



**Town of Altavista, Virginia  
Meeting Agenda Town Council  
Town Council Regular Meeting**

**Tuesday, December 12, 2023  
6:00 PM - Council's Chambers  
510 Seventh Street  
Altavista, VA 24517**

1. **CALL TO ORDER, INVOCATION AND PLEDGE OF ALLEGIANCE**  
*Reverend Alden Gallimore, First Baptist Church of Altavista, will deliver the Invocation.*
2. **AGENDA ADOPTION**
3. **RECOGNITIONS AND PRESENTATIONS**
  - 3.A [Altavista Police Department - New Officer Induction](#)
  - 3.B [Employee Changes - November 2023](#)
4. **CITIZEN'S TIME (NON-AGENDA ITEMS ONLY)**  
*Citizen's wishing to address Council should provide their name and address. Citizen comments are limited to (3) minutes, with a total of (15) minutes allotted for this purpose. Please note: Citizen's Time is NOT a question-and-answer session between the public and Council.*
5. **PARTNER UPDATES**
  - 5.A [Avoca Museum and Historical Society](#)
6. **CONSENT AGENDA**
  - 6.A [Monthly Financial Reports - November 2023](#)  
[Attachment 1. November 2023 Check Register](#)  
[Attachment 2. November 2023 Revenue Report](#)  
[Attachment 3. November 2023 Expenditure Report](#)  
[Attachment 4. November 2023 Reserve Balance Investment Report](#)
  - 6.B [Town Council - Meeting Minutes](#)  
[attachment 1. Altavista Town Council RM Minutes 11.14.23.pdf](#)  
[attachment 2. Altavista Town Council - November 28th WS Meeting NOTES.pdf](#)
  - 6.C [Altavista Town Council 2024 Meeting Schedule](#)  
[attachment. Altavista Town Council 2024 Meeting Schedule](#)
  - 6.D [FY2023 Financial Report](#)  
[Attachment 1. Memo to Council - FY 2023 Annual Audit](#)  
[Attachment 2. FY2023 Draft Financial Report](#)
  - 6.E [Avoca Maintenance Fund - CIP Adjustment](#)
7. **PUBLIC HEARING(S)**  
*NONE scheduled for this meeting.*

## **8. NEW BUSINESS**

- 8.A Altavista Community Transit System (ACTS) Budget Review  
attachment 1. MEMO to Council - Budget and Grant Application Request FY2025.pdf  
attachment 2. FY2025 Proposed Transit Budget.pdf  
attachment 3. Transportation-ACTS\_CIP\_FY2025\_2029\_draft.pdf

## **9. UNFINISHED BUSINESS**

- 9.A Vista/Leggett Project Update

## **10. REPORTS AND COMMUNICATIONS**

- 10.A Departmental Reports - Finance  
Attachment 1. Meals Tax Report  
Attachment 2. Sales Tax Report  
Attachment 3. Lodging Tax Report  
Attachment 4. Cigarette Tax Report
- 10.B Public Services Monthly Reports  
BUILDINGS\_AND\_GROUNDS\_MONTHLY\_REPORT\_NOVEMBER\_2023.docx  
FLEET\_MAINTENANCE\_DEPARTMENT-NOVEMBER\_2023.docx  
STREET\_DEPARTMENT\_MONTHLY\_REPORT-\_NOVEMBER\_2023.docx
- 10.C Utility Project Updates  
STATUS REPORT AMI PROJECT 12-01-2023.pdf  
STATUS REPORT FILTER IMPROVEMENT PROJECT 12-05-22.pdf  
STATUS REPORT FRAIZER ROAD DRAINAGE PROJECT 12-05-2023.pdf  
STATUS REPORT FOR SPRINGS REHAB 12-05-2023.pdf  
STATUS REPORT SPRINGS SCADA PROJECT 12-05-2023.pdf  
STATUS REPORT CLARIFIER #3 PROJECT 12-04-2023.pdf  
STATUS REPORT WWTP ELECTRICAL PROJECT 12-05-2023.pdf  
STATUS REPORT WWTP UV 12-05-23.pdf  
November 2023 Monthly Report for Council Members 1z.pdf  
November 2023 Monthly Report for Council Members 2z.pdf  
Main Street Sidewalk Status Update 12-5-23.pdf  
STATUS REPORT FOR SEDIMENTATION PROJECT 12-05-2023.pdf  
STATUS REPORT WWTP PER 12-05-2023.pdf
- 10.D Altavista Police Department Monthly Report  
attachment 1. APD November APD Monthly Report.pdf  
attachment 2. APD Patrol on 29-November 2023.pdf
- 10.E Altavista Town Council Meeting Calendars  
attachment 1. Altavista Town Council Meeting Calendar - December 2023  
attachment 2. Altavista Town Council Meeting Calendar - January 2024.

## **11. MATTERS FROM COUNCIL**

## **12. CLOSED SESSION**

### **13. ADJOURNMENT**

*THE TOWN OF ALTAVISTA IS COMMITTED TO FULL COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT STANDARDS. TRANSLATION SERVICES, ASSISTANCE OR ACCOMODATION REQUESTS FROM PERSONS WITH DISABILITIES ARE TO BE REQUESTED NOT LESS THAN 3 WORKING DAYS BEFORE THE DAY OF THE EVENT. PLEASE CALL (434) 369-5001 FOR ASSISTANCE.*



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 3.A

**RECOGNITIONS AND PRESENTATIONS**

**Title: Altavista Police Department - New Officer Induction**

**Staff Resource: APD Chief Tommy Merricks**

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**Action(s):**

For Presentation Purposes

**Explanation:**

Altavista Police Chief Tommy Merricks and Captain Kenny Moorefield will swear in new officer Jacklynn Goyne.

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 3.B

**RECOGNITIONS AND PRESENTATIONS**

**Title: Employee Changes - November 2023**

**Staff Resource: Jo Ann Myers, Human Resources**

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**Action(s):**

Informational Item

**Explanation:**

**Milestones:**

None in November

**New Hire:**

Evan Gibson, Public Works, Maintenance Work - Building & Grounds

**Departure:**

None in November

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 5.A

**PARTNER UPDATES**

**Title: Avoca Museum and Historical Society**

**Staff Resource: Caleb Lafoon, Avoca's Executive Director**

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**Action(s):**

Year-end Updates

**Explanation:**

Avoca Executive Director Caleb Lafoon will be present to update Town Council on Avoca's most recent events and activities, as well as give Council a brief overview of Avoca's intentions in the upcoming year.

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 6.A

**CONSENT AGENDA**

**Title: Monthly Financial Reports - November 2023**

**Staff Resource: Tobie Shelton, Director of Finance and Administration**

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**Action(s):**

Approve monthly financial reports as presented.

