments, transfers of cash to the project ordinance, or related appropriations for personnel or maintenance costs.

REVENUE ASSUMPTIONS

Certain methods, techniques, and approaches have been used to aid the Town in estimating future revenues. By analyzing current trends and their underlying forces, the Town can make realistic projections of revenues. The following are some assumptions concerning revenues estimated in the Town of Richlands 2024-2025 Budget.

REVENUES FORECAST RATIONALE

Property Taxes

The County Tax Assessor establishes property valuations. A projection of \$535,000 is maintained on preliminary tax information received from the County tax assessors and a Tax Rate reduction of two cents. The tax rate per \$100 of value is proposed to be 19.0 cents; this is the revenue-neutral tax rate. The estimated collection percentage remains level at last year's 97.5%.

Bank Stock Taxes

In Virginia, a franchise tax is imposed on the net capital of banks and trust companies. As staff looked at past actuals, the current budgeted amount is not based on actuals. In FY 2022 and FY 2023, this revenue line brought in over \$240,000. Staff have forecasted \$225,000 to be conservative. If the FY 2024 audited revenue is in line with FY 2022 and FY 2023, Staff will be looking to increase again in FY 2026.

Prepared Meals Tax

The Commonwealth of Virginia allows localities to place an additional tax on all prepared meals served. The current rate for the Town of Richlands is 7.5%. The state has restricted localities to a limit of 8%. For FY 2022, this revenue was \$915,344 and in FY 2023 the revenue grew to \$1,015,729. The Town is currently on pace to exceed

the FY 2024 budgeted forecast of \$906,500. Staff have conservatively placed the forecast at \$1,050,000 for FY 2025.

Business License Tax

The Town of Richlands licenses and assesses a business license tax on every business in the Town. The FY 2022 and FY 2023 actual figures are well above the \$500,000 forecast included in the FY 2024 budget. For FY 2025, staff are forecasting \$575,000 based on past actuals.

Personal Property Tax

The Town of Richlands removed personal property taxes during the FY 2024 budget year. No revenue is forecast for the FY 2025 budget year.

Rescue Squad Billing

The Town of Richlands operates a Rescue Squad and bills customers for this service. The billing is based on the services provided. This revenue line had an actual of \$738,772 in FY 2022 and \$808,910 in FY 2023. The revenue line is on pace to be over \$900,000 for FY 2024. Staff are conservative and base the projection on the last known actual placing the projection at \$800,000.

Garbage Collection

This is revenue to support the collection of solid waste for the citizens of the Town of Richlands. For FY 2022, the collection was \$519,844, and \$518,002 for FY 2023. During the last six months, staff have worked diligently to ensure that all citizens receiving the service are paying for the service. This has provided additional monthly income. Additionally, for FY 2025, the fee is being increased by \$2.35 to \$15.00.

Consumer/Consumption Utility Tax

Electric and natural gas utility consumption taxes are paid by the consumer and are collected by the utility service provider. These taxes are based on the amount of electricity and natural gas consumed. For FY 2022, this revenue was at \$230,636 and \$228,937 for FY 2023. Staff is reducing the forecasted budget amount to \$230,000 down from \$270,000 based on the actuals received in past years.

Sales Tax

The Town of Richlands receives a portion of the sales tax charged by the Commonwealth. The actuals for FY 2022 and FY 2023 are around \$100,000 under the forecasted budget for FY 2024. For FY 2025, staff are reducing this budget forecast down to \$500,000 based on the actuals for this revenue line.

Transfer in from Utility – ADM Cost

Most Local Governments will have utilities the organization provides. The utilities must operate separately and apart from the General Government; however, the organizations will share expenses, around leadership, administration, human resources, legal, and finance. For the Town of Richlands, the expense for all these departments is \$1,300,000. Staff are recommending the Utilities and the General Fund split these costs for FY 2025. In addition to this splitting of shared services, additional funding from the utilities to the general fund will cover all street work needed because of utility work in the road system. This increases the transfer amount from \$530,500 to \$725,000. After the increase, the split of shared services will be 58% Enterprise Funds (utilities) and 42% General Funds.

Water Collections

This revenue line is the billing citizens pay for water usage in the Town of Richlands. In FY 2022 and FY 2023, this revenue was right at \$800,000. The Budget for FY 2024

is \$950,000 and no rate increases were or have been passed for the water rate. For the Town of Richlands to continue to receive the principal forgiveness and low interest rates for the Water Upgrade project the Town of Richlands will need to increase water rates by \$5 over the next five years. Staff are recommending this be accomplished by a \$1 rate increase each year for the next five years. The Town of Richlands sold 365,296,000 gallons of water in FY 2023. A one-dollar increase in the water rate will provide \$365,296 in additional revenue for FY 2025. Staff have added the additional revenue to actuals from FY 2022 and FY 2023 to forecast \$1,100,000 for FY 2025.

Sewer Collections

This revenue line is the billing citizens pay for sewer processing. For FY 2022 and FY 2023, the actuals for this line were \$988,027 and \$1,025,620. In the middle of FY 2024, the sewer rate was raised from \$4.05 per one thousand gallons to \$7.36 per one thousand gallons; nearly doubling the rate. This rate increase was to provide additional funding for debt coverage associated with the Wastewater Upgrade. Staff have analyzed the increases being seen for the first two months of the new rate and forecast the Town bringing in \$1,500,000 for FY 2024. The FY 2025 Budget includes a \$0.25 increase on the rate which produces a \$90,000 increase; however, staff are being conservative with the rate projection knowing that debt service payments will be needed for the FY 2026 budget.

Electrical Collections

This revenue line is the billing citizens pay for electricity. For FY 2022 and FY 2023, the actuals for the revenue line have been on par with the budgeted amount. For FY 2025, a one-dollar increase is being added to the customer charge to assist in covering the expense of the shared services for the utility. For comparison, Appalachian Power has completed two increases totaling \$26 more for customers a month and has just asked for another increase of \$10 per month.

Financial Policies

The Town of Richlands budgetary and financial policies set forth basic guidance for the fiscal management of the Town. These policies represent long-standing principles and traditions with their legal framework outlined in both the General Statutes of the Commonwealth of Virginia and the Town Code of Ordinances. These policies though general in statement are the controlling element in the Town's financial stability. Summarized below are major financial policy strategies.

Operating Budget Policies

The Town will adopt a balanced budget that provides a work program and an operational plan for the ensuing year. The Town will maintain a program of budgetary controls to ensure adherence to the budget. Monthly financial statements will be prepared for the Town Council, Town Manager, and department heads to assist in the monitoring of actual revenues, expenditures, and budgeted amounts. Comprehensive financial data will be compiled annually to include user rate studies, capital improvement programs, and forecasting or projections of financial status. These reports are imperative for long-term financial planning. The Town will retain an independent accounting firm to perform an annual financial and compliance audit under generally accepted accounting practices as outlined by the Governmental Accounting, Auditing, and Financial Reporting (GAAFR). In conjunction with the independent audit, internal audits are conducted on selected internal control procedures to ensure that the Town is managing and utilizing its resources economically and efficiently. As a part of the normal budget process, the Finance Office will review and estimate revenues objectively and realistically. Attempts will be made to secure additional revenue sources to offset any reductions in federal or local funding. The Town will re-evaluate annually all user charges to a level related to the cost of providing these services. The Enterprise Fund

will adhere to the full utility concept which allows each user to contribute revenues proportional to the level of service received. This concept requires that income be sufficient to maintain a self-supporting fund status. The General Fund will be compensated by the Enterprise Fund for general and administrative services provided.

Investment Policy

The Town will continue to monitor the cash flow of all funds regularly to ensure maximum investment of idle cash. The criteria for selecting an investment will include safety, liquidity, and yield. Each month an investment report will be prepared for review by the Finance Director and Town Manager.

Reserve Policy

The Town will maintain operating reserves categorized as appropriate contingency and undesignated fund balance. The appropriated contingency will not exceed five percent (5%) of all other appropriations within the same fund. The unrestricted reserve is established to provide for any unforeseen revenue losses and allows flexibility in the balanced budget process. The Town strives to maintain a General Fund balance between 25% - 33% of the previous fiscal year's expenditures.

Debt Policy

The Town takes a planned approach to the management of its long-term outstanding debt and tries toward funding from internally generated capital, when appropriate. The Town will consider the use of long-term debt financing only when it meets the following criteria:

- The financing period is no longer than the estimated life of the improvement.
- The cost of the improvement including the interest is reasonable.
- The projected revenue increases to be used to pay the debt are not excessive.

- The improvement will benefit both current and future citizens of the Town.

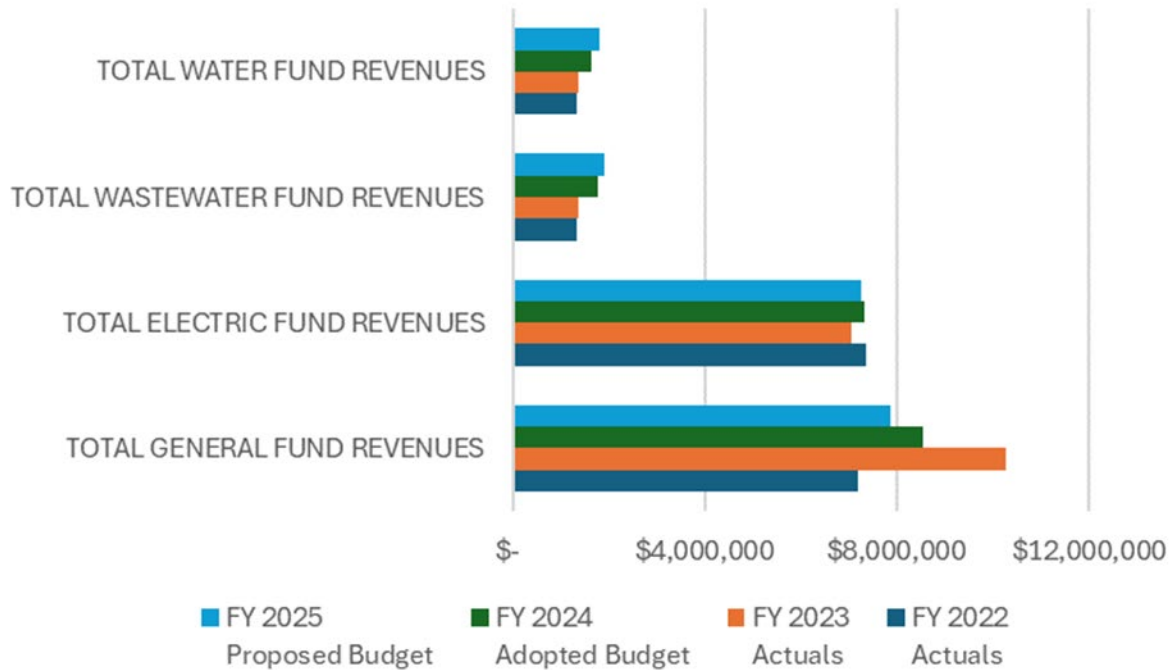
The Town will limit the total of all general obligation bonds issued to no more than eight percent (8.0%) of the total assessed valuation. The Town will follow a policy of full disclosure on every financial report and bond prospectus. Finally, the Town may utilize the authority granted within the General Statutes for lease or installment purchases when deemed appropriate.

Capital Improvement Policy

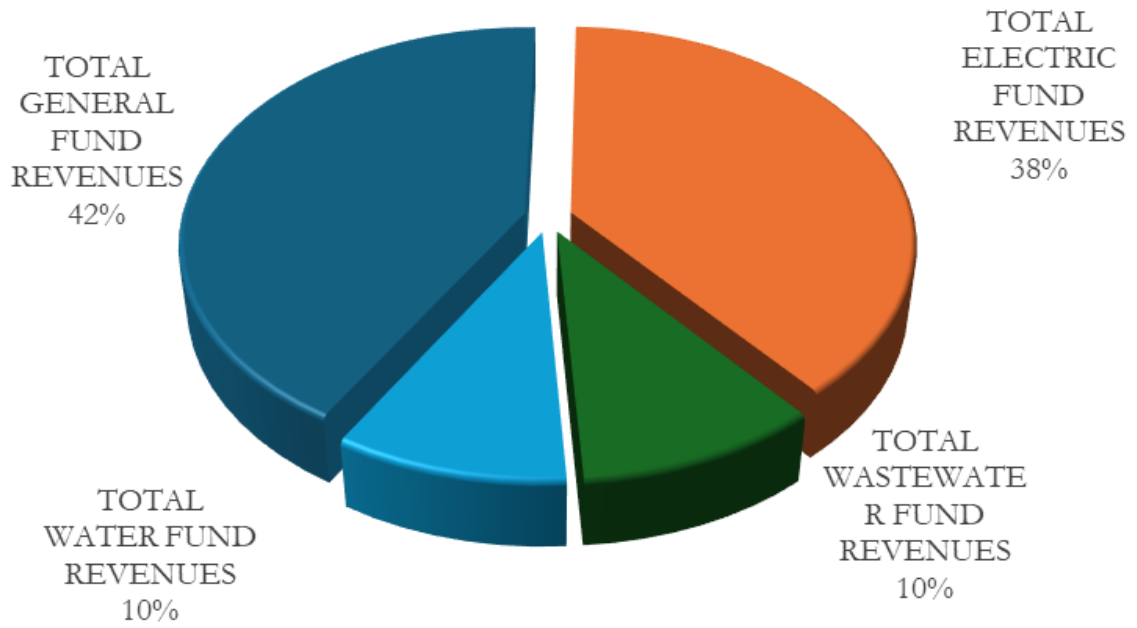
The Town will maintain a Capital Improvement Program that will be reviewed annually and updated every 2 years. Since capital improvements involve large sums of capital and long-term commitments, each capital project will be carefully analyzed before it becomes a component of the program. Each Town department is responsible for submitting capital improvement needs as a part of the Capital Improvement Program process and is responsible for ensuring that any personal services or operating costs affected by capital spending decisions are included in the appropriate operating budget. Each Town department head is charged with the responsibility of safeguarding and maintaining the Town's capital investments to reduce replacement costs.

Town of Richlands Revenue Summary

	FY 2022 Actuals		FY 2023 Actuals		FY 2024	FY 2025		
					Adopted Budget	Proposed Budget		
REAL ESTATE TAXES	\$	631,585	\$	596,632	\$	629,000	\$	629,000
OTHER LOCAL TAXES	\$	1,992,320	\$	2,154,745	\$	1,978,500	\$	2,099,000
FIRE & RESCUE BILLING	\$	1,010,297	\$	1,075,783	\$	976,000	\$	1,076,000
SOLID WASTE FEE	\$	519,844	\$	518,002	\$	580,000	\$	655,000
COMMONWEALTH REVENUES	\$	1,632,138	\$	1,822,951	\$	2,086,466	\$	2,014,717
OTHER REVENUES	\$	1,412,620	\$	4,100,280	\$	2,304,537	\$	1,410,787
TOTAL GENERAL FUND	\$	7,198,804	\$	10,268,394	\$	8,554,503	\$	7,884,504
TOTAL WATER FUND REVENUES	\$	1,337,225	\$	1,356,040	\$	1,631,510	\$	1,817,146
TOTAL WASTEWATER FUND REVENUES	\$	1,339,391	\$	1,376,782	\$	1,755,751	\$	1,898,350
TOTAL ELECTRIC FUND REVENUES	\$	7,367,806	\$	7,070,941	\$	7,334,574	\$	7,264,000
GRAND TOTAL ALL FUNDS	\$	17,243,227	\$	20,072,156	\$	19,276,338	\$	18,864,000



