



Richwood, Texas
Proposed Budget
Fiscal Year 2026-2027



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Richwood
Texas**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrell

Executive Director



OFFICE OF THE CITY MANAGER

September 14, 2026

Honorable Mayor Durham and Members of the City Council:

Among the responsibilities of the City Manager is the preparation and submission of the City's annual budget to the City Council. In accordance with the City Charter, I respectfully submit the Fiscal Year 2026–2027 Proposed Budget for the City of Richwood.

The development of this budget reflects the input and work of our department directors and staff to identify the resources necessary to meet the needs of our residents and maintain the essential services provided by the City. This balanced budget seeks to address the City's operational and infrastructure needs within the limits of our available financial resources while remaining mindful of the impact on our taxpayers and utility customers.

The proposed General Fund operating budget for FY 2027 is \$3,311,567. The Water and Sewer Fund includes an operating budget of \$2,751,929. In addition, the Transportation Fund provides \$343,000 in total expenditures, including \$313,000 for street maintenance and repairs.

Background and Context

Several financial and operational factors establish the framework for the FY 2027 Proposed Budget. The City continues to face increasing costs for employee health insurance, technology, purchased water, wastewater treatment, infrastructure maintenance, and other essential services. At the same time, projected sales tax, permit, municipal court, franchise fee, and interest revenues are lower than the amounts budgeted in the current fiscal year.

As a small organization, the City must carefully balance daily service demands with the need to prepare for future capital, vehicle, equipment, and infrastructure expenses. Although not every identified need can be addressed in a single fiscal year, this proposed budget begins setting aside additional resources for those future obligations.

Despite these challenges, the City remains positioned to maintain its essential services while strengthening its financial preparedness. The proposed budget is conservative in its revenue estimates and prioritizes public safety, infrastructure, reliable utility operations, and responsible reserve planning.

Service Starts with Our Team

The City of Richwood is, above all, a service organization, and the quality of our services depends on the employees who provide them. From public safety and utility operations to street maintenance, code enforcement, municipal court, finance, and administration, our employees carry out the daily work that keeps the City operating and serves our residents.

This year brought significant organizational change, including leadership transitions and supervisory promotions across several departments. Through these changes, the City has been fortunate to recognize and promote qualified employees from within the organization. Developing internal talent preserves institutional knowledge, strengthens continuity, and provides employees with meaningful opportunities for professional growth. It also demonstrates that Richwood is building its next generation of leaders from within.

As a small organization, Richwood relies on employees who frequently perform multiple roles and assume responsibilities beyond the traditional scope of their positions. Recruiting, developing, and retaining qualified employees is essential to maintaining service continuity, regulatory compliance, and a responsive organization.

The FY 2027 Proposed Budget includes a 4% cost-of-living adjustment for City employees. This adjustment recognizes the effect of rising costs on our workforce and supports the City's efforts to retain qualified and experienced employees. The budget also provides for retirement contributions, health insurance, workers' compensation, certification pay, and other employment-related obligations.

During FY 2026, the City transitioned to a new payroll and human resources administration system. This transition centralized payroll, timekeeping, leave administration, benefits, and personnel records, providing employees with improved access to their information while strengthening the City's internal administrative processes.

Maintaining a capable and committed workforce will remain a priority. Investing in our employees and creating opportunities for them to grow within the organization is an investment in the reliability, professionalism, and quality of the services our residents receive.



Maintaining Essential Services and Preparing for the Future

The FY 2027 Proposed Budget prioritizes the essential services residents rely on while taking measured steps to prepare for future infrastructure, equipment, and organizational needs.

Public Safety

Public safety remains the City's largest General Fund service commitment. The proposed budget provides approximately \$1.84 million for the Police Department, Fire Department, and Code Enforcement. This represents approximately 56% of General Fund operating expenditures.



The budget maintains funding for police operations, emergency management, dispatch services, animal control, fire and emergency medical services, code enforcement, training, equipment, and required public safety certifications. It also transfers \$50,000 for future Fire Department replacement needs and \$60,000 for future vehicle replacement.

Streets and Infrastructure

The Transportation Fund provides \$313,000 for street maintenance and repairs in FY 2027. This is a substantial increase from the \$50,000 budgeted for street maintenance in FY 2026 and allows the City to continue addressing local street conditions using dedicated transportation sales tax revenue.

The General Fund also transfers \$222,657 to capital projects. Setting aside these funds allows the City to prepare for future improvements and reduces the likelihood that major needs will have to be addressed through unplanned expenditures.

Utility Reliability

The proposed budget continues funding for the maintenance and operation of the City's water and wastewater systems. It includes \$210,000 for water-line maintenance, \$115,000 for sewer-line maintenance, and \$75,000 for water-system engineering. These investments support the reliability of the existing system while the City continues planning for future capacity and infrastructure needs.



OFFICE OF THE CITY MANAGER

Technology and Organizational Capacity

During FY 2027, the City will transition to a new enterprise resource planning system that will bring departments currently operating across separate software platforms into a more unified system. The new system will support core functions such as financial management, utility billing, municipal court, permitting, and other departmental operations.

Consolidating these functions will improve coordination among departments, strengthen accounting and financial reporting, reduce duplication, and provide more consistent access to information. It will also improve the City's ability to serve residents by creating more efficient processes and reducing the limitations caused by disconnected systems.

This transition builds upon other operational improvements, including the implementation of new payroll and human resources systems. During FY 2026, the City also placed a greater emphasis on directing residents to the existing Report a Concern portal. Increased use of the portal has helped the City document concerns, route requests to the appropriate department, track progress, and maintain accountability through resolution.

Together, these efforts reflect the City's continued focus on improving public service, internal efficiency, communication, documentation, and accountability.

Financial Preparedness

The proposed budget increases contributions for future vehicle, equipment, Fire Department, and capital needs. These planned transfers reflect a greater emphasis on preparing for major purchases and improvements before they become urgent.

Although the City cannot address every identified need in a single fiscal year, these investments help protect service continuity and improve Richwood's ability to respond to future operational and infrastructure demands.

Looking Ahead

As the City's financial position and reserve levels continue to improve, future budget development will place greater emphasis on strategic planning and multi-year financial forecasting. Rather than evaluating needs solely within a single fiscal year, the City will work toward a longer-term view of infrastructure, vehicles, equipment, technology, staffing, and utility operations.

This approach will allow the City Council and staff to better identify future costs, establish priorities, plan for major investments, and evaluate the long-term effect of current decisions. It will also strengthen the connection between the City's goals and the resources dedicated to achieving them.

The progress reflected in the FY 2027 Proposed Budget provides a stronger foundation for this transition. While continued financial discipline will be necessary, the City is moving toward a position where it can plan more proactively and make decisions based on both immediate needs and Richwood's long-term direction.



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General Fund Revenue Overview

The General Fund supports the City's primary governmental services and is funded through a combination of property taxes, sales taxes, franchise fees, licenses and permits, municipal court revenue, service charges, and other sources. For FY 2027, General Fund operating revenue is projected at approximately \$3.97 million.

Property tax remains the City's largest General Fund revenue source, followed by sales tax. Because several other revenue sources can fluctuate based on development activity, economic conditions, enforcement trends, and interest rates, the proposed budget uses conservative estimates when projecting available resources.

