

CITY OF RICHWOOD
Fiscal Year 2024-2025
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$191,969, which is a 7.2 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 \$55,414.

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

For:

Against:

Present and not Voting:

Absent:

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.535799/100	\$0.540587/100
No New Revenue Tax Rate:	\$0.502454/100	\$0.505837/100
No New Revenue Maintenance & Operations Tax Rate:	\$0.416820/100	\$0.407073/100
Voter Approval Tax Rate:	\$0.431408/100	\$0.522178/100
Debt Rate:	\$0.085634/100	\$0.098764/100

Total debt obligation for CITY OF RICHWOOD secured by property taxes:
\$ 453,439.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Richwood
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

FY 2024-2025 BUDGET ORDINANCE - EXHIBIT A

City of Richwood

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

Consolidated Fund Summary

REVENUES & SOURCES OF FUNDS	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
<u>Major & Other Operating Funds</u>					
General Fund	\$ 3,066,463	\$ 3,266,128	\$ 3,299,168	\$ 3,464,640	\$ 4,646,535
I&S Debt Service Fund	378,993	470,910	472,218	494,405	460,497
Crime Control & Prevention District Fund	158,408	185,174	165,804	160,900	164,500
Court Technology & Security Funds	740	449	18,209	7,400	7,100
Beautification Fund	23,079	21,567	20,746	20,500	20,000
Transportation Fund	301,537	327,967	922,718	304,500	1,022,000
Water & Sewer Fund	2,400,219	2,819,117	2,752,428	2,924,871	3,063,762
Subtotal	\$ 6,329,439	\$ 7,091,312	\$ 7,651,291	\$ 7,377,216	\$ 9,384,394
<u>Contingency & Capital Reserve Funds</u>					
Equip Replacement Fund	34,009	46,870	48,154	39,000	65,000
General Contingency Fund	200,000	252,628	280,000	290,000	329,828
Inflow & Infiltration (I&I Fund)	34,000	34,000	34,000	34,000	34,000
Utility Capital Improvement Project Fund	221,002	349,374	36,484	22,000	22,000
Subtotal	\$ 489,011	\$ 682,872	\$ 398,638	\$ 385,000	\$ 450,828
Total Revenues & Sources	6,818,450	7,774,184	8,049,929	7,762,216	9,835,222
EXPENDITURES & USES OF FUNDS					
<u>Major & Other Operating Funds</u>					
General Fund	\$ 2,659,976	\$ 3,185,977	\$ 3,332,879	\$ 3,273,001	\$ 4,597,246
I&S Debt Service Fund	408,983	499,018	489,268	490,104	455,439
Crime Control & Prevention District Fund	132,639	130,779	97,910	231,000	193,000
Court Technology & Security Funds	-	-	15,210	4,000	4,000
Beautification Fund	15,678	21,200	15,459	14,395	13,600
Transportation Fund	71,023	76,062	1,976,408	302,500	1,004,000
Water & Sewer Fund	2,497,958	2,428,253	2,470,889	3,261,516	2,980,526
Subtotal	\$ 5,786,257	\$ 6,341,289	\$ 8,398,023	\$ 7,576,516	\$ 9,247,811
<u>Contingency & Capital Reserve Funds</u>					
Equip Replacement Fund	49,307	59,719	-	-	65,000
General Contingency Fund	-	-	-	-	-
Inflow & Infiltration (I&I Fund)	-	10,000	-	80,000	-
Utility Capital Improvement Project Fund	-	88,201	37,000	70,000	-
Subtotal	\$ 49,307	\$ 157,920	\$ 37,000	\$ 150,000	\$ 65,000
TOTAL EXPENDITURES & USES OF FUNDS	5,835,564	6,499,209	8,435,023	7,726,516	9,312,811

City of Richwood
General Fund

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Revenue					
Taxes					
294103 Ad Valorem Taxes	1,729,358	1,865,691	1,956,110	2,179,188	2,382,935
294104 Delinquent Taxes	35,710	35,179	8,618	15,000	15,000
294105 Penalty & Interest	15,457	19,208	10,199	15,000	15,000
294111 Franchise Taxes	190,346	208,455	196,836	196,000	196,000
294117 Sales Tax	641,056	730,140	640,036	640,000	650,000
Total Taxes	2,611,927	2,858,673	2,811,799	3,045,188	3,258,935
Licenses and permits					
294106 Licenses & Permits	3,461	4,580	8,274	9,000	10,000
294107 Building Permits	77,821	77,751	81,169	45,000	65,000
294114 Animal Fines/Licenses	74	220	80	150	150
Total Licenses and permits	81,356	82,551	89,523	54,150	75,150
Intergovernmental revenue					
294113 Intergovernmental Rev	234,260	15,946	90,326	1,100	10,000
Total Intergovernmental revenue	234,260	15,946	90,326	1,100	10,000
Charges for services					
294118 Municipal Building Rentals	4,622	7,570	8,950	9,000	7,000
Total Charges for services	4,622	7,570	8,950	9,000	7,000
Fines and forfeitures					
294109 Municipal Court	89,313	105,892	119,226	130,000	110,000
Total Fines and forfeitures	89,313	105,892	119,226	130,000	110,000
Special Revenues					
054251 Revenues - Police Officer Training - LEOES	1,086	940	944	1,000	1000
054252 Revenues - Accident, Police Report & Arrest Fees	99	61	30	50	50
054257 Revenues - Police outreach donations	0	0	7,050	0	0
604252 Revenues - Seizure & Forfeiture	0	0	0	0	0
Total Special Revenues	1,185	1,001	8,024	1,050	1050
Interest					
294110 Interest Earnings	1,811	9,991	91,081	50,000	55,000
Total Interest	1,811	9,991	91,081	50,000	55,000
Miscellaneous revenue					
294108 Inspection Fees	30,335	30,360	30,335	30,000	30,000
294112 Miscellaneous Income	8,004	16,350	30,354	10,000	13,000
294121 Parks & Recreation - Park Pavillion Rentals	3,650	3,575	3,025	3,500	3,500
294126 Parks & Recreation - Sports Field Rental	0	0	1,525	3,600	1,400
294128 Credit card fee revenue	0	0	0	1,000	0
294129 Ambulance fee revenue	0	0	0	101,052	101,500
Total Miscellaneous revenue	41,989	50,285	65,239	149,152	149,400
Total Revenue	3,066,463	3,131,909	3,284,168	3,439,640	3,666,535

