

**AN APPROPRIATIONS RESOLUTION OF THE APPOMATTOX TOWN
COUNCIL ADOPTING THE FISCAL YEAR 2026-2027 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 2026-2027 Budget was published on April 24, 2026, and May 1, 2026, in the *Farmville Herald*, Farmville, Virginia, pursuant to Section 15.2-2506, Code of Virginia, and public hearing was subsequently held on the proposed budget on Monday, May 11, 2026;

SECTION III:

NOW, THEREFORE, BE IT RESOLVED, that the Appomattox Town Council meeting in a Special Called Meeting on **Monday, May XX, 2026**, does hereby approve the following General Fund Expenditures by Category for Fiscal Year 2026-2027;

GENERAL FUND; EXPENDITURES BY CATEGORY:

Council	92,344.
Administrative & Town Office	1,181,208.
Professional	90,000.
Tourism	96,273.
Public Works & Town Shop	1,556,362.
Property Maintenance & Construction	100,000.
Events & Contributions	29,500.
Zoning	141,163.
Public Safety	261,668.
TOTAL GENERAL FUND EXPENSES	3,548,518.

SECTION IV:

BE IT FURTHER RESOLVED, that the Appomattox Town Council hereby fixes, levies, and adopts the following tax rates for the applicable tax year: real estate at \$0.11 per \$100.00 of assessed value; tangible personal property at \$0.45 per \$100.00 of assessed value; machinery and tools at \$0.45 per \$100.00 of assessed value; and mobile homes at \$0.11 per \$100.00 of assessed value.

BE IT FURTHER RESOLVED, that the Town Council finds that the required notice and public hearing concerning the effective increase in real property tax levies resulting from reassessment have been provided pursuant to Virginia Code §

58.1-3321, and that Council hereby adopts the real estate tax rate of **\$0.11 per \$100.00 of assessed value** following such notice and hearing.

BE IT FURTHER RESOLVED, that, in accordance with Virginia Code §§ 58.1-3524(C)(2) and 58.1-3912(E), and the applicable provisions of the Personal Property Tax Relief Act and the Commonwealth’s appropriation act, the Town Council hereby provides that, for tax year 2026, qualifying vehicles sitused within the Town shall continue to receive personal property tax relief from the Town’s allocation of Commonwealth Personal Property Tax Relief Program funds. The Town’s allocation of such funds shall be applied to qualifying vehicles in accordance with the Personal Property Tax Relief Act, using a uniform relief rate or allocation methodology calculated after completion of the personal property tax book and based upon the Town’s available Commonwealth reimbursement and the assessed value of qualifying vehicles eligible for relief. The tax bills for qualifying vehicles shall include a general description of the criteria used to allocate relief and shall state the specific dollar amount of relief allocated to each qualifying vehicle.

SECTION V:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following General Fund revenue estimates for Fiscal Year 2026-2027;

GENERAL FUND; REVENUES BY CATEGORY:

Current Taxes – Real Estate	275,000.
Current Taxes – Personal Property	95,000.
Delinquent Taxes	1,500.
Penalties & Interest	9,000.
Public Service Corporation	6,000.
Bank Stock Tax	250,000.
Meals Tax	1,800,000.
Lodging Tax	105,000.
Consumption Tax	8,500.
Cigarette Tax	135,000.
Vehicle License Tax	35,000.
Business License	507,000.
Zoning	2,500.
Communications Tax	4,000.
Interest	40,000.
Rental of Misc. Property	9,000.
Rolling Stock Tax	3,000.
Sales Tax	135,000.
Aid to Police Department (HB599)	55,161.
Fire Programs	15,000.

Personal Prop Tax Relief Act State Funds	23,107.
Traffic Tickets	15,000.
Visitor Center	1,000.
Mobile Home Titling Tax	100.
Trash Can Fees	5,000.
Miscellaneous	1,500.
State DMV Fees	4,000.
Town DMV Fees	3,000.
Litter Grant	1,900.
VRSA Grant	2750.
Other Reimbursable	500.
TOTAL GENERAL FUND REVENUES	3,548,518.

SECTION VI:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following Water Fund Expenditures for Fiscal Year 2026-2027;

WATER FUND; EXPENDITURES BY CATEGORY:

Water Department	1,127,418.
TOTAL WATER EXPENDITURES	1,127,418.

SECTION VII:

BE IT FURTHER RESOLVED, that the Town Council hereby authorizes an interfund advance to the Water Fund in the amount of \$255,043, from available General Fund and/or Sewer Fund resources, as reflected in the adopted budget. The Finance Director/Treasurer is authorized to record such amount as an interfund receivable/payable or transfer, as appropriate under generally accepted governmental accounting principles and as directed by the Town Manager, and that the Appomattox Town Council does hereby approve the following Water Fund Revenue estimates for Fiscal Year 2026-2027;

WATER FUND; REVENUES BY CATEGORY:

Water Sales	713,000.
Connection Fees	10,000.
Penalty Fees	37,000.
Miscellaneous	2,500.
Availability Fees	10,000.
Other Reimbursables	500.
Interest	20,000.
Rental of Misc. Property	10,000.
Intergovernmental Revenue	18,000.
VRSA Grant	1,375.
SERCAP Grant #1	50,000.
Loan from General & Sewer Funds	255,043.

TOTAL WATER REVENUES **1,127,418.**

SECTION VIII:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following Sewer Fund Expenditures for Fiscal Year 2026-2027;

SEWER FUND; EXPENDITURES BY CATEGORY:

Sewer Department	1,269,875.
TOTAL SEWER EXPENDITURES	1,269,875.

SECTION IX:

BE IT FURTHER RESOLVED, that the Appomattox Town Council does hereby approve the following Sewer Fund Revenue estimates for the Fiscal Year 2026-2027;

SEWER FUND; REVENUES BY CATEGORY:

Sewer Sales	1,139,000.
Connection Fees	6,000.
Availability Fees	7,500.
Interest	13,000.
Intergovernmental Revenue	3,000.
VRSA Grant	1,375.
SERCAP Grant #2	100,000.
TOTAL SEWER REVENUES	1,269,875.

SECTION X:

BE IT FURTHER RESOLVED, that the salaries, wages, and allowances set forth in the adopted budget are authorized as compensation for Town officers and employees, subject to the Town's adopted personnel policies, classification system, and pay plan. The Town Manager is authorized to administer staffing assignments and position allocations within the appropriated departmental budgets, provided that the creation of new full-time positions, elimination of funded positions, or changes to the adopted compensation plan shall require further approval by Town Council unless otherwise authorized by law or policy.

SECTION XI:

BE IT FURTHER RESOLVED, that the Fiscal Year 2026–2027 Budget may be amended from time to time in accordance with Virginia Code § 15.2-2507, including any required notice and public hearing for amendments exceeding the statutory threshold.; and,

SECTION XII:

BE IT FURTHER RESOLVED, that the Fiscal Year 2026–2027 Budget for the Town of Appomattox is hereby adopted, effective July 1, 2026, and the expenditure amounts set forth herein are hereby appropriated by fund and category, with total appropriations of **\$3,548,518 for the General Fund, \$1,127,418 for the Water Fund, and \$1,269,875 for the Sewer Fund**, for a total all-funds appropriation of **\$5,945,811**.

Adopted this XXth day of May, 2026.

Attest:

Dianne Tanner, Deputy Town Clerk

Richard C. Conner, Mayor

Vote:

Ayes: ____

Nays: ____

Absent: ____

Abstentions: ____