Property Tax Rate

Property tax revenue is the City's largest General Fund revenue source and supports essential services such as police and fire protection, streets, parks, code enforcement, municipal court, and general City operations.

Initial publications related to the FY 2027 Proposed Budget reflected the property tax rate of \$0.595560 established by the City Council through its record vote. Following receipt of the corrected voter-approval tax rate, the City revised the proposed budget using a rate of \$0.587817. This corrected rate is the proposed rate presented for final consideration and adoption.

The proposed rate consists of \$0.505578 for maintenance and operations and \$0.082239 for debt service. The City's no-new-revenue tax rate for FY 2027 is \$0.551818. The no-new-revenue rate is the rate that would generate approximately the same amount of property tax revenue from properties taxed in both the current and preceding years. The voter-approval tax rate is the highest rate the City may generally adopt without holding an election for voter approval.

The proposed rate is \$0.029824 higher than the FY 2026 adopted rate of \$0.557993. For a homestead valued at \$250,000, the estimated City property tax under the proposed rate would be approximately \$1,469.54. This represents an increase of approximately \$74.56 annually, or \$6.21 per month.

Revenue generated by the proposed rate will support essential services, street maintenance, technology improvements, and contributions for future capital, vehicle, and equipment needs.

Sales Tax Revenue

Sales tax is the City's second-largest General Fund tax revenue source. Sales tax revenue for FY 2027 is budgeted at \$675,000, a decrease of \$35,000 from the FY 2026 budget of \$710,000.

The FY 2027 estimate is intentionally conservative and reflects recent collections as well as the potential for fluctuations in local economic activity. Sales tax performance will be monitored throughout the fiscal year, and revenue projections may be adjusted if actual collections differ materially from the budgeted amount.



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Other General Fund Revenues

In addition to property and sales taxes, the General Fund receives revenue from franchise fees, licenses and permits, municipal court fines, inspection fees, ambulance fees, facility rentals, and interest earnings.

Franchise fee revenue is budgeted at \$174,000 for FY 2027, compared with \$196,000 in the FY 2026 budget. License and permit revenue is projected at \$65,000, including \$60,000 in building permit revenue. This represents a decrease from the \$81,150 budgeted in FY 2026 and reflects the variable nature of local development activity.

Municipal court revenue is budgeted at \$75,000, compared with \$95,000 in FY 2026. Interest earnings are projected at \$30,000, compared with the current-year budget of \$55,000. Ambulance fee revenue is expected to remain stable at \$101,500.

These revenue sources can fluctuate based on development activity, enforcement trends, interest rates, and other factors outside the City's direct control. The proposed budget uses conservative estimates to reduce the risk of relying on revenue that may not be realized during the fiscal year.

General Fund Expenditures and Fund Balance

The FY 2027 General Fund provides approximately \$3.31 million for operating expenditures. Of that amount, approximately \$1.84 million, or 56%, is dedicated to public safety, including the Police Department, Fire Department, and Code Enforcement.

General government expenditures are budgeted at approximately \$1.06 million and support administration, finance, municipal court, permitting, elections, legal services, auditing, technology, and other citywide functions. Public Works expenditures are budgeted at approximately \$411,315 for City maintenance, facilities, parks, and recreation.

In addition to operating expenditures, the General Fund provides \$466,157 in transfers to support future capital, contingency, vehicle, equipment, Fire Department, and beautification needs. These transfers include:

- \$222,657 for capital projects
- \$108,500 for the General Contingency Fund
- \$60,000 for vehicle replacement
- \$50,000 for Fire Department replacement needs
- \$20,000 for equipment replacement
- \$5,000 for beautification

The General Fund anticipates approximately \$3.99 million in total revenues and other financing sources and approximately \$3.78 million in expenditures and other financing uses. Based on the corrected proposed property tax rate of \$0.587817, the General Fund is projected to end FY 2027 with an increase in fund balance of approximately \$216,401.



OFFICE OF THE CITY MANAGER

The proposed budget reflects the City's continued commitment to strengthening its financial position and preparing for future capital, equipment, and operational needs.

Budget Challenges and Unresolved Needs

While the FY 2027 Proposed Budget addresses several immediate priorities, the City continues to face needs that cannot be fully resolved within a single fiscal year. Future budgets will require continued attention to the following areas.

Water Infrastructure

Long-term water infrastructure improvements will be necessary as Richwood continues to develop. Projects of this scale cannot be supported through the annual operating budget alone. The City will continue evaluating financing options and pursuing grants and other outside funding opportunities to address these needs while limiting the financial impact on existing utility customers.

Streets and Drainage

The proposed budget significantly increases funding for street maintenance, with \$313,000 allocated through the Transportation Fund. However, maintaining the City's streets and drainage system will require sustained investment over multiple years. Staff will continue prioritizing projects based on available resources and the areas of greatest need.

Vehicles and Equipment

The City depends on specialized vehicles and equipment to provide police, fire, public works, and utility services. Although the proposed budget increases contributions to replacement funds, current reserves will not immediately address every future replacement need. Developing a long-term replacement schedule and consistently funding those reserves will be essential to avoiding large, unplanned purchases.

Workforce Capacity

The proposed budget takes an important step toward supporting employee retention. However, the City must continue evaluating compensation, staffing levels, succession planning, training, and supervisory development to ensure departments have the capacity to maintain expected service levels as the community's needs grow.

Rising Utility Costs

Purchased water, wastewater treatment, system maintenance, engineering, and other utility expenses continue to increase. The City must balance the need for adequate revenue with the financial effect of utility rates on residents. Continued capital planning, preventative maintenance, and pursuit of outside funding will be necessary to preserve the reliability and affordability of the system.

The City cannot address every identified need at once. The proposed budget focuses available resources on the highest immediate priorities while establishing a stronger foundation for future capital, equipment, infrastructure, and workforce decisions.

Water and Sewer Fund Overview

The Water and Sewer Fund operates as an enterprise fund, meaning the cost of providing water, wastewater, and solid-waste services is supported primarily by charges paid by the customers who use those services.



For FY 2027, the fund anticipates approximately \$3.31 million in operating revenue and \$2.75 million in operating expenses. Operating revenue includes approximately \$1.78 million from water services, \$1.13 million from wastewater services, and \$399,000 from solid-waste services.

The FY 2027 budget reflects the previously approved 5% adjustment to water and sewer rates. The adjustment is necessary to support increasing costs for purchased water, wastewater treatment, transmission services, system maintenance, engineering, personnel, and other operating requirements.

Brazosport Water Authority expenses are budgeted at approximately \$451,177, an increase of more than \$41,000 from the FY 2026 budget. Wastewater treatment costs are budgeted at \$370,000, and the wastewater transmission-line lease is budgeted at \$160,000.

The proposed budget also provides \$210,000 for water-line maintenance, \$115,000 for sewer-line maintenance, and \$75,000 for water-system engineering. Annual transfers of \$34,000 to the Inflow and Infiltration Fund and \$22,000 to the Utility Capital Improvement Fund will continue.