**City of Richwood
General Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Expenditures					
General Government					
Administration					
015101 Administrative Expense	70	0	0	0	
015102 Contract Labor	0	0	0	0	
015103 Salaries & Wages	324,357	347,526	356,955	393,315	439,415
015104 Overtime	4,190	364	200	728	1,000
015105 Retirement	52,943	41,917	44,260	50,379	56,285
015107 Medicare	4,671	5,051	5,150	5,714	6,386
015109 Misc adjustment	228	2,237	0	0	
015110 Workmen's Compensation Ins	1,397	1,702	2,521	2,323	4,724
015115 Hospitalization	41,071	41,715	47,136	58,073	71,119
015120 Unemployment Insurance	45	1,510	45	45	585
015125 Cellphone Allowance	0	135	1,620	1,755	2,730
015126 Vehicle Allowance	0	6,250	6,000	6,500	6,500
015130 Training & Travel	7,095	5,459	12,307	8,000	8,000
015175 Longevity Pay	0	1,400	0	1,400	1,400
015180 Certification Pay	0	0	0	0	975
015201 Food	1,435	2,395	5,639	4,000	5,000
015210 Office Supplies	8,471	2,756	3,689	5,000	5,000
015215 Custodial Supplies	640	1,403	725	1,000	1,000
015225 Books & Periodicals	249	129	275	500	500
015240 Expendable Operating Supplies	2,748	5,535	4,932	8,000	8,000
015310 Building & Grounds M&R	1,598	283	1,852	2,000	12,480
015320 Office Furniture/Fixture M&R	344	1,120	226	1,000	1,000
015341 Postage & Shipping	1,809	1,464	3,149	2,900	3,000
015410 Electricity	8,515	12,634	10,761	10,000	13,500
015420 Telephone	7,542	5,213	820	700	850
015430 Natural Gas	561	416	759	850	950
015510 Elections	5,601	3,547	5,564	5,000	6,000
015550 Information Technology Services	33,632	48,150	54,314	48,000	80,562
015556 Contractual Services - Taxes	13,620	11,203	14,607	13,700	14,000
015560 Engineering	12,028	11,186	8,023	13,000	213,000
015570 Attorney's Fees	26,394	17,189	39,317	25,000	40,000
015572 Economic Development	1,328	1,200	1,200	1,200	1,500
015580 Auditor's Fees	45,900	43,900	43,900	46,900	47,000
015595 Professional Services	82,963	4,650	5,380	0	0
015610 Credit Card Discount Fees	5,078	1,622	1,207	1,000	2,000
015640 Insurance - Bldg/Liab/Bond	26,804	31,906	64,772	72,000	84,351
015660 Dues & Subscriptions	12,648	13,697	17,267	16,000	16,000
015685 Publishing & Advertising	4,887	10,002	7,536	5,000	5,000
015910 Office Equipment	1,306	0	2,973	3,500	3,500
015930 Equipment	5,956	0	35,569	0	0