**Explanation:**

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*

*Attachment 1. November 2023 Check Register*

*Attachment 2. November 2023 Revenue Report*

*Attachment 3. November 2023 Expenditure Report*

*Attachment 4. November 2023 Reserve Balance Investment Report*

CHECK NO	VENDOR NO	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DATE CLEARED	BANK CODE	STATUS	ORIGINAL AMOUNT
45616	1066	ASHBY ULYSSES ROBINSON JR.	11/02/2023	75.00		00	OUTSTANDING	
45617	886	AT&T MOBILITY	11/02/2023	2,124.44		00	OUTSTANDING	
45618	978	REGINALD C BENNETT	11/02/2023	.00	11/09/2023	00	VOID	75.00
45619	9999999	BOLEY GEORGE KYLE	11/02/2023	30.00		00	OUTSTANDING	
45620	1025	MEGHAN T BOLLING	11/02/2023	50.00		00	OUTSTANDING	
45621	28	COLUMBIA GAS	11/02/2023	285.49		00	OUTSTANDING	
45622	32	CONTROL EQUIPMENT CO INC	11/02/2023	34,573.55		00	OUTSTANDING	
45623	1112	CREATIVE ECONOMIC DEV. CONSULT	11/02/2023	1,735.00		00	OUTSTANDING	
45624	872	EVERBANK, N.A.	11/02/2023	153.00		00	OUTSTANDING	
45625	123	FIRE & SAFETY EQUIP CO INC	11/02/2023	244.95		00	OUTSTANDING	
45626	111	GRAINGER INC	11/02/2023	35.48		00	OUTSTANDING	
45627	305	HAWKINS-GRAVES INC	11/02/2023	200.00		00	OUTSTANDING	
45628	332	HURT & PROFFITT INC	11/02/2023	1,800.00		00	OUTSTANDING	
45629	564	JOHN JORDAN	11/02/2023	75.00		00	OUTSTANDING	
45630	9999997	KENNEDY, REGINA	11/02/2023	87.65		00	OUTSTANDING	
45631	1104	KT PAINTING	11/02/2023	13,500.00		00	OUTSTANDING	
45632	829	MARIE MITCHELL	11/02/2023	75.00		00	OUTSTANDING	
45633	121	MULTI BUSINESS FORMS INC	11/02/2023	838.00		00	OUTSTANDING	
45634	860	MUNICIPAL EMERGENCY SERV., INC.	11/02/2023	62.50		00	OUTSTANDING	
45635	9999998	OAKLEY, MONDREUS	11/02/2023	250.00		00	OUTSTANDING	
45636	67	ORKIN PEST CONTROL LLC	11/02/2023	437.96		00	OUTSTANDING	
45637	798	PEED & BORTZ LLC	11/02/2023	1,955.00		00	OUTSTANDING	
45638	843	BETTY PICKERAL	11/02/2023	1,710.60		00	OUTSTANDING	
45639	1	PRISCILLA ELIAS	11/02/2023	182.04		00	OUTSTANDING	
45640	1081	RAYNA STEELE	11/02/2023	50.00		00	OUTSTANDING	
45641	467	SONNY MERRYMAN INC	11/02/2023	58.40		00	OUTSTANDING	
45642	1070	STANTEC CONSULTING SERVICES IN	11/02/2023	495.00		00	OUTSTANDING	
45643	35	TREASURER OF VA/VITA	11/02/2023	5.15		00	OUTSTANDING	
45644	9999997	TWINING, DEBORAH	11/02/2023	83.90		00	OUTSTANDING	
45645	885	VIRGINIA RISK SHARING ASSOCIAT	11/02/2023	4,740.00		00	OUTSTANDING	
45646	110	VUPS INC	11/02/2023	121.00		00	OUTSTANDING	
45647	9999997	WOODRUFF, LINDA	11/02/2023	42.80		00	OUTSTANDING	
45648	9999998	ALLEY, BRITTANY	11/09/2023	150.00		00	OUTSTANDING	
45649	498	ALTAVISTA INSTRUMENTS & CONTROL	11/09/2023	1,601.54		00	OUTSTANDING	
45650	1090	ARCHITECTURAL PARTNERS	11/09/2023	496.00		00	OUTSTANDING	
45651	103	BEACON CREDIT UNION	11/09/2023	230.00		00	OUTSTANDING	
45652	675	BKT UNIFORMS	11/09/2023	392.96		00	OUTSTANDING	
45653	12	BRENNTAG MID-SOUTH INC	11/09/2023	1,580.88		00	OUTSTANDING	
45654	913	BRUMFIELD CONSTRUCTION LLC	11/09/2023	18,900.00		00	OUTSTANDING	
45655	16	CAMPBELL COUNTY UTILITIES & SE	11/09/2023	126,211.44		00	OUTSTANDING	
45656	1050	CHAMPION'S LAWN CARE/CRR L&L LL	11/09/2023	14,040.00		00	OUTSTANDING	
45657	1108	CJMW ARCHITECTURE, P.A.	11/09/2023	6,006.80		00	OUTSTANDING	
45658	874	CORPORATE MEDICAL SERVICES	11/09/2023	49.96		00	OUTSTANDING	
45659	9999999	CREASY DONALD R & GLENDIA Y	11/09/2023	66.08		00	OUTSTANDING	
45660	994	LARRY DALTON	11/09/2023	400.00		00	OUTSTANDING	
45661	569	DIAMOND PAPER CO INC	11/09/2023	878.64		00	OUTSTANDING	
45662	164	DMV	11/09/2023	525.00		00	OUTSTANDING	
45663	20	J JOHNSON ELLER JR	11/09/2023	2,515.60		00	OUTSTANDING	
45664	301	ENGLISH'S LLC	11/09/2023	982.31		00	OUTSTANDING	
45665	976	GRANICUS LLC	11/09/2023	3,891.52		00	OUTSTANDING	
45666	566	INTEGRATED TECHNOLOGY GROUP IN	11/09/2023	8,133.81		00	OUTSTANDING	



CHECK NO	VENDOR NO	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DATE CLEARED	BANK CODE	STATUS	ORIGINAL AMOUNT
45667	646	KD COUNTRY	11/09/2023	110.00		00	OUTSTANDING	
45668	1063	MISSIONSQUARE - 304831	11/09/2023	470.00		00	OUTSTANDING	
45669	454	O'REILLY AUTOMOTIVE INC	11/09/2023	749.82		00	OUTSTANDING	
45670	857	RIVERSTREET NETWORKS	11/09/2023	1,535.43		00	OUTSTANDING	
45671	398	RSG LANDSCAPING & LAWNCARE INC	11/09/2023	892.40		00	OUTSTANDING	
45672	1	SHARON WILLIAMS	11/09/2023	138.60		00	OUTSTANDING	
45673	85	TREASURER OF VA /CHILD SUPPORT	11/09/2023	903.27		00	OUTSTANDING	
45674	92	UNIFIRST CORP	11/09/2023	2,220.89		00	OUTSTANDING	
45675	601	VACORP	11/09/2023	443.36		00	OUTSTANDING	
45676	1083	VIRGINIA BUSINESS SYSTEMS	11/09/2023	216.29		00	OUTSTANDING	
45677	793	XEROX FINANCIAL SERVICES	11/09/2023	645.25		00	OUTSTANDING	
45678	1	VIRGINIA TITLE CENTER,LLC	11/13/2023	750.00		00	OUTSTANDING	
45679	560	BLUE RIDGE DEVELOPERS INC.	11/15/2023	108,274.49		00	OUTSTANDING	
45680	1	CAMPBELL COUNTY CLERK	11/15/2023	392.00		00	OUTSTANDING	
45681	208	CAMPBELL COUNTY TREASURER	11/15/2023	415.39		00	OUTSTANDING	
45682	20	J JOHNSON ELLER JR	11/15/2023	225.00		00	OUTSTANDING	
45683	84	ALTAVISTA JOURNAL	11/16/2023	280.38		00	OUTSTANDING	
45684	1059	BRIGHTLY SOFTWARE,INC.	11/16/2023	4,000.99		00	OUTSTANDING	
45685	294	BUSINESS CARD	11/16/2023	16,582.52		00	OUTSTANDING	
45686	9999998	Cole, Blake	11/16/2023	150.00		00	OUTSTANDING	
45687	583	CAMPBELL COUNTY PUBLIC LIBRARY	11/16/2023	1,170.00		00	OUTSTANDING	
45688	825	CENTRAL TECHNOLOGY SOLUTIONS	11/16/2023	25,278.92		00	OUTSTANDING	
45689	1087	CONCRETE FOUNDATIONS INC	11/16/2023	87,900.00		00	OUTSTANDING	
45690	32	CONTROL EQUIPMENT CO INC	11/16/2023	1,416.95		00	OUTSTANDING	
45691	569	DIAMOND PAPER CO INC	11/16/2023	464.44		00	OUTSTANDING	
45692	36	DOMINION VIRGINIA POWER	11/16/2023	63,977.69		00	OUTSTANDING	
45693	118	FERGUSON ENTERPRISES LLC	11/16/2023	124.96		00	OUTSTANDING	
45694	41	FISHER SCIENTIFIC	11/16/2023	762.37		00	OUTSTANDING	
45695	43	FOSTER FUELS INC	11/16/2023	24,309.82		00	OUTSTANDING	
45696	916	GRANITE TELECOMMUNICATIONS	11/16/2023	895.00		00	OUTSTANDING	
45697	52	HACH COMPANY	11/16/2023	638.22		00	OUTSTANDING	
45698	58	INSTRUMENTATION SERVICES INC	11/16/2023	708.00		00	OUTSTANDING	
45699	566	INTEGRATED TECHNOLOGY GROUP IN	11/16/2023	753.74		00	OUTSTANDING	
45700	892	J & J PORTAPOTTY INC	11/16/2023	360.00		00	OUTSTANDING	
45701	1	JONATHAN RICE	11/16/2023	28.00		00	OUTSTANDING	
45702	9999999	KENT & KENT PC	11/16/2023	211.04		00	OUTSTANDING	
45703	9999999	MATTERA ANTONIO	11/16/2023	393.79		00	OUTSTANDING	
45704	9999999	MIRIAM TAPIA	11/16/2023	113.36		00	OUTSTANDING	
45705	9999999	MOUNTAINVIEW SETTLEMENT	11/16/2023	36.24		00	OUTSTANDING	
45706	300	NAPA AUTO PARTS	11/16/2023	666.67		00	OUTSTANDING	
45707	816	PACE ANAYLTICAL SERVICES LLC	11/16/2023	1,920.70		00	OUTSTANDING	
45708	931	PALLETONE INC	11/16/2023	1,904.30		00	OUTSTANDING	
45709	358	PHILLIPS EQUIPMENT CORPORATION	11/16/2023	231.99		00	OUTSTANDING	
45710	1	ROBERT ADKINS	11/16/2023	40.00		00	OUTSTANDING	
45711	9999998	TYREE, KELLIE	11/16/2023	150.00		00	OUTSTANDING	
45712	136	USABLUEBOOK	11/16/2023	2,056.88		00	OUTSTANDING	
45713	9	AFLAC	11/21/2023	2,920.83		00	OUTSTANDING	
45714	91	ANTHEM BLUE CROSS/BLUE SHIELD	11/21/2023	43,528.00		00	OUTSTANDING	
45715	103	BEACON CREDIT UNION	11/21/2023	230.00		00	OUTSTANDING	
45716	1058	BRIGHTSPEED	11/21/2023	623.71		00	OUTSTANDING	
45717	973	CAMPBELL HEATING AND COOLING	11/21/2023	223.75		00	OUTSTANDING	