The City must also prepare for the long-term infrastructure demands created by continued development. The proposed elevated water storage project is intended to maintain regulatory compliance, improve pressure and system reliability, and ensure sufficient capacity for future water connections. Because this project is not funded through the FY 2027 operating budget, the City is actively pursuing outside funding to limit the financial burden on current utility customers.

Maintaining a reliable utility system requires both investment in future infrastructure and consistent maintenance of the system already in place. The City will continue evaluating costs, rates, capital needs, and potential funding opportunities to provide dependable service while remaining mindful of affordability for our residents.



OFFICE OF THE CITY MANAGER

Conclusion

Every annual budget presents its own challenges and requires careful decisions about how limited resources can best serve the community. The FY 2027 Proposed Budget reflects the work of our departments to maintain essential services, address immediate priorities, and prepare more responsibly for future infrastructure, equipment, technology, and workforce needs.

I want to thank our department directors and employees for their thoughtful and resourceful participation in the budget process. Their knowledge of departmental operations and commitment to responsible stewardship were essential in developing a budget that responds to the City's needs while remaining mindful of its financial limitations.

I extend special thanks to Finance Director Tricia Ditto for her leadership and extensive work throughout the development of this budget. I also thank the Mayor and City Council for providing direction and carefully considering the priorities and financial decisions that will guide the City during the coming fiscal year.

Richwood continues to experience organizational change and growing service demands. Even when available resources do not allow every need to be addressed immediately, we remain committed to investing in our employees, maintaining reliable services, strengthening our infrastructure, and improving the way we serve our residents.

With respect, I submit the City of Richwood's Fiscal Year 2026–2027 Proposed Budget for your review and consideration.

Respectfully submitted,

A handwritten signature in black ink that reads "K. Garcia". The signature is written in a cursive, flowing style.

Kirsten Garcia, MPA, TRMC
City Manager
City of Richwood

CITY OF RICHWOOD

Fiscal Year 2026-2027

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$224,881 which is an 8.9 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$36,874.

The members of the governing body voted on the budget as follows:

For:

Against:

Present and not Voting:

Absent:

Property Tax Rate Comparison

	<u>2026-2027</u>	<u>2025-2026</u>
Property Tax Rate:	\$0.587817/100	\$0.557993/100
No New Revenue Tax Rate:	\$0.551818 /100	\$0.544732/100
No New Revenue Maintenance & Operations Tax Rate:	\$0.468128/100	\$0.453091/100
Voter Approval Tax Rate:	\$0.587817/100	\$0.565874/100
Debt Rate:	\$0.082239/100	\$0.091641/100

Total debt obligation for CITY OF RICHWOOD secured by property taxes:
\$ 447,739.

FY 2026-2027 BUDGET ORDINANCE - EXHIBIT A
City of Richwood
FY 2026-2027 Budget - 10/1/2026 - 9/30/2027
Consolidated Fund Summary

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
REVENUES & SOURCES OF FUNDS					
Major & Other Operating Funds					
General Fund	3,299,168	4,384,329	3,762,570	3,956,794	3,994,125
I&S Debt Service Fund	472,217	487,138	436,688	505,202	452,488
Crime Control & Prevention District Fund	165,804	182,187	181,138	180,000	168,000
Court Technology & Security Fund	3,733	2,977	1,998	8,000	6,000
Beautification Fund	20,746	21,055	20,145	20,100	20,550
Transportation Fund	922,718	331,513	1,027,429	320,000	323,000
Water & Sewer Fund	2,752,428	2,980,006	3,030,670	3,335,617	3,326,945
Subtotal	7,636,814	8,389,205	8,460,638	8,325,713	8,291,108
Contingency & Capital Reserve Funds					
Equip Replacement Fund	48,154	93,233	19,848	65,000	130,000
General Contingency Fund	312,895	344,098	362,661	276,325	108,500
Capital Improvement Fund					
Inflow & Infiltration (I&I Fund)	34,000	34,000	33,892	34,000	34,000
Utility Capital Improvement Project Fund	349,374	36,484	249,048	22,000	22,000
Subtotal	682,872	398,638	665,449	450,828	294,500
Total Revenues & Sources	7,774,184	8,049,929	9,126,087	9,835,222	8,585,608
EXPENDITURES & USES OF FUNDS					
Major & Other Operating Funds					
General Fund	3,185,977	3,332,879	4,553,615	4,597,246	3,777,724
I&S Debt Service Fund	499,018	489,268	455,989	455,439	448,288
Crime Control & Prevention District Fund	130,779	97,910	272,549	193,000	168,000
Court Technology & Security Funds	0	15,210	14,367	4,000	-23,000
Beautification Fund	21,200	15,459	10,908	13,600	24,600
Transportation Fund	76,062	1,976,408	371,474	1,004,000	343,000
Water & Sewer Fund	2,428,253	2,470,889	2,417,836	2,980,526	3,421,643
Subtotal	6,341,289	8,398,023	8,096,738	9,247,811	8,160,255
Contingency & Capital Reserve Funds					
Equip Replacement Fund	0	0	60,500	57,981	0
General Contingency Fund	0	0	882,774	0	0
Inflow & Infiltration (I&I Fund)	10,000	0	70,000	0	0
Utility Capital Improvement Project Fund	88,201	37,000	9,200	0	0
Subtotal	157,920	37,000	1,022,474	65,000	0
TOTAL EXPENDITURES & USES OF FUNDS	6,499,209	8,435,023	9,119,212	9,312,811	8,160,255

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
10 General Fund - Summary

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Revenue					
Taxes					
10.294103 Ad Valorem Taxes	1,956,110	2,150,964	2,321,958	2,527,644	2,752,525
10.294104 Delinquent Taxes	8,618	14,950	14,091	15,000	18,000
10.294105 Penalty & Interest	10,199	4,224	-18,706	15,000	7,000
10.294111 Franchise Taxes	196,836	174,926	175,187	196,000	174,000
10.294117 Sales Tax	640,036	695,053	691,726	710,000	675,000
Taxes	2,811,799	3,040,117	3,184,256	3,463,644	3,626,525
Licenses and permits	89,523	72,835	79,141	81,150	65,000
Intergovernmental revenue	90,326	12,941	11,714	10,000	10,000
Charges for services	8,950	7,385	8,825	8,000	8,500
Fines and forfeitures	119,226	78,482	94,120	95,000	75,000
Special Revenues	8,024	3,361	217	0	0
Interest	91,081	94,575	64,961	55,000	30,000
Miscellaneous revenue	65,239	166,859	159,675	154,000	154,100
Total Revenue	3,284,168	3,476,555	3,602,909	3,866,794	3,969,125
Expenditures					
General Government					
Administration	815,203	926,148	1,048,787	1,000,260	1,002,555
Judicial	87,142	74,619	29,900	30,929	27,787
Permitting & Inspections	34,408	30,961	31,130	35,500	28,500
Special Revenue Expenditures	0	495	425	1,500	1,500
Total General Government	936,753	1,032,223	1,110,242	1,068,189	1,060,342
Public Safety					
Police Department	1,181,376	1,159,499	1,293,701	1,390,022	1,380,628
Fire Department	334,465	342,844	325,192	391,464	368,080
Code Enforcement	53,410	83,309	85,076	93,433	91,202
Total Public Safety	1,569,251	1,585,652	1,703,969	1,874,919	1,839,910
Public Works					
City Maintenance	363,705	581,025	496,520	425,823	363,165
Parks & Recreation	44,486	50,974	70,739	53,038	48,150
Total Public Works	408,191	631,999	567,259	478,861	411,315
Total Emergency/Disaster	0	1,016,702	77,139	0	0
Total Expenditures	2,914,195	4,266,576	3,458,609	3,421,969	3,311,567
Other Financing Sources and Uses					