**City of Richwood
General Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

			2023	2024	2025
	2021 Actual	2022 Actual	Actual	Budget	Proposed Budget
015935 Operating Lease - Copier	1,379	4,092	4,554	4,100	3,655
Total Administration	749,503	690,958	815,204	818,582	1,166,967
Judicial					
065103 Salaries & Wages	48,963	51,326	53,399	57,025	7,200
065104 Overtime	0	0	67	350	
065105 Retirement	5,438	5,754	6,157	6,408	446
065107 Medicare	704	738	768	1,276	543
065110 Workmen's Compensation Ins	217	277	520	346	68
065115 Hospitalization	8,292	8,298	9,526	11,615	0
065120 Unemployment Insurance	64	386	16	16	94
065130 Training & Travel	750	1,072	1,231	1,500	1,500
065175 Longevity Pay	0	125	0	125	0
065180 Certification Pay	603	603	590	650	650
065210 Office Supplies	1,560	1,521	0	500	0
065225 Books & Periodicals	0	56	0	300	300
065240 Expendable Operating Supplies	181	91	0	500	0
065550 Information Technology Services	7,486	7,282	7,030	7,000	8,700
065565 Jury Expense	0	0	0	500	250
065570 Attorney's Fees	10,993	12,716	7,577	12,000	10,000
065660 Dues & Subscriptions	280	205	260	500	500
Total Judicial	85,531	90,450	87,141	100,611	30,251
Permitting & Inspections					
105102 Contract Labor	32,223	35,632	34,021	30,000	35,000
105240 Expendable Operating Supplies	761	1,474	387	1,000	1,000
105570 Attorney's Fees	0	0	0	1,000	0
Total Permitting & Inspections	32,984	37,106	34,408	32,000	36,000
Special Revenue Expenditures					
055291 Expenditures - Police Training - LEOES	0	1,142	0	1,500	1,500
Total Special Revenue Expenditures	0	1,142	0	1,500	1,500
Police Department					
055103 Salaries & Wages	597,485	554,174	611,517	632,472	627,004
055104 Overtime	63,095	41,559	42,561	65,000	65,000
055105 Retirement	79,001	71,508	80,425	89,125	92,163
055107 Medicare	9,662	8,629	9,462	10,113	10,034
055110 Workmen's Compensation Ins	7,743	7,493	14,773	7,100	13,104
055115 Hospitalization	81,380	77,456	90,896	116,147	142,237
055120 Unemployment Insurance	360	2,284	106	90	1,170
055125 Cellphone Allowance	0	45	540	585	910
055130 Training & Travel	5,665	5,969	30	0	0
055175 Longevity	0	2,025	0	2,100	2,000
055180 Certification Pay	7,566	6,276	6,263	6,825	6,825
055190 Uniforms	5,086	3,000	0	0	0

**City of Richwood
General Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

			2023	2024	2025
	2021 Actual	2022 Actual	Actual	Budget	Proposed Budget
055201 Food	257	360	709	500	1,000
055210 Office Supplies	1,346	2,030	884	1,200	1,200
055215 Custodial Supplies	0	439	107	150	150
055220 Tools	939	2,083	1,075	1,500	1,500
055230 Gas, Oil, & Lubricants	29,274	44,281	42,221	45,000	40,000
055240 Expendable Operating Supplies	1,837	873	3,381	3,350	2,350
055260 Emergency Management	5,035	347	247	300	500
055287 Community Outreach	0	0	5,312	0	0
055310 Building & Grounds M&R	54	300	105	0	0
055320 Office Furniture/Fixture M&R	0	474	402	400	400
055340 Vehicle M&R	29,888	28,674	30,433	22,250	17,000
055350 Radar M&R	1,159	200	0	500	0
055360 Radio M&R	0	327	3,681	5,550	5,500
055365 Other Equipment M&R	0	952	294	1,200	1,200
055420 Telephone	14,591	17,423	19,734	19,500	19,500
055540 Dispatch Services	32,552	71,796	132,251	128,585	160,216
055542 Jail Expense	0	0	184	2,500	2,500
055550 Information Technology Services	5,365	56,393	20,835	23,000	23,000
055558 Animal Control	30,000	15,278	40,000	40,000	40,000
055570 Attorney's Fees	0	0	3,318	2,000	1,000
055595 Professional Services/Testing	0	1,355	0	2,000	2,000
055630 Insurance - Motor Vehicles	5,653	6,602	6,935	8,000	4,772
055640 Insurance - Bldg/Liab/Bond	5,033	5,752	7,394	8,500	6,741
055660 Dues & Subscriptions	6,788	3,052	1,323	3,200	3,200
055685 Publishing & Advertising	224	326	0	500	500
055930 Equipment	78	0	0	0	0
055935 Operating Lease - Equipment	4,621	4,621	2,010	2,249	1,827
055940 Special Equipment	5,022	0	1,968	5,000	0
Total Police Department	1,036,759	1,044,356	1,181,376	1,256,491	1,322,338
Fire Department					
075106 Pension	5,940	25,230	15,800	19,000	21,000
075110 Workmen's Compensation Ins	1,908	1,934	2,961	3,200	3,200
075130 Training & Travel	5	0	4,049	3,000	3,000
075190 Uniforms	2,414	10,735	4,089	10,000	15,000
075201 Food	0	1,146	1,705	1,000	1,000
075210 Office Supplies	0	420	52	0	
075220 Tools	13,158	9,482	21,150	10,000	10,000
075230 Gas, Oil, & Lubricants	4,112	5,967	4,628	5,500	6,000
075240 Expendable Operating Supplies	141	0	571	1,000	1,000
075310 Building & Grounds M&R	3,725	2,709	11,843	6,000	10,000
075340 Vehicle M&R	27,583	25,812	22,622	23,000	28,000
075360 Radio M&R	2,491	0	2,089	500	1,000
075365 Other Equipment M&R	2,398	3,583	11,649	5,000	8,000