FY 2025 Town of Richlands Proposed Revenues



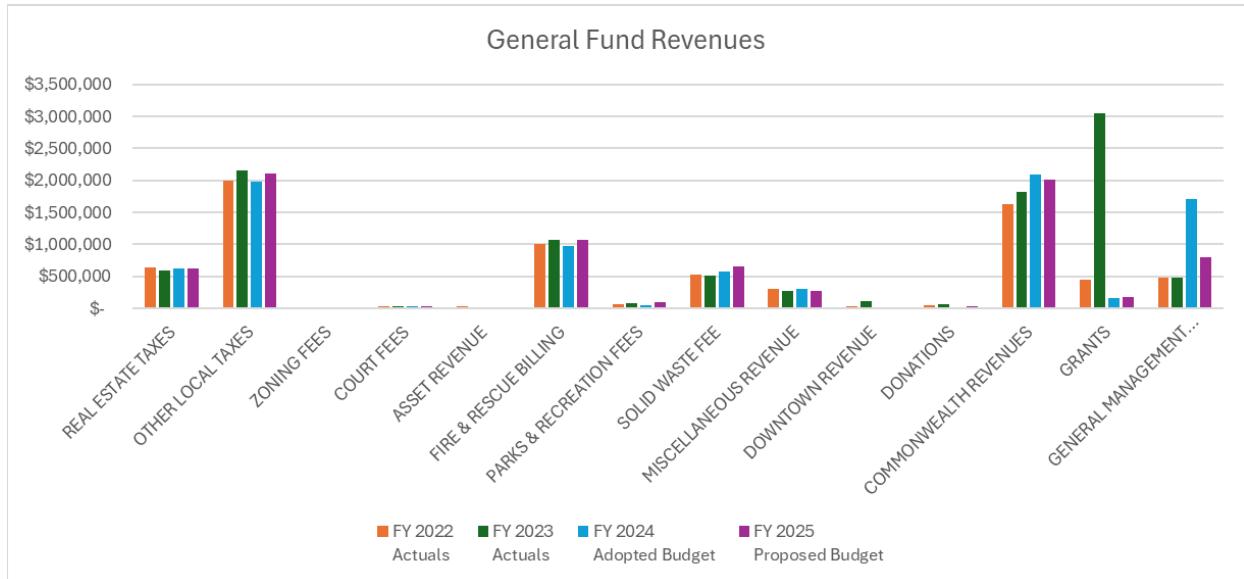
General Fund Revenues					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
410000	REAL ESTATE TAXES	\$ 531,084	\$ 527,197	\$ 535,000	\$ 535,000
410050	R E TAX BUDGET	\$ 29,439	\$ (728)	\$ 20,000	\$ 20,000
410100	R.E. TAXES PRO RATA	\$ 2,612	\$ (1,200)	\$ 1,000	\$ 1,000
410200	DELINQUENT TAXES	\$ 15,953	\$ 21,516	\$ 20,000	\$ 20,000
410300	PENALTIES ON TAXES	\$ 2,055	\$ 2,720	\$ 2,000	\$ 2,000
410350	INTEREST ON TAXES	\$ 2,548	\$ 4,206	\$ 5,000	\$ 5,000
410400	PUBLIC SERVICE TAXES	\$ 47,894	\$ 43,294	\$ 46,000	\$ 46,000
410500	R E TAX OVERPAYMENTS	\$ -	\$ (374)	\$ -	\$ -
411000	BANK STOCK TAXES	\$ 245,304	\$ 241,348	\$ 173,000	\$ 225,000
411050	INTEREST ON BANK DEPOSITS	\$ -	\$ -	\$ 5,000	\$ 5,000
411100	PREPARED MEALS TAX	\$ 915,344	\$ 1,015,729	\$ 906,500	\$ 1,050,000
411200	BUSINESS LICENSES	\$ 548,989	\$ 579,331	\$ 500,000	\$ 575,000
411300	MOTOR VEHICLE LICENSES	\$ 31,460	\$ 36,119	\$ 30,000	\$ 35,000
411400	MOBILE HOME LICENSE	\$ 7,904	\$ 8,667	\$ 8,000	\$ 8,000
411450	PERSONAL PROPERTY TAX	\$ 92,238	\$ 80,597	\$ 155,000	\$ -
411500	CIGARETTE TAX	\$ 151,081	\$ 186,583	\$ 200,000	\$ 200,000
411550	DELINQUENT PER PROPERTY TAXES	\$ -	\$ 5,674	\$ 1,000	\$ 1,000
411650	PENALTIES ON PER PROPERTY TAXES	\$ -	\$ 518	\$ -	\$ -
411750	INTEREST ON PERSONAL PROPERTY TAXES	\$ -	\$ 180	\$ -	\$ -
412000	ZONING PERMITS	\$ 1,140	\$ 1,485	\$ 1,000	\$ 1,000
413000	COURT FINES & FOREFEITURE	\$ 26,269	\$ 29,052	\$ 30,000	\$ 30,000
413050	E-CITATION COLLECTIONS	\$ 2,805	\$ 2,567	\$ 500	\$ -
413100	PARKING VIOLATIONS	\$ -	\$ 975	\$ 600	\$ 600
413300	INTEREST INCOME	\$ 2,307	\$ 3,523	\$ -	\$ -
413400	CONTRACT WORK-STREET	\$ 4,530	\$ 5,781	\$ 2,000	\$ 5,000
413900	SALE OF SALVAGE & SURPLUS	\$ 5,772	\$ 3,997	\$ 20,000	\$ 10,000
413950	GAIN/LOSS ON ASSET DISPOSAL	\$ 15,000	\$ -	\$ -	\$ -
414100	FIRE/RESCUE CONTRACTS	\$ 260,000	\$ 260,000	\$ 270,000	\$ 270,000
414125	RESCUE SQUAD BILLING REVENUE	\$ 738,772	\$ 808,910	\$ 700,000	\$ 800,000
414130	RESCUE BAD DEBT COLLECTIONS	\$ 11,525	\$ 6,873	\$ 6,000	\$ 6,000
414150	SWIMMING POOL FEES	\$ 15,045	\$ 13,703	\$ 12,000	\$ 15,000
414200	CONCESSION COLL	\$ 18,809	\$ 19,148	\$ 15,000	\$ 25,000
414250	BASKETBALL FEES	\$ 5,349	\$ 21,371	\$ 7,500	\$ 20,000
414300	INDOOR TENNIS FEES	\$ -	\$ 6	\$ -	\$ -
414350	OUTDOOR TENNIS FEES	\$ 456	\$ 309	\$ 100	\$ 100
414400	MEMBERSHIP FEES	\$ 605	\$ 755	\$ 250	\$ 10,000
414425	WEIGHT ROOM FEES	\$ 1,952	\$ 1,821	\$ 1,000	\$ 1,000
414450	ROOM RENTAL UPSTAIRS	\$ 4,640	\$ 3,730	\$ 2,000	\$ 4,000
414475	SHELTER RENTAL FEES	\$ 805	\$ 800	\$ 500	\$ 800
414500	MISC RECREATION REVENUE	\$ 1,980	\$ 6,968	\$ 1,000	\$ 2,500
414525	REC TOURNAMENTS/EVENTS	\$ 710	\$ 3,088	\$ -	\$ 1,000
414550	VOLLEYBALL FEES	\$ 10,080	\$ 7,552	\$ 8,000	\$ 10,000
420150	GARBAGE COLLECTIONS	\$ 519,844	\$ 518,002	\$ 580,000	\$ 655,000
420200	PENALTIES	\$ 8,014	\$ 9,603	\$ 6,000	\$ 8,000
420420	STATE-LOCAL TAX	\$ 19,462	\$ 18,723	\$ 16,000	\$ 18,000
420550	CONSUMER/CONSUMPTION UTILITY TAX	\$ 230,636	\$ 228,937	\$ 270,000	\$ 230,000
420900	CONVENIENCE FEE	\$ 11,082	\$ 1,863	\$ 5,000	\$ 5,000
430000	MISCELLANEOUS REVENUE	\$ 28,006	\$ 13,199	\$ 10,000	\$ 13,000
430300	RETURN CHECK FEES	\$ 1,020	\$ 1,140	\$ 500	\$ 500
430400	DNTN & COMM DEVELOP REVENUE	\$ 21,545	\$ 109,133	\$ -	\$ -
430600	COMM & CIVIC PROG REVENUE	\$ 5,028	\$ 5,241	\$ -	\$ -
430100	GIFTS & DONATIONS-PVT	\$ (14,450)	\$ -	\$ -	\$ -
430900	DONATIONS & MISC-FIRE	\$ 13,234	\$ 26,800	\$ 3,000	\$ 10,000
430950	GIFTS & DONATIONS-REC	\$ 19,023	\$ 13,405	\$ 5,000	\$ 10,000
431000	GIFTS & DONATIONS-POLICE	\$ 23,343	\$ 13,011	\$ 10,000	\$ 10,000
431050	DONATIONS & MISC-RESCUE	\$ 4,100	\$ 3,496	\$ 1,500	\$ 3,000
431100	MISCELLANEOUS REVENUE-POLICE	\$ 4,462	\$ 5,263	\$ 4,000	\$ 4,000
431200	RESTITUTION	\$ 468	\$ 413	\$ -	\$ -
433100	SALES TAX PROCEEDS	\$ 465,778	\$ 485,492	\$ 572,250	\$ 500,000
433200	MOTOR VEHICLE CARRIER TAX	\$ 6,101	\$ 5,236	\$ 4,500	\$ 5,000
433300	MOBILE HOME TITLING TAX	\$ 1,470	\$ 2,595	\$ 2,000	\$ 2,000
434000	COMM OF VA LAW ENFORCEMENT	\$ 148,704	\$ 163,479	\$ 150,000	\$ 150,000
434100	STREET & HWGY MAINT.	\$ 1,006,311	\$ 1,161,623	\$ 1,354,716	\$ 1,354,717
434200	LITTER CONTROL	\$ 3,774	\$ 4,526	\$ 3,000	\$ 3,000
435000	BLOCK GRANT-LLEB/POLICE	\$ 1,829	\$ 5,682	\$ -	\$ -
435200	POLICE GRANTS-OTHER	\$ 56,930	\$ 80,054	\$ -	\$ -
435310	PL-ST ASSET FORF REVENUE	\$ -	\$ 14,826	\$ 34,500	\$ 34,500
435400	DRUG ENFORCEMENT & PROSEC	\$ 76,087	\$ 76,087	\$ 76,087	\$ 76,087
435425	HIDTA FED GRANT	\$ 11,652	\$ 11,894	\$ 19,000	\$ 19,000
435450	RESTITUTION-NTF BUY MONEY	\$ 25,657	\$ 19,223	\$ -	\$ -
435500	EMS GRANTS	\$ 130,373	\$ 80,025	\$ -	\$ -
435550	FIRE GRANTS	\$ 23,569	\$ 30,594	\$ 22,500	\$ 25,000
460000	OTHER STATE/FED REVENUE	\$ 14,368	\$ 2,729,143	\$ 14,500	\$ 14,500
460600	OTHER FINANCING SOURCES-CAPITAL LEASE	\$ 104,014	\$ -	\$ -	\$ -
470000	TRANSFER IN FROM UT-ADM COST	\$ 438,206	\$ 428,712	\$ 530,500	\$ 725,000
471000	TRANSFER IN FROM UT-IT COST	\$ 36,708	\$ 47,181	\$ 15,000	\$ 69,200
	FUND BALANCE ALLOCATION	\$ -	\$ -	\$ 1,160,000	\$ -
	Total For Revenue	\$ 7,198,804	\$ 10,268,394	\$ 8,554,503	\$ 7,884,504

General Fund Revenue Categories

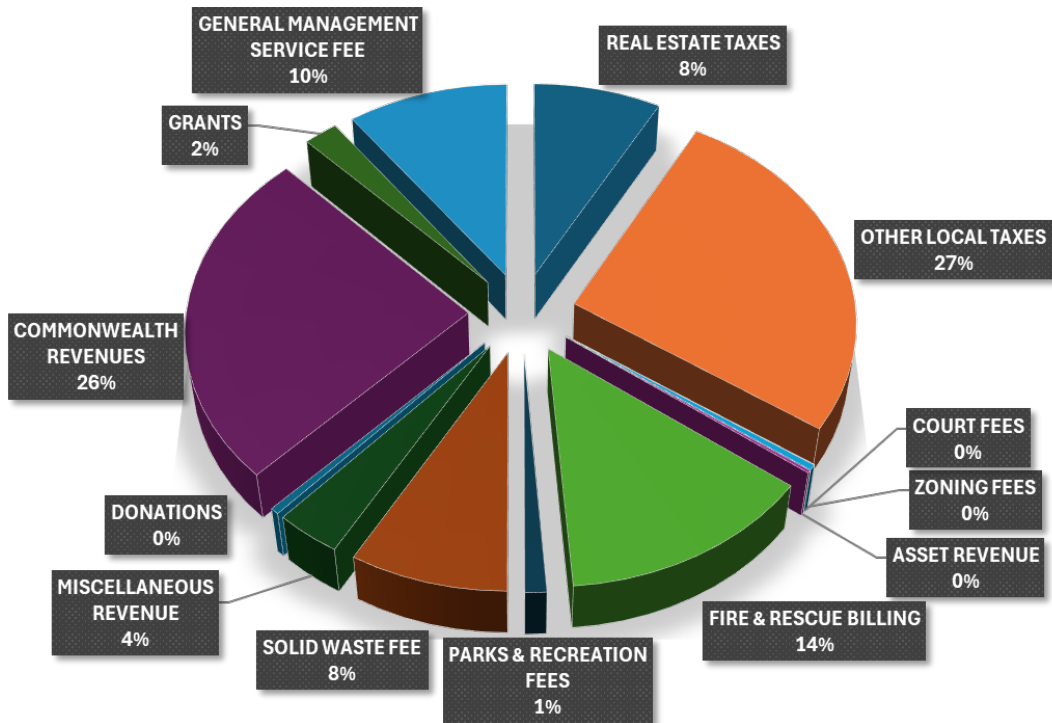
General Fund Revenues					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
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410050	R E TAX BUDGET	\$ 29,439	\$ (728)	\$ 20,000	\$ 20,000
410100	R.E. TAXES PRO RATA	\$ 2,612	\$ (1,200)	\$ 1,000	\$ 1,000
410200	DELINQUENT TAXES	\$ 15,953	\$ 21,516	\$ 20,000	\$ 20,000
410300	PENALTIES ON TAXES	\$ 2,055	\$ 2,720	\$ 2,000	\$ 2,000
410350	INTEREST ON TAXES	\$ 2,548	\$ 4,206	\$ 5,000	\$ 5,000
410400	PUBLIC SERVICE TAXES	\$ 47,894	\$ 43,294	\$ 46,000	\$ 46,000
410500	R E TAX OVERPAYMENTS	\$ -	\$ (374)	\$ -	\$ -
REAL ESTATE TAXES		\$ 631,585	\$ 596,632	\$ 629,000	\$ 629,000
411000	BANK STOCK TAXES	\$ 245,304	\$ 241,348	\$ 173,000	\$ 225,000
	INTEREST ON BANK DEPOSITS	\$ -	\$ -	\$ 5,000	\$ 5,000
411100	PREPARED MEALS TAX	\$ 915,344	\$ 1,015,729	\$ 906,500	\$ 1,050,000
411200	BUSINESS LICENSES	\$ 548,989	\$ 579,331	\$ 500,000	\$ 575,000
411300	MOTOR VEHICLE LICENSES	\$ 31,460	\$ 36,119	\$ 30,000	\$ 35,000
411400	MOBILE HOME LICENSE	\$ 7,904	\$ 8,667	\$ 8,000	\$ 8,000
411450	PERSONAL PROPERTY TAX	\$ 92,238	\$ 80,597	\$ 155,000	\$ -
411500	CIGARETTE TAX	\$ 151,081	\$ 186,583	\$ 200,000	\$ 200,000
411550	DELINQUENT PER PROPERTY TAXES	\$ -	\$ 5,674	\$ 1,000	\$ 1,000
411650	PENALTIES ON PER PROPERTY TAXES	\$ -	\$ 518	\$ -	\$ -
411750	INTEREST ON PERSONAL PROPERTY TAXES	\$ -	\$ 180	\$ -	\$ -
OTHER LOCAL TAXES		\$ 1,992,320	\$ 2,154,745	\$ 1,978,500	\$ 2,099,000
412000	ZONING PERMITS	\$ 1,140	\$ 1,485	\$ 1,000	\$ 1,000
ZONING FEES		\$ 1,140	\$ 1,485	\$ 1,000	\$ 1,000
413000	COURT FINES & FOREFEITURE	\$ 26,269	\$ 29,052	\$ 30,000	\$ 30,000
413050	E-CITATION COLLECTIONS	\$ 2,805	\$ 2,567	\$ 500	\$ -
413100	PARKING VIOLATIONS	\$ -	\$ 975	\$ 600	\$ 600
COURT FEES		\$ 29,075	\$ 32,594	\$ 31,100	\$ 30,600
413300	INTEREST INCOME	\$ 2,307	\$ 3,523	\$ -	\$ -
413400	CONTRACT WORK-STREET	\$ 4,530	\$ 5,781	\$ 2,000	\$ 5,000
413900	SALE OF SALVAGE & SURPLUS	\$ 5,772	\$ 3,997	\$ 20,000	\$ 10,000
413950	GAIN/LOSS ON ASSET DISPOSAL	\$ 15,000	\$ -	\$ -	\$ -
ASSET REVENUE		\$ 27,609	\$ 13,300	\$ 22,000	\$ 15,000
414100	FIRE/RESCUE CONTRACTS	\$ 260,000	\$ 260,000	\$ 270,000	\$ 270,000
414125	RESCUE SQUAD BILLING REVENUE	\$ 738,772	\$ 808,910	\$ 700,000	\$ 800,000
414130	RESCUE BAD DEBT COLLECTIONS	\$ 11,525	\$ 6,873	\$ 6,000	\$ 6,000
FIRE & RESCUE BILLING		\$ 1,010,297	\$ 1,075,783	\$ 976,000	\$ 1,076,000
414150	SWIMMING POOL FEES	\$ 15,045	\$ 13,703	\$ 12,000	\$ 15,000
414200	CONCESSION COLL	\$ 18,809	\$ 19,148	\$ 15,000	\$ 25,000
414250	BASKETBALL FEES	\$ 5,349	\$ 21,371	\$ 7,500	\$ 20,000
414300	INDOOR TENNIS FEES	\$ -	\$ 6	\$ -	\$ -
414350	OUTDOOR TENNIS FEES	\$ 456	\$ 309	\$ 100	\$ 100
414400	MEMBERSHIP FEES	\$ 605	\$ 755	\$ 250	\$ 10,000
414425	WEIGHT ROOM FEES	\$ 1,952	\$ 1,821	\$ 1,000	\$ 1,000
414450	ROOM RENTAL UPSTAIRS	\$ 4,640	\$ 3,730	\$ 2,000	\$ 4,000
414475	SHELTER RENTAL FEES	\$ 805	\$ 800	\$ 500	\$ 800
414500	MISC RECREATION REVENUE	\$ 1,980	\$ 6,968	\$ 1,000	\$ 2,500
414525	REC TOURNAMENTS/EVENTS	\$ 710	\$ 3,088	\$ -	\$ 1,000
414550	VOLLEYBALL FEES	\$ 10,080	\$ 7,552	\$ 8,000	\$ 10,000
PARKS & RECREATION FEES		\$ 60,430	\$ 79,251	\$ 47,350	\$ 89,400
420150	GARBAGE COLLECTIONS	\$ 519,844	\$ 518,002	\$ 580,000	\$ 655,000
SOLID WASTE FEE		\$ 519,844	\$ 518,002	\$ 580,000	\$ 655,000
420200	PENALTIES	\$ 8,014	\$ 9,603	\$ 6,000	\$ 8,000
420420	STATE-LOCAL TAX	\$ 19,462	\$ 18,723	\$ 16,000	\$ 18,000
420550	CONSUMER/CONSUMPTION UTILITY TAX	\$ 230,636	\$ 228,937	\$ 270,000	\$ 230,000
420900	CONVENIENCE FEE	\$ 11,082	\$ 1,863	\$ 5,000	\$ 5,000
430000	MISCELLANEOUS REVENUE	\$ 28,006	\$ 13,199	\$ 10,000	\$ 13,000
430300	RETURN CHECK FEES	\$ 1,020	\$ 1,140	\$ 500	\$ 500
MISCELLANEOUS REVENUE		\$ 298,220	\$ 273,466	\$ 307,500	\$ 274,500
430400	DN'N & COMM DEVELOP REVENUE	\$ 21,545	\$ 109,133	\$ -	\$ -
430600	COMM & CIVIC PROG REVENUE	\$ 5,028	\$ 5,241	\$ -	\$ -
DOWNTOWN REVENUE		\$ 26,573	\$ 114,374	\$ -	\$ -

General Fund Revenue Categories (cont.)

430100	GIFTS & DONATIONS-PVT	\$ (14,450)	\$ -	\$ -	\$ -
430900	DONATIONS & MISC-FIRE	\$ 13,234	\$ 26,800	\$ 3,000	\$ 10,000
430950	GIFTS & DONATIONS-REC	\$ 19,023	\$ 13,405	\$ 5,000	\$ 10,000
431000	GIFTS & DONATIONS-POLICE	\$ 23,343	\$ 13,011	\$ 10,000	\$ 10,000
431050	DONATIONS & MISC-RESCUE	\$ 4,100	\$ 3,496	\$ 1,500	\$ 3,000
431100	MISCELLANEOUS REVENUE-POLICE	\$ 4,462	\$ 5,263	\$ 4,000	\$ 4,000
431200	RESTITUTION	\$ 468	\$ 413	\$ -	\$ -
DONATIONS		\$ 50,180	\$ 62,388	\$ 23,500	\$ 37,000
433100	SALES TAX PROCEEDS	\$ 465,778	\$ 485,492	\$ 572,250	\$ 500,000
433200	MOTOR VEHICLE CARRIER TAX	\$ 6,101	\$ 5,236	\$ 4,500	\$ 5,000
433300	MOBILE HOME TITLING TAX	\$ 1,470	\$ 2,595	\$ 2,000	\$ 2,000
434000	COMM OF VA LAW ENFORCEMNT	\$ 148,704	\$ 163,479	\$ 150,000	\$ 150,000
434100	STREET & HWGY MAINT.	\$ 1,006,311	\$ 1,161,623	\$ 1,354,716	\$ 1,354,717
434200	LITTER CONTROL	\$ 3,774	\$ 4,526	\$ 3,000	\$ 3,000
COMMONWEALTH REVENUE		\$ 1,632,138	\$ 1,822,951	\$ 2,086,466	\$ 2,014,717
435000	BLOCK GRANT-LLEB/POLICE	\$ 1,829	\$ 5,682	\$ -	\$ -
435200	POLICE GRANTS-OTHER	\$ 56,930	\$ 80,054	\$ -	\$ -
435310	PL-ST ASSET FORF REVENUE	\$ -	\$ 14,826	\$ 34,500	\$ 34,500
435400	DRUG ENFORCEMENT & PROSEC	\$ 76,087	\$ 76,087	\$ 76,087	\$ 76,087
435425	HIDTA FED GRANT	\$ 11,652	\$ 11,894	\$ 19,000	\$ 19,000
435450	RESTITUTION-NTF BUY MONEY	\$ 25,657	\$ 19,223	\$ -	\$ -
435500	EMS GRANTS	\$ 130,373	\$ 80,025	\$ -	\$ -
435550	FIRE GRANTS	\$ 23,569	\$ 30,594	\$ 22,500	\$ 25,000
460000	OTHER STATE/FED REVENUE	\$ 14,368	\$ 2,729,143	\$ 14,500	\$ 14,500
460600	OTHER FINANCING SOURCES-CAPITAL LEASE	\$ 104,014	\$ -	\$ -	\$ -
GRANTS		\$ 444,479	\$ 3,047,529	\$ 166,587	\$ 169,087
470000	TRANSFER IN FROM UT-ADM COST	\$ 438,206	\$ 428,712	\$ 530,500	\$ 725,000
471000	TRANSFER IN FROM UT-IT COST	\$ 36,708	\$ 47,181	\$ 15,000	\$ 69,200
	FUND BALANCE ALLOCATION	\$ -	\$ -	\$ 1,160,000	\$ -
GENERAL MANAGEMENT SERVICE FEE		\$ 474,914	\$ 475,893	\$ 1,705,500	\$ 794,200
Total For Revenue		\$ 7,198,804	\$ 10,268,394	\$ 8,554,503	\$ 7,884,504