10 General Fund - Summary

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed
					Budget
Sources	15,000	907,774	159,661	90,000	25,000
Uses	423,991	334,000	1,095,000	434,825	466,157
Total Other Financing Sources and Uses	-408,991	573,774	-935,339	-344,825	-441,157
Change in Fund Balance	-39,018	-216,247	-791,039	100,000	216,401

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
10 General Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Revenue					
Taxes					
294103 Ad Valorem Taxes	1,956,110	2,150,964	2,321,958	2,527,644	2,752,525
294104 Delinquent Taxes	8,618	14,950	14,091	15,000	18,000
294105 Penalty & Interest	10,199	4,224	-18,706	15,000	7,000
294111 Franchise Taxes	196,836	174,926	175,187	196,000	174,000
294117 Sales Tax	640,036	695,053	691,726	710,000	675,000
Total Taxes	2,811,798	3,040,118	3,184,255	3,463,644	3,668,680
Licenses and permits					
294106 Licenses & Permits	8,274	8,695	5,019	6,000	5,000
294107 Building Permits	81,169	63,996	74,072	75,000	60,000
294114 Animal Fines/Licenses	80	145	50	150	0
Total Licenses and permits	89,523	72,835	79,141	81,150	65,000
Intergovernmental revenue					
294113 Intergovernmental Rev	90,326	12,941	11,714	10,000	10,000
Total Intergovernmental revenue	90,326	12,941	11,714	10,000	10,000
Charges for services					
294118 Municipal Building Rentals	8,950	7,385	8,825	8,000	8,500
Total Charges for services	8,950	7,385	8,825	8,000	8,500
Fines and forfeitures					
294109 Municipal Court	119,226	78,482	94,120	95,000	75,000
Total Fines and forfeitures	119,226	78,482	94,120	95,000	75,000
Special Revenues					
054251 Revenues - Police Officer Training - LEOES	944	0	0	0	0
054252 Revenues - Accident, Police Report & Arrest Fees	30	45	217	0	0
054257 Revenues - Police outreach donations	7,050	0	0	0	0
604252 Revenues - Seizure & Forfeiture-non Section 59	0	3,316	0	0	0
Total Special Revenues	8,024	3,361	217	0	0
Interest					
294110 Interest Earnings	91,081	94,575	64,961	55,000	30,000
Total Interest	91,081	94,575	64,961	55,000	30,000
Miscellaneous revenue					
294108 Inspection Fees	30,335	34,975	35,455	35,000	31,000
294112 Miscellaneous Income	30,354	25,352	20,358	15,000	18,000
294121 Parks & Recreation - Park Pavillion Rentals	3,025	3,800	1,975	1,500	3,000
294126 Parks & Recreation - Sports Field Rental	1,525	1,400	500	1,000	600
294129 Ambulance fee revenue	0	101,332	101,387	101,500	101,500
Total Miscellaneous revenue	65,239	166,859	159,675	154,000	154,100
Total Revenue	3,284,167	3,476,555	3,602,909	3,866,794	4,011,280

10 General Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Expenditures					
General Government					
Administration					
015101 Administrative Expense	0	15,978	55	0	0
015103 Salaries & Wages	356,955	408,651	439,749	463,776	426,843
015104 Overtime	200	18,610	414	1,021	891
015105 Retirement	44,260	56,551	58,802	59,231	54,933
015107 Medicare	5,150	6,163	6,300	6,740	6,202
015109 Misc adjustment	0	0	1,145	0	0
015110 Workmen's Compensation Ins	2,521	3,922	4,328	3,154	3,235
015115 Hospitalization	47,136	78,941	83,295	72,239	87,598
015120 Unemployment Insurance	45	62	584	585	585
015125 Cellphone Allowance	1,620	1,620	2,588	2,730	4,200
015126 Vehicle Allowance	6,000	6,275	6,600	6,500	6,400
015130 Training & Travel	12,307	7,520	7,574	8,000	8,000
015175 Longevity Pay	0	0	0	1,220	1,095
015180 Certification Pay	0	788	900	975	900
015201 Food	5,639	3,936	2,477	3,000	3,000
015210 Office Supplies	3,689	3,339	3,965	5,000	4,000
015215 Custodial Supplies	725	0	899	1,000	1,500
015225 Books & Periodicals	275	553	422	500	500
015240 Expendable Operating Supplies	4,932	6,066	3,985	6,000	5,500
015310 Building & Grounds M&R	1,852	2,700	12,929	2,000	2,500
015320 Office Furniture/Fixture M&R	226	0	0	1,000	500
015341 Postage & Shipping	3,149	2,804	2,525	3,000	3,500
015410 Electricity	10,761	13,791	13,978	15,600	12,000
015420 Telephone	820	1,203	3,510	1,400	1,550
015430 Natural Gas	759	651	743	900	850
015510 Elections	5,564	0	4,844	4,000	6,000
015550 Information Technology Services	54,314	53,777	80,273	83,682	117,600
015556 Contractual Services - Taxes	14,607	21,410	20,425	14,000	14,000
015560 Engineering	8,023	13,608	71,899	13,000	12,000
015570 Attorney's Fees	39,317	36,966	27,981	40,000	30,000
015571 Settlement costs	0	0	28,333	28,333	28,333
015572 Economic Development	1,200	1,500	1,500	1,500	1,500
015580 Auditor's Fees	43,900	46,900	49,500	47,000	47,000
015595 Professional Services	5,380	8,070	0	0	0
015596 Administrative Fees - Benefits	0	0	1,073	1,000	1,000
015597 Administrative Fees - Payroll/HR	0	0	0	0	19,400
015610 Credit Card Discount Fees	1,207	2,222	2,313	2,000	2,000
015640 Insurance - Bldg/Liab/Bond	64,772	71,843	74,172	72,019	56,785
015660 Dues & Subscriptions	17,267	17,198	19,003	16,000	18,500
015685 Publishing & Advertising	7,536	5,173	4,313	5,000	5,500
015910 Office Equipment	2,973	2,176	2,704	3,500	3,000