**City of Richwood
General Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

			2023	2024	2025
	2021 Actual	2022 Actual	Actual	Budget	Proposed Budget
075410 Electricity	1,340	2,029	1,854	2,000	2,000
075420 Telephone	3,168	3,889	3,492	3,750	3,750
075430 Natural Gas	339	325	367	400	400
075550 Information Technology Services	0	4,800	435	0	0
075566 Contractual Services - Ambulance	105,000	141,716	153,244	161,000	160,000
075570 Attorney's Fees	0	0	220	0	0
075630 Insurance - Motor Vehicles	8,923	12,178	11,944	14,000	12,770
075640 Insurance - Bldg/Liab/Bond	3,285	4,545	11,339	11,500	31,376
075660 Dues & Subscriptions	5,908	8,249	9,756	6,500	6,500
075930 Equipment	26,658	22,574	5,893	25,000	25,000
075935 Capital Lease (Fire) - Principal	19,810	20,590	21,400	23,101	23,101
075936 Capital Lease (Fire) - Interest	12,902	12,122	11,312	9,611	9,611
075940 Special Equipment	1,674	0	0	2,000	2,000
Total Fire Department	252,882	320,035	334,464	346,062	383,708
Code Enforcement					
095103 Salaries & Wages	-189	0	39,045	49,421	56,589
095104 Overtime	0	0	0	0	0
095105 Retirement	-22	0	4,407	6,312	7,225
095107 Medicare	-3	0	523	717	821
095110 Workmen's Compensation Ins	0	0	0	222	458
095115 Hospitalization	-40	0	8,027	11,615	14,224
095120 Unemployment Insurance	0	0	13	9	117
095130 Training & Travel	0	500	625	1,000	3,000
095175 Longevity Pay	0	0	0	125	125
095210 Office Supplies	0	40	0	0	1,500
095225 Books & Periodicals	0	0	0	0	0
095230 Gas, Oil, & Lubricants	0	0	342	1,200	1,200
095240 Expendable Operating Supplies	0	125	428	1,000	3,500
095320 Office Furniture/Fixture M&R	139	0	0	0	0
095340 Vehicle M&R	0	0	0	1,000	1,000
095570 Attorney's Fees	0	0	0	1,000	1,000
095630 Insurance - Motor Vehicles	736	0	0	700	509
095660 Dues & Subscriptions	0	0	0	200	300
Total Code Enforcement	621	665	53,410	74,521	91,568
City Maintenance					
025102 Contract Labor	0	0	0	0	0
025103 Salaries & Wages	64,648	70,779	67,014	75,826	132,085
025104 Overtime	10,134	6,176	4,867	5,000	7,500
025105 Retirement	8,780	9,140	8,770	10,329	17,831
025107 Medicare	1,052	1,056	1,016	1,172	2,024
025110 Workmen's Compensation Ins	1,164	1,271	1,918	4,065	3,975
025115 Hospitalization	16,339	16,287	18,258	23,229	42,671

**City of Richwood
General Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

			2023	2024	2025
	2021 Actual	2022 Actual	Actual	Budget	Proposed Budget
025120 Unemployment Insurance	18	504	23	18	351
025130 Training & Travel	0	0	5	0	0
025175 Longevity Pay	0	250	0	250	375
025190 Uniforms	1,463	605	1,017	1,800	2,670
025201 Food	0	0	150	150	0
025210 Office Supplies	0	229	4	250	0
025215 Custodial Supplies	166	193	118	200	200
025220 Tools	1,822	3,621	1,867	3,000	3,000
025230 Gas, Oil, & Lubricants	6,420	5,777	8,248	10,225	3,000
025240 Expendable Operating Supplies	2,057	4,347	4,760	4,000	4,000
025245 Dump Charges	6,369	4,756	4,082	6,000	5,000
025270 Chemicals	0	755	2,434	2,000	6,500
025310 Building & Grounds M&R	10,223	29,271	10,667	20,000	46,000
025340 Vehicle M&R	1,900	6,787	14,782	2,500	2,500
025360 Radio M&R	424	150	360	360	360
025365 Other Equipment M&R	9,767	12,996	21,037	5,000	5,000
025376 Signs M&R	1,931	6,102	3,146	2,000	3,000
025410 Electricity	27,660	29,220	36,288	38,000	38,000
025420 Telephone	1,088	756	538	400	3,780
025430 Natural Gas	336	150	0	0	350
025630 Insurance - Motor Vehicles	2,003	2,621	2,754	3,600.00	3,691
025640 Insurance - Bldg/Liab/Bond	6,727	6,189	15,886	19,100.00	14,403
025660 Dues & Subscriptions	42	0	17	100	1,680
025930 Equipment	0	59,422	133,680	0	65,000
Total City Maintenance	182,533	279,410	363,706	238,574	414,946
Emergency/Disaster					
995102 Contract Labor	0	215,927	0	0	0
Total Emergency/Disaster	0	215,927	0	0	0
Parks and Recreation					
085215 Custodial Supplies	1,047	1,139	1,725	2,500	2,000
085220 Tools	528	373	536	300	500
085240 Expendable Operating Supplies	160	279	509	300	300
085270 Chemicals	1,006	1,196	1,325	2,000	2,000
085310 Building & Grounds M&R	20,238	25,563	10,283	25,000	20,000
085365 Other Equipment M&R	7,928	8,154	11,459	7,000	7,000
085410 Electricity	2,113	3,222	2,936	3,500	3,600
085630 Insurance - Motor Vehicles	278	524	551	600	509
085640 Insurance - Bldg/Liab/Bond	4,526	6,441	9,168	9,500	13,059
085685 Publishing & Advertising	175	0	0	0	0
085851 Parks & Recreation	5,956	4,909	5,994	7,000	6,000
Total Parks and Recreation	43,955	51,800	44,486	57,700	54,968
615695 Special Services - Miscellaneous	0	0	6,032	0	