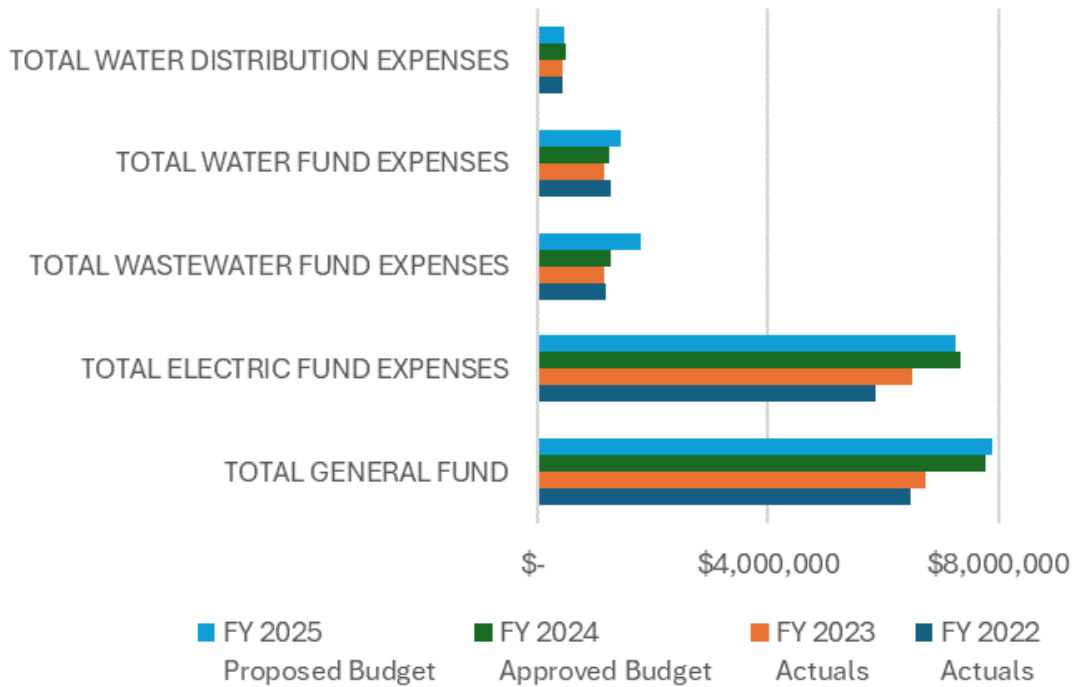


Fiscal Year 2025 General Fund Revenues

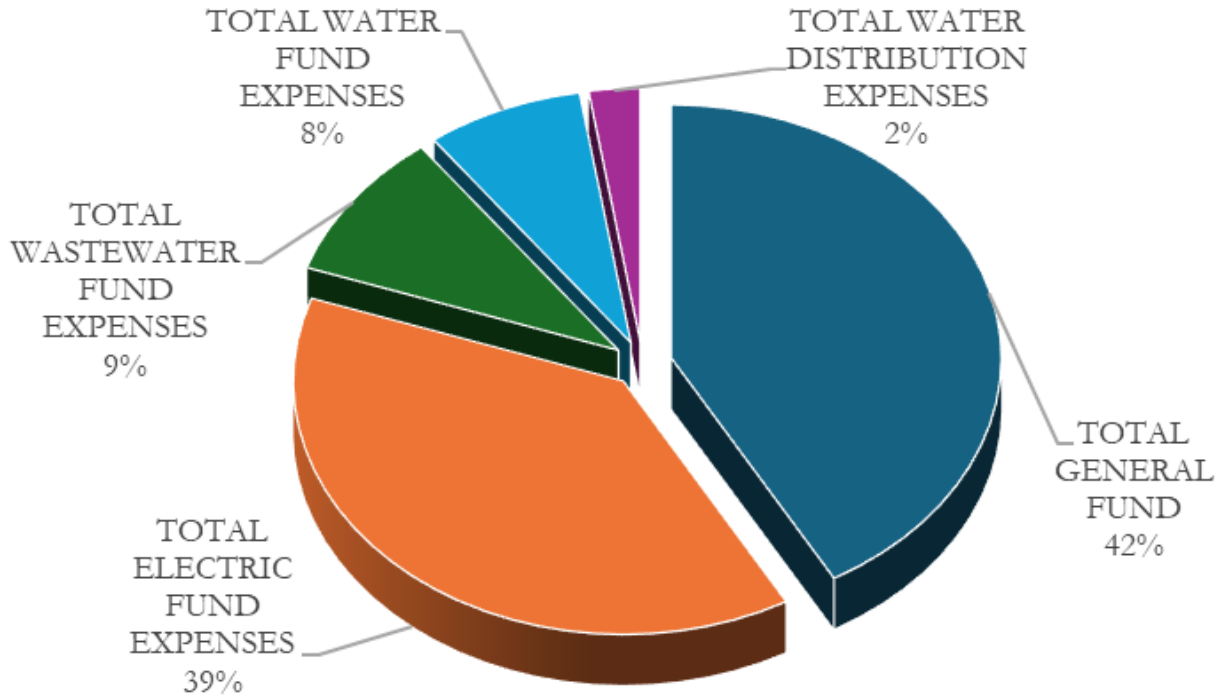


Town of Richlands Expenditure Summary

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Approved Budget	FY 2025 Proposed Budget
GENERAL GOVERNMENT	\$ 1,115,021	\$ 1,113,873	\$ 1,460,077	\$ 1,452,700
PUBLIC SAFETY	\$ 3,422,460	\$ 3,354,632	\$ 3,320,839	\$ 3,509,566
PARKS & RECREATION	\$ 243,850	\$ 280,624	\$ 260,541	\$ 293,241
PUBLIC WORKS	\$ 1,537,304	\$ 1,891,862	\$ 2,711,489	\$ 2,463,537
NON-DEPARTMENTAL	\$ 147,399	\$ 103,474	\$ 25,775	\$ 165,460
TOTAL GENERAL FUND	\$ 6,466,033	\$ 6,744,464	\$ 7,778,721	\$ 7,884,504
TOTAL WATER FUND EXPENSES	\$ 1,255,796	\$ 1,154,231	\$ 1,240,946	\$ 1,452,376
TOTAL WASTEWATER FUND EXPENSES	\$ 1,173,839	\$ 1,138,872	\$ 1,257,749	\$ 1,791,923
TOTAL WATER DISTRIBUTION EXPENSES	\$ 414,175	\$ 428,906	\$ 476,706	\$ 471,197
TOTAL ELECTRIC FUND EXPENSES	\$ 5,877,824	\$ 6,507,209	\$ 7,334,574	\$ 7,264,000
GRAND TOTAL ALL FUNDS	\$ 15,187,667	\$ 15,973,683	\$ 18,088,696	\$ 18,864,000



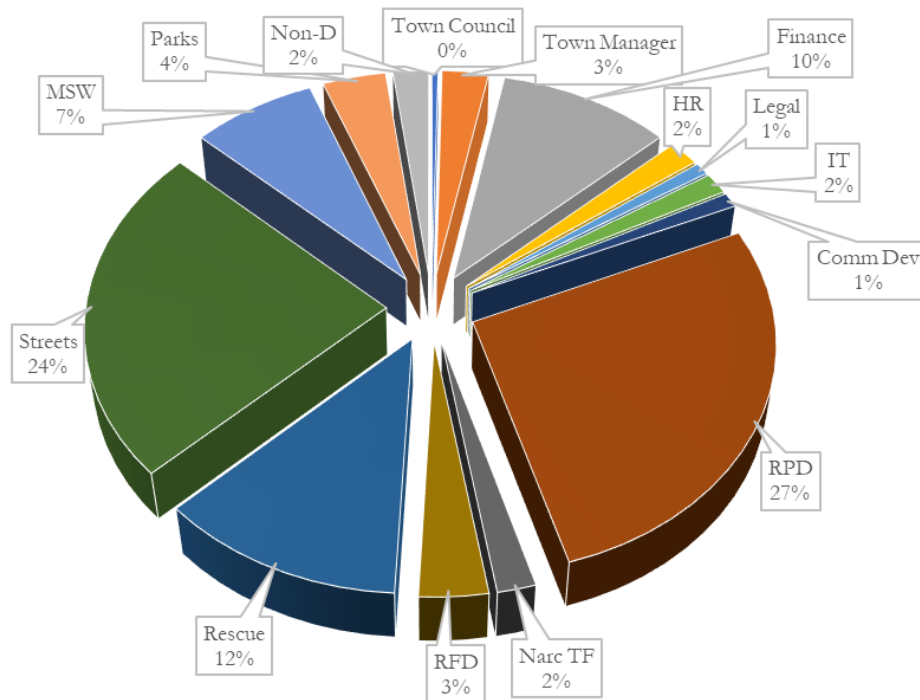
FY 2025 Town of Richlands Proposed Expenditures



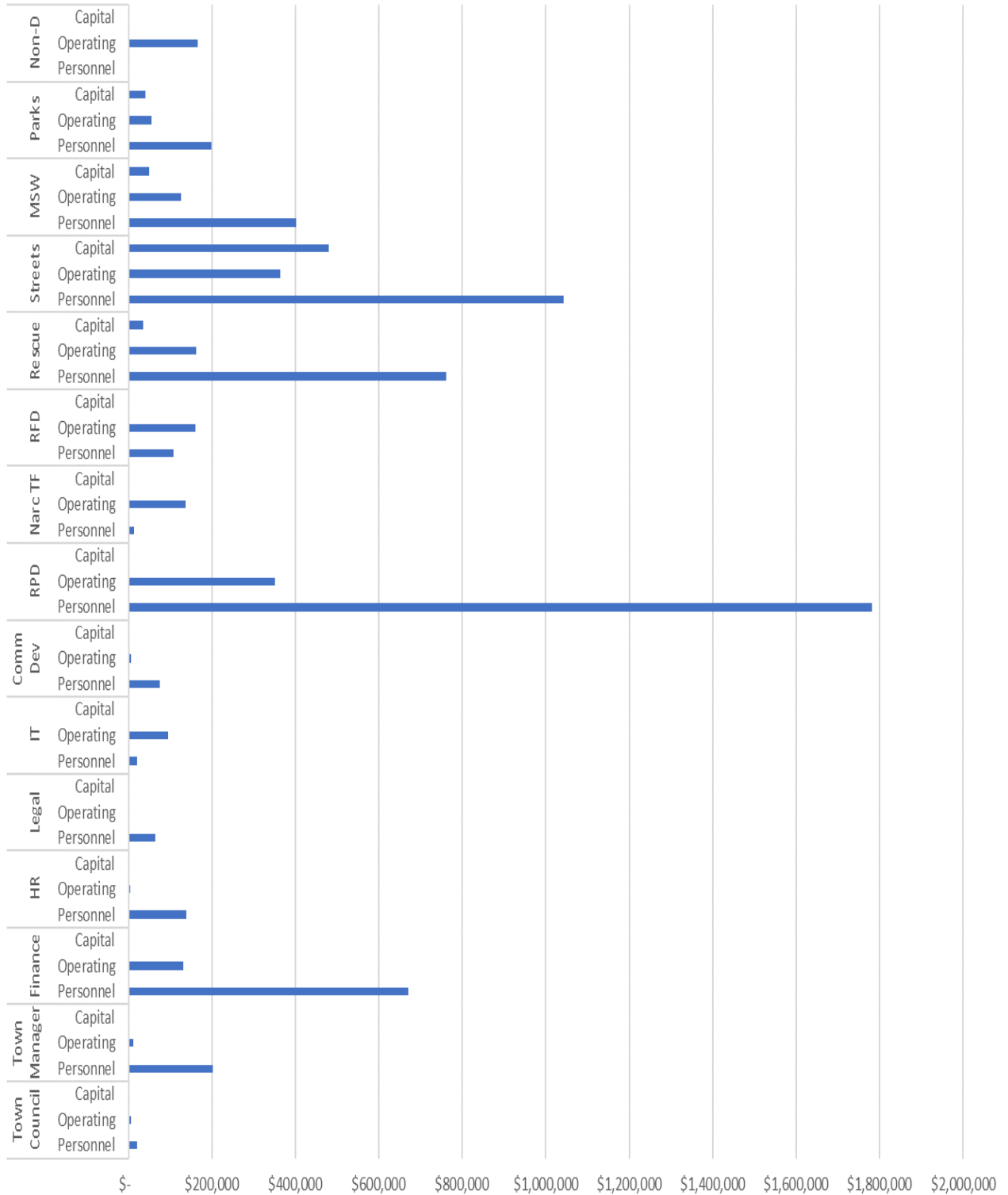
General Fund Expenditures

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Approved Budget	FY 2025 Proposed Budget
Town Council	\$ 119,596	\$ 83,676	\$ 267,745	\$ 28,245
Town Manager	\$ -	\$ -	\$ -	\$ 215,588
Finance	\$ 741,275	\$ 831,709	\$ 936,045	\$ 801,328
HR	\$ -	\$ -	\$ -	\$ 142,679
Legal	\$ -	\$ -	\$ -	\$ 67,000
IT	\$ 205,346	\$ 130,179	\$ 185,502	\$ 117,175
Comm Dev	\$ 48,804	\$ 68,309	\$ 70,785	\$ 80,685
RPD	\$ 2,039,042	\$ 2,040,078	\$ 2,086,065	\$ 2,131,960
Narc TF	\$ 190,151	\$ 103,944	\$ 150,684	\$ 150,684
RFD	\$ 231,317	\$ 268,379	\$ 247,144	\$ 267,394
Rescue	\$ 961,950	\$ 942,230	\$ 836,946	\$ 959,528
Streets	\$ 1,026,499	\$ 1,401,901	\$ 2,190,350	\$ 1,885,470
MSW	\$ 510,805	\$ 489,961	\$ 521,139	\$ 578,067
Parks	\$ 243,850	\$ 280,624	\$ 260,541	\$ 293,241
Non-D	\$ 147,399	\$ 103,474	\$ 25,775	\$ 165,460
Total	\$ 6,466,033	\$ 6,744,464	\$ 7,778,721	\$ 7,884,504

Fiscal Year 2025 General Fund Expenditures



General Fund Expenditures by Category



General Fund



General Fund Revenues					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
410000	REAL ESTATE TAXES	\$ 531,084	\$ 527,197	\$ 535,000	\$ 535,000
410050	R E TAX BUDGET	\$ 29,439	\$ (728)	\$ 20,000	\$ 20,000
410100	R.E. TAXES PRO RATA	\$ 2,612	\$ (1,200)	\$ 1,000	\$ 1,000
410200	DELINQUENT TAXES	\$ 15,953	\$ 21,516	\$ 20,000	\$ 20,000
410300	PENALTIES ON TAXES	\$ 2,055	\$ 2,720	\$ 2,000	\$ 2,000
410350	INTEREST ON TAXES	\$ 2,548	\$ 4,206	\$ 5,000	\$ 5,000
410400	PUBLIC SERVICE TAXES	\$ 47,894	\$ 43,294	\$ 46,000	\$ 46,000
410500	R E TAX OVERPAYMENTS	\$ -	\$ (374)	\$ -	\$ -
411000	BANK STOCK TAXES	\$ 245,304	\$ 241,348	\$ 173,000	\$ 225,000
411050	INTEREST ON BANK DEPOSITS	\$ -	\$ -	\$ 5,000	\$ 5,000
411100	PREPARED MEALS TAX	\$ 915,344	\$ 1,015,729	\$ 906,500	\$ 1,050,000
411200	BUSINESS LICENSES	\$ 548,989	\$ 579,331	\$ 500,000	\$ 575,000
411300	MOTOR VEHICLE LICENSES	\$ 31,460	\$ 36,119	\$ 30,000	\$ 35,000
411400	MOBILE HOME LICENSE	\$ 7,904	\$ 8,667	\$ 8,000	\$ 8,000
411450	PERSONAL PROPERTY TAX	\$ 92,238	\$ 80,597	\$ 155,000	\$ -
411500	CIGARETTE TAX	\$ 151,081	\$ 186,583	\$ 200,000	\$ 200,000
411550	DELINQUENT PER PROPERTY TAXES	\$ -	\$ 5,674	\$ 1,000	\$ 1,000
411650	PENALTIES ON PER PROPERTY TAXES	\$ -	\$ 518	\$ -	\$ -
411750	INTEREST ON PERSONAL PROPERTY TAXES	\$ -	\$ 180	\$ -	\$ -
412000	ZONING PERMITS	\$ 1,140	\$ 1,485	\$ 1,000	\$ 1,000
413000	COURT FINES & FOREFEITURE	\$ 26,269	\$ 29,052	\$ 30,000	\$ 30,000
413050	E-CITATION COLLECTIONS	\$ 2,805	\$ 2,567	\$ 500	\$ -
413100	PARKING VIOLATIONS	\$ -	\$ 975	\$ 600	\$ 600
413300	INTEREST INCOME	\$ 2,307	\$ 3,523	\$ -	\$ -
413400	CONTRACT WORK-STREET	\$ 4,530	\$ 5,781	\$ 2,000	\$ 5,000
413900	SALE OF SALVAGE & SURPLUS	\$ 5,772	\$ 3,997	\$ 20,000	\$ 10,000
413950	GAIN/LOSS ON ASSET DISPOSAL	\$ 15,000	\$ -	\$ -	\$ -
414100	FIRE/RESCUE CONTRACTS	\$ 260,000	\$ 260,000	\$ 270,000	\$ 270,000
414125	RESCUE SQUAD BILLING REVENUE	\$ 738,772	\$ 808,910	\$ 700,000	\$ 800,000
414130	RESCUE BAD DEBT COLLECTIONS	\$ 11,525	\$ 6,873	\$ 6,000	\$ 6,000
414150	SWIMMING POOL FEES	\$ 15,045	\$ 13,703	\$ 12,000	\$ 15,000
414200	CONCESSION COLL	\$ 18,809	\$ 19,148	\$ 15,000	\$ 25,000
414250	BASKETBALL FEES	\$ 5,349	\$ 21,371	\$ 7,500	\$ 20,000
414300	INDOOR TENNIS FEES	\$ -	\$ 6	\$ -	\$ -
414350	OUTDOOR TENNIS FEES	\$ 456	\$ 309	\$ 100	\$ 100
414400	MEMBERSHIP FEES	\$ 605	\$ 755	\$ 250	\$ 10,000
414425	WEIGHT ROOM FEES	\$ 1,952	\$ 1,821	\$ 1,000	\$ 1,000
414450	ROOM RENTAL UPSTAIRS	\$ 4,640	\$ 3,730	\$ 2,000	\$ 4,000
414475	SHELTER RENTAL FEES	\$ 805	\$ 800	\$ 500	\$ 800
414500	MISC RECREATION REVENUE	\$ 1,980	\$ 6,968	\$ 1,000	\$ 2,500
414525	REC TOURNAMENTS/EVENTS	\$ 710	\$ 3,088	\$ -	\$ 1,000
414550	VOLLEYBALL FEES	\$ 10,080	\$ 7,552	\$ 8,000	\$ 10,000
420150	GARBAGE COLLECTIONS	\$ 519,844	\$ 518,002	\$ 580,000	\$ 655,000
420200	PENALTIES	\$ 8,014	\$ 9,603	\$ 6,000	\$ 8,000
420420	STATE-LOCAL TAX	\$ 19,462	\$ 18,723	\$ 16,000	\$ 18,000
420550	CONSUMER/CONSUMPTION UTILITY TAX	\$ 230,636	\$ 228,937	\$ 270,000	\$ 230,000
420900	CONVENIENCE FEE	\$ 11,082	\$ 1,863	\$ 5,000	\$ 5,000
430000	MISCELLANEOUS REVENUE	\$ 28,006	\$ 13,199	\$ 10,000	\$ 13,000
430300	RETURN CHECK FEES	\$ 1,020	\$ 1,140	\$ 500	\$ 500
430400	DNTN & COMM DEVELOP REVENUE	\$ 21,545	\$ 109,133	\$ -	\$ -
430600	COMM & CIVIC PROG REVENUE	\$ 5,028	\$ 5,241	\$ -	\$ -
430100	GIFTS & DONATIONS-PVT	\$ (14,450)	\$ -	\$ -	\$ -
430900	DONATIONS & MISC-FIRE	\$ 13,234	\$ 26,800	\$ 3,000	\$ 10,000
430950	GIFTS & DONATIONS-REC	\$ 19,023	\$ 13,405	\$ 5,000	\$ 10,000
431000	GIFTS & DONATIONS-POLICE	\$ 23,343	\$ 13,011	\$ 10,000	\$ 10,000
431050	DONATIONS & MISC-RESCUE	\$ 4,100	\$ 3,496	\$ 1,500	\$ 3,000
431100	MISCELLANEOUS REVENUE-POLICE	\$ 4,462	\$ 5,263	\$ 4,000	\$ 4,000
431200	RESTITUTION	\$ 468	\$ 413	\$ -	\$ -
433100	SALES TAX PROCEEDS	\$ 465,778	\$ 485,492	\$ 572,250	\$ 500,000
433200	MOTOR VEHICLE CARRIER TAX	\$ 6,101	\$ 5,236	\$ 4,500	\$ 5,000
433300	MOBILE HOME TITLING TAX	\$ 1,470	\$ 2,595	\$ 2,000	\$ 2,000
434000	COMM OF VA LAW ENFORCEMNT	\$ 148,704	\$ 163,479	\$ 150,000	\$ 150,000
434100	STREET & HWGY MAINT.	\$ 1,006,311	\$ 1,161,623	\$ 1,354,716	\$ 1,354,717
434200	LITTER CONTROL	\$ 3,774	\$ 4,526	\$ 3,000	\$ 3,000
435000	BLOCK GRANT-ILEB/POLICE	\$ 1,829	\$ 5,682	\$ -	\$ -
435200	POLICE GRANTS-OTHER	\$ 56,930	\$ 80,054	\$ -	\$ -
435310	PL-ST ASSET FORF REVENUE	\$ -	\$ 14,826	\$ 34,500	\$ 34,500
435400	DRUG ENFORCEMENT & PROSEC	\$ 76,087	\$ 76,087	\$ 76,087	\$ 76,087
435425	HIDTA FED GRANT	\$ 11,652	\$ 11,894	\$ 19,000	\$ 19,000
435450	RESTITUTION-NTF BUY MONEY	\$ 25,657	\$ 19,223	\$ -	\$ -
435500	EMS GRANTS	\$ 130,373	\$ 80,025	\$ -	\$ -
435550	FIRE GRANTS	\$ 23,569	\$ 30,594	\$ 22,500	\$ 25,000
460000	OTHER STATE/FED REVENUE	\$ 14,368	\$ 2,729,143	\$ 14,500	\$ 14,500
460600	OTHER FINANCING SOURCES-CAPITAL LEASE	\$ 104,014	\$ -	\$ -	\$ -
470000	TRANSFER IN FROM UT-ADM COST	\$ 438,206	\$ 428,712	\$ 530,500	\$ 725,000
471000	TRANSFER IN FROM UT-IT COST	\$ 36,708	\$ 47,181	\$ 15,000	\$ 69,200
	FUND BALANCE ALLOCATION	\$ -	\$ -	\$ 1,160,000	\$ -
Total For Revenue		\$ 7,198,804	\$ 10,268,394	\$ 8,554,503	\$ 7,884,504