10 General Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
015930 Equipment	35,569	0	0	0	0
015935 Operating Lease - Copier	4,554	5,180	2,686	3,655	3,655
Total Administration	815,204	926,147	1,048,786	1,000,260	1,002,555
Judicial					
065103 Salaries & Wages	53,399	40,499	7,172	7,200	7,200
065104 Overtime	67	0	0	0	0
065105 Retirement	6,157	4,819	523	446	446
065107 Medicare	768	587	112	549	104
065110 Workmen's Compensation Ins	520	468	48	40	43
065115 Hospitalization	9,526	10,177	120	0	0
065120 Unemployment Insurance	16	61	67	94	94
065130 Training & Travel	1,231	2,130	2,645	2,500	3,000
065180 Certification Pay	590	600	600	1,300	600
065210 Office Supplies	0	34	0	0	0
065225 Books & Periodicals	0	0	199	150	150
065240 Expendable Operating Supplies	0	0	32	0	700
065550 Information Technology Services	7,030	7,000	9,170	10,000	10,000
065565 Jury Expense	0	0	0	150	150
065570 Attorney's Fees	7,577	8,135	8,988	8,000	5,000
065660 Dues & Subscriptions	260	110	225	500	300
Total Judicial	87,141	74,620	29,901	30,929	27,787
Permitting & Inspections					
105101 Administrative Cost - Filing	0	0	0	0	1,000
105102 Contract Labor	34,021	30,729	31,130	35,000	27,000
105240 Expendable Operating Supplies	387	233	0	500	500
Total Permitting & Inspections	34,408	30,962	31,130	35,500	28,500
Special Revenue Expenditures					
055291 Expenditures - Police Training - LEOES	0	495	425	0	1,500
055292 Expenditures - Seizure & Forfeiture	0	0	0	1,500	0
Total Special Revenue Expenditures	0	495	425	1,500	1,500
Total General Government	936,753	1,032,224	1,110,242	1,068,189	1,060,342
Public Safety					
Police Department					
055103 Salaries & Wages	611,517	546,225	615,560	716,628	689,138
055104 Overtime	42,561	61,311	57,428	65,000	65,000
055105 Retirement	80,425	79,630	89,679	99,527	96,713
055107 Medicare	9,462	8,769	9,694	11,334	10,935
055110 Workmen's Compensation Ins	14,773	13,104	12,645	17,624	20,544
055115 Hospitalization	90,896	142,184	156,493	144,479	175,195
055120 Unemployment Insurance	106	142	1,226	1,170	1,170
055125 Cellphone Allowance	540	540	863	910	840
055130 Training & Travel	30	89	20	0	0
055175 Longevity	0	438	2,138	1,235	840

10 General Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
055180 Certification Pay	6,263	4,788	4,163	6,825	8,700
055201 Food	709	529	573	1,000	1,000
055210 Office Supplies	884	1,286	1,480	1,200	1,200
055215 Custodial Supplies	107	77	4	150	150
055220 Tools	1,075	1,107	1,980	1,500	1,500
055230 Gas, Oil, & Lubricants	42,221	34,047	32,874	35,000	28,000
055240 Expendable Operating Supplies	3,381	2,164	1,336	2,300	2,300
055260 Emergency Management	247	100	0	500	500
055287 Community Outreach	5,312	6,140	0	0	0
055310 Building & Grounds M&R	105	1,070	0	0	0
055320 Office Furniture/Fixture M&R	402	379	0	400	0
055340 Vehicle M&R	30,433	21,875	48,364	25,000	30,000
055350 Radar M&R	0	265	0	0	0
055360 Radio M&R	3,681	4,194	3,420	5,500	5,500
055365 Other Equipment M&R	294	1,113	4,136	1,200	1,200
055420 Telephone	19,734	16,889	8,905	6,600	9,750
055540 Dispatch Services	132,251	128,584	160,216	160,216	160,216
055542 Jail Expense	184	0	19	2,500	500
055550 Information Technology Services	20,835	19,713	22,913	20,000	8,000
055558 Animal Control	40,000	40,000	40,754	40,000	40,000
055570 Attorney's Fees	3,318	0	0	1,000	1,000
055595 Professional Services/Testing	0	15	236	2,000	500
055630 Insurance - Motor Vehicles	6,935	4,898	4,792	4,792	6,305
055640 Insurance - Bldg/Liab/Bond	7,394	7,981	6,741	7,078	7,078
055660 Dues & Subscriptions	1,323	2,363	2,371	3,200	3,200
055685 Publishing & Advertising	0	0	489	500	0
055935 Operating Lease - Equipment	2,010	2,550	2,192	3,654	3,654
055940 Special Equipment	1,968	4,941	0	0	0
Total Police Department	1,181,376	1,159,500	1,293,704	1,390,022	1,380,628
Fire Department					
075106 Pension	15,800	15,600	16,000	21,000	11,600
075110 Workmen's Compensation Ins	2,961	2,278	2,733	2,323	2,530
075130 Training & Travel	4,049	4,948	4,020	3,000	3,000
075190 Uniforms	4,089	6,835	10,837	15,000	15,000
075201 Food	1,705	1,444	82	1,500	1,500
075210 Office Supplies	52	0	485	0	0
075220 Tools	21,150	34,803	1,724	10,000	10,000
075230 Gas, Oil, & Lubricants	4,628	2,531	1,954	3,000	2,000
075240 Expendable Operating Supplies	571	1,154	7,349	1,000	1,000
075310 Building & Grounds M&R	11,843	1,320	11,669	10,000	10,000
075340 Vehicle M&R	22,622	17,692	17,840	28,000	20,000
075360 Radio M&R	2,089	0	217	1,000	1,000
075365 Other Equipment M&R	11,649	9,941	3,505	10,000	10,000
075410 Electricity	1,854	1,945	2,609	3,000	2,400

10 General Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
075420 Telephone	3,492	3,905	3,436	2,500	3,600
075430 Natural Gas	367	449	474	400	500
075550 Information Technology Services	435	0	0	0	0
075566 Contractural Services - Ambulance	153,244	158,311	165,120	177,569	178,000
075570 Attorney's Fees	220	0	0	0	0
075630 Insurance - Motor Vehicles	11,944	13,105	12,823	12,823	12,880
075640 Insurance - Bldg/Liab/Bond	11,339	25,867	24,436	25,137	18,858
075660 Dues & Subscriptions	9,756	7,759	5,168	6,500	6,500
075930 Equipment	5,893	243	0	25,000	25,000
075935 Capital Lease (Fire) - Principal	21,400	23,103	23,919	25,642	26,550
075936 Capital Lease (Fire) - Interest	11,312	9,609	8,794	7,070	6,162
Total Fire Department	334,464	342,842	325,194	391,464	368,080
Code Enforcement					
095101 Administrative Costs - Enforcement	0	0	0	0	5,000
095103 Salaries & Wages	39,045	53,238	56,557	60,559	53,864
095104 Overtime	0	1,138	0	0	0
095105 Retirement	4,407	7,080	7,454	7,713	6,906
095107 Medicare	523	788	810	878	781
095110 Workmen's Compensation Ins	0	400	458	472	540
095115 Hospitalization	8,027	15,290	16,684	14,448	17,520
095120 Unemployment Insurance	13	9	117	117	117
095125 Cellphone Allowance	0	0	0	910	840
095130 Training & Travel	625	857	171	2,000	500
095175 Longevity Pay	0	0	0	125	50
095190 Uniforms	0	0	0	0	200
095210 Office Supplies	0	0	0	500	250
095225 Books & Periodicals	0	66	0	500	500
095230 Gas, Oil, & Lubricants	342	1,169	902	900	500
095240 Expendable Operating Supplies	428	1,870	1,032	2,000	1,200
095340 Vehicle M&R	0	61	163	500	750
095341 Postage & Shipping	0	0	0	0	500
095570 Attorney's Fees	0	680	0	1,000	500
095630 Insurance - Motor Vehicles	0	522	511	511	384
095660 Dues & Subscriptions	0	141	217	300	300
Total Code Enforcement	53,410	83,309	85,076	93,433	91,202
Total Public Safety	1,569,250	1,585,651	1,703,974	1,874,919	1,839,910
Public Works					
City Maintenance					
025102 Contract Labor	0	1,920	0	0	0
025103 Salaries & Wages	67,014	81,536	126,094	130,129	144,394
025104 Overtime	4,867	9,829	11,327	7,500	7,500
025105 Retirement	8,770	11,901	18,110	17,556	19,522
025107 Medicare	1,016	1,302	1,767	1,996	2,202