**City of Richwood
General Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

			2023	2024	2025
	2021 Actual	2022 Actual	Actual	Budget	Proposed
					Budget
615699 Development Agreements	38,208	0	0	12,960	0
Total Miscellaneous	38,208	0	6,032	12,960	0
Total Expenditures	2,422,976	2,731,849	2,920,227	2,939,001	3,502,246
Other Financing Sources and Uses					
Sources					
974959 Transfer from Fund Balance	0	0	0	0	900,000
974960 Transfer from CCPD	0	74,500	15,000	25,000	15,000
974962 Transfer from Replacement Fund	0	59,719	0	0	65,000
Total Sources	0	134,219	15,000	25,000	980,000
Uses					
985900 Transfer out	0	0	33,652	0	0
985950 Contingency Fund	200,000	252,628	280,000	290,000	325,000
985960 Transfer to Capital Projects	0	152,500	0	0	0
985962 Transfer to Replacement - Vehicles	20,000	20,000	20,000	20,000	30,000
985963 Transfer to Beautification	3,000	5,000	5,000	5,000	5,000
985964 Transfer to Transportation	0	0	50,000	0	700,000
985965 Transfer to Replacement - Equipment	4,000	4,000	4,000	4,000	5,000
985967 Transfer to Replacement- Fire Dept	10,000	20,000	20,000	15,000	30,000
Total Uses	237,000	454,128	412,652	334,000	1,095,000
Change in Fund Balance	406,487	80,151	-33,711	191,639	49,289

**City of Richwood
Crime Control & Prevention District**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Change in Fund Balance					
Revenue					
Taxes					
604117 Sales Tax	158,402	185,074	158,492	160,000	160,000
Total Taxes	158,402	185,074	158,492	160,000	160,000
Interest					
604110 Interest Earnings	6	100	6,192	900	4,500
Total Interest	6	100	6,192	900	4,500
Miscellaneous revenue					
604112 Miscellaneous Income	0	0	1,120	0	0
Total Miscellaneous revenue	0	0	1,120	0	0
Total Revenue	158,408	185,174	165,804	160,900	164,500
Expenditures					
Crime Control and Prevention					
605130 Training & Travel	410	6,438	12,438	15,000	15000
605190 Uniforms	2,319	1,838	6,624	6,000	10000
605220 Tools	0	0	15,018	0	28000
605287 Community Outreach	6,771	13,953	10,110	10,000	10000
605920 Motor Vehicles	114,366	34,050	38,720	0	60,000
605930 Equipment	8,773	0	0	185,000	55,000
Total Expenditures	132,639	56,279	82,910	216,000	178,000
Other Financing Sources and Uses					
Uses					
975960 Transfer to General Fund	0	74,500	15,000	15,000	15000
Total Uses	0	74,500	15,000	15,000	15,000
Total Change in Fund Balance	25,769	54,395	67,894	-70,100	-28,500

City of Richwood
Court Security

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Change in Fund Balance					
Revenue					
044253 Revenues - Court Security	317	192	3,733	4,000	4,000
Total Revenue	317	192	3,733	4,000	4,000
Expenditures					
045293 Expenditures - Court Security	0	0	12,419	2,000	2,000
Other Financing Sources and Uses					
Sources					
614210 Transfer from General Fund	0	0	6,243	0	0
Total Sources	0	0	6,243	0	0
Total Other Financing Sources and Uses	0	0	6,243	0	0
Total Change in Fund Balance	317	192	-2,443	2,000	2,000

Court Technology

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Change in Fund Balance					
Revenue					
044254 Revenues - Court Technology	423	257	3,137	3,400	3,100
Total Revenue	423	257	3,137	3,400	3,100
Expenditures					
General Government					
Special Revenue Expenditures					
045294 Expenditures - Court Tech	0	0	2,791	2,000	2,000
Total Special Revenue Expenditures	0	0	2,791	2,000	2,000
Total General Government	0	0	2,791	2,000	2,000
Total Expenditures	0	0	2,791	2,000	2,000
Other Financing Sources and Uses					
Sources					
614210 Transfer from General Fund	0	0	5,096	0	0
Total Sources	0	0	5,096	0	0
Total Other Financing Sources and Uses	0	0	5,096	0	0
Total Change in Fund Balance	423	257	5,442	1,400	1,100