Town Council

Mission Statement:

The Governing Body consists of a Mayor and six Council members who comprise the Town Council. The Council is elected to four-year staggered terms by its citizens and holds ultimate authority to act for the Town. The Council decides what services the Town provides and at what level, establishes fiscal policy by adopting the annual budget ordinance, levies the Town's Taxes, and adopts local laws and regulations.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$107,069	\$73,406	\$86,245	\$21,245
Operating	\$12,527	\$10,270	\$181,500	\$7,000
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$119,596	\$83,676	\$267,745	\$28,245
Staffing				
FTE positions	7	7	7	7

Personnel includes: (7) Town Council members

Expense Summary	
Personnel Expenses	\$21,245
Operating Expenses	\$7,000
Capital Expenses	\$0
Total Budget	\$28,245

Strategic Goals and Objectives for FY 2025

1. Tourism and Cultural Vitality
2. Economic Vibrancy and Employment
3. Life, Health, and Safety
4. Efficient High-Quality Service

Town Council

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 10,515	\$ 9,750	\$ 10,500	\$ 10,500
500100	TOWN ATTORNEY	\$ 76,808	\$ 53,149	\$ 65,000	\$ -
500150	CLERK SALARY	\$ 11,500	\$ 10,250	\$ 9,000	\$ 9,000
501000	INS SOCIAL SECURITY	\$ 1,604	\$ 1,530	\$ 1,720	\$ 1,720
501100	INS HEALTH	\$ 6,625	\$ (1,288)	\$ -	\$ -
501250	INS WORKMENS COMPENSATION	\$ 17	\$ 15	\$ 25	\$ 25
Sub-Total For Personnel		\$ 107,069	\$ 73,406	\$ 86,245	\$ 21,245

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
519000	MISCELLANEOUS	\$ 3,270	\$ 8,958	\$ 2,000	\$ 2,000
525000	SPECIAL STUDIES	\$ 7,000	\$ -	\$ 174,500	\$ -
525150	TOWN EVENTS	\$ 2,256	\$ 1,312	\$ 5,000	\$ 5,000
Sub-Total For Operating		\$ 12,527	\$ 10,270	\$ 181,500	\$ 7,000

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 107,069	\$ 73,406	\$ 86,245	\$ 21,245
	Operating Expenditures	\$ 12,527	\$ 10,270	\$ 181,500	\$ 7,000
	Capital Expenditures	\$ -	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ 119,596	\$ 83,676	\$ 267,745	\$ 28,245

Town Manager

Mission Statement:

The Town Manager acts as the chief executive Officer of the Town and is responsible to the Town Council for administering all municipal affairs including appointments and termination of Town Personnel; directing the supervision of Town operations; advising Town Council; ensuring that laws, resolutions, and regulations are faithfully executed; preparing and submitting the annual budget and capital improvement program; and other duties as directed by Town Council.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$0	\$0	\$0	\$203,088
Operating	\$0	\$0	\$0	\$12,500
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$215,588
Staffing				
FTE positions	0	0	0	1

Personnel includes: (1) Town Manager

Expense Summary	
Personnel Expenses	\$203,088
Operating Expenses	\$12,500
Capital Expenses	\$0
Total Budget	\$215,588

Goals and Objectives for FY 2025

1. Construct a new Fire Station/Rescue Station
2. Engineer, design, and construct a new swimming pool/splash pad at Rec Park
3. Hire new full-time Fire Fighter
4. Implement and follow through on Capital Investment Plan

PERSONNEL

- One new position – transfer from Finance
- Five percent COLA adjustment for FY 2025

OPERATING

- Five new line items
- Dues and Memberships cover International City/County Managers Association, Virginia Local Government Managers Association, and Government Finance Officers
- Training covers expenses for one ICMA conference in Pittsburgh, one VLGMA conference, and expenses for VML day during the legislative session

CAPITAL

- No capital is included in the FY 2025 Proposed Budget

Items of Interest: New Department for FY 2025

Town Manager

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 165,000
501000	INS SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 12,750
501100	INS HEALTH	\$ -	\$ -	\$ -	\$ 20,400
501150	INS LIFE	\$ -	\$ -	\$ -	\$ 288
501200	INS.-RETIREMENT PLAN	\$ -	\$ -	\$ -	\$ 4,000
501225	VRS-VLDP	\$ -	\$ -	\$ -	\$ 500
501250	INS WORKMENS COMPENSATION	\$ -	\$ -	\$ -	\$ 150
Sub-Total For Personnel		\$ -	\$ -	\$ -	\$ 203,088

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
510250	DUES & MERBERSHIP	\$ -	\$ -	\$ -	\$ 2,000
510350	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 1,500
510550	TRAINING EXPENSE	\$ -	\$ -	\$ -	\$ 7,000
511100	SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ 1,000
519000	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,000
Sub-Total For Operating		\$ -	\$ -	\$ -	\$ 12,500

TOTAL 100-15010 Parks					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ -	\$ -	\$ -	\$ 203,088
	Operating Expenditures	\$ -	\$ -	\$ -	\$ 12,500
	Capital Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ -	\$ -	\$ -	\$ 215,588

Finance Department

Mission Statement:

The Finance Department is charged with the responsibility of administering the Town’s financial affairs in compliance with all State and Federal laws and reporting requirements and is dedicated to doing so with credibility and in a manner worthy of distinction and excellence.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$591,574	\$622,129	\$797,576	\$670,509
Operating	\$120,382	\$132,941	\$138,469	\$130,819
Capital	\$29,319	\$76,639	\$0	\$0
Total Expenditures	\$741,275	\$831,709	\$936,045	\$801,328

Staffing

FTE positions	5.5	5.5	5.5	7
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Personnel includes: (1) Finance Director, (1) Accounts Payable, (1) Accounts Receivable, (1) Contracts Management (3) Customer Service Specialists

Expense Summary	
Personnel Expenses	\$670,509
Operating Expenses	\$130,819
Capital Expenses	\$0
Total Budget	\$801,328

Goals and Objectives for FY 2025

1. Decrease the number of bank accounts for the town
2. Create and implement new investment and reserve policies
3. Streamline accounts payable with a monthly EBT process
4. Annual Comprehensive Financial Report completed on time

PERSONNEL

- Five percent COLA adjustment for FY 2025
- One Customer Service Specialist is being made full-time

- Contracts Management position addition

OPERATING

- Utility expenses moved to Non-departmental
- Custodial Service expense added

CAPITAL

- No capital for the Finance Department included in the FY 2025 proposed budget

Finance

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 291,111	\$ 333,168	\$ 346,500	\$ 394,150
500050	TOWN MANAGER SALARY	\$ 113,435	\$ 100,072	\$ 120,000	\$ -
501000	INS SOCIAL SECURITY	\$ 29,457	\$ 31,454	\$ 35,160	\$ 30,155
501100	INS HEALTH	\$ 86,085	\$ 87,515	\$ 146,136	\$ 97,224
501150	INS.-LIFE	\$ 1,634	\$ 1,801	\$ 2,700	\$ 1,900
501200	INS.-RETIREMENT PLAN	\$ 67,256	\$ 65,567	\$ 143,080	\$ 143,080
501225	VRS-VLDP	\$ 2,277	\$ 2,174	\$ 3,400	\$ 3,400
501250	INS WORKMENS COMPENSATION	\$ 318	\$ 378	\$ 600	\$ 600
Sub-Total For Personnel		\$ 591,574	\$ 622,129	\$ 797,576	\$ 670,509

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 10,334	\$ 10,603	\$ 8,835	\$ 8,835
501350	INS AUTO	\$ 304	\$ 302	\$ 300	\$ 300
510000	CASH OVER & SHORT	\$ 200	\$ (140)	\$ 50	\$ 50
510050	CONTRACT CONSULTANT	\$ 1,062	\$ -	\$ -	\$ -
510100	AUDITING & LEGAL	\$ 8,125	\$ 9,096	\$ 10,834	\$ 10,834
510125	CIGARETTE STAMPS	\$ 3,078	\$ 5,065	\$ 5,600	\$ 5,600
510150	PRINTING & BINDING	\$ 1,925	\$ 2,687	\$ 3,000	\$ 3,000
510200	TAX FORMS	\$ 907	\$ -	\$ 3,000	\$ 3,000
510250	DUES & MERBERSHIP	\$ 6,108	\$ 7,627	\$ 9,000	\$ 9,000
510300	ADVERTISING	\$ 2,632	\$ 5,797	\$ 2,500	\$ 2,500
510350	OFFICE SUPPLIES	\$ 3,151	\$ 3,078	\$ 5,000	\$ 5,000
510400	POSTAGE	\$ 4,766	\$ 6,087	\$ 6,500	\$ 6,500
510425	CARD PROCESSING CHGS/ACH FEES	\$ 14,267	\$ 10,951	\$ 16,000	\$ 16,000
510450	TELEPHONE/INTERNET/COMM	\$ 3,300	\$ 4,440	\$ 6,000	\$ 6,000
510500	UNIFORMS	\$ -	\$ -	\$ 1,000	\$ 1,000
510550	TRAINING EXPENSE	\$ -	\$ -	\$ 1,000	\$ 1,000
510600	EQUIPMENT MAINTENANCE	\$ 8,278	\$ 5,538	\$ 6,000	\$ 6,000
510625	IT SERVICE/EQ	\$ 2,557	\$ 16,032	\$ -	\$ -
510700	VEHICLE MAINT-INSIDE	\$ (336)	\$ 354	\$ 1,000	\$ 1,000
510750	VEHICLE MAINT-OUTSIDE	\$ -	\$ -	\$ 500	\$ 500
510800	MOTOR FUEL & LUBRICATION	\$ 734	\$ 574	\$ 1,000	\$ 1,000
510900	EQUIPMENT	\$ 1,330	\$ -	\$ 2,500	\$ 2,500
511000	BUILDING REPAIRS/ADDITION	\$ 1,561	\$ 874	\$ 6,000	\$ 6,000
511050	GROUNDS & FACILITIES	\$ 782	\$ -	\$ 2,000	\$ 2,000
511100	SUPPLIES & MATERIALS	\$ 2,262	\$ 2,601	\$ 4,000	\$ 4,000
511150	CLEANING SUPPLIES	\$ 1,227	\$ 4,863	\$ 6,000	\$ 6,000
511200	ELECTRICITY	\$ 17,048	\$ 16,490	\$ 15,500	\$ -
511250	WATER	\$ 314	\$ 374	\$ 900	\$ -
511300	SEWER	\$ 344	\$ 419	\$ 700	\$ -
511350	GARBAGE	\$ 379	\$ 383	\$ 550	\$ -
519000	MISCELLANEOUS	\$ 13,291	\$ 7,751	\$ 6,000	\$ 6,000
525100	BUS TRANSIT	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
531150	CUSTODIAN SERVICE	\$ 3,250	\$ 3,900	\$ -	\$ 10,000
Sub-Total For Operating		\$ 120,382	\$ 132,941	\$ 138,469	\$ 130,819

TOTAL 100-15010 Parks					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 591,574	\$ 622,129	\$ 797,576	\$ 670,509
	Operating Expenditures	\$ 120,382	\$ 132,941	\$ 138,469	\$ 130,819
	Capital Machinery and Equipment	\$ 29,319	\$ 76,639	\$ -	\$ -
Total for All Categories of Expenses		\$ 741,275	\$ 831,709	\$ 936,045	\$ 801,328

Human Resources Department

MISSION STATEMENT:

The Human Resources Department seeks to empower every individual, foster growth, and build a thriving, inclusive workplace culture.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$0	\$0	\$0	\$138,929
Operating	\$0	\$0	\$0	\$3,750
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$142,679

Staffing

FTE positions	0	0	0	2
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Personnel includes: (1) Human Resources Director, (1) Payroll Technician

Expense Summary	
Personnel Expenses	\$138,929
Operating Expenses	\$3,750
Capital Expenses	\$0
Total Budget	\$142,679

Goals and Objectives for FY 2025

1. Update the personnel regulations
2. Create a performance review process
3. Create pay bands and classification plan
4. Create onboarding and offboarding processes

PERSONNEL

- A full-time and one part-time position was transferred from the Finance Department
- An additional .5 FTE is included for FY 2025 to make the Payroll Technician a full-time position
- Five percent COLA adjustment for FY 2025

OPERATING

- Five new line items were created in the operations category for the department
- Staff will be joining the Society for Human Resource Management (SHRM)
- Travel and Training will be needed to accomplish the goals of HR in FY 2025

CAPITAL

- No capital for the Human Resources Department included in the FY 2025 proposed budget

Items of Interest:

- Human Resources is a new department in FY 2025

Human Resources

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 92,750
501000	INS SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 7,100
501100	INS HEALTH	\$ -	\$ -	\$ -	\$ 16,000
501150	INS LIFE	\$ -	\$ -	\$ -	\$ 579
501200	INS.-RETIREMENT PLAN	\$ -	\$ -	\$ -	\$ 19,500
501225	VRS-VLDP	\$ -	\$ -	\$ -	\$ -
501250	INS WORKMENS COMPENSATION	\$ -	\$ -	\$ -	\$ 3,000
Sub-Total For Personnel		\$ -	\$ -	\$ -	\$ 138,929

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
510250	DUES & MERBERSHIP	\$ -	\$ -	\$ -	\$ 750
510350	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ 500
510550	TRAINING EXPENSE	\$ -	\$ -	\$ -	\$ 1,500
511100	SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ 500
519000	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 500
Sub-Total For Operating		\$ -	\$ -	\$ -	\$ 3,750

TOTAL 100-15010 Parks					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ -	\$ -	\$ -	\$ 138,929
	Operating Expenditures	\$ -	\$ -	\$ -	\$ 3,750
	Capital Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ -	\$ -	\$ -	\$ 142,679

Community Development

MISSION STATEMENT:

The Richlands Community Development team is committed to excellent public service and enhancing the quality of life in the community by guiding its orderly growth and development while preserving its cultural heritage and natural resources. The Team is focused on the revitalization of Downtown for FY 2025.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$46,879	\$3	\$70,085	\$74,485
Operating	\$1,925	\$68,305	\$700	\$6,200
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$48,804	\$68,309	\$70,785	\$80,685
Staffing				
FTE positions	1	0	0	1

Personnel includes: (1) Downtown Project Coordinator

Expense Summary	
Personnel Expenses	\$74,485
Operating Expenses	\$6,200
Capital Expenses	\$0
Total Budget	\$80,685

Goals and Objectives for FY 2025

1. Start the Merchants Association for Downtown Businesses
2. Continue and further the first Friday music and Second Saturday movies
3. Prepare for the 2025 CDBG grant application
4. Seek out and apply for additional grant funding

PERSONNEL

- Salaries and wages increased to meet the advertised salary for Main St/Economic Developer
- Five percent COLA adjustment for FY 2025

Community Development

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 25,411	\$ -	\$ 38,000	\$ 45,000
501000	INS SOCIAL SECURITY	\$ 1,819	\$ -	\$ 2,750	\$ 3,250
501100	INS HEALTH	\$ 14,409	\$ -	\$ 20,000	\$ 20,400
501150	INS LIFE	\$ 125	\$ -	\$ 200	\$ 200
501200	INS.-RETIREMENT PLAN	\$ 4,868	\$ -	\$ 8,500	\$ 5,000
501225	VRS-VLDP	\$ 227	\$ -	\$ 600	\$ 600
501250	INS WORKMENS COMPENSATION	\$ 20	\$ 3	\$ 35	\$ 35
Sub-Total For Personnel		\$ 46,879	\$ 3	\$ 70,085	\$ 74,485

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
510800	FUEL	\$ -	\$ -	\$ 200	\$ 200
511100	SUPPLIES & MATERIALS	\$ -	\$ 225	\$ 500	\$ 1,000
519000	MISCELLANEOUS	\$ 1,925	\$ 50,704	\$ -	\$ 1,000
525150	DOWNTOWN ACTIVITY	\$ -	\$ 17,377	\$ -	\$ 4,000
Sub-Total For Operating		\$ 1,925	\$ 68,305	\$ 700	\$ 6,200

TOTAL 100-15010 Parks					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 46,879	\$ 3	\$ 70,085	\$ 74,485
	Operating Expenditures	\$ 1,925	\$ 68,305	\$ 700	\$ 6,200
	Capital Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ 48,804	\$ 68,309	\$ 70,785	\$ 80,685

Legal Services

MISSION STATEMENT:

The Town Attorney is a statutory personnel appointment made by the Town Council and serves at the pleasure of the Town Council. The Town Attorney is responsible for the management, charge, and control of all legal issues before the Town and is the legal advisor to draft all legal instruments, resolutions, orders, and ordinances.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$0	\$0	\$0	\$65,000
Operating	\$0	\$0	\$0	\$2,000
Capital	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$67,000

Staffing				
FTE positions	0	0	0	0

Personnel includes: No FTEs are included in this budget. Legal Services are procured through a professional services contract.

Expense Summary	
Personnel Expenses	\$65,000
Operating Expenses	\$2,000
Capital Expenses	\$0
Total Budget	\$67,000

Goals and Objectives for FY 2025

1. Assist with personnel regulation update
2. Begin updating the Town's ordinances

Legal Services

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 65,000
501000	INS SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ -
501100	INS HEALTH	\$ -	\$ -	\$ -	\$ -
501250	INS WORKMENS COMPENSATION	\$ -	\$ -	\$ -	\$ -
Sub-Total For Personnel		\$ -	\$ -	\$ -	\$ 65,000

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
510250	DUES & MERBERSHIP	\$ -	\$ -	\$ -	\$ -
510350	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -
510550	TRAINING EXPENSE	\$ -	\$ -	\$ -	\$ -
511100	SUPPLIES & MATERIALS	\$ -	\$ -	\$ -	\$ 1,000
519000	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,000
Sub-Total For Operating		\$ -	\$ -	\$ -	\$ 2,000

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ -	\$ -	\$ -	\$ 65,000
	Operating Expenditures	\$ -	\$ -	\$ -	\$ 2,000
	Capital Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ -	\$ -	\$ -	\$ 67,000

Information Technology

MISSION STATEMENT:

To create a more efficient and accessible form of Town government and to provide Town Departments with a means of obtaining needed information through computer-generated applications.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$12,255	\$19,160	\$16,175	\$21,175
Operating	\$89,077	\$111,020	\$169,327	\$96,000
Capital	\$104,014	\$0	\$0	\$0
Total Expenditures	\$205,346	\$130,179	\$185,502	\$117,175
Staffing				
FTE positions	.5	.5	.5	.5

Personnel includes: A Part-Time employee is included in this budget. Information Technology services are procured through a professional services contract.