10 General Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
025110 Workmen's Compensation Ins	1,918	2,530	5,416	3,312	1,724
025115 Hospitalization	18,258	36,084	48,321	43,344	52,559
025120 Unemployment Insurance	23	105	436	351	351
025130 Training & Travel	5	136	77	0	0
025175 Longevity Pay	0	0	0	500	500
025190 Uniforms	1,017	1,000	1,575	2,670	2,640
025201 Food	150	57	148	0	0
025210 Office Supplies	4	10	0	0	0
025215 Custodial Supplies	118	255	187	200	400
025220 Tools	1,867	2,468	2,251	3,000	3,000
025230 Gas, Oil, & Lubricants	8,248	7,007	4,218	3,500	6,400
025240 Expendable Operating Supplies	4,760	4,389	6,719	5,000	5,000
025245 Dump Charges	4,082	4,312	3,332	5,000	5,000
025270 Chemicals	2,434	6,885	6,139	7,000	7,000
025310 Building & Grounds M&R	10,667	37,633	126,526	35,000	30,000
025340 Vehicle M&R	14,782	7,062	1,843	1,500	1,500
025360 Radio M&R	360	360	360	360	360
025365 Other Equipment M&R	21,037	27,793	10,041	19,000	19,000
025376 Signs M&R	3,146	2,201	205	2,000	2,000
025410 Electricity	36,288	39,708	39,914	43,500	36,500
025420 Telephone	538	2,753	4,163	1,550	3,825
025430 Natural Gas	0	84	0	0	0
025630 Insurance - Motor Vehicles	2,754	3,495	3,703	2,946	2,801
025640 Insurance - Bldg/Liab/Bond	15,886	11,616	11,341	12,229	8,787
025660 Dues & Subscriptions	17	721	100	1,680	200
025685 Publishing & Advertising	0	0	1,573	0	0
025930 Equipment	133,680	275,873	60,635	75,000	0
Total City Maintenance	363,706	581,025	496,521	425,823	363,165
Parks and Recreation					
085215 Custodial Supplies	1,725	1,281	2,179	2,000	2,000
085220 Tools	536	1,156	776	750	600
085240 Expendable Operating Supplies	509	202	311	500	500
085270 Chemicals	1,325	2,348	2,228	2,000	2,000
085310 Building & Grounds M&R	10,283	18,524	40,105	20,000	20,000
085365 Other Equipment M&R	11,459	10,690	6,610	7,000	5,000
085410 Electricity	2,936	3,226	3,731	3,200	4,000
085630 Insurance - Motor Vehicles	551	602	589	589	560
085640 Insurance - Bldg/Liab/Bond	9,168	11,061	10,535	10,999	7,490
085851 Parks & Recreation	5,994	1,884	3,675	6,000	6,000
Total Parks & Recreation	44,486	50,974	70,739	53,038	48,150
Emergency/Disaster	0	1,016,702	77,139	0	0
Total Public Works	408,192	1,648,701	644,399	478,861	411,315
Total Expenditures	2,914,195	4,266,576	3,458,615	3,421,969	3,311,567

10 General Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Other Financing Sources and Uses					
Sources					
974950 Transfer from Contingency	0	882,774	84,161	0	0
974960 Transfer from CCPD	15,000	25,000	15,000	15,000	0
974962 Transfer from Replacement Fund	0	0	60,500	75,000	0
974990 Transfer in	0	0	0	0	25,000
Total Sources	15,000	907,774	159,661	90,000	25,000
Uses					
985950 Contingency Fund	280,000	290,000	325,000	276,325	108,500
985960 Transfer to Capital Projects	0	0	0	0	222,657
985961 Transfer to Water/Sewer	0	0	0	88,500	
985962 Transfer to Replacement - Vehicles	20,000	20,000	30,000	30,000	60,000
985963 Transfer to Beautification	5,000	5,000	5,000	5,000	5,000
985964 Transfer to Transportation	50,000	0	700,000	0	
985965 Transfer to Replacement - Equipment	4,000	4,000	5,000	5,000	20,000
985967 Transfer to Replacement- Fire Dept	20,000	15,000	30,000	30,000	50,000
985968 Transfer to Court Security	6,243	0	0	0	0
985969 Transfer to Court Technology	5,096	0	0	0	0
Total Uses	390,339	334,000	1,095,000	434,825	466,157
Total Other Financing Sources and Uses	-319,910	-408,991	573,774	-344,825	-441,157
Total Change in Fund Balance	50,062	-1,199,012	718,068	100,000	258,556

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
15 Crime Control and Prevention

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Change in Fund Balance					
Revenue					
604117 Sales Tax	158,492	167,690	168,084	170,000	160,000
604110 Interest Earnings	6,192	14,497	13,054	10,000	8,000
604287 Police Outreach Donations	1,120	0	0	0	0
Total Revenue	165,804	182,187	181,138	180,000	168,000
Expenditures					
605130 Training & Travel	12,438	7,269	11,122	25,000	13,500
605190 Uniforms	6,624	6,305	9,096	15,000	14,500
605220 Tools	15,018	45,821	61,100	20,000	20,000
605287 Community Outreach	10,110	8,236	8,781	10,000	10,000
605920 Motor Vehicles	38,720	103,340	117,377	100,000	80,000
605930 Equipment	0	3,382	50,073	30,000	30,000
Total Expenditures	82,910	174,353	257,549	200,000	168,000
Other Financing Sources and Uses					
Sources					
974959 Transfer from Fund Balance	0	0	0	0	0
Uses					
975960 Transfer to General Fund	15,000	25,000	15,000	15,000	0
Total Uses	15,000	25,000	15,000	15,000	0
Total Change in Fund Balance	67,894	-17,166	-91,411	-35,000	0

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
17 Court Security & Technology

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Change in Fund Balance					
Revenue					
17.044253 Revenues - Court Security & Technology	3,733	2,977	1,998	8,000	6,000
Total Revenue	3,733	2,977	1,998	8,000	6,000
Expenditures					
17.045293 Expenditures - Court Security & Technology	12,419	9,578	14,367	4,000	4,000
Total Expenditures	12,419	9,578	14,367	4,000	4,000
Uses					
615965 Transfer Out	0	0	0	0	25,000
Total Uses	0	0	0	0	25,000
Total Change in Fund Balance	-8,686	-6,601	-12,369	4,000	-23,000

Fund 17 is now combined with Fund 18. Historical numbers shown are representative of both funds.