**City of Richwood
Beautification Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Change in Fund Balance					
Revenue					
Charges for services					
614124 Beautification Revenues	15,290	15,423	15,531	15,500	15,000
Total Charges for services	15,290	15,423	15,531	15,500	15,000
Miscellaneous revenue					
614112 Miscellaneous Income	1,300	0	215	0	0
614114 Community Garden Membership Fees	1,250	485	0	0	0
614115 Farmers Market Revenue	2,239	659	0	0	0
Total Miscellaneous revenue	4,789	1,144	215	0	0
Total Revenue	20,079	16,567	15,746	15,500	15,000
Expenditures					
Parks & Recreation					
Beautification					
615102 Contract Labor	4,425	7,610	8,925	6,000	7,000
615130 Training & Travel	1,211	5,043	1,529	3,000	500
615210 Office Supplies	158	85	37	225	200
615220 Tools	202	0	0	250	200
615225 Books and Periodicals	50	0	0	100	0
615240 Expendable Operating Supplies	2,151	836	1,319	1,000	2,500
615310 Building & Grounds M&R	1,105	1,798	0	1,000	1,000
615660 Dues & Subscriptions	295	403	941	120	1,000
615685 Publishing & Advertising	843	840	0	200	200
615695 Special Services - Miscellaneous	757	1,000	0	500	500
615930 Equipment	1,037	0	1,028	500	500
615950 Community Garden	3,444	3,585	1,680	1,500	0
Total Beautification	15,678	21,200	15,459	14,395	13,600
Total Expenditures	15,678	21,200	15,459	14,395	13,600
Other Financing Sources and Uses					
Sources					
974963 Transfer from General Fund	3,000	5,000	5,000	5,000	5,000
Total Sources	3,000	5,000	5,000	5,000	5,000
Total Other Financing Sources and Uses	3,000	5,000	5,000	5,000	5,000
Total Change in Fund Balance	7,401	367	5,287	6,105	6,400

**City of Richwood
Transportation Fund**

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Change in Fund Balance					
Revenue					
Taxes					
404126 Sales Tax - Streets	160,264	182,604	160,009	160,000	160,000
Total Taxes	160,264	182,604	160,009	160,000	160,000
Charges for services					
404125 Transportation Fee	141,215	141,660	142,755	142,500	144,000
Total Charges for services	141,215	141,660	142,755	142,500	144,000
Interest					
404110 Interest Earnings	58	3,703	23,366	2,000	18,000
Total Interest	58	3,703	23,366	2,000	18,000
Total Revenue	301,537	327,967	326,130	304,500	322,000
Expenditures					
Public Works					
Transportation					
405380 Streets M&R	26,107	69,739	233,150	207,500	208,000
405382 Sidewalks M&R	28,690	235	3,615	47,500	48,000
405385 Drainage M&R	16,226	6,088	55,110	47,500	48,000
Total Transportation	71,023	76,062	291,875	302,500	304,000
Total Public Works	71,023	76,062	291,875	302,500	304,000
Capital Improvements					
405915 Capital Expenditures - Streets	0	0	840,355	0	700,000
405916 Capital Expenditures - Sidewalks	0	0	374,374	0	0
405917 Capital Expenditures - Drainage	0	0	469,804	0	0
Total Capital Improvements	0	0	1,684,533	0	700,000
Total Expenditures	71,023	76,062	1,976,408	302,500	1,004,000
Other Financing Sources and Uses					
Sources					
404127 Transfer from General Fund	0	0	50,000	0	700,000
404128 Transfer from Bond Fund	0	0	546,588	0	0
404127 Transfer from Fund Balance	0	0	0	0	0
Total Sources	0	0	596,588	0	700,000
Uses					
985965 Transfer out	0	0	0	0	0
Total Uses	0	0	0	0	0
Total Other Financing Sources and Uses	0	0	596,588	0	700,000
Total Change in Fund Balance	230,514	251,905	-1,053,690	2,000	18,000

City of Richwood

Enterprise Fund

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Change in Net Position					
Net Operating Income (Loss)					
Operating income					
Sewer Department					
304420 Sewer Fees	867,201	918,993	967,659	1,009,000	1,086,312
304421 Sewer Discounts	-18,856	-18,690	-19,575	-30,096	-36,761
304450 Sewer Taps	575	1,150	2,925	2,600	0
Total Sewer Department	848,920	901,453	951,009	981,504	1,049,551
Water Department					
304410 Water Fees	1,067,427	1,135,728	1,380,402	1,494,000	1,567,511
304411 Water Discounts	-19,171	-18,968	-20,378	-41,433	-51,462
304427 Utility Application Fee	0	0	0	0	6,000
304428 Credit Card Fee revenue	0	0	0	18,000	18,000
304430 Delinquent Charges	27,989	27,688	31,311	34,500	50,000
304440 Water Taps	9,200	10,925	4,025	10,000	12,000
304460 Reconnect Fees	5,675	6,809	5,575	4,800	15,750
304480 Miscellaneous Revenue	0	0	7,418	0	0
Total Water Department	1,091,120	1,162,182	1,408,353	1,519,867	1,617,799
Solid Waste Department					
304470 Garbage Receipts	308,782	328,599	340,643	381,000	394,000
Total Solid Waste Department	308,782	328,599	340,643	381,000	394,000
Total Operating income	2,248,822	2,392,234	2,700,005	2,882,371	3,061,350
Operating expense					
Sewer Department					
205103 Salaries & Wages	116,364	121,206	119,376	131,860	126,660
205104 Overtime	10,645	6,244	8,046	13,000	13,000
205105 Retirement	538	15,276	41,976	18,506	17,841
205107 Medicare	1,696	1,691	1,712	1,856	1,837
205110 Workmen's Compensation Ins	2,676	2,923	816	7,529	3,964
205115 Hospitalization	24,607	24,666	27,355	34,844	42,671
205120 Unemployment Insurance	27	756	36	27	351
205125 Cellphone Allowance	23	360	540	585	585
205130 Training & Travel	0	7	0	2,200	0
205175 Longevity Pay	0	400	0	400	250
205190 Uniforms	0	500	1,200	1,790	1,780
205210 SEWER Office Supplies	0	26	0	300	300
205230 SEWER Gas, Oil, & Lubricants	7,281	8,286	7,306	6,500	6,500
205240 SEWER Expendable Operating Supplies	424	781	898	700	2,000
205270 SEWER Chemicals	1,053	189	0	1,000	1,000
205310 SEWER Building & Grounds M&R	7,231	14,841	541	5,000	2,000