CHECK NO	VENDOR NO	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DATE CLEARED	BANK CODE	STATUS	ORIGINAL AMOUNT
45718	1	CHELSEA PUGH	11/21/2023	111.72		00	OUTSTANDING	
45719	1	COTY PUTNAM	11/21/2023	122.60		00	OUTSTANDING	
45720	284	DEWBERRY ENGINEERS INC	11/21/2023	15,980.00		00	OUTSTANDING	
45721	394	ELECTRONIC SYSTEMS INC	11/21/2023	8.88		00	OUTSTANDING	
45722	41	FISHER SCIENTIFIC	11/21/2023	1,336.76		00	OUTSTANDING	
45723	719	THOMAS W FORE	11/21/2023	28.00		00	OUTSTANDING	
45724	43	FOSTER FUELS INC	11/21/2023	3,381.01		00	OUTSTANDING	
45725	46	GENTRY LOCKE ATTORNEYS	11/21/2023	3,690.00		00	OUTSTANDING	
45726	111	GRAINGER INC	11/21/2023	82.13		00	OUTSTANDING	
45727	50	GRETNA TIRE INC	11/21/2023	4,214.00		00	OUTSTANDING	
45728	52	HACH COMPANY	11/21/2023	1,514.00		00	OUTSTANDING	
45729	9999998	Masters, Jeremy	11/21/2023	150.00		00	OUTSTANDING	
45730	9999998	Meeks Ariana	11/21/2023	150.00		00	OUTSTANDING	
45731	531	MAGIC CITY SPRINKLER INC	11/21/2023	650.00		00	OUTSTANDING	
45732	1	MICHAEL DAVID BENNETT	11/21/2023	83.90		00	OUTSTANDING	
45733	218	MINNESOTA LIFE	11/21/2023	234.86		00	OUTSTANDING	
45734	1063	MISSIONSQUARE - 304831	11/21/2023	470.00		00	OUTSTANDING	
45735	816	PACE ANAYLTICAL SERVICES LLC	11/21/2023	165.60		00	OUTSTANDING	
45736	85	TREASURER OF VA /CHILD SUPPORT	11/21/2023	903.27		00	OUTSTANDING	
45737	136	USABLUEBOOK	11/21/2023	168.28		00	OUTSTANDING	
45738	1085	BEDFORD EXCAVATING INC.	11/30/2023	6,950.00		00	OUTSTANDING	
45739	675	BKT UNIFORMS	11/30/2023	404.95		00	OUTSTANDING	
45740	28	COLUMBIA GAS	11/30/2023	981.66		00	OUTSTANDING	
45741	32	CONTROL EQUIPMENT CO INC	11/30/2023	563.79		00	OUTSTANDING	
45742	9999999	CORELOGIC	11/30/2023	2,035.59		00	OUTSTANDING	
45743	419	CREATIVE EDGE DESIGN INC	11/30/2023	2,800.00		00	OUTSTANDING	
45744	125	CVCJA	11/30/2023	68.00		00	OUTSTANDING	
45745	9999999	DOAN VY YEN	11/30/2023	32.37		00	OUTSTANDING	
45746	394	ELECTRONIC SYSTEMS INC	11/30/2023	8.88		00	OUTSTANDING	
45747	20	J JOHNSON ELLER JR	11/30/2023	2,574.73		00	OUTSTANDING	
45748	937	ENGLISH CONSTRUCTION CO INC	11/30/2023	59,612.50		00	OUTSTANDING	
45749	872	EVERBANK, N.A.	11/30/2023	153.00		00	OUTSTANDING	
45750	123	FIRE & SAFETY EQUIP CO INC	11/30/2023	1,148.07		00	OUTSTANDING	
45751	111	GRAINGER INC	11/30/2023	96.07		00	OUTSTANDING	
45752	9999999	JUDITH PAYNE	11/30/2023	56.95		00	OUTSTANDING	
45753	1	LOGAN T ANTHONY	11/30/2023	38.87		00	OUTSTANDING	
45754	1002	LORD & COMPANY	11/30/2023	75,664.00		00	OUTSTANDING	
45755	1113	M & M WINDOW WASHING	11/30/2023	100.00		00	OUTSTANDING	
45756	9999999	M & W LAND AND CATTLE LLC	11/30/2023	136.40		00	OUTSTANDING	
45757	670	PATRIOT SAFETY SUPPLY	11/30/2023	11,089.70		00	OUTSTANDING	
45758	843	BETTY PICKERAL	11/30/2023	1,861.17		00	OUTSTANDING	
45759	1053	PITNEY BOWES BANK INC. PURCH.P	11/30/2023	208.99		00	OUTSTANDING	
45760	9999999	SHELTON & HAILEY HOLDING CO LL	11/30/2023	65.48		00	OUTSTANDING	
45761	1027	SLIMLINE MANUFACTURING	11/30/2023	1,816.83		00	OUTSTANDING	
45762	1114	SPECTRUM STONE DESIGNS LLC	11/30/2023	3,895.00		00	OUTSTANDING	
45763	1070	STANTEC CONSULTING SERVICES IN	11/30/2023	907.50		00	OUTSTANDING	
45764	1089	T-MOBILE USA INC.	11/30/2023	29.40		00	OUTSTANDING	
45765	1	UNITED STATES TREASURY	11/30/2023	775.69		00	OUTSTANDING	
45766	136	USABLUEBOOK	11/30/2023	3,360.25		00	OUTSTANDING	
45767	9999999	WELLS FARGO REAL ESTATE TAX	11/30/2023	315.84		00	OUTSTANDING	

CHECK NO	VENDOR NO	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DATE CLEARED	BANK CODE	STATUS	ORIGINAL AMOUNT
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NO. OF CHECKS:	152	CHECKS OUTSTANDING	867,836.59	***				
OUTSTANDING CHECKS:	151	RECONCILED CHECKS:			VOID CHECKS:	1		
	867,761.59		.00			.00		75.00

CHECK NO	VENDOR NO	VENDOR NAME	CHECK DATE	CHECK AMOUNT	DATE CLEARED	BANK CODE	STATUS	ORIGINAL AMOUNT
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NO. OF CHECKS:	152	TOTAL CHECKS	867,836.59	***				
OUTSTANDING CHECKS:	151	RECONCILED CHECKS:		VOID CHECKS:	1			
	867,761.59		.00		.00			75.00

TOWN OF ALTAVISTA  
REVENUE REPORT  
42% OF YEAR LAPSED  
AS OF 11/30/2023

TOWN OF ALTAVISTA

FUND 010		GENERAL FUND		*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT		ACCOUNT DESCRIPTION		ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
300		TAXES									
301		PROPERTY TAXES									
	01 00	REAL PROPERTY CURRENT		31,718	217,049.29	684	158,590	227,303.48	143	380,620	153,316.52
301	**	PROPERTY TAXES		31,718	217,049.29	684	158,590	227,303.48	143	380,620	153,316.52
302		PUBLIC SERVICE									
	01 00	REAL & PERSONAL CURRENT		6,610	5,118.88	77	33,050	5,118.88	16	79,330	74,211.12
302	**	PUBLIC SERVICE		6,610	5,118.88	77	33,050	5,118.88	16	79,330	74,211.12
303		PERSONAL PROPERTY									
	01 00	CURRENT		24,000	152,043.15	634	120,000	166,115.26	138	288,000	121,884.74
	03 00	PPTRA		8,333	.00		41,665	12,034.24	29	100,000	87,965.76
303	**	PERSONAL PROPERTY		32,333	152,043.15	470	161,665	178,149.50	110	388,000	209,850.50
304		MACHINERY & TOOLS									
	01 00	CURRENT		160,416	359,855.52	224	802,080	786,612.08	98	1,925,000	1,138,387.92
304	**	MACHINERY & TOOLS		160,416	359,855.52	224	802,080	786,612.08	98	1,925,000	1,138,387.92
305		MOBILE HOME									
	01 00	CURRENT		10	106.94	1069	50	113.98	228	130	16.02
305	**	MOBILE HOME		10	106.94	1069	50	113.98	228	130	16.02
306		PENALTIES & INTEREST									
	01 00	PENALTIES		500	81.85	16	2,500	1,771.94	71	6,000	4,228.06
	02 00	INTEREST		291	126.60	44	1,455	1,668.20	115	3,500	1,831.80
306	**	PENALTIES & INTEREST		791	208.45	26	3,955	3,440.14	87	9,500	6,059.86
307		LOCAL									
	01 00	SALES & USE		20,000	46,627.59-	233	100,000	40,831.59	41	240,000	199,168.41
	02 00	ELECTRIC, GAS & TELEPHONE		9,500	1,010.15-	11	47,500	28,077.98	59	114,000	85,922.02
	03 00	MOTOR VEHICLE LICENSES		3,833	21,229.10	554	19,165	26,294.36	137	46,000	19,705.64
	04 00	BANK STOCK		15,833	.00		79,165	.00		190,000	190,000.00
	05 00	HOTEL & MOTEL		9,750	6,030.87	62	48,750	53,152.88	109	117,000	63,847.12
	06 00	MEAL		110,000	12,116.35	11	550,000	500,427.69	91	1,320,000	819,572.31
	07 00	AUDIT REVENUE		0	.00		0	.00		0	.00
	08 00	CONTAINER RENTAL FEE		133	33.40	25	665	33.40	5	1,600	1,566.60
	09 00	COMMUNICATIONS TAX		2,416	2,189.58-	91	12,080	6,631.00	55	29,000	22,369.00
	10 00	TRANSIT PASSENGER REVENUE		416	.00		2,080	.00		5,000	5,000.00
	11 00	CIGARETTE TAX		8,333	.00		41,665	18,750.00	45	100,000	81,250.00
	12 00	MOBILE RESTAURANT PERMIT		8	.00		40	.00		100	100.00
307	**	LOCAL		180,222	10,417.60-	6	901,110	674,198.90	75	2,162,700	1,488,501.10

TOWN OF ALTAVISTA  
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AS OF 11/30/2023