Expense Summary	
Personnel Expenses	\$21,175
Operating Expenses	\$96,000
Capital Expenses	\$0
Total Budget	\$117,175

Goals and Objectives for FY 2025

1. Commence IT centralization – all IT-related purchases will be coordinated through IT
2. Update the Town website
3. Investigate panic app for Town staff
4. Explore additional ways for efficiency and effectiveness gains through IT

Information Technology

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 11,606	\$ 17,789	\$ 15,000	\$ 20,000
501000	INS SOCIAL SECURITY	\$ 642	\$ 1,361	\$ 1,150	\$ 1,150
501100	INS HEALTH	\$ -	\$ -	\$ -	\$ -
501250	INS WORKMENS COMPENSATION	\$ 8	\$ 10	\$ 25	\$ 25
Sub-Total For Personnel		\$ 12,255	\$ 19,160	\$ 16,175	\$ 21,175

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
510625	IT SERVICE/MAINTENANCE	\$ 69,494	\$ 90,040	\$ 70,000	\$ 70,000
510825	RETIREMENT OF DEBT	\$ -	\$ -	\$ 80,827	\$ -
519000	MISCELLANEOUS	\$ -	\$ -	\$ 500	\$ 500
510900	EQUIPMENT	\$ -	\$ -	\$ -	\$ 7,500
550300	CONTRACT LABOR	\$ 18,750	\$ 18,550	\$ 18,000	\$ 18,000
580800	INTEREST EXPENSE	\$ 833	\$ 2,430	\$ -	\$ -
Sub-Total For Operating		\$ 89,077	\$ 111,020	\$ 169,327	\$ 96,000

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 12,255	\$ 19,160	\$ 16,175	\$ 21,175
	Operating Expenditures	\$ 89,077	\$ 111,020	\$ 169,327	\$ 96,000
	Capital Machinery and Equipment	\$ 104,014	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ 205,346	\$ 130,179	\$ 185,502	\$ 117,175

Richlands Police Department

MISSION STATEMENT:

As members of the Richlands Police Department, we are committed to promoting transparency, accountability, and integrity at all levels. We strive to deliver quality police services and enforce laws with equality and impartiality. We demand of ourselves the highest professional standards and dedication to our core values.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$1,613,488	\$1,659,553	\$1,711,390	\$1,780,633
Operating	\$350,731	\$380,525	\$374,675	\$34,827
Capital	\$74,824	\$0	\$0	\$0
Total Expenditures	\$2,039,042	\$2,040,078	\$2,086,065	\$2,135,460

Staffing				
FTE positions	17	19	20	20

Personnel includes: (1) Chief of Police, (1) Captain, (1) Lieutenant, (3) Sergeant, (8) Patrol Officers, (2) School Resource Office – one is grant funded, (2) Investigators (1) Code Enforcement, (1) Accreditation Manager, (1) Records Manager

Expense Summary	
Personnel Expenses	\$1,780,633
Operating Expenses	\$34,827
Capital Expenses	\$0
Total Budget	\$2,135,460

Goals and Objectives for FY 2025

1. Gaining the department's initial accreditation
2. Growing community outreach through programs like neighborhood watch, Chaplin program, and others
3. Proactive narcotics enforcement: Canine Office scheduled highway interdiction, and saturated patrols in problem areas
4. Increased training opportunities for the department's new officers and supervisors; growing in-house law enforcement instructors to assist with statutorily required annual training

PERSONNEL

- No new positions for FY 2025; one new patrol officer and vehicle planned for FY 2026
- Five percent COLA adjustment for FY 2025

OPERATING

- Increased Dues and Membership
- Increase Uniforms for Class A Uniform purchases
- Increased training expenses for additional training opportunities

CAPITAL

- No capital for the Richlands Police Department included in the FY 2025 proposed budget

Richlands Police Department

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 965,089	\$ 999,684	\$ 959,000	\$ 1,054,333
500150	OVERTIME	\$ -	\$ -	\$ 60,990	\$ 85,000
501000	INS SOCIAL SECURITY	\$ 70,549	\$ 74,974	\$ 76,900	\$ 78,300
501100	INS HEALTH	\$ 249,357	\$ 212,220	\$ 275,000	\$ 225,000
501150	INS.-LIFE	\$ 4,691	\$ 3,736	\$ 5,500	\$ 4,000
501200	INS.-RETIREMENT PLAN	\$ 287,691	\$ 331,185	\$ 295,000	\$ 295,000
501225	VRS-VLDP	\$ 668	\$ 560	\$ 1,000	\$ 1,000
501250	INS WORKMENS COMPENSATION	\$ 35,442	\$ 37,194	\$ 38,000	\$ 38,000
Sub-Total For Personnel		\$ 1,613,488	\$ 1,659,553	\$ 1,711,390	\$ 1,780,633

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 3,043	\$ 3,368	\$ 3,500	\$ 3,500
501350	INS AUTO	\$ 8,733	\$ 8,130	\$ 9,200	\$ 9,200
510150	PRINTING & BINDING	\$ 1,739	\$ 150	\$ 3,000	\$ 3,000
510250	DUES & MERBERSHIP	\$ 689	\$ 7,856	\$ 11,200	\$ 12,000
510350	OFFICE SUPPLIES	\$ 3,190	\$ 2,722	\$ 4,500	\$ 4,500
510400	POSTAGE	\$ 160	\$ 403	\$ 700	\$ 700
510450	TELEPHONE/INTERNET/COMM	\$ 12,716	\$ 14,396	\$ 16,000	\$ 16,000
510500	UNIFORMS	\$ 1,141	\$ 5,864	\$ 10,000	\$ 20,000
510550	TRAINING EXPENSE	\$ 15,884	\$ 18,338	\$ 17,000	\$ 27,827
510600	EQUIPMENT MAINTENANCE	\$ 27,295	\$ 30,532	\$ 32,000	\$ 32,000
510650	TWO-WAY RADIO MAINTENANCE	\$ 807	\$ 2,017	\$ 4,000	\$ 2,000
510700	VEHICLE MAINT-INSIDE	\$ 4,486	\$ 4,710	\$ 6,000	\$ -
510750	VEHICLE MAINT-OUTSIDE	\$ 26,373	\$ 23,352	\$ 18,500	\$ 25,000
510800	MOTOR FUEL & LUBRICATION	\$ 60,910	\$ 60,923	\$ 60,000	\$ 60,000
510850	OFFICE FURN & FIXTURES	\$ -	\$ -	\$ 1,000	\$ 1,000
510900	EQUIPMENT	\$ 69,649	\$ 80,905	\$ 74,557	\$ 70,000
511000	BUILDING REPAIRS/ADDITION	\$ 1,739	\$ 7,397	\$ 5,000	\$ 5,000
511100	SUPPLIES & MATERIALS	\$ 10,593	\$ 5,396	\$ 5,443	\$ 5,500
511150	CLEANING SUPPLIES	\$ 1,069	\$ 1,114	\$ 2,000	\$ 1,500
511200	ELECTRICITY	\$ 41,191	\$ 41,243	\$ 33,000	\$ -
511250	WATER	\$ 546	\$ 635	\$ 500	\$ -
511300	SEWER	\$ 580	\$ 672	\$ 500	\$ -
511350	GARBAGE	\$ 1,109	\$ 1,121	\$ 975	\$ -
519000	MISCELLANEOUS	\$ 6,789	\$ 9,941	\$ 5,000	\$ 5,000
531000	INSURANCE-LAW ENFORCEMENT	\$ 7,886	\$ 9,122	\$ 8,000	\$ 8,000
531025	LINE OF DUTY PAYMENTS	\$ 14,451	\$ 12,955	\$ 14,800	\$ 14,800
531050	COURT COST	\$ 2,161	\$ 2,625	\$ 5,000	\$ 5,000
531100	EXTRADITION & TRAVEL	\$ 452	\$ 551	\$ 1,000	\$ 1,000
531150	CUSTODIAN SERVICE	\$ 3,900	\$ 2,250	\$ -	\$ -
531200	TASK FORCE DONATION	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
531300	REGIONAL JAIL	\$ 546	\$ 39	\$ 300	\$ 300
531350	SPECIAL PROJECTS	\$ 13,903	\$ 14,797	\$ 15,000	\$ 15,000
Sub-Total For Operating		\$ 350,731	\$ 380,525	\$ 374,675	\$ 354,827

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 1,613,488	\$ 1,659,553	\$ 1,711,390	\$ 1,780,633
	Operating Expenditures	\$ 350,731	\$ 380,525	\$ 374,675	\$ 354,827
	Capital Machinery and Equipment	\$ 74,824	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ 2,039,042	\$ 2,040,078	\$ 2,086,065	\$ 2,135,460

Narcotics Task Force

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$16,754	\$9,403	\$13,839	\$13,839
Operating	\$151,471	\$94,541	\$136,845	\$136,845
Capital	\$21,926	\$0	\$0	\$0
Total Expenditures	\$190,151	\$103,944	\$150,684	\$150,684

Staffing				
FTE positions	1	1	1	1

Personnel includes:

Expense Summary	
Personnel Expenses	\$13,839
Operating Expenses	\$136,845
Capital Expenses	\$0
Total Budget	\$150,684

RPD Narcotics Taskforce

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501050	INS.-FRINGE BENEFITS	\$ 16,754	\$ 9,403	\$ 13,839	\$ 13,839
Sub-Total For Personnel		\$ 16,754	\$ 9,403	\$ 13,839	\$ 13,839

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
510125	PROFESSIONAL SERVICES	\$ 1,469	\$ 456	\$ 425	\$ 425
510350	OFFICE SUPPLIES	\$ -	\$ 125	\$ 2,500	\$ 2,500
510450	TELEPHONE/INTERNET/COMM	\$ 7,864	\$ 7,736	\$ 7,100	\$ 7,100
510750	VEHICLE MAINT-OUTSIDE	\$ 2,499	\$ 3,111	\$ 9,000	\$ 9,000
510900	EQUIPMENT	\$ -	\$ 109	\$ 6,000	\$ 6,000
519000	MISCELLANEOUS	\$ 5,023	\$ 5,264	\$ 36,766	\$ 36,766
524150	LLEB BLOCK GRANT	\$ 9,064	\$ 300	\$ -	\$ -
524200	DMV MINI GRANTS	\$ 12,287	\$ 13,926	\$ -	\$ -
524250	OTHER GRANTS	\$ 95,974	\$ 55,812	\$ 56,054	\$ 56,054
530050	REIMBURSED MILEAGE	\$ 90	\$ -	\$ -	\$ -
530075	HIDTA GRANT PURCHASES	\$ 17,201	\$ 7,702	\$ 19,000	\$ 19,000
Sub-Total For Operating		\$ 151,471	\$ 94,541	\$ 136,845	\$ 136,845

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 16,754	\$ 9,403	\$ 13,839	\$ 13,839
	Operating Expenditures	\$ 151,471	\$ 94,541	\$ 136,845	\$ 136,845
	Capital Machinery and Equipment	\$ 21,926	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ 190,151	\$ 103,944	\$ 150,684	\$ 150,684

Richlands Fire Department

MISSION STATEMENT:

Our mission is to provide the most superior fire suppression and emergency medical care to the Town of Richlands Va. and the western district of Tazewell County Va.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$66,170	\$62,989	\$75,825	\$107,175
Operating	\$165,147	\$198,627	\$171,319	\$160,219
Capital	\$0	\$6,763	\$0	\$0
Total Expenditures	\$231,317	\$268,379	\$247,144	\$267,394

Staffing

FTE positions				
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Personnel includes: (1) Fire Chief, (1) Assistant Chief, (1) Captain (1) Chaplin, (2) EVOC Drivers, (10) Fire Fighters

Expense Summary	
Personnel Expenses	\$107,175
Operating Expenses	\$160,219
Capital Expenses	\$0
Total Budget	\$267,394

Goals and Objectives for FY 2025

1. Build a new fire station/rescue squad building
2. Move into the new station
3. Increase training opportunities for staff
4. Hire a new full-time Firefighter – The Firefighter will conduct free fire inspections and smoke detector installation

Richlands Fire Department

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 58,224	\$ 55,713	\$ 67,000	\$ 84,000
501000	INS SOCIAL SECURITY	\$ 4,502	\$ 4,110	\$ 5,125	\$ 5,125
501100	INS HEALTH	\$ -	\$ -	\$ -	\$ 10,200
501150	INS.-LIFE	\$ -	\$ -	\$ -	\$ 150
501200	INS.-RETIREMENT PLAN	\$ -	\$ -	\$ -	\$ 4,000
501250	INS WORKMENS COMPENSATION	\$ 3,444	\$ 3,166	\$ 3,700	\$ 3,700
Sub-Total For Personnel		\$ 66,170	\$ 62,989	\$ 75,825	\$ 107,175

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 2,071	\$ 1,931	\$ 2,100	\$ 2,100
501350	INS AUTO	\$ 4,988	\$ 4,944	\$ 5,500	\$ 5,500
510450	TELEPHONE/INTERNET/COMM	\$ 5,388	\$ 5,382	\$ 5,000	\$ 5,500
510500	UNIFORMS	\$ 283	\$ 1,372	\$ 1,000	\$ 1,000
510550	TRAINING EXPENSE	\$ 687	\$ 671	\$ 1,500	\$ 1,500
510600	EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 1,000	\$ 1,000
510650	TWO-WAY RADIO MAINTENANCE	\$ 2,174	\$ -	\$ 1,500	\$ 1,500
510700	VEHICLE MAINT-INSIDE	\$ 893	\$ 2,882	\$ 2,000	\$ 2,000
510750	VEHICLE MAINT-OUTSIDE	\$ 5,102	\$ 11,057	\$ 6,000	\$ 10,000
510800	MOTOR FUEL & LUBRICATION	\$ 6,569	\$ 6,656	\$ 5,500	\$ 5,500
510825	RETIREMENT OF DEBT	\$ 64,037	\$ 65,691	\$ 65,000	\$ 65,000
510900	EQUIPMENT	\$ 4,516	\$ 38,144	\$ 8,000	\$ 8,000
510925	RADIO EQUIPMENT	\$ 2,985	\$ -	\$ 1,500	\$ 1,500
511000	BUILDING REPAIRS/ADDITION	\$ 1,824	\$ 195	\$ 800	\$ 800
511100	SUPPLIES & MATERIALS	\$ 5,464	\$ 3,161	\$ 5,000	\$ 5,000
511200	ELECTRICITY	\$ 14,518	\$ 14,034	\$ 12,000	\$ -
511250	WATER	\$ 1,207	\$ 1,085	\$ 1,500	\$ -
511300	SEWER	\$ 945	\$ 757	\$ 1,300	\$ -
511350	GARBAGE	\$ 570	\$ 576	\$ 800	\$ -
519000	MISCELLANEOUS	\$ 2,581	\$ 2,539	\$ 1,000	\$ 1,000
531025	LINE OF DUTY PAYMENTS	\$ 10,838	\$ 8,864	\$ 11,000	\$ 11,000
531350	SPECIAL PROJECTS	\$ 587	\$ 2,905	\$ 1,500	\$ 1,500
532000	INSURANCE-FIRE CALLS	\$ 1,720	\$ 2,036	\$ 2,311	\$ 2,311
532025	FIRE PREV/SAFETY PRG	\$ 4,064	\$ 3,581	\$ 3,000	\$ 3,000
532050	REGULATORY REQUIREMENTS	\$ 5,463	\$ 6,144	\$ 10,000	\$ 10,000
580800	INTEREST EXPENSE	\$ 15,674	\$ 14,020	\$ 15,508	\$ 15,508
Sub-Total For Operating		\$ 165,147	\$ 198,627	\$ 171,319	\$ 160,219

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 66,170	\$ 62,989	\$ 75,825	\$ 107,175
	Operating Expenditures	\$ 165,147	\$ 198,627	\$ 171,319	\$ 160,219
	Capital Machinery and Equipment	\$ -	\$ 6,763	\$ -	\$ -
Total for All Categories of Expenses		\$ 231,317	\$ 268,379	\$ 247,144	\$ 267,394

Richlands Rescue Department

MISSION STATEMENT:

Our mission is to provide the most superior emergency medical care to the Town of Richlands Va. and the western district of Tazewell County Va.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$643,436	\$698,440	\$667,746	\$761,228
Operating	\$195,993	\$191,739	\$155,200	\$198,300
Capital	\$122,521	\$52,050	\$14,000	\$0
Total Expenditures	\$961,950	\$942,230	\$836,946	\$959,528

Staffing

FTE positions	10.5	10.5	10.5	10.5
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Personnel includes: (1) Director, (1) Caption, (1) Lieutenant, (7.5) EMTs

Expense Summary	
Personnel Expenses	\$761,228
Operating Expenses	\$198,300
Capital Expenses	\$0
Total Budget	\$959,528

Goals and Objectives for FY 2025

1. Build a new Fire & Rescue Station
2. Receive a new grant-funded ambulance at the end of FY 2025
3. Continue to provide the best possible EMS service to the Town of Richlands and the Tazewell Co. citizens
4. Continue being a team player with other departments and other regional partners

PERSONNEL

- No new positions for FY 2025
- Five percent COLA adjustment for FY 2025

OPERATING

- Increased Dues and Membership based on actuals
- Increase Training expenses based on actuals
- Increased Vehicle Maintenance based on actuals
- Increased Billing Services/Collections based on actuals
- Increased equipment to provide funding for 4 sets of turnout gear
- Increase Medical Supplies due to changes in legislation on procurement of these items; in the past, the Hospital was able to work with the department to provide some initial medical supplies, but this is no longer allowed and the Town will need to purchase going forward

CAPITAL

- No Capital included in the FY 2025 Proposed Budget

Richlands Rescue Department

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 465,892	\$ 504,382	\$ 447,000	\$ 533,657
501000	INS SOCIAL SECURITY	\$ 34,448	\$ 37,064	\$ 34,000	\$ 40,825
501100	INS HEALTH	\$ 96,584	\$ 99,426	\$ 98,000	\$ 98,000
501150	INS.-LIFE	\$ 1,084	\$ 1,213	\$ 1,500	\$ 1,500
501200	INS.-RETIREMENT PLAN	\$ 28,170	\$ 37,159	\$ 65,000	\$ 65,000
501225	VRS-VLDP	\$ 125	\$ 152	\$ 1,246	\$ 1,246
501250	INS WORKMENS COMPENSATION	\$ 17,133	\$ 19,044	\$ 21,000	\$ 21,000
Sub-Total For Personnel		\$ 643,436	\$ 698,440	\$ 667,746	\$ 761,228

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 1,133	\$ 1,148	\$ 1,100	\$ 1,100
501350	INS AUTO	\$ 3,139	\$ 3,572	\$ 3,200	\$ 3,200
510250	DUES/MERBERSHIP/SUBSCRIPTIONS	\$ 4,682	\$ 5,795	\$ 5,200	\$ 6,500
510350	OFFICE SUPPLIES	\$ 2,050	\$ 1,461	\$ 1,000	\$ 2,500
510450	TELEPHONE/INTERNET/COMM	\$ 2,649	\$ 3,771	\$ 3,000	\$ 3,000
510500	UNIFORMS	\$ 5,019	\$ 3,242	\$ 3,000	\$ 3,000
510550	TRAINING EXPENSE	\$ 3,232	\$ 2,642	\$ 1,500	\$ 3,000
510600	EQUIPMENT MAINTENANCE	\$ 2,808	\$ 4,923	\$ 6,500	\$ 6,500
510650	TWO-WAY RADIO MAINTENANCE	\$ 2,174	\$ -	\$ -	\$ -
510700	VEHICLE MAINT-INSIDE	\$ 2,630	\$ 2,294	\$ 3,000	\$ 3,000
510750	VEHICLE MAINT-OUTSIDE	\$ 16,834	\$ 16,522	\$ 12,000	\$ 17,000
510800	MOTOR FUEL & LUBRICATION	\$ 22,452	\$ 22,377	\$ 20,000	\$ 23,000
510900	EQUIPMENT	\$ 6,164	\$ 24,908	\$ 2,000	\$ 20,000
511000	BUILDING REPAIRS/ADDITION	\$ 2,560	\$ 1,629	\$ 1,000	\$ 1,000
511100	SUPPLIES & MATERIALS	\$ 6,115	\$ 4,021	\$ 3,000	\$ 5,000
511150	CLEANING SUPPLIES	\$ 748	\$ 839	\$ 1,000	\$ 1,000
511175	MEDICAL SUPPLIES	\$ 17,572	\$ 19,039	\$ 17,000	\$ 35,000
511200	ELECTRICITY	\$ 9,886	\$ 8,598	\$ 9,000	\$ -
511250	WATER	\$ 300	\$ 376	\$ 450	\$ -
511300	SEWER	\$ 354	\$ 482	\$ 450	\$ -
511350	GARBAGE	\$ 553	\$ 559	\$ 550	\$ -
519000	MISCELLANEOUS	\$ 13,920	\$ 3,351	\$ 1,000	\$ 1,000
531025	LINE OF DUTY PAYMENTS	\$ 10,838	\$ 8,864	\$ 13,500	\$ 13,500
531350	SPECIAL PROJECTS	\$ 7,628	\$ 2,127	\$ 1,000	\$ 1,000
532100	BILLING SERVICES/COLLECTIONS	\$ 46,499	\$ 45,046	\$ 42,000	\$ 45,000
532125	BAD DEBT COLLECTION FEE	\$ 2,339	\$ 1,333	\$ 1,250	\$ 1,500
561000	HEATING OIL/FUEL	\$ 1,714	\$ 2,821	\$ 2,500	\$ 2,500
Sub-Total For Operating		\$ 195,993	\$ 191,739	\$ 155,200	\$ 198,300

