

**AN APPROPRIATIONS RESOLUTION OF THE APPOMATTOX TOWN
COUNCIL ADOPTING THE FISCAL YEAR 2024-2025 BUDGET FOR THE
TOWN OF APPOMATTOX, VA.**

SECTION I:

WHEREAS, Section 5-72, Appomattox Town Code and Section 15.2-2503, Code of Virginia, require that the governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which fiscal year begins; and,

SECTION II:

WHEREAS, the proposed Fiscal Year 2024-2025 Budget was published on May 8, 2024 and May 15, 2024 in the *Times-Virginian*, Appomattox, Virginia, pursuant to Section 15.2-2506, Code of Virginia, and public hearing was subsequently held on the proposed budget on Tuesday, May 28, 2024;

SECTION III:

NOW, THEREFORE, BE IT RESOLVED, that the Appomattox Town Council meeting in a Regular Council Meeting on Tuesday, June 25, 2024, does hereby approve the following General Fund Expenditures by Category for Fiscal Year 2024-2025;

GENERAL FUND; EXPENDITURES BY CATEGORY:

Council	59,403.
Administrative & Town Office	765,900.
Professional	150,000.
Police	161,838.
Tourism	81,200.
Fire Department	58,000.
Public Works & Town Shop	1,197,521.
Sanitation	175,450.
Property Maintenance & Construction	64,000.
Town Shop	0.
Events & Contributions	83,000.
Zoning	56,150.
Town Office	0.
TOTAL GENERAL FUND EXPENSES	2,852,462.

SECTION IV:

BE IT FURTHER RESOLVED, that the Appomattox Town Council hereby establishes the property tax rate at \$.11 per \$100.00 of assessed value for real estate, \$.45 per \$100.00 of assessed value for personal property, \$.45 per \$100.00 of assessed value for machinery and tools, and \$.11 per \$100.00 of assessed value for mobile homes; and,

BE IT FURTHER RESOLVED, in accordance with the requirements set forth in Section 58.1-3524(C)(2) and Section 58.1-3912(E) of the Code of Virginia, as amended by Chapter 1 of the Acts of Assembly (2004 Special Session 1) and as set forth in Item 503.E (Personal Property Tax Relief Program) of Chapter 951 of the 2005 Acts of Assembly any qualifying vehicle situated within the Town commencing January 1, 2024, shall receive personal property tax relief in the following manner:

- Personal use vehicles valued at \$1,000 or less will be eligible for 100% tax relief;
- Personal use vehicles valued at \$1,001 to \$20,000 will be eligible for 44.7% tax relief;
- Personal use vehicles valued at \$20,001 or more shall only receive 44.7% tax relief on the first \$20,000 of value; and
- All other vehicles which do not meet the definition of "qualifying" (business use vehicles, farm use vehicles, motor homes, etc.) will not be eligible for any form of tax relief under this program.

SECTION V:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following General Fund revenue estimates for Fiscal Year 2024-2025;

GENERAL FUND; REVENUES BY CATEGORY:

Current Taxes – Real Estate	167,000.
Current Taxes – Personal Property	85,000.
Delinquent Taxes	1,000.
Penalties & Interest	8,000.
Public Service Corporation	7,000.
Bank Stock Tax	190,000.
Meals Tax	1,450,000.
Lodging Tax	80,000.
Consumption Tax	7,000.
Cigarette Tax	135,000.
Vehicle License Tax	30,000.
Business License	230,000.
Zoning	1,000.

Communications Tax	4,000.
Interest	21,000.
Rental of Misc. Property	6,000.
Rolling Stock Tax	3,000.
Sales Tax	90,000.
Aid to Police Department (HB599)	53,000.
Fire Programs	15,000.
Personal Prop Tax Relief Act State Funds	23,107.
Visitor Center	0.
Mobile Home Titling Tax	200.
Trash Can Fees	4,500.
Miscellaneous	1,000.
State DMV Fees	2,500.
Town DMV Fees	2,000.
Litter Grant	2,200.
Transfer from Reserve	233,455.
Other Reimbursable	500.
TOTAL GENERAL FUND REVENUES	2,852,462.

SECTION VI:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following Water Fund Expenditures for Fiscal Year 2024-2025;

WATER FUND; EXPENDITURES BY CATEGORY:

Water Department	3,093,628.
TOTAL WATER EXPENDITURES	3,093,628.

SECTION VII:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following Water Fund Revenue estimates for Fiscal Year 2024-2025;

WATER FUND; REVENUES BY CATEGORY:

Water Sales	390,000.
Connection Fees	10,000.
Penalty Fees	25,000.
Availability Fees	10,000.
Reconnect Fees	0.
Miscellaneous	500.
Interest	6,000.
Interest Revenue (GASB87)	0.
Lease Revenue (GASB87)	0.
Rental of Misc. Property	20,000.
Intergovernmental Revenue	35,000.
Use of Undesignated Fund Balance	347,128.

Church Street Waterline Grant – DHCD	0.
Church Street Grant Proceeds – Rural Dev.	2,000,000.
Lead Grant	250,000.

TOTAL WATER REVENUES	3,093,628.
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SECTION VIII:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following Sewer Fund Expenditures for Fiscal Year 2024-2025;

SEWER FUND; EXPENDITURES BY CATEGORY:

Sewer Department	1,583,712.
TOTAL SEWER EXPENDITURES	1,583,712.

SECTION IX:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following Sewer Fund Revenue estimates for the Fiscal Year 2024-2025;

SEWER FUND; REVENUES BY CATEGORY:

Sewer Sales	880,000.
Connection Fees	6,000.
Availability Fees	7,500.
Interest	6,000.
Intergovernmental Revenue	3,000.
Use of Undesignated Funds	281,212.
USDA Grant Proceeds 1	400,000.
TOTAL SEWER REVENUES	1,583,712.

SECTION X:

The salaries, wages and allowances set out in said Budget are hereby authorized as per the terms of the town’s classification and merit system as approved compensation for officers and employees for services rendered, unless hereafter otherwise provided by ordinance; provided however, that the Town Manager is authorized to make such rearrangement of positions in the several departments named in the Budget, in respect to officers and employees appointed by his/her as may best meet the needs and interests of the Town and after approval by Council.

SECTION XI:

BE IT FURTHER RESOLVED, that the Appomattox Town Council may amend the Fiscal Year 2024-2025 Town Budget from time to time pursuant to Section 15.2-2507, Code of Virginia; and,

SECTION XII:

BE IT FURTHER RESOLVED, by the Town Council of Appomattox, Virginia that the Fiscal Year Budget for 2024-2025 is hereby adopted, effective July 1, 2024, and the monies necessary to fund it are hereby appropriated and shall be certified by the Clerk of Council and maintained as an archive document with the official minutes of the Town Council of Appomattox, Virginia.

Adopted this 25th day of June, 2024.

Attest:

Christy J. Torrence, Interim Town Clerk

Richard C. Conner, Mayor