TOWN OF ALTAVISTA

FUND 010		GENERAL FUND								
ACCOUNT		ACCOUNT DESCRIPTION	***** ESTIMATED	CURRENT ACTUAL	***** %REV	***** ESTIMATED	YEAR-TO-DATE ACTUAL	***** %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
<hr/>										
308		LICENSES, PERMITS & FEES								
	01 01	CONTRACTORS	375	.00		1,875	.00		4,500	4,500.00
	01 02	RETAIL SALES	5,250	.00		26,250	9,725.85	37	63,000	53,274.15
	01 03	FINANCIAL, RE & PROF	458	.00		2,290	387.72	17	5,500	5,112.28
	01 04	REPAIRS & PERSONAL SVC	833	15.00	2	4,165	2,970.57	71	10,000	7,029.43
	01 05	WHOLESALE BUSINESS	33	.00		165	.00		400	400.00
	01 06	UTILITIES	83	.00		415	.00		1,000	1,000.00
	01 07	HOTELS	83	.00		415	.00		1,000	1,000.00
	01 08	VENDING, COIN OPERATED	0	.00		0	.00		0	.00
	01 *	BUSINESS LICENSE FEES	7,115	15.00		35,575	13,084.14	37	85,400	72,315.86
	02 01	ZONING, SIGN, HOME OCCUPATN	187	175.00	94	935	1,010.00	108	2,250	1,240.00
308	**	LICENSES, PERMITS & FEES	7,302	190.00	3	36,510	14,094.14	39	87,650	73,555.86
300	***	TAXES	419,402	724,154.63		2,097,010	1,889,031.10		5,032,930	3,143,898.90
310		FINES & FORFEITURES								
310										
	01 00	COURT FINES	833	467.92-	56	4,165	3,945.79	95	10,000	6,054.21
	02 00	PARKING FINES	16	.00		80	100.00	125	200	100.00
	03 00	TRAFFIC CAMERA TKTS	0	9,056.00-		0	15,854.00		0	15,854.00-
310	**		849	9,523.92-	1122	4,245	19,899.79	469	10,200	9,699.79-
310	***	FINES & FORFEITURES	849	9,523.92-		4,245	19,899.79		10,200	9,699.79-
320		INVESTMENT EARNINGS								
321		INTEREST								
	02 00	INTEREST INCOME	0	49,739.13		0	242,448.59		0	242,448.59-
321	**	INTEREST	0	49,739.13		0	242,448.59		0	242,448.59-
320	***	INVESTMENT EARNINGS	0	49,739.13		0	242,448.59		0	242,448.59-
330		CHARGES FOR SERVICES								
331		RENTS								
	01 00	RENTAL OF GENERAL PROP	208	300.00	144	1,040	900.00	87	2,500	1,600.00
	01 01	PAVILION RENTALS	125	.00		625	700.00	112	1,500	800.00
	01 02	BOOKER BUILDING RENTALS	458	725.00	158	2,290	3,925.00	171	5,500	1,575.00
	01 03	SPARK INNOVATION CENTER	3,000	1,648.48	55	15,000	6,956.65	46	36,000	29,043.35
	01 *	RENTAL OF GENERAL PROP	3,791	2,673.48	71	18,955	12,481.65	66	45,500	33,018.35
	02 00	RENTAL OF REAL PROP	8,250	6,035.41	73	41,250	35,780.90	87	99,000	63,219.10
331	**	RENTS	12,041	8,708.89	72	60,205	48,262.55	80	144,500	96,237.45

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FUND 010		GENERAL FUND								
ACCOUNT		ACCOUNT DESCRIPTION	***** ESTIMATED	CURRENT ACTUAL	***** %REV	***** ESTIMATED	YEAR-TO-DATE ACTUAL	***** %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
336	02 00	LOANS PROP. MAIN. ENFORCEMENT	0	.00		0	.00		0	.00
336	**	LOANS	0	.00		0	.00		0	.00
337	01 00	CODE ENFORCEMENT CODE ENFORCEMENT	41	.00		205	100.00	49	500	400.00
337	**	CODE ENFORCEMENT	41	.00		205	100.00	49	500	400.00
330	***	CHARGES FOR SERVICES	12,082	8,708.89		60,410	48,362.55		145,000	96,637.45
340		INTERGOVERNMENTAL REVENUE								
341		STATE								
	03 00	RAILROAD ROLLING STOCK	1,308	.00		6,540	17,229.34	263	15,700	1,529.34-
	04 00	DCJS GRANT	8,166	.00		40,830	25,769.00	63	98,000	72,231.00
	06 00	RENTAL TAX	83	52.17-	63	415	376.27	91	1,000	623.73
	08 00	MISC STATE GRANT	1,250	.00		6,250	.00		15,000	15,000.00
	08 01	TOBACCO GRANT	0	.00		0	.00		0	.00
	08 02	DHCD THEATER FEASIBILITY	0	.00		0	.00		0	.00
	08 04	DHCD MAIN ST RESURGENCE	0	28,500.00		0	28,500.00		0	28,500.00-
	08 *	MISC STATE GRANT	1,250	28,500.00	2280	6,250	28,500.00	456	15,000	13,500.00-
	09 00	POLICE GRANT	0	.00		0	.00		0	.00
	11 00	VDOT CONTRACTUAL SERVICES	250	.00		1,250	.00		3,000	3,000.00
	12 00	VDOT PD GRANT - OVERTIME	416	95.39-	23	2,080	96.84	5	5,000	4,903.16
	13 00	STATE TRANSIT REVENUE	2,282	.00		11,410	32,351.00	284	27,390	4,961.00-
	16 00	SKILL GAMES TAX	0	.00		0	.00		0	.00
	17 00	BROWNFIELD ASSESSMNT GRNT	0	20,451.50-		0	4,880.15		0	4,880.15-
	17 01	SPARK INNOVATION CENTER	0	.00		0	.00		0	.00
	17 *	BROWNFIELD ASSESSMNT GRNT	0	20,451.50-		0	4,880.15		0	4,880.15-
341	**	STATE	13,755	7,900.94	57	68,775	109,202.60	159	165,090	55,887.40
342		COUNTY								
	01 00	CAMPBELL COUNTY GRANT	0	.00		0	.00		0	.00
	02 00	LITTER GRANT	200	3,977.00	1989	1,000	3,977.00	398	2,400	1,577.00-
	03 00	FIRE DEPT FUEL REIMB	1,083	798.77	74	5,415	4,948.73	91	13,000	8,051.27
342	**	COUNTY	1,283	4,775.77	372	6,415	8,925.73	139	15,400	6,474.27
343		FEDERAL								
	01 00	COP GRANT	0	.00		0	.00		0	.00
	03 00	VDOT TEA21 ENHNCEMNT GRNT	0	.00		0	.00		0	.00
	04 00	FEDERAL TRANSIT REVENUE	7,601	24,016.00	316	38,005	28,664.00	75	91,220	62,556.00
	05 00	BYRNE JUSTICE GRANT	0	.00		0	.00		0	.00

PREPARED 12/06/2023, 15:35:53  
PROGRAM: GM259L

TOWN OF ALTAVISTA  
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TOWN OF ALTAVISTA

FUND 010		GENERAL FUND								
ACCOUNT		ACCOUNT DESCRIPTION	***** ESTIMATED	CURRENT ACTUAL	***** %REV	***** ESTIMATED	YEAR-TO-DATE ACTUAL	***** %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
	06 00	VDOT LAP FUNDING	0	.00		0	.00		0	.00
	07 00	BULLET PROOF VEST GRANT	0	.00		0	.00		0	.00
	09 00	CARES MONEY	0	.00		0	.00		0	.00
	11 00	USDA RURAL BUS DEV GRANT	0	.00		0	.00		0	.00
343	**	FEDERAL	7,601	24,016.00	316	38,005	28,664.00	75	91,220	62,556.00
340	***	INTERGOVERNMENTAL REVENUE	22,639	36,692.71		113,195	146,792.33		271,710	124,917.67
350		OTHER REVENUE								
351		MISCELLANEOUS								
	01 00	SALES OF SUPPLIES & MAT	1,666	.00		8,330	.00		20,000	20,000.00
	01 01	TRANSPORTATION	0	.00		0	.00		0	.00
	01 *	SALES OF SUPPLIES & MAT	1,666	.00		8,330	.00		20,000	20,000.00
	03 00	CASH DISCOUNTS	8	.00		40	.00		100	100.00
	04 00	MISCELLANEOUS	1,708	1,669.37-	98	8,540	8,409.70	99	20,500	12,090.30
	04 02	HURT / LIGHTS	16	.00		80	.00		200	200.00
	04 03	HURT / SOLID WASTE COLL	3,241	2,992.12	92	16,205	16,312.81	101	38,900	22,587.19
	04 04	ESTATE OF ROBERTA F JENKS	683	675.65	99	3,415	3,423.29	100	8,200	4,776.71
	04 06	VENDING MACHINE REVENUE	0	.00		0	41.60		0	41.60-
	04 *	MISCELLANEOUS	5,648	1,998.40	35	28,240	28,187.40	100	67,800	39,612.60
	05 00	AVOCA REIMBURSEMENT	0	.00		0	.00		0	.00
	06 01	CANOE LAUNCH PROJECT	0	.00		0	.00		0	.00
	07 00	DONATIONS	0	.00		0	.00		0	.00
	08 00	REIMB OF INSURANCE CLAIM	0	7,311.68		0	20,181.09		0	20,181.09-
	09 00	STATE FORFEITURE FUND	0	.00		0	.00		0	.00
	10 00	FEDERAL FORFEITURE FUND	0	.00		0	.00		0	.00
	11 00	POLICE CHALLENGE COIN	0	.00		0	.00		0	.00
	99 00	WRITE OFF	0	.00		0	.00		0	.00
351	**	MISCELLANEOUS	7,322	9,310.08	127	36,610	48,368.49	132	87,900	39,531.51
350	***	OTHER REVENUE	7,322	9,310.08		36,610	48,368.49		87,900	39,531.51
360		OTHER FINANCING SOURCES								
361		TRANSFER IN								
	01 00	FROM RESERVES	0	.00		0	.00		0	.00
	01 01	RESERVE MAIN. FUNDS	5,833	.00		29,165	.00		70,000	70,000.00
	01 *	FROM RESERVES	5,833	.00		29,165	.00		70,000	70,000.00
	02 00	FROM LIBRARY	0	.00		0	.00		0	.00
	03 01	DESIGNATED	1,583	.00		7,915	.00		19,000	19,000.00
	04 00	FROM CIF	0	.00		0	.00		0	.00
	06 00	FROM WATER & SEWER	0	.00		0	.00		0	.00