TOTAL EXPENDITURES					
Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget	
Personnel Expenditures	\$ 643,436.18	\$ 698,440.49	\$ 667,746.00	\$ 761,228.00	
Operating Expenditures	\$ 195,993	\$ 191,739	\$ 155,200	\$ 198,300	
Capital Machinery and Equipment	\$ 122,521	\$ 52,050	\$ 14,000	\$ -	
Total for All Categories of Expenses	\$ 961,950	\$ 942,230	\$ 836,946	\$ 959,528	

Public Works Department

MISSION STATEMENT:

The Public Works Department is committed to efficiently providing, operating, and maintaining public works infrastructure, facilities, and services to make everyday life as safe and convenient as possible for the public we serve.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$639,688	\$614,717	\$824,700	\$1,043,006
Operating	\$382,045	\$414,117	\$365,650	\$363,150
Capital	\$4,767	\$373,067	\$1,000,000	\$479,314
Total Expenditures	\$1,026,499	\$1,401,901	\$2,190,350	\$1,885,470
Staffing				
FTE positions	17	18	16	15

Personnel includes: (1) Director, (2) Foreman, (2) Mechanics, (3) Mowers – seasonal, (2) CDL Equipment Operators, (3) Streets Technicians, (2) Lead Carpenter

Expense Summary	
Personnel Expenses	\$1,043,006
Operating Expenses	\$363,150
Capital Expenses	\$479,314
Total Budget	\$1,885,470

Goals and Objectives for FY 2025

1. Successful year mowing in house
2. Increase safety precautions throughout the Town
3. Increase CDL drivers through training for succession planning
4. Continue improvement at the Public Works facilities fo
5. r efficiency and effectiveness gains

PERSONNEL

- No new positions for FY 2025
- Five percent COLA adjustment for FY 2025

OPERATING

- Increase Training expenses for CDL Training
- Decreased Traffic Safety due to new equipment

CAPITAL

- Increased Contract Paving – this will be the annual allotment for large paving projects
- Mechanic Truck with tool bed – currently no vehicle for mechanic
- Carpenter Truck with tool bed – the current vehicle is the oldest truck in the fleet

Items of Interest:

- The Town of Richlands is set to receive \$1,354,717 in Urban Maintenance Funding from VDOT
 - The Public Works budget totals \$1,881,970
 - The Town of Richlands has conservatively set a 70/30 split of VDOT allowable roads and local roads.
 - The Town of Richlands is providing \$564,591 for maintenance of the Town Roads; maintaining the 70/30 split for Public Works street maintenance in FY 2025

Public Works Street Maintenance

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 374,532	\$ 334,611	\$ 440,500	\$ 612,906
501000	INS SOCIAL SECURITY	\$ 26,459	\$ 23,863	\$ 33,500	\$ 46,900
501100	INS HEALTH	\$ 143,355	\$ 163,825	\$ 197,500	\$ 210,000
501150	INS.-LIFE	\$ 2,224	\$ 2,169	\$ 2,200	\$ 2,200
501200	INS.-RETIREMENT PLAN	\$ 69,241	\$ 68,108	\$ 125,000	\$ 145,000
501225	VRS-VLDP	\$ 4,376	\$ 1,613	\$ 2,000	\$ 2,000
501250	INS WORKMENS COMPENSATION	\$ 19,501	\$ 20,528	\$ 24,000	\$ 24,000
Sub-Total For Personnel		\$ 639,688	\$ 614,717	\$ 824,700	\$ 1,043,006

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 3,801	\$ 3,940	\$ 3,800	\$ 3,800
501350	INS AUTO	\$ 3,961	\$ 4,666	\$ 5,800	\$ 5,800
510250	DUES/MERBERSHIP/SOFTWARE LICENSE	\$ 1,128	\$ -	\$ 500	\$ 500
510450	TELEPHONE/INTERNET/COMM	\$ 1,096	\$ 1,482	\$ 1,500	\$ 1,500
510500	UNIFORMS	\$ 3,996	\$ 4,368	\$ 5,000	\$ 5,000
510550	TRAINING EXPENSE	\$ -	\$ 353	\$ -	\$ 4,000
510700	VEHICLE MAINT-INSIDE	\$ 8,845	\$ 29,727	\$ 20,000	\$ 20,000
510750	VEHICLE MAINT-OUTSIDE	\$ 6,576	\$ 17,656	\$ 12,000	\$ 12,000
510800	MOTOR FUEL & LUBRICATION	\$ 35,259	\$ 21,726	\$ 30,000	\$ 30,000
510900	EQUIPMENT	\$ 1,335	\$ 36,444	\$ 2,787	\$ 2,787
511000	BUILDING REPAIRS/ADDITION	\$ 120	\$ 295	\$ 1,000	\$ 1,000
511100	SUPPLIES & MATERIALS	\$ 17,783	\$ 39,423	\$ 19,213	\$ 19,213
511200	ELECTRICITY	\$ 16,024	\$ 13,794	\$ 15,000	\$ 15,000
511250	WATER	\$ 330	\$ 378	\$ 500	\$ 500
511300	SEWER	\$ 386	\$ 507	\$ 750	\$ 750
511350	GARBAGE	\$ 256	\$ 240	\$ 300	\$ 300
511400	ENGINEERING	\$ 16,500	\$ 7,800	\$ 10,000	\$ 10,000
511450	LEASE PROP & RIGHT OF WAY	\$ 940	\$ 3,490	\$ 1,000	\$ 1,000
511550	METERS & RELATED EQ	\$ -	\$ 70,172	\$ -	\$ -
511500	TRAFFIC SAFETY	\$ 71,887	\$ 992	\$ 75,000	\$ 65,000
519000	MISCELLANEOUS	\$ 719	\$ 2,808	\$ 2,000	\$ 2,000
540000	STORM DRAINAGE	\$ 5,851	\$ 5,855	\$ 6,000	\$ 6,000
540050	ST, BRIDGES, SIDEWALK MAINT	\$ 156,904	\$ 112,121	\$ 125,000	\$ 125,000
540100	SNOW & ICE REMOVAL	\$ 24,461	\$ 31,334	\$ 25,000	\$ 25,000
570250	HAND TOOLS & EQUIPMENT	\$ 3,886	\$ 4,548	\$ 3,500	\$ 3,500
Sub-Total For Operating		\$ 382,045	\$ 414,117	\$ 365,650	\$ 359,650

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 639,688	\$ 614,717	\$ 824,700	\$ 1,043,006
	Operating Expenditures	\$ 382,045	\$ 414,117	\$ 365,650	\$ 359,650
	Capital Machinery and Equipment	\$ -	\$ -	\$ -	\$ 129,314
	Contract Paving	\$ 4,767	\$ 373,067	\$ 1,000,000	\$ 350,000
Total for All Categories of Expenses		\$ 1,026,499	\$ 1,401,901	\$ 2,190,350	\$ 1,881,970

Municipal Solid Waste

MISSION STATEMENT:

The mission of the Solid Waste Division is to provide efficient, sustainable collection, and disposal of various waste materials, and to pursue a healthier, more aesthetically pleasing community by promoting clean community programs and policies.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$411,437	\$348,580	\$431,539	\$401,467
Operating	\$99,368	\$141,381	\$89,600	\$126,600
Capital	\$0	\$0	\$0	\$50,000
Total Expenditures	\$510,805	\$489,961	\$521,139	\$578,067
Staffing				
FTE positions	7	6	6	8

Personnel includes: (2) Crew Supervisors, (4) Sanitation Loaders, (1) General Laborer II, (1) General Laborer I

Expense Summary	
Personnel Expenses	\$401,467
Operating Expenses	\$126,600
Capital Expenses	\$50,000
Total Budget	\$578,067

Goals and Objectives for FY 2025

1. Purchase a new trash truck – set up a new truck purchase every 5 years
2. Move bulk and brush pick up to the municipal solid waste team
3. Reopen transfer station
4. Begin chipping our brush and saving leaf collection for the composting program

PERSONNEL

- No new positions for FY 2025
- Five percent COLA adjustment for FY 2025
- Two positions associated with Bulk and Brush transferred from Public Works

OPERATING

- Increase both maintenance lines based on actuals – a new truck will take at least 180 days and better maintenance is needed for our equipment
- Increased Motor Fuel & Lubrication based on actuals
- Increased Miscellaneous due to actuals – for FY 2026 staff will review the expenditures to see if better coding can assist here
- Increased Supplies and Materials based on actuals

CAPITAL

- Debt Service included for new trash truck – a capital project ordinance will accompany the Budget Ordinance

Municipal Solid Waste

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 245,883	\$ 234,210	\$ 245,500	\$ 255,063
501000	INS SOCIAL SECURITY	\$ 17,768	\$ 16,902	\$ 19,000	\$ 15,365
501100	INS HEALTH	\$ 95,158	\$ 55,886	\$ 96,000	\$ 60,000
501150	INS.-LIFE	\$ 1,161	\$ 908	\$ 1,300	\$ 1,300
501200	INS.-RETIREMENT PLAN	\$ 37,117	\$ 30,344	\$ 53,000	\$ 53,000
501225	VRS-VLDP	\$ 649	\$ 601	\$ 1,200	\$ 1,200
501250	INS WORKMENS COMPENSATION	\$ 13,702	\$ 9,729	\$ 15,539	\$ 15,539
Sub-Total For Personnel		\$ 411,437	\$ 348,580	\$ 431,539	\$ 401,467

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501350	INS AUTO	\$ 2,500	\$ 3,476	\$ 2,600	\$ 2,600
510500	UNIFORMS	\$ 798	\$ 1,868	\$ 2,000	\$ 2,000
510700	VEHICLE MAINT-INSIDE	\$ 20,047	\$ 25,934	\$ 18,000	\$ 25,000
510750	VEHICLE MAINT-OUTSIDE	\$ 12,605	\$ 30,464	\$ 12,000	\$ 25,000
510800	MOTOR FUEL & LUBRICATION	\$ 35,195	\$ 36,725	\$ 25,000	\$ 35,000
511100	SUPPLIES & MATERIALS	\$ 7,562	\$ 15,534	\$ 6,500	\$ 10,000
519000	MISCELLANEOUS	\$ 4,379	\$ 4,722	\$ 1,500	\$ 5,000
541000	GARBAGE CONTAINERS	\$ 16,281	\$ 22,658	\$ 22,000	\$ 22,000
Sub-Total For Operating		\$ 99,368	\$ 141,381	\$ 89,600	\$ 126,600

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 411,437	\$ 348,580	\$ 431,539	\$ 401,467
	Operating Expenditures	\$ 99,368	\$ 141,381	\$ 89,600	\$ 126,600
	Debt Service	\$ -	\$ -	\$ -	\$ 50,000
	Capital Machinery and Equipment	\$ -	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ 510,805	\$ 489,961	\$ 521,139	\$ 578,067

Parks and Recreation

MISSION STATEMENT:

Provide residents of all ages and abilities with positive experiences through a variety of quality activities, facilities, and services under the direction of professional and dedicated staff that are responsive to the changing needs of the community.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$123,193	\$136,498	\$166,001	\$198,641
Operating	\$120,657	\$144,126	\$94,540	\$54,600
Capital	\$0	\$0	\$0	\$40,000
Total Expenditures	\$243,850	\$280,624	\$260,541	\$293,241
Staffing				
FTE positions	5	4	3.5	3.5

Personnel includes: (1) Director, (1) Recreation Administrator, (3) PT Front Counter Attendants, (10)Lifeguards - seasonal

Expense Summary	
Personnel Expenses	\$198,641
Operating Expenses	\$54,600
Capital Expenses	\$40,000
Total Budget	\$293,241

Goals and Objectives for FY 2025

1. Continue providing recreation space for youth athletics and expand the programming offered
2. Complete the last year of the current pool season while preparing for new pool construction
3. Design and engineer a new pool/splash pad
4. Update and improve Critterville Park

PERSONNEL

- One (1) new position for FY 2025 – Recreation Administrator
- Five percent COLA adjustment for FY 2025

OPERATING

- Combined WM and JB park maintenance lines

CAPITAL

- New Pool and Splash pad for FY 2025
 - Design and Engineering Summer 2024
 - Construction Fall and Winter 2024/5
 - Punch list completion April 2025
 - New pool and splash pad opening Memorial Day 2025

Parks and Recreation

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 87,900	\$ 99,170	\$ 123,500	\$ 167,619
501000	INS SOCIAL SECURITY	\$ 6,585	\$ 7,435	\$ 9,500	\$ 12,822
501100	INS HEALTH	\$ 19,416	\$ 20,328	\$ 20,328	\$ 8,400
501150	INS.-LIFE	\$ 237	\$ 248	\$ 250	\$ 300
501200	INS.-RETIREMENT PLAN	\$ 7,410	\$ 7,476	\$ 9,423	\$ 7,500
501250	INS WORKMENS COMPENSATION	\$ 1,646	\$ 1,841	\$ 3,000	\$ 2,000
Sub-Total For Personnel		\$ 123,193	\$ 136,498	\$ 166,001	\$ 198,641

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 3,736	\$ 4,027	\$ 3,600	\$ 4,000
501350	INS AUTO	\$ -	\$ 350	\$ 350	\$ -
510000	CASH OVER & SHORT	\$ (3)	\$ (15)	\$ -	\$ -
510350	OFFICE SUPPLIES	\$ 132	\$ 26	\$ 150	\$ 150
510425	CARD PROCESSING CHGS/FEES	\$ 2,102	\$ 1,806	\$ -	\$ -
510450	TELEPHONE/INTERNET/COMM	\$ 2,325	\$ 2,057	\$ 2,290	\$ 2,000
510600	EQUIPMENT MAINTENANCE	\$ -	\$ 6,271	\$ -	\$ -
510700	VEHICLE MAINT-INSIDE	\$ 318	\$ 256	\$ -	\$ -
510800	MOTOR FUEL & LUBRICATION	\$ -	\$ 317	\$ -	\$ -
510900	EQUIPMENT	\$ 547	\$ 6,978	\$ 1,000	\$ 1,000
511000	BUILDING REPAIRS/ADDITION	\$ 2,410	\$ 3,522	\$ 2,500	\$ 2,500
511100	SUPPLIES & MATERIALS	\$ 8,093	\$ 15,836	\$ 10,000	\$ 10,000
511200	ELECTRICITY	\$ 39,052	\$ 40,848	\$ 37,000	\$ -
511250	WATER	\$ 3,026	\$ 2,646	\$ 3,600	\$ -
511300	SEWER	\$ 3,047	\$ 3,241	\$ 2,500	\$ -
511350	GARBAGE	\$ 2,228	\$ 2,144	\$ 2,100	\$ -
519000	MISCELLANEOUS	\$ 19,223	\$ 19,662	\$ 1,000	\$ 1,000
550025	VOLLEYBALL EXPENSES	\$ 1,102	\$ 1,125	\$ 750	\$ 750
550050	SWIMMING POOL SUPPLIES	\$ 3,141	\$ 6,973	\$ 3,200	\$ 3,200
550100	WM'S PARK MAINTENANCE	\$ 11,076	\$ 6,243	\$ 1,000	\$ 15,000
550150	JB MEMORIAL PARK	\$ -	\$ -	\$ 13,500	\$ -
550200	CONCESSION STAND EXP	\$ 12,609	\$ 15,330	\$ 10,000	\$ 15,000
550250	SALES TAX-CONCESSION STAN	\$ (8)	\$ (16)	\$ -	\$ -
550300	CONTRACT WORK	\$ 6,500	\$ 4,500	\$ -	\$ -
Sub-Total For Operating		\$ 120,657	\$ 144,126	\$ 94,540	\$ 54,600

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 123,193	\$ 136,498	\$ 166,001	\$ 198,641
	Operating Expenditures	\$ 120,657	\$ 144,126	\$ 94,540	\$ 54,600
	Debt Service	\$ -	\$ -	\$ -	\$ 40,000
Total for All Categories of Expenses		\$ 243,850	\$ 280,624	\$ 260,541	\$ 293,241

Non-Departmental

MISSION STATEMENT:

The non-departmental budget is established to provide for expenditures not normally associated with individual department budgets.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$0	\$0	\$0	\$0
Operating	\$31,929	\$103,474	\$25,775	\$165,460
Capital	\$115,470	\$0	\$0	\$0
Total Expenditures	\$147,399	\$103,474	\$25,775	\$165,460

Staffing

FTE positions				
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Personnel includes: No personnel included in this departmental budget.

Expense Summary	
Personnel Expenses	\$0
Operating Expenses	\$165,460
Capital Expenses	\$0
Total Budget	\$165,460

Goals and Objectives for FY 2025

1. Begin paying all utilities out of Non-D and by electronic payment
2. Work with CART for the Creative Community grant
3. Continue and enhance employee appreciation events
4. Investigate employee health insurance options for FY 2026

Non-Departmental

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500250	EMPLOYEE APPRECIATION	\$ 2,944	\$ 2,244	\$ 3,000	\$ 3,000
501100	INS HEALTH	\$ 535	\$ 558	\$ -	\$ -
501150	INS.-LIFE	\$ 1,074	\$ 1,135	\$ 1,000	\$ 10
501250	INS WORKMENS COMPENSATION	\$ 4,400	\$ (39,371)	\$ -	\$ -
511000	BUILDING REPAIRS/ADDITION	\$ 2	\$ 102,685	\$ -	\$ -
511200	ELECTRICITY	\$ -	\$ -	\$ -	\$ 121,500
511250	WATER	\$ -	\$ -	\$ -	\$ 7,450
511300	SEWER	\$ -	\$ -	\$ -	\$ 6,200
511350	GARBAGE	\$ -	\$ -	\$ -	\$ 5,525
519000	MISCELLANEOUS	\$ 694	\$ -	\$ -	\$ -
525155	LIBRARY	\$ 1,453	\$ 850	\$ 725	\$ 725
525160	COAL MINERS MEM	\$ 604	\$ 582	\$ 500	\$ 500
525170	Chamber/CART Bldg.	\$ 1,856	\$ 2,026	\$ 2,500	\$ 2,500
525175	FARMERS MARKET	\$ 672	\$ 877	\$ 750	\$ 750
525180	GREENWAY	\$ -	\$ 82	\$ -	\$ -
525200	MISC ELECTION EXP	\$ -	\$ 1,000	\$ -	\$ -
525250	DONATIONS	\$ 10,000	\$ 10,000	\$ 10,200	\$ 10,200
525300	VET/CENT/HIST	\$ -	\$ 313	\$ 500	\$ 500
525325	SECTION HOUSE	\$ 6,096	\$ 8,771	\$ 5,000	\$ 5,000
525350	TEEN CENTER	\$ 1,599	\$ 11,723	\$ 1,600	\$ 1,600
Sub-Total For Operating		\$ 31,929	\$ 103,474	\$ 25,775	\$ 165,460