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
20 Beautification

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Change in Fund Balance					
Revenue					
614124 Beautification Revenues	15,531	14,955	14,352	14,500	13,750
614110 Interest Earnings	0	0	662	600	1,800
614112 Miscellaneous Income	215	1,100	131	0	0
Total Revenue	15,746	16,055	15,145	15,100	15,550
Expenditures					
615102 Contract Labor	8,925	4,500	6,000	7,000	10,000
615130 Training & Travel	1,529	172	59	500	2,000
615210 Office Supplies	37	32	73	100	100
615220 Tools	0	0	0	100	100
615240 Expendable Operating Supplies	1,319	1,805	2,618	3,200	2,200
615310 Building & Grounds M&R	0	720	1,576	6,000	6,000
615660 Dues & Subscriptions	941	881	200	200	1,000
615685 Publishing & Advertising	0	0	228	500	1,000
615695 Special Services - Miscellaneous	0	378	154	500	2,000
615930 Equipment	1,028	0	0	500	200
615950 Community Garden (line removed as of 2025)	1,680	1,552	0	0	Do not use
Total Expenditures	15,459	10,040	10,908	18,600	24,600
Other Financing Sources and Uses					
Sources					
974963 Transfer from General Fund	5,000	5,000	5,000	5,000	5,000
Total Sources	5,000	5,000	5,000	5,000	5,000
Total Change in Fund Balance	367	5,287	11,016	1,500	-4,050

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
25 Transportation - Streets, Sidewalks & Drainage

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Change in Fund Balance					
Revenue					
404126 Sales Tax - Streets	160,009	173,763	172,931	170,000	160,000
404125 Transportation Fee	142,755	144,299	144,656	144,000	144,000
404110 Interest Earnings	23,366	13,451	9,842	6,000	19,000
Total Revenue	326,130	331,513	327,429	320,000	323,000
Expenditures					
405242 Contracts and Services	0	9,950	5,429	0	0
405380 Streets M&R	232,864	50,671	189,163	50,000	313,000
405382 Sidewalks M&R	3,615	0	0	0	0
405385 Drainage M&R	53,573	19,413	18,434	87,103	30,000
405915 Capital Expenditures - Streets	406,060	264,989	158,448	0	0
405916 Capital Expenditures - Sidewalks	374,374	0	0	0	
405917 Capital Expenditures - Drainage	423,276	0	0	0	
Total Expenditures	1,493,762	345,023	371,474	137,103	343,000
Other Financing Sources and Uses					
Sources					
404127 Transfer from General Fund	50,000	0	700,000	0	0
404128 Transfer from Bond Fund	546,588	0	0	0	Do not use
Total Sources	596,588	0	700,000	0	0
Total Other Financing Sources and Uses	596,588	0	700,000	0	0
Total Change in Fund Balance	-571,044	-13,510	655,955	182,897	-20,000

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
30 Water & Sewer Enterprise Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Change in Net Position					
Net Operating Income (Loss)					
Operating income					
Sewer Department					
304420 Sewer Fees	967,659	1,037,572	1,062,922	1,085,480	1,171,815
304421 Sewer Discounts	-19,575	-35,710	-37,516	-38,362	-44,023
304450 Sewer Taps	2,925	150	0	0	0
Total Sewer Department	951,009	1,002,012	1,025,406	1,047,118	1,127,792
Water Department					
304410 Water Fees	1,380,402	1,480,029	1,526,953	1,640,241	1,741,726
304411 Water Discounts	-20,378	-49,877	-52,898	-57,129	-64,533
304427 Utility Application Fee	0	6,800	6,700	6,900	9,760
304428 Credit Card Fee revenue	0	18,937	23,814	24,000	24,500
304430 Delinquent Charges	31,311	38,880	56,279	63,987	50,000
304440 Water Taps	4,025	13,025	7,135	5,000	11,000
304460 Reconnect Fees	5,575	14,145	14,244	16,000	10,000
304480 Miscellaneous Revenue	7,418	0	0	0	0
Total Water Department	1,408,353	1,521,939	1,582,227	1,698,999	1,782,453
Solid Waste Department					
304470 Garbage Receipts	340,643	373,321	399,162	398,000	399,000
Total Solid Waste Department	340,643	373,321	399,162	398,000	399,000
Total Operating income	2,700,005	2,897,272	3,006,795	3,144,117	3,309,245
Operating expense					
Sewer Department					
205103 Salaries & Wages	119,376	118,195	127,882	140,577	160,826
205104 Overtime	8,046	13,123	17,041	13,000	13,000
205105 Retirement	41,976	16,831	19,097	19,564	22,315
205107 Medicare	1,712	1,666	2,022	2,038	2,332
205110 Workmen's Compensation Ins	816	2,054	1,481	1,945	3,349
205115 Hospitalization	27,355	34,743	42,567	43,344	52,559
205120 Unemployment Insurance	36	117	513	350	351
205125 Cellphone Allowance	540	540	863	1,820	840
205130 Training & Travel	0	0	62	0	0
205175 Longevity Pay	0	0	0	350	375
205190 Uniforms	1,200	1,982	2,058	1,780	1,780
205210 SEWER Office Supplies	0	66	166	0	0
205230 SEWER Gas, Oil, & Lubricants	7,306	8,093	7,765	7,000	10,750

30 Water & Sewer Enterprise Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
205240 SEWER Expendable Operating Supplies	898	1,610	885	1,000	900
205270 SEWER Chemicals	0	814	0	1,000	500
205310 SEWER Building & Grounds M&R	541	45	227	1,000	2,000
205340 SEWER Vehicle M&R	3,640	7,050	4,543	4,000	4,000
205341 SEWER Postage & Shipping	4,097	4,759	5,321	5,000	5,500
205360 SEWER Radio M&R	540	540	540	540	540
205365 SEWER Other Equip M&R	12,568	3,694	299	8,800	8,800
205390 SEWER Line M&R	79,896	53,481	187,071	95,000	115,000
205505 SEWER Clute WWTP Operation	174,713	620,196	116,283	335,000	370,000
205506 Operating Lease - Clute (Transmission Line)	147,095	146,471	151,531	150,000	160,000
205595 SEWER Professional Services	10,516	0	2,386	0	0
205630 SEWER Vehicle Insurance	1,101	1,204	1,178	1,178	1,120
205640 SEWER Building/Liab Insurance	2,771	12,099	4,564	4,503	3,721
Total Sewer Department	646,739	1,049,373	696,345	838,789	940,558
Water Department					
215103 Salaries & Wages	150,270	174,332	219,778	242,253	243,620
215104 Overtime	12,869	29,686	16,583	12,000	12,000
215105 Retirement	21,498	40,262	38,516	32,422	32,853
215107 Medicare	2,444	2,995	3,439	3,513	3,532
215110 Workmen's Compensation Ins	1,918	3,218	2,819	3,108	1,995
215115 Hospitalization	26,790	33,936	53,914	57,792	70,078
215120 Unemployment Insurance	27	27	483	468	468
215125 Cellphone Allowance	0	0	840	0	840
215126 Vehicle Allowance	6,000	6,027	6,000	6,500	6,000
215130 Training & Travel	1,952	4,503	4,693	4,300	4,300
215175 Longevity Pay	0	0	0	840	375
215190 Uniforms	2,184	1,924	3,360	2,670	2,670
215201 WATER Food	217	125	467	300	300
215210 WATER Office Supplies	1,582	2,091	858	900	900
215215 WATER Custodial Supplies	0	0	135	0	0
215220 WATER Tools	3,406	6,826	10,889	6,000	6,000
215230 WATER Gas, Oil, & Lubricants	7,295	12,018	10,247	10,000	14,000
215240 WATER Expendable Operating Supplies	2,453	3,251	1,835	2,700	2,700
215270 WATER Chemicals	10,318	16,651	15,286	14,000	14,000
215310 WATER Building & Grounds M&R	1,248	22,136	2,013	7,000	6,000
215340 WATER Vehicle M&R	5,275	6,296	6,637	6,000	7,000
215341 WATER Postage & Shipping	4,112	4,834	5,374	5,500	5,500
215360 WATER Radio M&R	720	720	720	720	720
215365 WATER Other Equipment M&R	24,499	10,930	7,096	16,100	16,100
215390 Water Lines M&R	141,244	155,253	91,370	248,000	210,000
215410 WATER Electricity	45,320	69,029	76,324	80,000	70,000
215420 WATER Telephone	1,543	1,287	1,244	450	650