TOWN OF ALTAVISTA  
REVENUE REPORT  
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TOWN OF ALTAVISTA

FUND 010 GENERAL FUND			***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT		ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
08 00		FORFEITURE ACCOUNTS	0	.00		0	.00		0	.00
09 00		WAR MEMORIAL FUNDING	0	.00		0	1.00		0	1.00-
361	**	TRANSFER IN	7,416	.00		37,080	1.00		89,000	88,999.00
362		PROCEEDS FROM LTD								
01 00		PUBLIC IMPROVEMENT BOND	0	.00		0	.00		0	.00
362	**	PROCEEDS FROM LTD	0	.00		0	.00		0	.00
360	***	OTHER FINANCING SOURCES	7,416	.00		37,080	1.00		89,000	88,999.00
FUND TOTAL GENERAL FUND			469,710	819,081.52		2,348,550	2,394,903.85		5,636,740	3,241,836.15

TOWN OF ALTAVISTA  
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TOWN OF ALTAVISTA

FUND 020 STATE HIGHWAY REIMB FUND		ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT		DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
320		INVESTMENT EARNINGS								
321		INTEREST								
02	00	INTEREST INCOME	0	4,865.57		0	24,215.46		0	24,215.46-
321	**	INTEREST	0	4,865.57		0	24,215.46		0	24,215.46-
320	***	INVESTMENT EARNINGS	0	4,865.57		0	24,215.46		0	24,215.46-
340		INTERGOVERNMENTAL REVENUE								
341		STATE								
	07 00	STREET & HIGHWAY MAINT	68,250	.00		341,250	241,351.87	71	819,000	577,648.13
	07 01	CARRYOVER OF FUNDS	35,168	.00		175,840	.00		422,020	422,020.00
	07 *	STREET & HIGHWAY MAINT	103,418	.00		517,090	241,351.87	47	1,241,020	999,668.13
341	**	STATE	103,418	.00		517,090	241,351.87	47	1,241,020	999,668.13
340	***	INTERGOVERNMENTAL REVENUE	103,418	.00		517,090	241,351.87		1,241,020	999,668.13
350		OTHER REVENUE								
351		MISCELLANEOUS								
	03 00	CASH DISCOUNTS	0	.00		0	.00		0	.00
351	**	MISCELLANEOUS	0	.00		0	.00		0	.00
350	***	OTHER REVENUE	0	.00		0	.00		0	.00
360		OTHER FINANCING SOURCES								
361		TRANSFER IN								
	01 00	FROM RESERVES	0	.00		0	.00		0	.00
361	**	TRANSFER IN	0	.00		0	.00		0	.00
360	***	OTHER FINANCING SOURCES	0	.00		0	.00		0	.00
FUND TOTAL STATE HIGHWAY REIMB FUND			103,418	4,865.57		517,090	265,567.33		1,241,020	975,452.67

TOWN OF ALTAVISTA  
REVENUE REPORT  
42% OF YEAR LAPSED  
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TOWN OF ALTAVISTA

FUND 030 LIBRARY FUND										
ACCOUNT		ACCOUNT DESCRIPTION	***** ESTIMATED	CURRENT ACTUAL	***** %REV	***** ESTIMATED	YEAR-TO-DATE ACTUAL	***** %REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
<hr/>										
320		INVESTMENT EARNINGS								
321		INTEREST								
02 00		INTEREST INCOME	0	.00		0	.00		0	.00
321	**	INTEREST	0	.00		0	.00		0	.00
320	***	INVESTMENT EARNINGS	0	.00		0	.00		0	.00
350		OTHER REVENUE								
351		MISCELLANEOUS								
03 00		CASH DISCOUNTS	0	.00		0	.00		0	.00
04 00		MISCELLANEOUS	0	.00		0	.00		0	.00
351	**	MISCELLANEOUS	0	.00		0	.00		0	.00
350	***	OTHER REVENUE	0	.00		0	.00		0	.00
360		OTHER FINANCING SOURCES								
361		TRANSFER IN								
02 00		FROM LIBRARY	0	.00		0	.00		0	.00
03 00		GENERAL FUND	0	.00		0	.00		0	.00
361	**	TRANSFER IN	0	.00		0	.00		0	.00
360	***	OTHER FINANCING SOURCES	0	.00		0	.00		0	.00
FUND TOTAL LIBRARY FUND			0	.00		0	.00		0	.00

TOWN OF ALTAVISTA

FUND 050 WATER & SEWER FUND		ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT		DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
320		INVESTMENT EARNINGS								
321		INTEREST								
02	00	INTEREST INCOME	0	57,226.97		0	156,407.50		0	156,407.50-
321	**	INTEREST	0	57,226.97		0	156,407.50		0	156,407.50-
320	***	INVESTMENT EARNINGS	0	57,226.97		0	156,407.50		0	156,407.50-
330		CHARGES FOR SERVICES								
332		WATER CHARGES								
	01 00	INDUSTRIAL	166,250	29,207.19-	18	831,250	551,561.22	66	1,995,000	1,443,438.78
	02 00	BUSINESS & RESIDENTIAL	29,750	14,021.17-	47	148,750	97,371.59	66	357,000	259,628.41
	03 00	OUTSIDE COMMUNITY	16,625	2,449.78-	15	83,125	60,126.37	72	199,500	139,373.63
	04 00	WATER CONNECTION FEES	179	.00		895	.00		2,150	2,150.00
	05 00	BULK WATER PURCHASE	416	989.00	238	2,080	2,440.00	117	5,000	2,560.00
332	**	WATER CHARGES	213,220	44,689.14-	21	1,066,100	711,499.18	67	2,558,650	1,847,150.82
333		SEWER CHARGES								
	01 00	INDUSTRIAL	170,833	33,043.90-	19	854,165	603,117.50	71	2,050,000	1,446,882.50
	02 00	BUSINESS & RESIDENTIAL	25,625	12,357.76-	48	128,125	69,075.25	54	307,500	238,424.75
	03 00	OUTSIDE COMMUNITY	239	.00		1,195	1,168.31	98	2,870	1,701.69
	04 00	SEWER CONNECTION FEES	166	.00		830	2,000.00	241	2,000	.00
	05 00	SEWER SURCHARGES	12,500	22,098.07-	177	62,500	51,887.10	83	150,000	98,112.90
333	**	SEWER CHARGES	209,363	67,499.73-	32	1,046,815	727,248.16	70	2,512,370	1,785,121.84
334		WATER & SEWER								
	00 00	WATER & SEWER	583	92.42-	16	2,915	3,605.61	124	7,000	3,394.39
	01 01	MONTHLY	4,416	4,842.53-	110	22,080	12,304.47	56	53,000	40,695.53
	01 02	QUARTERLY	12,083	319.80	3	60,415	36,893.60	61	145,000	108,106.40
	01 *	BASE RATE FEE	16,499	4,522.73-	27	82,495	49,198.07	60	198,000	148,801.93
334	**	WATER & SEWER	17,082	4,615.15-	27	85,410	52,803.68	62	205,000	152,196.32
330	***	CHARGES FOR SERVICES	439,665	116,804.02-		2,198,325	1,491,551.02		5,276,020	3,784,468.98
340		INTERGOVERNMENTAL REVENUE								
341		STATE								
	14 00	FLUORIDE GRANT	0	.00		0	.00		0	.00
	17 00	BROWNFIELD ASSESSMNT GRNT	0	.00		0	.00		0	.00
	18 00	VDEM	0	.00		0	.00		0	.00
	19 00	VRA	0	.00		0	31,245.00		0	31,245.00-
341	**	STATE	0	.00		0	31,245.00		0	31,245.00-
343		FEDERAL								