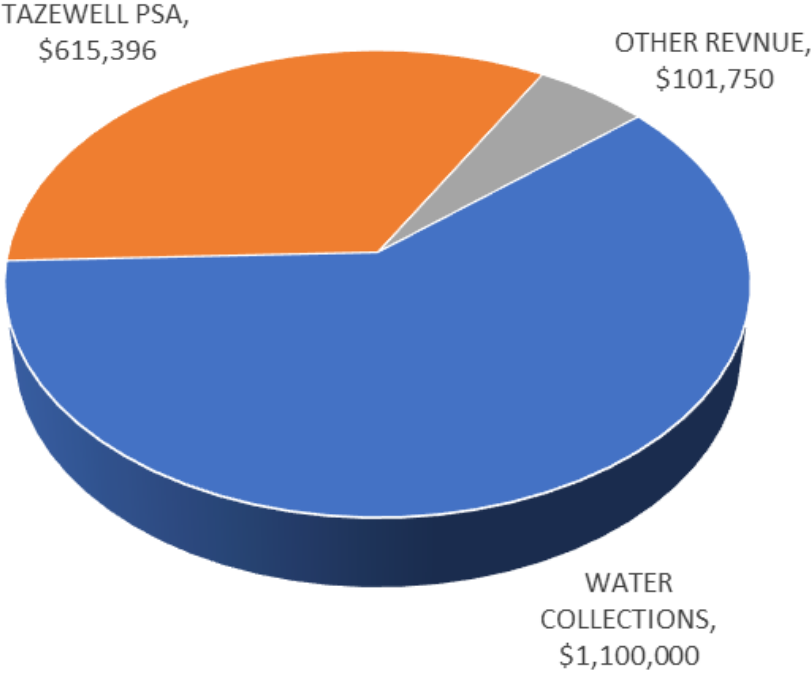
TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
	Operating Expenditures	\$ 31,929	\$ 103,474	\$ 25,775	\$ 165,460
	Capital Machinery and Equipment	\$ 115,470	\$ -	\$ -	\$ -
Total for All Categories of Expenses		\$ 147,399	\$ 103,474	\$ 25,775	\$ 165,460

Water Fund



Water Fund Revenues

Water Fund Revenues					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
413300	INTEREST INCOME	\$ 735	\$ 767	\$ 1,200	\$ 750
413500	CONTRACT WORK-WATER PLANT	\$ 222	\$ 184		
420050	WATER COLLECTIONS	\$ 803,022	\$ 793,157	\$ 950,000	\$ 1,100,000
420200	PENALTIES	\$ 10,128	\$ 11,953	\$ 13,500	\$ 12,000
420250	SERVICE CHARGES	\$ 6,885	\$ 5,524	\$ 4,000	\$ 5,500
420300	WATER TAPS	\$ 5,600	\$ 3,300		\$ 3,000
430000	MISCELLANEOUS REVENUE	\$ -	\$ 39		\$ -
413310	INTEREST INCOME-WAT DEBT	\$ 1,377	\$ 1,379	\$ 1,000	\$ 1,000
440000	CEDAR BLUFF WATER COLL.	\$ 68,964	\$ 74,508	\$ 72,491	\$ 75,000
440100	TAZ. PSA WATER COLL	\$ 436,698	\$ 461,634	\$ 525,061	\$ 615,396
440200	CEDAR BLUFF-Wat Debt	\$ 996	\$ 996	\$ 1,000	\$ 1,500
440300	TZ CO PSA-KENTS RIDGE	\$ 2,598	\$ 2,598	\$ 63,258	\$ 3,000
Revenue Totals		\$ 1,337,225	\$ 1,356,040	\$ 1,631,510	\$ 1,817,146



Water Treatment Plant

MISSION STATEMENT:

The Town of Richlands' Water Treatment Plant is dedicated to providing quality drinking water to the citizens of Richlands. The Water Plant staff are devoted to providing this service as cost-effective as possible yet maintaining high-quality water

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$513,226	\$551,660	\$555,237	\$658,112
Operating	\$545,509	\$574,316	\$598,514	\$639,348
Debt Services	\$0	\$0	\$87,195	\$104,916
Capital	\$197,061	\$28,255	\$0	\$50,000
Total Expenditures	\$1,255,796	\$1,154,231	\$1,240,946	\$1,452,376
Staffing				
FTE positions	6	6	6	7

Personnel includes: (1) Chief Operator, (1) Asst Chief Operator, (4) Class 2 Operators, (1) Water Plant Trainee

Expense Summary	
Personnel Expenses	\$658,112
Operating Expenses	\$639,348
Debt Service Expenses	\$104,916
Capital Expenses	\$50,000
Total Budget	\$1,452,376

Goals and Objectives for FY 2025

1. Retain the Gold Award from the Clean Drinking Water Program
2. Complete the RFP process and award a bid for the upgrade project
3. Commence the Water Treatment Plant upgrade project
4. Explore capacity expansion planning for future economic development projects

PERSONNEL

- One new trainee position
- Five percent raise for the current employees

OPERATING

- Increase the transfer out

CAPITAL

- Purchase of one truck - \$46,535

Items of Interest:

- Debt Service will be needed in FY 2026 or FY 2027 depending on the timeline for the upgrade
- Future rate increases will assist with future debt service payments

Water Treatment Plant

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 331,587	\$ 357,940	\$ 349,500	\$ 405,945
501000	INS SOCIAL SECURITY	\$ 24,169	\$ 26,130	\$ 26,300	\$ 31,100
501100	INS HEALTH	\$ 93,234	\$ 99,456	\$ 95,000	\$ 120,000
501150	INS.-LIFE	\$ 1,600	\$ 1,719	\$ 1,600	\$ 1,800
501200	INS.-RETIREMENT PLAN	\$ 51,676	\$ 54,678	\$ 70,137	\$ 84,267
501225	VRS-VLDP	\$ 1,181	\$ 1,202	\$ 1,500	\$ 1,500
501250	INS WORKMENS COMPENSATION	\$ 9,779	\$ 10,535	\$ 11,200	\$ 13,500
Sub-Total For Personnel		\$513,226	\$551,660	\$555,237	\$658,112

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 7,430	\$ 8,382	\$ 7,250	\$ 7,250
501350	INS AUTO	\$ 442	\$ 503	\$ 500	\$ 500
510050	CONTRACT CONSULTANT	\$ 1,062	\$ 9,096	\$ -	\$ -
510100	AUDITING & LEGAL	\$ 8,125	\$ 2,096	\$ 10,833	\$ 10,833
510150	PRINTING & BINDING	\$ 1,941	\$ 968	\$ -	\$ -
510250	DUES & MERBERSHIP	\$ 1,752	\$ 4	\$ 2,700	\$ 2,700
510400	POSTAGE	\$ 6,694	\$ 6,845	\$ 7,650	\$ 7,650
510450	TELEPHONE/INTERNET/COMM	\$ 3,051	\$ 3,650	\$ 2,000	\$ 3,500
510500	UNIFORMS	\$ 298	\$ 524	\$ 500	\$ 500
510550	TRAINING EXPENSE	\$ 50	\$ 1,635	\$ 2,500	\$ 2,500
510600	EQUIPMENT MAINTENANCE	\$ 6,569	\$ 3,176	\$ 5,000	\$ 5,000
510625	IT SERVICE/EQ	\$ 2,651	\$ 2,898	\$ 2,500	\$ 2,500
510700	VEHICLE MAINT-INSIDE	\$ 243	\$ 62	\$ 250	\$ 250
510750	VEHICLE MAINT-OUTSIDE	\$ 410	\$ 13	\$ 250	\$ 250
510800	MOTOR FUEL & LUBRICATION	\$ 2,874	\$ 2,573	\$ 4,000	\$ 4,000
510900	EQUIPMENT	\$ 3,175	\$ 3,372	\$ 2,000	\$ 3,500
511000	BUILDING REPAIRS/ADDITION	\$ 570	\$ 1,721	\$ 4,000	\$ 2,500
511050	GROUNDS & FACILITIES	\$ -	\$ -	\$ 350	\$ 350
511100	SUPPLIES & MATERIALS	\$ 7,971	\$ 5,882	\$ 8,000	\$ 8,000
511200	ELECTRICITY	\$ 101,740	\$ 139,391	\$ 135,000	\$ 135,000
511250	WATER	\$ 37,032	\$ 1,933	\$ 2,200	\$ 2,200
511300	SEWER	\$ 70,562	\$ 62,552	\$ 70,000	\$ 70,000
511350	GARBAGE	\$ 140	\$ 190	\$ 200	\$ 200
511400	ENGINEERING	\$ 6,787	\$ -	\$ 1,200	\$ 1,200
519000	MISCELLANEOUS	\$ 4,011	\$ 1,473	\$ 1,200	\$ 1,200
560000	CHEMICALS-TREATMENT	\$ 106,808	\$ 120,909	\$ 136,000	\$ 136,000
560050	INSTRUMENT CALIBRATION	\$ 1,810	\$ 1,155	\$ 1,200	\$ 1,200
560100	HEALTH DEPT ASSESSMENT	\$ 7,830	\$ 7,830	\$ 7,830	\$ 7,830
560150	WATER QUALITY TESTING	\$ 4,876	\$ 4,424	\$ 16,000	\$ 16,000
562000	PLANT PARTS	\$ 6,827	\$ 10,835	\$ 2,653	\$ 10,000
562050	CHEMICALS / SUPPLIES-LAB	\$ 7,301	\$ 5,773	\$ 8,000	\$ 8,000
570050	PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ -
580800	INTEREST EXPENSE	\$ 9,130	\$ 16,812		
595100	TRANSFER OUT-ADM EXPENSE (GF)	\$ 116,172	\$ 135,846	\$ 139,548	\$ 175,000
595200	TRANSFER OUT-IT EXPENSE (GF)	\$ 9,177	\$ 11,795	\$ 17,200	\$ 17,200
Sub-Total For Operating		\$545,509	\$574,316	\$598,514	\$642,813

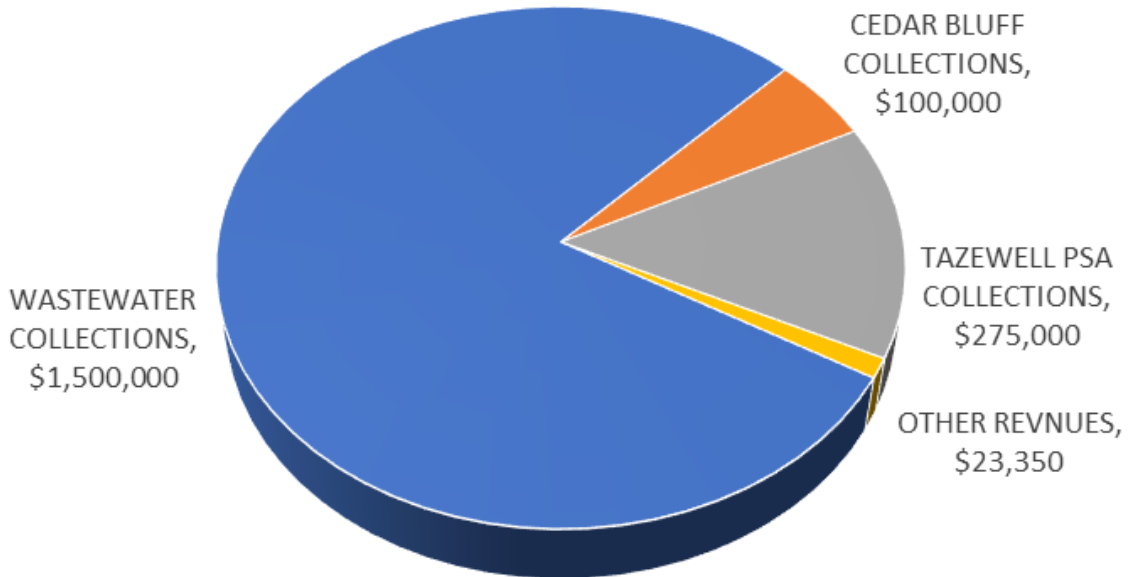
TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 513,226	\$ 551,660	\$ 555,237	\$ 658,112
	Operating Expenditures	\$ 545,509	\$ 574,316	\$ 598,514	\$ 642,813
	Debt Services	\$ -	\$ -	\$ 87,195	\$ 104,916
	Capital Machinery and Equipment	\$ 197,061	\$ 28,255	\$ -	\$ 46,535
Total for All Categories of Expenses		\$1,255,796	\$1,154,231	\$1,240,946	\$1,452,376

Wastewater Fund



Wastewater Fund Reveues

Wastewater Fund Reveues		FY 2022	FY 2023	FY 2024	FY 2025
Account #	Account Description	Actuals	Actuals	Adopted Budget	Proposed Budget
413300	INTEREST INCOME	\$ 476	\$ 460	\$ 600	\$ 500
413800	WWTP-LAB TEST/SEPTIC TRET	\$ 5,311	\$ 33	\$ 10,000	\$ 5,000
420100	SEWER COLLECTIONS	\$ 988,027	\$ 1,025,620	\$ 1,388,750	\$ 1,500,000
420200	PENALTIES	\$ 11,835	\$ 14,847	\$ 13,707	\$ 13,500
420250	SERVICE CHARGES	\$ 4,463	\$ 3,345	\$ 4,000	\$ 4,000
420350	SEWER TAPS	\$ 1,600	\$ 500	\$ -	\$ -
430000	MISCELLANEOUS REVENUE	\$ -	\$ 329	\$ -	\$ -
413320	INTEREST INCOME-VRA	\$ 224	\$ 1,744	\$ 350	\$ 350
440400	CEDAR BLUFF SEWER COLL.	\$ 93,444	\$ 78,192	\$ 85,415	\$ 100,000
440500	TZ CO PSA SEWER COLL.	\$ 234,012	\$ 251,712	\$ 252,929	\$ 275,000
Revenue Totals		\$ 1,339,391	\$ 1,376,782	\$ 1,755,751	\$ 1,898,350



Wastewater Treatment Plant

MISSION STATEMENT:

Provide our customers with reliable and quality service at an affordable rate while protecting public health, natural resources, and receiving waters while producing high-quality effluent that meets or exceeds local, state, and federal standards.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$556,226	\$491,033	\$595,822	\$636,862
Operating	\$573,316	\$636,663	\$617,083	\$681,583
Debt Services	\$0	\$0	\$44,844	\$282,845
Capital	\$44,297	\$11,176	\$0	\$0
Total Expenditures	\$1,173,839	\$1,138,872	\$1,257,749	\$1,614,024

Staffing

FTE positions	8.5	8.5	8.5	8.5
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Personnel includes: (1) Chief Operator, (4) Class III Operators, (1) Class IV Operator, (1) Class II Operator, (1.5) WWTP Maintenance Technician

Expense Summary	
Personnel Expenses	\$636,862
Operating Expenses	\$681,583
Debt Service Expenses	\$282,845
Capital Expenses	\$0
Total Budget	\$1,614,024

Goals and Objectives for FY 2025

1. Explore opportunities to compost the Town's sludge, mud, and leaf collection, as well as brush
2. Commence the WWTP Upgrades – 18-month timeline for completion

PERSONNEL

- No new personnel
- Five percent salary adjustment

OPERATING

- Heating Oil increase based on past actuals
- Transfer out increase based on shared services calculation

CAPITAL

- No capital included in the FY 2025 proposed budget

Items of Interest:

- Town will begin exploring composting sludge, mud, leaves, and brush with DEQ this year
- Debt service included in FY 2025 budget to prepare for FY 2026 payments
- Septic Charge being increased

Waste Water Treatment Plant

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 351,683	\$ 324,899	\$ 360,000	\$ 407,500
501000	INS SOCIAL SECURITY	\$ 24,376	\$ 23,814	\$ 28,000	\$ 37,200
501100	INS HEALTH	\$ 115,702	\$ 86,569	\$ 119,660	\$ 104,000
501150	INS.-LIFE	\$ 1,775	\$ 1,525	\$ 2,000	\$ 2,000
501200	INS.-RETIREMENT PLAN	\$ 57,390	\$ 49,655	\$ 80,000	\$ 80,000
501225	VRS-VLDP	\$ 1,060	\$ 636	\$ 1,662	\$ 1,662
501250	INS WORKMENS COMPENSATION	\$ 4,241	\$ 3,934	\$ 4,500	\$ 4,500
Sub-Total For Personnel		\$ 556,226	\$ 491,033	\$ 595,822	\$ 636,862

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 14,063	\$ 14,992	\$ 15,600	\$ 15,600
501350	INS AUTO	\$ 1,287	\$ 1,411	\$ 1,350	\$ 1,350
510050	CONTRACT CONSULTANT	\$ 1,063	\$ -	\$ -	\$ -
510100	AUDITING & LEGAL	\$ 8,125	\$ 9,096	\$ 10,833	\$ 10,833
510150	PRINTING & BINDING	\$ 1,941	\$ 2,096	\$ 2,000	\$ 2,000
510250	DUES & MERBERSHIP	\$ -	\$ 770	\$ 2,000	\$ 2,000
510350	OFFICE SUPPLIES	\$ -	\$ 79	\$ 200	\$ 200
510400	POSTAGE	\$ 6,648	\$ 7,402	\$ 7,000	\$ 7,000
510450	TELEPHONE/INTERNET/COMM	\$ 1,939	\$ 2,448	\$ 2,400	\$ 2,400
510500	UNIFORMS	\$ 1,328	\$ 993	\$ 2,000	\$ 2,000
510550	TRAINING EXPENSE	\$ 2,671	\$ 1,045	\$ 2,000	\$ 2,000
510600	EQUIPMENT MAINTENANCE	\$ 14,418	\$ 6,421	\$ 25,000	\$ 25,000
510625	IT SERVICE/EQ	\$ 2,651	\$ 3,193	\$ -	\$ -
510700	VEHICLE MAINT-INSIDE	\$ 3,460	\$ 7,512	\$ 3,000	\$ 3,000
510750	VEHICLE MAINT-OUTSIDE	\$ 41	\$ 1,137	\$ 1,000	\$ 1,000
510800	MOTOR FUEL & LUBRICATION	\$ 5,545	\$ 5,963	\$ 11,000	\$ 11,000
510850	OFFICE FURN & FIXTURES	\$ -	\$ -	\$ 500	\$ 500
510900	EQUIPMENT	\$ 9,843	\$ 569	\$ 5,000	\$ 5,000
511000	BUILDING REPAIRS/ADDITION	\$ -	\$ 1,061	\$ 5,000	\$ 5,000
511050	GROUNDS & FACILITIES	\$ -	\$ -	\$ 1,000	\$ 1,000
511100	SUPPLIES & MATERIALS	\$ 6,153	\$ 12,379	\$ 12,000	\$ 12,000
511150	CLEANING SUPPLIES	\$ 2,293	\$ 234	\$ 1,200	\$ 1,200
511200	ELECTRICITY	\$ 176,075	\$ 178,937	\$ 172,000	\$ 172,000
511250	WATER	\$ 3,862	\$ 3,246	\$ 6,000	\$ 6,000
511300	SEWER	\$ 4,386	\$ 4,002	\$ 6,000	\$ 6,000
511350	GARBAGE	\$ 761	\$ 769	\$ 800	\$ 800
511400	ENGINEERING	\$ -	\$ -	\$ 1,000	\$ 1,000
519000	MISCELLANEOUS	\$ 1,483	\$ 4,038	\$ 2,000	\$ 2,000
561000	HEATING OIL/FUEL	\$ 50,355	\$ 54,462	\$ 42,000	\$ 60,000
561100	PERMIT FEES	\$ 10,219	\$ 9,657	\$ 13,500	\$ 13,500
561150	WATER-LIFT STATION	\$ 477	\$ 493	\$ 1,200	\$ 1,200
561200	ELECTRICITY-LIFT STATION	\$ 10,809	\$ 11,953	\$ 15,000	\$ 15,000
561250	OUTSIDE LAB TESTING	\$ 4,079	\$ 4,581	\$ 8,000	\$ 8,000
561300	PLANT METERING & INSTRU.	\$ 1,673	\$ 2,953	\$ 4,000	\$ 4,000
561350	OUTSIDE SLUDGE HAULING	\$ 14,605	\$ 19,063	\$ 22,000	\$ 22,000
562000	PLANT PARTS	\$ 26,187	\$ 41,651	\$ 30,000	\$ 30,000
562050	CHEMICALS / SUPPLIES-LAB	\$ 30,889	\$ 36,008	\$ 38,000	\$ 38,000
580800	INTEREST EXPENSE	\$ 30,192	\$ 42,557	\$ -	\$ -
595100	TRANSFER OUT-ADM EXPENSE (GF)	\$ 114,619	\$ 131,696	\$ 128,500	\$ 175,000
595200	TRANSFER OUT-IT EXPENSE (GF)	\$ 9,177	\$ 11,795	\$ 17,000	\$ 17,000
Sub-Total For Operating		\$ 573,316	\$ 636,663	\$ 617,083	\$ 681,583

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 556,226	\$ 491,033	\$ 595,822	\$ 636,862
	Operating Expenditures	\$ 573,316	\$ 636,663	\$ 617,083	\$ 681,583
	Debt service	\$ -	\$ -	\$ 44,844	\$ 295,579
	Capital Machinery and Equipment	\$ 44,297	\$ 11,176	\$ -	\$ -
Total for All Categories of Expenses		\$ 1,173,839	\$ 1,138,872	\$ 1,257,749	\$ 1,614,024

Water & Wastewater Distribution Fund



Water & Wastewater Distribution Revenues

Water & Wastewater Distribution Fund Revenues					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
413600	CONTRACT WORK-SEW/WAT LIN	\$ 1,491	\$ 2,230	\$ -	\$ -
413900	SALE OF SALVAGE & SURPLUS	\$ 404	\$ -	\$ -	\$ -
430000	MISCELLANEOUS REVENUE	\$ 15,704	\$ 18,574	\$ -	\$ -
Revenue Totals		\$ 17,600	\$ 20,804	\$ -	\$ -

Note: The Water & Wastewater Distribution Fund does not have a dedicated revenue source. The fund is balanced by transfers from the Water & Wastewater Funds

Water & Wastewater Distribution

MISSION STATEMENT:

To provide water supply, wastewater disposal, and water resource management to the public in a safe, reliable, environmentally sensitive, and financially responsible manner.