30 Water & Sewer Enterprise Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
215430 WATER Natural Gas	1,395	1,069	1,080	1,100	1,750
215550 WATER Information Technology Services	0	586	746	0	6,175
215560 WATER Engineering	0	86,619	31,205	25,000	75,000
215570 WATER Attorney's Fees	0	0	923	500	500
215595 WATER Professional Services	56,064	1,529	49,663	70,000	60,000
215610 Credit Card Fees	16,905	21,020	23,759	23,000	25,000
215630 WATER Insurance - Motor Vehicles	1,169	1,279	1,251	1,251	1,194
215640 WATER Insurance - Bldg/Liab/Bond	55,553	113,234	105,668	102,890	83,319
215660 WATER Dues & Subscriptions	2,752	11,744	9,090	10,600	10,600
215685 WATER Publishing & Advertising	0	0	214	400	400
215935 Operating Lease - Equipment	3,382	4,218	2,601	3,655	3,655
215995 Brazosport Water Authority	324,230	378,754	394,504	410,000	451,177
255995 Accretion - 2019B Premium	0	-12,115	-12,115	0 Done by audit	
Total Water Department	936,634	1,216,294	1,189,509	1,411,932	1,451,371
Solid Waste Department					
225595 SOLID WASTE Professional Services	296,950	345,932	328,445	360,000	360,000
Total Solid Waste Department	296,950	345,932	328,445	360,000	360,000
Total Operating expense	1,880,323	2,611,599	2,214,299	2,610,721	2,751,929
Total Net Operating Income (Loss)	819,682	285,673	792,496	533,396	557,316
Non-Operating Items					
Non-operating income					
304110 Interest Earnings	1,182	10,949	18,046	12,000	15,000
304112 Miscellaneous Income	96	179	85	0	200
304123 Other Revenues	3,629	1,606	5,744	2,500	2,500
304500 Grants Revenue	10,516	0	0	0	0
974961 Transfer from General Fund	0	0	0	88,500	0
974965 Transfer from I&I Fund	0	70,000	0	0	0
974966 Transfer from Capital Improvements	37,000	0	0	88,500	0
Total Non-operating income	52,423	82,734	23,875	191,500	17,700
Non-operating expense					
215950 Contingency Fund	0	275	275	0	0
255961 Meter Capital Lease - Interest	5,501	5,608	0	0	0
255970 Series 2011 Tax & Rev CO Bonds - Principal	0	0	0	45,000	45,000
255971 Series 2011 Tax & Rev CO Bonds - Interest	16,727	15,171	13,615	11,865	10,114
255990 2004 CO Bond Fees	2,629	500	0	0	0
255991 Series 2004 - Interest	3,109	3,269	1,140	0	0
255992 Bond Insurance & Agent Fees	750	825	1,650	750	750
255993 Series 2019B Bonds - Principal	0	0	0	135,000	135,000
255994 Series 2019B - Interest	123,836	132,500	128,450	124,400	120,350
255997 Interest Expense - Subscriptions	1,907	2,568	2,297	2,600	2,500

30 Water & Sewer Enterprise Fund

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
255999 Accrued Interest Expense	-485	-1,133	110	0	0
305993 2011 CD Interest Expense	-2	0	0	0	0
305999 Depreciation	310,128	293,646	0	300,000	300,000
985962 Transfer to I & I Fund	34,000	34,000	34,000	34,000	34,000
985966 Transfer to Capital Improvements	22,000	30,833	22,000	22,000	22,000
985971 Transfer out	69,979	0	0	0	0
Total Non-operating expense	590,079	518,062	203,537	675,615	669,714
Total Non-Operating Items	-537,656	-435,328	-179,662	-484,115	-652,014
Add back Principal debt payments	0	0	0	180,000	180,000
Total Change in Net Position	403,393	282,027	144,020	229,281	85,302

City of Richwood
Fiscal Year 2027 Approved Budget
October 1, 2026 - September 30, 2027
40 General Obligation I&S

	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Budget	Proposed Budget
Change in Fund Balance					
Revenue					
Taxes					
504103 Ad Valorem Taxes	466,166	480,747	441,473	496,702	446,988
504104 Delinquent Taxes	1,978	3,519	3,153	3,000	3,000
504105 Penalty & Interest	2,370	308	-14,782	3,000	1,000
Total Taxes	470,514	484,574	429,844	502,702	450,988
Interest					
504110 Interest Earnings	1,203	2,564	6,844	2,500	1,500
Total Interest	1,203	2,564	6,844	2,500	1,500
Miscellaneous revenue					
504112 Miscellaneous Income	500	0	0	0	0
Total Miscellaneous revenue	500	0	0	0	0
Total Revenue	472,217	487,138	436,688	505,202	452,488
Expenditures					
505912 Bond Insurance & Agent Fees	2,000	2,550	2,550	2,550	2,550
505960 FNB City Hall - Principal	17,694	15,052	15,640	16,243	16,860
505961 FNB City Hall - Interest	-1,652	6,337	5,749	5,146	4,528
505970 Bond Principal - Series 2012	55,000	55,000	60,000	60,000	65,000
505980 Bond Interest - Series 2012	22,400	20,475	18,550	16,450	14,350
505985 Series 2011 - Principal	65,000	70,000	0	45,000	0
505992 Series 2011 - Interest	4,226	2,191	0	11,865	0
505993 Series 2019A GO Bonds Principle	140,000	140,000	140,000	140,000	140,000
505994 Series 2019A GO Bonds Interest	87,400	83,200	79,000	74,800	70,600
505995 Series 2021 GO Bonds Principle	45,000	45,000	85,000	85,000	90,000
505996 Series 2021 GO Bonds Interest	52,200	50,850	49,500	46,590	44,400
Total Expenditures	489,268	490,655	455,989	503,644	448,288
Total Change in Fund Balance	-17,051	-3,517	-19,301	1,558	4,200