TOWN OF ALTAVISTA

FUND 050 WATER & SEWER FUND		*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
09 00	CARES MONEY	0	.00		0	.00		0	.00
09 01	AMERICAN RESCUE PLAN ACT	0	.00		0	.00		0	.00
09 *	CARES MONEY	0	.00		0	.00		0	.00
10 00	VDEM	0	4,144.94-		0	.00		0	.00
343 **	FEDERAL	0	4,144.94-		0	.00		0	.00
340 ***	INTERGOVERNMENTAL REVENUE	0	4,144.94-		0	31,245.00		0	31,245.00-
350	OTHER REVENUE								
351	MISCELLANEOUS								
01 00	SALES OF SUPPLIES & MAT	0	.00		0	627.30		0	627.30-
03 00	CASH DISCOUNTS	0	.00		0	.00		0	.00
04 00	MISCELLANEOUS	1,666	45,505.00	2731	8,330	49,372.66	593	20,000	29,372.66-
04 05	ABBOTT WTR LINE PROJECT	0	.00		0	.00		0	.00
04 *	MISCELLANEOUS	1,666	45,505.00	2731	8,330	49,372.66	593	20,000	29,372.66-
99 00	WRITE OFF	0	.00		0	.00		0	.00
351 **	MISCELLANEOUS	1,666	45,505.00	2731	8,330	49,999.96	600	20,000	29,999.96-
350 ***	OTHER REVENUE	1,666	45,505.00		8,330	49,999.96		20,000	29,999.96-
360	OTHER FINANCING SOURCES								
361	TRANSFER IN								
01 00	FROM RESERVES	583	.00		2,915	.00		7,000	7,000.00
01 02	ARPA FUNDING	91,667	.00		458,335	.00		1,100,000	1,100,000.00
01 *	FROM RESERVES	92,250	.00		461,250	.00		1,107,000	1,107,000.00
03 00	GENERAL FUND	0	.00		0	.00		0	.00
03 01	DESIGNATED	0	.00		0	.00		0	.00
03 *	GENERAL FUND	0	.00		0	.00		0	.00
06 00	FROM WATER & SEWER	0	.00		0	.00		0	.00
11 00	BOND PROCEEDS	484,125	.00		2,420,625	.00		5,809,500	5,809,500.00
12 00	LOAN FORGIVENESS PRGR	170,042	.00		850,210	.00		2,040,500	2,040,500.00
361 **	TRANSFER IN	746,417	.00		3,732,085	.00		8,957,000	8,957,000.00
362	PROCEEDS FROM LTD								
01 00	PUBLIC IMPROVEMENT BOND	0	.00		0	.00		0	.00
362 **	PROCEEDS FROM LTD	0	.00		0	.00		0	.00
360 ***	OTHER FINANCING SOURCES	746,417	.00		3,732,085	.00		8,957,000	8,957,000.00
FUND TOTAL	WATER & SEWER FUND	1,187,748	18,216.99-		5,938,740	1,729,203.48		14,253,020	12,523,816.52

TOWN OF ALTAVISTA  
REVENUE REPORT  
42% OF YEAR LAPSED  
AS OF 11/30/2023

TOWN OF ALTAVISTA

FUND 060 AGENCY / DONATION FUND			***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT		ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
320		INVESTMENT EARNINGS								
321		INTEREST								
02	00	INTEREST INCOME	0	.76		0	3.86		0	3.86-
321	**	INTEREST	0	.76		0	3.86		0	3.86-
320	***	INVESTMENT EARNINGS	0	.76		0	3.86		0	3.86-
350		OTHER REVENUE								
351		MISCELLANEOUS								
	03	00 CASH DISCOUNTS	0	.00		0	.00		0	.00
	07	00 DONATIONS	0	.00		0	.00		0	.00
351	**	MISCELLANEOUS	0	.00		0	.00		0	.00
350	***	OTHER REVENUE	0	.00		0	.00		0	.00
360		OTHER FINANCING SOURCES								
361		TRANSFER IN								
	09	00 WAR MEMORIAL FUNDING	0	.00		0	1.00		0	1.00-
361	**	TRANSFER IN	0	.00		0	1.00		0	1.00-
360	***	OTHER FINANCING SOURCES	0	.00		0	1.00		0	1.00-
FUND TOTAL AGENCY / DONATION FUND			0	.76		0	4.86		0	4.86-

TOWN OF ALTAVISTA

FUND 070 COMMUNITY IMPROV FUND			*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT		ACCOUNT DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
320		INVESTMENT EARNINGS								
321		INTEREST								
	02 00	INTEREST INCOME	0	.00		0	.00		0	.00
	03 00	INTEREST INCOME CDBG	0	.00		0	.00		0	.00
321	**	INTEREST	0	.00		0	.00		0	.00
320	***	INVESTMENT EARNINGS	0	.00		0	.00		0	.00
330		CHARGES FOR SERVICES								
335		RECREATION								
	01 00	PAVILION RENTALS	0	.00		0	.00		0	.00
	02 00	BOOKER BUILDING RENTAL	0	.00		0	.00		0	.00
335	**	RECREATION	0	.00		0	.00		0	.00
336		LOANS								
	01 00	CDBG LOAN POOL	0	.00		0	.00		0	.00
336	**	LOANS	0	.00		0	.00		0	.00
330	***	CHARGES FOR SERVICES	0	.00		0	.00		0	.00
340		INTERGOVERNMENTAL REVENUE								
341		STATE								
	08 03	DHCD-ARS PROGRAM	0	.00		0	87,000.00		0	87,000.00-
	10 00	CDBG GRANT	0	.00		0	.00		0	.00
341	**	STATE	0	.00		0	87,000.00		0	87,000.00-
343		FEDERAL								
	08 00	USDA GRANT REVENUE	0	.00		0	.00		0	.00
343	**	FEDERAL	0	.00		0	.00		0	.00
340	***	INTERGOVERNMENTAL REVENUE	0	.00		0	87,000.00		0	87,000.00-
350		OTHER REVENUE								
351		MISCELLANEOUS								
	03 00	CASH DISCOUNTS	0	.00		0	.00		0	.00
	04 00	MISCELLANEOUS	0	.00		0	.00		0	.00
	04 07	ARS PROGRAM REVENUE	0	.00		0	.00		0	.00
	04 *	MISCELLANEOUS	0	.00		0	.00		0	.00
	99 00	WRITE OFF	0	.00		0	.00		0	.00
351	**	MISCELLANEOUS	0	.00		0	.00		0	.00
350	***	OTHER REVENUE	0	.00		0	.00		0	.00

TOWN OF ALTAVISTA  
REVENUE REPORT  
42% OF YEAR LAPSED  
AS OF 11/30/2023

TOWN OF ALTAVISTA

FUND 070 COMMUNITY IMPROV FUND		***** CURRENT *****			***** YEAR-TO-DATE *****			ANNUAL	UNREALIZED
ACCOUNT	DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
360	OTHER FINANCING SOURCES								
361	TRANSFER IN								
01 00	FROM RESERVES	0	.00		0	.00		0	.00
03 00	GENERAL FUND	0	.00		0	.00		0	.00
361	** TRANSFER IN	0	.00		0	.00		0	.00
360	*** OTHER FINANCING SOURCES	0	.00		0	.00		0	.00
FUND TOTAL COMMUNITY IMPROV FUND		0	.00		0	87,000.00		0	87,000.00-



FUND 090 CEMETERY FUND		ACCOUNT	*****	CURRENT	*****	*****	YEAR-TO-DATE	*****	ANNUAL	UNREALIZED
ACCOUNT		DESCRIPTION	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
300		TAXES								
308		LICENSES, PERMITS & FEES								
	02 02	BURIAL	1,437	1,975.00	137	7,185	5,225.00	73	17,250	12,025.00
308	**	LICENSES, PERMITS & FEES	1,437	1,975.00	137	7,185	5,225.00	73	17,250	12,025.00
300	***	TAXES	1,437	1,975.00		7,185	5,225.00		17,250	12,025.00
320		INVESTMENT EARNINGS								
321		INTEREST								
	02 00	INTEREST INCOME	0	438.92		0	8,132.18		0	8,132.18-
321	**	INTEREST	0	438.92		0	8,132.18		0	8,132.18-
320	***	INVESTMENT EARNINGS	0	438.92		0	8,132.18		0	8,132.18-
350		OTHER REVENUE								
351		MISCELLANEOUS								
	02 00	SALE OF REAL ESTATE	666	.00		3,330	.00		8,000	8,000.00
	03 00	CASH DISCOUNTS	0	.00		0	.00		0	.00
	04 00	MISCELLANEOUS	0	.00		0	25.00		0	25.00-
	99 00	WRITE OFF	0	.00		0	.00		0	.00
351	**	MISCELLANEOUS	666	.00		3,330	25.00	1	8,000	7,975.00
350	***	OTHER REVENUE	666	.00		3,330	25.00		8,000	7,975.00
360		OTHER FINANCING SOURCES								
361		TRANSFER IN								
	02 00	FROM LIBRARY	0	.00		0	.00		0	.00
	03 00	GENERAL FUND	5,966	.00		29,830	.00		71,600	71,600.00
	06 00	FROM WATER & SEWER	0	.00		0	.00		0	.00
361	**	TRANSFER IN	5,966	.00		29,830	.00		71,600	71,600.00
360	***	OTHER FINANCING SOURCES	5,966	.00		29,830	.00		71,600	71,600.00
FUND TOTAL CEMETERY FUND			8,069	2,413.92		40,345	13,382.18		96,850	83,467.82
GRAND TOTAL			1,768,945	808,144.78		8,844,725	4,490,061.70		21,227,630	16,737,568.30