City of Richwood

Enterprise Fund

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
205340 SEWER Vehicle M&R	1,290	2,813	3,640	2,000	4,000
205341 SEWER Postage & Shipping	3,091	3,457	4,097	4,200	4,500
205360 SEWER Radio M&R	450	450	540	540	540
205365 SEWER Other Equip M&R	2,573	8,985	12,568	6,000	5,000
205390 SEWER Line M&R	59,743	39,234	79,896	50,000	50,000
205505 SEWER Clute WWTP Operation	332,860	340,688	174,713	335,000	335,000
205506 Operating Lease - Clute (Transmission Line)	143,449	109,127	147,095	300,000	150,000
205560 SEWER Engineering	28,615	0	0	0	0
205595 SEWER Professional Services	20,825	0	10,516	80,000	
205630 SEWER Vehicle Insurance	1,388	1,049	1,101	1,300	1,173
205640 SEWER Building/Liab Insurance	2,871	2,888	2,771	3,350	4,629
205685 SEWER Publishing & Advertising	4,573	1,185	0	0	0
205930 SEWER Equipment	-9,480	0	0	0	0
Total Sewer Department	764,813	708,028	646,739	1,008,487	775,581
Water Department					
215103 WATER Salaries & Wages	110,664	136,315	150,270	171,622	221,988
215104 WATER Overtime	6,232	7,831	12,869	8,000	12,000
215105 WATER Retirement	-29,694	66,907	21,498	22,956	29,348
215107 WATER Medicare	1,684	2,094	2,444	2,489	3,219
215110 WATER Workmen's Compensation Ins	1,978	2,161	1,918	9,800	6,948
215115 WATER Hospitalization	16,414	21,964	26,790	34,844	56,895
215120 WATER Unemployment Insurance	18	756	27	27	468
215125 WATER Cellphone Allowance	524	173	0	0	0
215126 WATER Vehicle Allowance	0	4,802	6,000	6,500	6,500
215130 WATER Training & Travel	1,714	2,417	1,952	3,500	4,000
215175 WATER Longevity Pay	0	445	0	570	695
215180 WATER Certification Pay	0	0	0	0	
215190 WATER Uniforms	600	1,495	2,184	2,670	2,670
215201 WATER Food	0	54	217	500	300
215210 WATER Office Supplies	2,548	1,189	1,582	900	900
215220 WATER Tools	6,850	2,926	3,406	5,000	8,100
215230 WATER Gas, Oil, & Lubricants	12,648	9,119	7,295	6,500	12,500
215240 WATER Expendable Operating Supplies	1,033	2,479	2,453	2,700	2,700
215270 WATER Chemicals	8,054	6,471	10,318	12,000	14,000
215310 WATER Building & Grounds M&R	5,313	10,192	1,248	25,000	6,000
215320 WATER Office Furniture/Fixture M&R	0	0	0	0	0
215340 WATER Vehicle M&R	1,601	3,901	5,275	3,000	6,000
215341 WATER Postage & Shipping	3,081	3,628	4,112	0	4,500
215360 WATER Radio M&R	750	750	720	720	720
215365 WATER Other Equipment M&R	1,615	10,134	24,499	8,000	6,000
215390 Water Lines M&R	97,378	101,736	141,244	110,000	110,000
215410 WATER Electricity	42,078	53,395	45,320	45,000	57,700