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$275,756	\$280,905	\$305,157	\$314,421
Operating	\$128,886	\$148,002	\$171,549	\$209,675
Capital	\$9,533	\$0	\$0	\$125,000
Total Expenditures	\$414,175	\$428,906	\$476,706	\$649,096
Staffing				
FTE positions	4	4	4	4

Personnel includes: (1) Line Maintenance Director, (1) Line Maintenance Foreman, (2) Line Maintenance Laborers

Expense Summary	
Personnel Expenses	\$314,421
Operating Expenses	\$209,675
Capital Expenses	\$125,000
Total Budget	\$649,096

Goals and Objectives for FY 2025

1. Finish lead & Copper Inventory Report
2. File for Lead & Copper Line Replacement Grant
3. Start replacing service lines
4. Start plant & lines upgrades

PERSONNEL

- No new personnel for FY 2025
- Five percent COLA included in FY 2025 Budget

OPERATING

- Engineering line item increased based on past actuals
- Meter & Related EQ reduced based on past actuals
- Transfer out increased based on shared services calculation

CAPITAL

- The WWD Team is working on a lead line inventory grant of \$250,000. The funding included in the FY 2025 budget will be matched with this grant to purchase a new Jet Vac truck in FY 2025.

Water & Wastewater Distribution

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 171,987	\$ 177,840	\$ 189,500	\$ 197,614
501000	INS SOCIAL SECURITY	\$ 13,782	\$ 13,124	\$ 14,000	\$ 15,150
501100	INS HEALTH	\$ 52,932	\$ 54,866	\$ 55,500	\$ 55,500
501150	INS.-LIFE	\$ 920	\$ 932	\$ 1,157	\$ 1,157
501200	INS.-RETIREMENT PLAN	\$ 30,774	\$ 28,373	\$ 39,000	\$ 39,000
501250	INS WORKMENS COMPENSATION	\$ 5,360	\$ 5,769	\$ 6,000	\$ 6,000
Sub-Total For Personnel		\$ 275,756	\$ 280,905	\$ 305,157	\$ 314,421

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 1,562	\$ 1,669	\$ 1,700	\$ 1,700
501350	INS AUTO	\$ 1,985	\$ 2,045	\$ 2,100	\$ 2,100
510450	TELEPHONE/INTERNET/COMM	\$ 668	\$ 690	\$ 700	\$ 700
510500	UNIFORMS	\$ 1,069	\$ 1,515	\$ 1,500	\$ 1,500
510550	TRAINING EXPENSE	\$ -	\$ 474	\$ -	\$ -
510625	IT SERVICE/MAINTENANCE	\$ -	\$ 1,909	\$ -	\$ -
510700	VEHICLE MAINT-INSIDE	\$ 7,923	\$ 10,939	\$ 12,000	\$ 12,000
510750	VEHICLE MAINT-OUTSIDE	\$ 6,650	\$ 2,651	\$ 8,000	\$ 8,000
510800	MOTOR FUEL & LUBRICATION	\$ 10,132	\$ 11,229	\$ 10,000	\$ 10,000
510900	EQUIPMENT	\$ 1,298	\$ 4,335	\$ 4,500	\$ 4,500
511000	BUILDING REPAIRS/ADDITION	\$ -	\$ 35	\$ 500	\$ 500
511100	SUPPLIES & MATERIALS	\$ 5,430	\$ 9,270	\$ 8,000	\$ 8,000
511200	ELECTRICITY	\$ 3,506	\$ 3,609	\$ 4,000	\$ 4,000
511250	WATER	\$ 83	\$ 88	\$ 100	\$ 100
511300	SEWER	\$ 84	\$ 131	\$ 150	\$ 150
511350	GARBAGE	\$ 256	\$ 240	\$ 225	\$ 225
511400	ENGINEERING	\$ 20,939	\$ 25,647	\$ -	\$ 25,000
511450	LEASE PROP & RIGHT OF WAY	\$ 12,112	\$ 12,543	\$ 13,000	\$ 13,000
511550	METERS & RELATED EQ	\$ 28,158	\$ 26,825	\$ 50,000	\$ 30,000
511600	MISS UTILITY SERVICE FEES	\$ -	\$ -	\$ 200	\$ 200
519000	MISCELLANEOUS	\$ 250	\$ 1,530	\$ 1,500	\$ 1,500
560000	CHEMICALS-TREATMENT	\$ 830	\$ 2,932	\$ 4,000	\$ 4,000
563000	NEW MANHOLES & SEWER LINE	\$ -	\$ -	\$ 2,500	\$ 2,500
563050	CORR OF I/I SEWER LINE	\$ 3,970	\$ 1,420	\$ 5,000	\$ 5,000
563100	NEW MAINS, LINES & VALVES	\$ 10	\$ 32	\$ 2,500	\$ 2,500
563125	MAINS, LINES & VALVE MAINT	\$ 8,553	\$ 8,774	\$ 12,000	\$ 12,000
563150	GRAVEL/STONE	\$ 2,208	\$ 3,803	\$ 6,000	\$ 6,000
563175	FIRE HYD/LINES	\$ -	\$ -	\$ 1,000	\$ 1,000
563225	BIRMINGHAM LIFT STATION	\$ 252	\$ 296	\$ 500	\$ 500
570200	HAND TOOLS & EQUIPMENT	\$ 1,784	\$ 1,576	\$ 3,000	\$ 3,000
595200	TRANSFER OUT-IT EXPENSE (GF)	\$ 9,177	\$ 11,795	\$ 16,874	\$ 50,000
Sub-Total For Operating		\$ 128,886	\$ 148,002	\$ 171,549	\$ 209,675

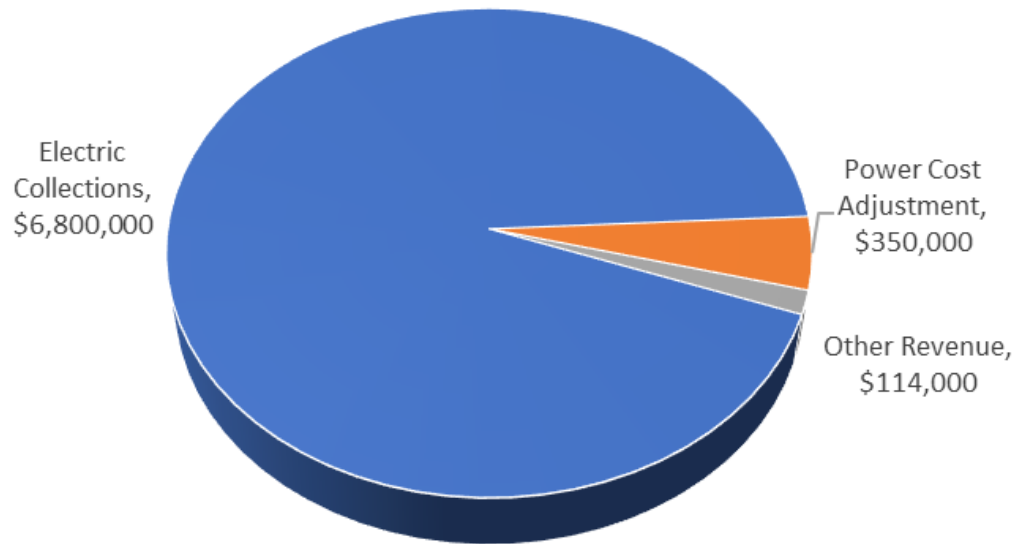
TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 275,756	\$ 280,905	\$ 305,157	\$ 314,421
	Operating Expenditures	\$ 128,886	\$ 148,002	\$ 171,549	\$ 209,675
	Capital Machinery and Equipment	\$ 9,533	\$ -	\$ -	\$ 125,000
Total for All Categories of Expenses		\$ 414,175	\$ 428,906	\$ 476,706	\$ 649,096

Electric Fund



Electric Fund Revenues

General Fund Revenues		FY 2022	FY 2023	FY 2024	FY 2025
Account #	Account Description	Actuals	Actuals	Adopted Budget	Proposed Budget
412100	UTILITY POLE PERMITS	\$ 13,265	\$ 13,265	\$ 14,000	\$ 14,000
413300	INTEREST INCOME	\$ 1,206	\$ 10,243	\$ 3,000	\$ 3,000
413700	CONTRACT WORK-ELECTRIC	\$ 8,202	\$ 7,462	\$ 10,000	\$ 10,000
413900	SALE OF SALVAGE & SURPLUS	\$ -	\$ 503	\$ -	\$ -
420000	ELECTRIC COLLECTIONS	\$ 6,788,981	\$ 6,732,703	\$ 6,700,000	\$ 6,800,000
420200	PENALTIES	\$ 68,580	\$ 79,390	\$ 80,000	\$ 80,000
420250	SERVICE CHARGES	\$ 9,600	\$ 7,265	\$ 7,000	\$ 7,000
420600	POWER COST ADJUSTMENT	\$ 477,688	\$ 219,908	\$ 520,574	\$ 350,000
430000	MISCELLANEOUS REVENUE	\$ 285	\$ 201	\$ -	\$ -
Sub-Total For Operating		\$ 7,367,806	\$ 7,070,941	\$ 7,334,574	\$ 7,264,000



Electrical Fund

MISSION STATEMENT:

To provide sustainable reliable, high-quality power to our community at competitive rates with a customer-focused approach

Budget and Staffing Summary:

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Expenditures				
Personnel	\$348,288	\$368,627	\$490,866	\$422,166
Operating	\$5,527,636	\$6,133,839	\$6,843,708	\$6,841,834
Capital	\$1,900	\$4,744	\$0	\$0
Total Expenditures	\$5,877,824	\$6,507,209	\$7,334,574	\$7,264,000
Staffing				
FTE positions	5	5	5	5

Personnel includes: (1) Director/Class B Lineman, (2) Class A Lineman, (2) Class C Lineman

Expense Summary	
Personnel Expenses	\$422,166
Operating Expenses	\$6,841,834
Capital Expenses	\$0
Total Budget	\$7,264,000

Goals and Objectives for FY 2025

1. Continue exploring natural gas generators and other behind-the-meter generation
2. Explore grant opportunities to improve and replace grid

PERSONNEL

- An engineer position converted to a Class C lineman position
- Five percent COLA included in FY 2025 Budget

OPERATING

- Auditing and Legal increased based on past actuals
- Postage reduced based on past actuals
- IT Service/EQ increased based on past actuals
- Vehicle Maintenance increased based on past actuals
- Engineering reduced based on past actuals
- Street lighting increased based on past actuals
- High and low voltage reduced based on past actuals
- Transfer increased based on shared services calculation

CAPITAL

- No capital for Electric Fund included in the FY 2025 proposed budget

Items of Interest:

- An increase of \$1 to the monthly customer charge is included in this proposed budget

Electrical Fund

PERSONNEL EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
500000	SALARIES AND WAGES	\$ 224,994	\$ 239,752	\$ 336,200	\$ 285,000
501000	INS SOCIAL SECURITY	\$ 16,066	\$ 17,171	\$ 26,628	\$ 21,800
501100	INS HEALTH	\$ 63,136	\$ 66,264	\$ 61,588	\$ 66,416
501150	INS.-LIFE	\$ 1,178	\$ 1,193	\$ 1,400	\$ 1,400
501200	INS.-RETIREMENT PLAN	\$ 39,919	\$ 41,120	\$ 60,000	\$ 42,500
501225	VRS-VLDP	\$ 571	\$ 563	\$ 1,000	\$ 1,000
501250	INS WORKMENS COMPENSATION	\$ 2,424	\$ 2,565	\$ 4,050	\$ 4,050
Sub-Total For Personnel		\$ 348,288	\$ 368,627	\$ 490,866	\$ 422,166

OPERATING EXPENDITURES					
Account #	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
501300	INS GEN LIABILITY/BLDG	\$ 5,590	\$ 7,040	\$ 5,506	\$ 5,500
501350	INS AUTO	\$ 4,627	\$ 5,079	\$ 4,707	\$ 4,800
510050	CONTRACT CONSULTANT	\$ 1,063	\$ -	\$ -	\$ -
510100	AUDITING & LEGAL	\$ 11,897	\$ 16,865	\$ 10,000	\$ 14,000
510150	PRINTING & BINDING	\$ 1,941	\$ 2,096	\$ 2,000	\$ 2,000
510250	DUES & MEMBERSHIP	\$ 17,224	\$ 17,862	\$ 18,000	\$ 18,000
510350	OFFICE SUPPLIES	\$ 52	\$ -	\$ 500	\$ 500
510400	POSTAGE	\$ 6,686	\$ 7,255	\$ 8,500	\$ 7,500
510450	TELEPHONE/INTERNET/COMM	\$ 588	\$ 898	\$ 2,488	\$ 1,500
510500	UNIFORMS	\$ 7,771	\$ 9,128	\$ 7,500	\$ 8,000
510550	TRAINING EXPENSE	\$ 1,128	\$ 932	\$ 2,000	\$ 2,000
510600	EQUIPMENT MAINTENANCE	\$ 4,899	\$ 2,281	\$ 3,000	\$ 3,000
510625	IT SERVICE/EQ	\$ 2,651	\$ 2,898	\$ -	\$ 3,000
510700	VEHICLE MAINT-INSIDE	\$ 5,989	\$ 10,348	\$ 8,000	\$ 10,000
510750	VEHICLE MAINT-OUTSIDE	\$ 10,005	\$ 14,735	\$ 11,000	\$ 15,000
510800	MOTOR FUEL & LUBRICATION	\$ 12,710	\$ 14,901	\$ 15,000	\$ 15,000
510900	EQUIPMENT	\$ -	\$ 9,610	\$ 4,500	\$ 4,500
511000	BUILDING REPAIRS/ADDITION	\$ -	\$ -	\$ 500	\$ 500
511100	SUPPLIES & MATERIALS	\$ 15,704	\$ 13,325	\$ 12,000	\$ 12,000
511150	CLEANING SUPPLIES	\$ -	\$ -	\$ 500	\$ 500
511200	ELECTRICITY	\$ 13,835	\$ 12,665	\$ 18,000	\$ 13,000
511250	WATER	\$ 52	\$ 91	\$ 300	\$ 200
511300	SEWER	\$ 97	\$ 87	\$ 300	\$ 200
511350	GARBAGE	\$ 248	\$ 289	\$ 300	\$ 300
511400	ENGINEERING	\$ 58,137	\$ 56,543	\$ 71,421	\$ 60,534
511450	LEASE PROP & RIGHT OF WAY	\$ 7,309	\$ 8,669	\$ 9,000	\$ 9,000
511500	TRAFFIC SAFETY	\$ -	\$ -	\$ 500	\$ 500
511550	METERS & RELATED EQ	\$ 12,423	\$ 14,033	\$ 15,000	\$ 15,000
511600	MISS UTILITY SERVICE FEES	\$ 58	\$ 172	\$ 300	\$ 300
519000	MISCELLANEOUS	\$ 26,041	\$ 2,426	\$ 5,000	\$ 5,000
570000	POWER PURCHASED	\$ 5,028,859	\$ 5,638,204	\$ 6,149,512	\$ 6,150,000
570050	PAYMENT IN LIEU OF TAXES	\$ -	\$ -	\$ -	\$ -
570100	TRANSFORMERS & EQUIP	\$ -	\$ 23,653	\$ 15,000	\$ 15,000
570150	SAFETY EQ & SUPPLIES	\$ -	\$ -	\$ 2,000	\$ 2,000
570200	HAND TOOLS & EQUIPMENT	\$ 1,235	\$ 1,894	\$ 3,000	\$ 2,000
570250	STREET LIGHTING	\$ 22,299	\$ 11,499	\$ 10,000	\$ 15,000
570300	UTILITY POLES	\$ -	\$ -	\$ 5,000	\$ 5,000
570350	LOW VOLTAGE DISTRIBUTION	\$ 8,190	\$ 7,168	\$ 15,000	\$ 10,000
570400	HIGH VOLTAGE DISTRIBUTION	\$ 11,519	\$ 11,243	\$ 20,000	\$ 15,000
570450	SUBSTATION EQ	\$ -	\$ -	\$ 5,000	\$ -
570500	SUBSTATION MAINTENANCE	\$ 4,227	\$ 3,243	\$ 10,000	\$ 5,000
570550	FIBER OPTIC EQUIP/SUPPLY	\$ 220	\$ 10,897	\$ 12,000	\$ 12,000
570600	GLOVE/BLANKET TESTING	\$ 266	\$ 402	\$ 1,000	\$ 1,000
570625	GENERATOR O&M	\$ 3,196	\$ 22,444	\$ 16,000	\$ 16,000
570650	VEHICLE TESTING-OUTSIDE	\$ 2,311	\$ -	\$ 2,500	\$ 2,500
595100	TRANSFER OUT-ADM EXPENSE (GF)	\$ 207,415	\$ 161,170	\$ 325,000	\$ 325,000
595200	TRANSFER OUT-IT EXPENSE (GF)	\$ 9,177	\$ 11,795	\$ 16,874	\$ 35,000
Sub-Total For Operating		\$ 5,527,636	\$ 6,133,839	\$ 6,843,708	\$ 6,841,834

TOTAL EXPENDITURES					
	Expense Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Proposed Budget
	Personnel Expenditures	\$ 348,288	\$ 368,627	\$ 490,866	\$ 422,166
	Operating Expenditures	\$ 5,527,636	\$ 6,133,839	\$ 6,843,708	\$ 6,841,834
	Capital Machinery and Equipment	\$ 1,900	\$ 4,744	\$ -	\$ -
Total for All Categories of Expenses		\$ 5,877,824	\$ 6,507,209	\$ 7,334,574	\$ 7,264,000

Town of Richlands Capital Improvement Plan

A capital project is defined using the following criteria:

1. The purchase or acquisition of a Town asset, land purchase, or the replacement or rehabilitation of an existing asset
2. Has a value of \$10,000 or greater.
3. Has a useful life of five years or more.
4. Spans more than one fiscal year from planning to completion

City Wide Capital Improvement Plan Fiscal Year 2025-2029					
Project	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
FY 2025	Mechanic Truck (Cash)	\$ 65,000			
	Carpenter Truck (Cash)	\$ 64,314			
	Contract Paving (Cash)	\$ 350,000			
	Municipal Solid Waste Truck (Debt)	\$ 300,000			
	Rec Park Swimming Pool/Splash Pad (Debt)	\$ 400,000			
	Jet Vac Truck (Cash/Grant)	\$ 350,000			
	Water Treatment Plant Truck (Cash)	\$ 46,535			
FY 2026	Two Police Vehicles (Cash)		\$115,000		
	Fire Tanker (Cash)		\$150,000		
	Excavator (Cash)		\$100,000		
	All-Tec Truck (Cash)		\$350,000		
	Ambulance (Grant)		\$350,000		
FY 2027	Dump Truck Cash		\$ 300,000		
FY 2028	Two Police Vehicles (Cash)			\$ 125,000	
	Crew Cab Truck with dump and snow plow (Cash)			\$ 120,000	
	Skid Steer (Cash)			\$ 100,000	
	Ladder Truck - Used (Cash)			\$ 250,000	
FY 2029	Street Sweeper				\$ 350,000

Five-Year Rate Plan

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Water	\$4.29	\$5.39	\$6.45	\$7.65	\$8.75
Sewer	\$7.61	\$8.05	\$8.45	\$8.75	\$9.25
Electric	\$15.00	\$15.00	\$15.00	\$16.00	\$16.00
Trash	\$15.00	\$15.00	\$15.00	\$15.00	\$16.00
Real Estate	\$0.19	\$0.19	\$0.19	\$0.19	\$0.19
Customer increase per month	\$6.00	\$3.00	\$5.00	\$4.00	\$4.50