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REPORT SELECTIONS

Fiscal year . . . . . :  
All Funds  
All Departments  
All Divisions  
Suppress accounts with zero balances . . . . :  
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FUND 010 GENERAL FUND			DEPT/DIV 1001 COUNCIL/COUNCIL										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP				
-----													
40			ADMINISTRATION										
400			COUNCIL / PLANNING COMM										
	10		SALARIES AND WAGES										
	10	01	TOWN COUNCIL	2166	2166.69	100	10830	10833.45	100	.00	26000	15166.55	42
	10	**	SALARIES AND WAGES	2166	2166.69	100	10830	10833.45	100	.00	26000	15166.55	42
	20		BENEFITS										
	20	02	FICA	166	165.73	100	830	828.65	100	.00	2000	1171.35	41
	20	**	BENEFITS	166	165.73	100	830	828.65	100	.00	2000	1171.35	41
	30		CONTRACTUAL SERVICES										
	30	14	MISC & PROFESSIONAL SVCS	416	.00	0	2080	.00	0	.00	5000	5000.00	0
	30	26	IT NETWRK/WEBSITE SUPPORT	737	3891.52	528	3685	4059.52	110	3891.52	8850	898.96	90
	30	**	CONTRACTUAL SERVICES	1153	3891.52	338	5765	4059.52	70	3891.52	13850	5898.96	57
	50		OTHER CHARGES										
	50	08	TELECOMMUNICATIONS	208	.00	0	1040	.00	0	.00	2500	2500.00	0
	50	16	PUBLIC OFFICIAL LIAB INSU	75	.00	0	375	450.00	120	.00	900	450.00	50
	50	26	CONVENTIONS & EDUCATIONS	125	.00	0	625	.00	0	.00	1500	1500.00	0
	50	28	DUES & ASSOC MEMBERSHIPS	0	.00	0	0	.00	0	.00	0	.00	0
	50	32	MISCELLANEOUS	125	50.40	40	625	104.42	17	.00	1500	1395.58	7
	50	36	PLANNING COMMISSION	0	.00	0	0	.00	0	.00	0	.00	0
	50	99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
	50	**	OTHER CHARGES	533	50.40	10	2665	554.42	21	.00	6400	5845.58	9
	81		CAPITAL OUTLAY - REPLACE										
	81	04	EDP EQUIP REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	81	08	FUNITURE & FIXTURES	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
	82		CAPITAL OUTLAY - NEW										
	82	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82	**	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
400	**	**	COUNCIL / PLANNING COMM	4018	6274.34	156	20090	16276.04	81	3891.52	48250	28082.44	42
40	**	**	ADMINISTRATION	4018	6274.34	156	20090	16276.04	81	3891.52	48250	28082.44	42
DIV	1001		TOTAL ***** COUNCIL	4018	6274.34	156	20090	16276.04	81	3891.52	48250	28082.44	42
DEPT	10		TOTAL ***** COUNCIL	4018	6274.34	156	20090	16276.04	81	3891.52	48250	28082.44	42

FUND 010 GENERAL FUND			DEPT/DIV 1101 GENERAL GOVERNMENT/ADMINISTRATION									
BA ELE OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%	
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
40		ADMINISTRATION										
401		ADMINISTRATION										
	10	SALARIES AND WAGES										
	10 01	TOWN COUNCIL	0	.00	0	0	.00	0	.00	0	.00	0
	10 02	REGULAR	39021	22057.28	57	195105	180985.19	93	.00	468260	287274.81	39
	10 04	OVERTIME	158	105.05	67	790	225.11	29	.00	1900	1674.89	12
	10 10	PERSONAL EMPLOYEE VEH	0	263.08	0	0	2340.01	0	.00	0	2340.01-	0
	10 **	SALARIES AND WAGES	39179	22425.41	57	195895	183550.31	94	.00	470160	286609.69	39
	20	BENEFITS										
	20 02	FICA	2997	1463.68	49	14985	12786.12	85	.00	35970	23183.88	36
	20 04	VA RETIREMENT SYSTEM	4160	3015.86	73	20800	15079.30	73	.00	49920	34840.70	30
	20 06	GROUP MEDICAL INSURANCE	5225	15629.74	299	26125	36978.27	142	.00	62700	25721.73	59
	20 08	GROUP LIFE INSURANCE	522	516.24	99	2610	2581.20	99	.00	6270	3688.80	41
	20 10	WORKER'S COMP	4583	5293.66	116	22915	30699.98	134	.00	55000	24300.02	56
	20 12	EMPLOYEE EDUCATION ASSIST	41	.00	0	205	.00	0	.00	500	500.00	0
	20 14	EMPLOYEE ASSIST PROGRAM	135	.00	0	675	1625.00	241	.00	1630	5.00	100
	20 16	OTHER EMPLOYEE BENEFITS	2457	443.36	18	12285	1943.24	16	.00	29490	27546.76	7
	20 18	VRS HYBRID EMPLOYER CONTR	0	801.96	0	0	4009.80	0	.00	0	4009.80-	0
	20 20	ICMA HYBRID EMPLOYER CONT	0	288.74	0	0	1443.70	0	.00	0	1443.70-	0
	20 **	BENEFITS	20120	27453.24	136	100600	107146.61	107	.00	241480	134333.39	44
	30	CONTRACTUAL SERVICES										
	30 02	PROFESSIONAL SVCS - COBRA	150	.00	0	750	.00	0	.00	1800	1800.00	0
	30 04	LEGAL SERVICES	2208	8780.33	398	11040	21366.23	194	.00	26500	5133.77	81
	30 06	ADVERTISING	1916	150.00	8	9580	2917.38	31	6356.00	23000	13726.62	40
	30 08	MAINTENANCE SVC CONTRACTS	7987	512.22	6	39935	87987.14	220	.00	95850	7862.86	92
	30 10	INDEPENDENT AUDITOR	1794	.00	0	8970	.00	0	.00	21530	21530.00	0
	30 12	ENGIN & ARCHITECTURAL SVC	416	.00	0	2080	.00	0	.00	5000	5000.00	0
	30 14	MISC & PROFESSIONAL SVCS	2083	.00	0	10415	.00	0	.00	25000	25000.00	0
	30 17	RANDOM DRUG SCREENING	116	.00	0	580	99.92	17	.00	1400	1300.08	7
	30 26	IT NETWRK/WEBSITE SUPPORT	5966	5602.05	94	29830	28123.88	94	.00	71600	43476.12	39
	30 **	CONTRACTUAL SERVICES	22636	15044.60	67	113180	140494.55	124	6356.00	271680	124829.45	54
	50	OTHER CHARGES										
	50 02	ELECTRICAL SERVICES	1250	1058.67	85	6250	5234.42	84	.00	15000	9765.58	35
	50 04	HEATING SERVICES	250	286.52	115	1250	333.47	27	.00	3000	2666.53	11
	50 06	POSTAL SERVICES	1083	386.99	36	5415	7386.99	136	.00	13000	5613.01	57
	50 08	TELECOMMUNICATIONS	1125	1011.27	90	5625	4053.65	72	.00	13500	9446.35	30
	50 10	PROPERTY INSURANCE	875	.00	0	4375	6000.00	137	.00	10500	4500.00	57
	50 12	MOTOR VEHICLE INSURANCE	50	.00	0	250	300.00	120	.00	600	300.00	50
	50 14	SURETY BONDS	19	.00	0	95	.00	0	.00	230	230.00	0
	50 16	PUBLIC OFFICIAL LIAB INSU	0	.00	0	0	.00	0	.00	0	.00	0
	50 18	GENERAL LIABILITY INSUR	291	.00	0	1455	2444.50	168	.00	3500	1055.50	70
	50 26	CONVENTIONS & EDUCATIONS	500	.00	0	2500	.00	0	.00	6000	6000.00	0
	50 28	DUES & ASSOC MEMBERSHIPS	892	.00	0	4460	8405.56	189	.00	10710	2304.44	79
	50 30	REFUNDS	41	.00	0	205	.00	0	.00	500	500.00	0
	50 32	MISCELLANEOUS	1041	1436.90	138	5205	9176.95	176	.00	12500	3323.05	73
	50 34	MISCELLANEOUS REIMB	16	.00	0	80	.00	0	.00	200	200.00	0
	50 36	PLANNING COMMISSION	0	.00	0	0	.00	0	.00	0	.00	0

FUND 010 GENERAL FUND			DEPT/DIV 1101 GENERAL GOVERNMENT/ADMINISTRATION										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
40			ADMINISTRATION										
401			ADMINISTRATION										
	50	98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
	50	99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
	50	**	OTHER CHARGES	7433	4180.35	56	37165	43335.54	117	.00	89240	45904.46	49
	52		GRANT EXPENSES										
	52	07	MISCELLANEOUS GRANT	0	.00	0	0	.00	0	.00	0	.00	0
	52	**	GRANT EXPENSES	0	.00	0	0	.00	0	.00	0	.00	0
	60		MATERIALS & SUPPLIES										
	60	02	OFFICE SUPPLIES	2170	2510.90	116	10850	7374.29	68	908.48	26050	17767.23	32
	60	04	REPAIRS & MAINTENANCE	2108	4166.41	198	10540	9153.30	87	.00	25300	16146.70	36
	60	06	FUELS & LUBRICANTS	125	135.43	108	625	265.66	43	.00	1500	1234.34	18
	60	12	BOOKS & SUBSCRIPTIONS	8	.00	0	40	66.00	165	.00	100	34.00	66
	60	**	MATERIALS & SUPPLIES	4411	6541.88	148	22055	16859.25	76	908.48	52950	35182.27	34
	81		CAPITAL OUTLAY - REPLACE										
	81	02	VEHICLE REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	81	04	EDP EQUIP REPLACEMENT	1975	.00	0	9875	6976.77	71	3420.93	23700	13302.30	44
	81	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	81	10	COMMUNICATION EQUIP	0	.00	0	0	.00	0	.00	0	.00	0
	81	18	BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
	81	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	1975	.00	0	9875	6976.77	71	3420.93	23700	13302.30	44
	82		CAPITAL OUTLAY - NEW										
	82	04	EDP EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	82	16	LAND	0	.00	0	0	.00	0	.00	0	.00	0
	82	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82	**	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
401	**	**	ADMINISTRATION	95754	75645.48	79	478770	498363.03	104	10685.41	1149210	640161.56	44
40	**	**	ADMINISTRATION	95754	75645.48	79	478770	498363.03	104	10685.41	1149210	640161.56	44
DIV	1101		TOTAL ***** ADMINISTRATION	95754	75645.48	79	478770	498363.03	104	10685.41	1149210	640161.56	44
DEPT	11		TOTAL ***** GENERAL GOVERNMENT	95754	75645.48	79	478770	498363.03	104	10685.41	1149210	640161.56	44