City of Richwood

Enterprise Fund

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
215420 WATER Telephone	36,074	1,164	1,543	2,100	1,183
215430 WATER Natural Gas	692	515	1,395	1,500	800
215550 WATER Information Technology Services	0	0	0	0	
215560 WATER Engineering	82,719	30,317	0	170,000	25,000
215570 WATER Attorney's Fees	146	0	0	500	500
215595 WATER Professional Services	19,345	38,534	56,064	60,000	60,000
215610 Credit Card Fees	10,137	14,391	16,905	18,000	18,000
215630 WATER Insurance - Motor Vehicles	1,422	1,113	1,169	1,440	1,246
215640 WATER Insurance - Bldg/Liab/Bond	22,297	28,712	55,553	67,000	138,178
215660 WATER Dues & Subscriptions	29,112	8,703	2,752	9,000	10,000
215685 WATER Publishing & Advertising	0	2,275	0	600	400
215930 WATER Equipment	376	0	0	0	0
215935 Operating Lease - Equipment	3,609	3,609	3,382	3,610	3,655
215995 Brazosport Water Authority	298,994	346,004	324,230	355,000	395,000
Total Water Department	798,006	928,671	936,634	1,171,048	1,228,113
Solid Waste Department					
225595 SOLID WASTE Professional Services	263,925	280,971	296,950	290,000	376,000
Total Solid Waste Department	263,925	280,971	296,950	290,000	376,000
Total Operating expense	1,826,744	1,917,670	1,880,323	2,469,535	2,379,694
Total Net Operating Income (Loss)	422,078	474,564	819,682	412,836	681,656
Non-Operating Items					
Non-operating income					
304110 Interest Earnings	922	265	1,182	2,500	0
304112 Miscellaneous Income	153	-44	96	0	0
304123 Other Revenues	2,631	1,479	3,629	3,000	2,412
304500 Grants Revenue	67,691	415,183	10,516	0	0
974961 Transfer from General Fund	80,000	0	0	0	0
974965 Transfer from I&I Fund	0	10,000	0	0	0
974967 Transfer from Equipment Replacement Fund	0	0	37,000	37,000	0
Total Non-operating income	151,397	426,883	52,423	42,500	2,412
Non-operating expense					
255960 Meter Capital Lease - Principal	0	0	0	70,987	0
255961 Meter Capital Lease - Interest	10,593	8,096	5501	2804	0
255970 Series 2011 Tax & Rev CO Bonds - Principal	0	0	0	40,000	45,000
255971 Series 2011 Tax & Rev CO Bonds - Interest	19,450	18,089	16,727	15,171	13,615
255988 Series 2004 - Principle	0	0	0	35,000	40,000
255990 2004 CO Bond Fees	0	500	2,629	500	500
255991 Series 2004 - Interest	8,978	7,189	3,109	3,269	1,140
255992 Bond Insurance & Agent Fees	0	0	750	750	750
255993 Series 2019B Bonds - Principal	0	0	0	135,000	135,000
255994 Series 2019B - Interest	140,000	138,500	123,836	132,500	124,400

City of Richwood

Enterprise Fund

FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
255997 Interest Expense - Subscriptions	0	0	1,907	0	0
985962 Transfer to I & I Fund	34,000	34,000	34,000	34,000	34,000
985966 Transfer to Capital Improvements	170,000	22,000	22,000	22,000	22,000
985971 Transfer out	0	0	69,979	0	0
Total Non-operating expense	383,021	228,374	280,438	491,981	416,405
Total Non-Operating Items	-231,624	198,509	-228,015	-449,481	-413,993
305999 Depreciation	288,193	282,209	310,128	300,000	325,000
Add back Principal debt payments	0	0	0	210,000	220,000
Total Change in Net Position	-97,739	390,864	281,539	-126,645	162,663

City of Richwood
 General Obligation Interest & Sinking Fund
 FY 2024-2025 Budget - 10/1/2024 - 9/30/2025

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed Budget
Change in Fund Balance					
Revenue					
Taxes					
504103 Ad Valorem Taxes	368,525	460,391	466,167	488,105	453,497
504104 Delinquent Taxes	7,044	6,952	1,978	3,000	3,000
504105 Penalty & Interest	3,005	3,473	2,370	3,000	3,000
Total Taxes	378,574	470,816	470,515	494,105	459,497
Interest					
504110 Interest Earnings	419	94	1203	300	1000
Total Interest	419	94	1203	300	1000
Miscellaneous revenue					
504112 Miscellaneous Income	0	0	500	0	0
Total Miscellaneous revenue	0	0	500	0	0
Total Revenue	378,993	470,910	472,218	494,405	460,497
Expenditures					
General Obligation I&S					
505912 Bond Insurance & Agent Fees	2,800	2,750	2,000	2000	2,000
505960 FNB City Hall - Principal	13,477	13,990	17,694	15,074	15,648
505961 FNB City Hall - Interest	7,911	7,398	-1,652	6,314	5,741
505970 Bond Principal - Series 2012	50,000	55,000	55000	55,000	60,000
505980 Bond Interest - Series 2012	25,550	24,050	22,400	20,475	18,550
505985 Series 2011 - Principal	65,000	65,000	65000	70,000	0
505992 Series 2011 - Interest	8,295	6,260	4,226	2,191	0
505993 Series 2019A GO Bonds Principle	140000	145,000	140000	140,000	140,000
505994 Series 2019A GO Bonds Interest	95950	91,750	87,400	83,200	79,000
505995 Series 2021 GO Bonds Principle	0	30000	45000	45000	85,000
505996 Series 2021 GO Bonds Interest	0	57820	52200	50850	49,500
Total General Obligation I&S	408,983	499,018	489,268	490,104	455,439
Total Expenditures	408,983	499,018	489,268	490,104	455,439
Total Change in Fund Balance	-29,990	-28,108	-17,050	4,301	5,058