FUND 010 GENERAL FUND			DEPT/DIV 3101 PUBLIC SAFETY/POLICE DEPARTMENT												
BA	ELE	OBJ	ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE			BDGT
-----															
50			PUBLIC SAFETY												
501			POLICE DEPARTMENT												
	10		SALARIES AND WAGES												
	10	02	REGULAR	68057	37495.52	55	340285	317277.12	93	.00	816690	499412.88		39	
	10	04	OVERTIME	1833	1229.66	67	9165	14762.54	161	.00	22000	7237.46		67	
	10	06	DMV GRANT OVERTIME	416	.00	0	2080	232.38	11	.00	5000	4767.62		5	
	10	08	PD RESIDENCY STIPEND	925	1116.71	121	4625	5258.54	114	.00	11100	5841.46		47	
	10	12	TAKE HOME CAR PROGRAM	708	.00	0	3540	.00	0	.00	8500	8500.00		0	
	10	**	SALARIES AND WAGES	71939	39841.89	55	359695	337530.58	94	.00	863290	525759.42		39	
	20		BENEFITS												
	20	02	FICA	5417	2837.29	52	27085	24672.52	91	.00	65010	40337.48		38	
	20	04	VA RETIREMENT SYSTEM	7242	6936.52	96	36210	33978.26	94	.00	86910	52931.74		39	
	20	06	GROUP MEDICAL INSURANCE	8787	18892.20	215	43935	49624.60	113	.00	105450	55825.40		47	
	20	08	GROUP LIFE INSURANCE	910	871.94	96	4550	4271.20	94	.00	10930	6658.80		39	
	20	16	OTHER EMPLOYEE BENEFITS	945	.00	0	4725	4921.00	104	.00	11340	6419.00		43	
	20	18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	.00	0	.00		0	
	20	20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	.00	0	.00		0	
	20	**	BENEFITS	23301	29537.95	127	116505	117467.58	101	.00	279640	162172.42		42	
	30		CONTRACTUAL SERVICES												
	30	06	ADVERTISING	125	110.00	88	625	330.00	53	.00	1500	1170.00		22	
	30	08	MAINTENANCE SVC CONTRACTS	250	247.23	99	1250	954.61	76	.00	3000	2045.39		32	
	30	16	PHYSICALS	181	.00	0	905	600.00	66	.00	2180	1580.00		28	
	30	18	R & M ELECTRONICS	16	.00	0	80	.00	0	.00	200	200.00		0	
	30	26	IT NETWRK/WEBSITE SUPPORT	5350	5562.98	104	26750	28504.83	107	1500.00	64210	34205.17		47	
	30	28	CC-RADIO AGREEMENT	0	.00	0	0	.00	0	.00	0	.00		0	
	30	**	CONTRACTUAL SERVICES	5922	5920.21	100	29610	30389.44	103	1500.00	71090	39200.56		45	
	50		OTHER CHARGES												
	50	04	HEATING SERVICES	0	.00	0	0	.00	0	.00	0	.00		0	
	50	08	TELECOMMUNICATIONS	1433	2015.84	141	7165	8728.82	122	.00	17200	8471.18		51	
	50	10	PROPERTY INSURANCE	208	.00	0	1040	1750.00	168	.00	2500	750.00		70	
	50	12	MOTOR VEHICLE INSURANCE	500	.00	0	2500	3000.00	120	.00	6000	3000.00		50	
	50	18	GENERAL LIABILITY INSUR	416	.00	0	2080	3000.00	144	.00	5000	2000.00		60	
	50	24	SUBSISTANCE & LODGING	833	915.46	110	4165	4029.92	97	.00	10000	5970.08		40	
	50	26	CONVENTIONS & EDUCATIONS	833	.00	0	4165	900.00	22	.00	10000	9100.00		9	
	50	28	DUES & ASSOC MEMBERSHIPS	750	200.00	27	3750	7280.00	194	.00	9000	1720.00		81	
	50	29	ACCREDITATION PROGRAM	375	.00	0	1875	.00	0	.00	4500	4500.00		0	
	50	32	MISCELLANEOUS	83	73.50	89	415	95.54	23	.00	1000	904.46		10	
	50	37	COMMUNITY ENGAGEMENT	125	.00	0	625	353.00	57	.00	1500	1147.00		24	
	50	78	STATE FORFEITURE FUND EXP	0	.00	0	0	.00	0	.00	0	.00		0	
	50	79	FED FORFEITURE FUND EXP	0	.00	0	0	.00	0	.00	0	.00		0	
	50	81	DMV GRANT EQUIP PURCHASES	0	.00	0	0	.00	0	.00	0	.00		0	
	50	84	LIVING / MOVING EXPENSES	0	.00	0	0	.00	0	.00	0	.00		0	
	50	98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00		0	
	50	99	FEMA	0	.00	0	0	.00	0	.00	0	.00		0	
	50	**	OTHER CHARGES	5556	3204.80	58	27780	29137.28	105	.00	66700	37562.72		44	

FUND 010 GENERAL FUND			DEPT/DIV 3101 PUBLIC SAFETY/POLICE DEPARTMENT										
BA	ELE	OBJ	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
50			PUBLIC SAFETY										
501			POLICE DEPARTMENT										
	52		GRANT EXPENSES										
	52	02	FEDERAL COPS GRANT	0	.00	0	0	.00	0	.00	0	.00	0
	52	04	BYRNE JUSTICE GRANT	0	.00	0	0	.00	0	.00	0	.00	0
	52	**	GRANT EXPENSES	0	.00	0	0	.00	0	.00	0	.00	0
	60		MATERIALS & SUPPLIES										
	60	02	OFFICE SUPPLIES	1154	331.87	29	5770	1660.28	29	595.51	13850	11594.21	16
	60	03	K-9 MAINTENANCE	83	131.18	158	415	508.25	123	.00	1000	491.75	51
	60	04	REPAIRS & MAINTENANCE	166	77.41	47	830	1007.46	121	.00	2000	992.54	50
	60	06	FUELS & LUBRICANTS	3083	4340.10	141	15415	19478.02	126	.00	37000	17521.98	53
	60	08	VEHICLE & EQUIP R&M	1166	932.39	80	5830	5190.33	89	.00	14000	8809.67	37
	60	10	UNIFORMS	1083	1184.14	109	5415	2797.57	52	4946.00	13000	5256.43	60
	60	13	CRIME REPORTING SOFTWARE	0	.00	0	0	.00	0	.00	0	.00	0
	60	16	DRUG INVESTIGATING	500	.00	0	2500	.00	0	.00	6000	6000.00	0
	60	25	SMALL EQUIPMENT	125	.00	0	625	.00	0	.00	1500	1500.00	0
	60	48	AMMUNITION & BATTERIES	666	.00	0	3330	5950.52	179	1934.10	8000	115.38	99
	60	**	MATERIALS & SUPPLIES	8026	6997.09	87	40130	36592.43	91	7475.61	96350	52281.96	46
	81		CAPITAL OUTLAY - REPLACE										
	81	02	VEHICLE REPLACEMENT	9166	140.00	2	45830	140.00	0	.00	110000	109860.00	0
	81	04	EDP EQUIP REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	81	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	81	10	COMMUNICATION EQUIP	0	.00	0	0	.00	0	.00	0	.00	0
	81	18	BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
	81	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	9166	140.00	2	45830	140.00	0	.00	110000	109860.00	0
	82		CAPITAL OUTLAY - NEW										
	82	02	VEHICLE	0	13889.70	0	0	170896.90	0	29458.24	0	200355.14-	0
	82	04	EDP EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	82	10	COMMUNICATION EQUIP	0	.00	0	0	.00	0	.00	0	.00	0
	82	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82	**	CAPITAL OUTLAY - NEW	0	13889.70	0	0	170896.90	0	29458.24	0	200355.14-	0
501	**	**	POLICE DEPARTMENT	123910	99531.64	80	619550	722154.21	117	38433.85	1487070	726481.94	51
50	**	**	PUBLIC SAFETY	123910	99531.64	80	619550	722154.21	117	38433.85	1487070	726481.94	51
DIV	3101		TOTAL *****										
			POLICE DEPARTMENT	123910	99531.64	80	619550	722154.21	117	38433.85	1487070	726481.94	51
DEPT	31		TOTAL *****										
			PUBLIC SAFETY	123910	99531.64	80	619550	722154.21	117	38433.85	1487070	726481.94	51

FUND 010 GENERAL FUND											
DEPT/DIV 4101 PUBLIC WORKS/MAIN OF STREETS & HWYS											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
60											
601	OPERATIONS & MAINTENANCE										
10	SALARIES AND WAGES										
10 02	REGULAR	67777	28826.77	43	338885	273304.24	81	.00	813330	540025.76	34
10 04	OVERTIME	858	267.94	31	4290	2819.28	66	.00	10300	7480.72	27
10 **	SALARIES AND WAGES	68635	28558.83	42	343175	276123.52	81	.00	823630	547506.48	34
20	BENEFITS										
20 02	FICA	5250	2022.82	39	26250	21360.74	81	.00	63010	41649.26	34
20 04	VA RETIREMENT SYSTEM	6817	1969.88	29	34085	9849.40	29	.00	81810	71960.60	12
20 06	GROUP MEDICAL INSURANCE	7058	15319.93	217	35290	39921.55	113	.00	84700	44778.45	47
20 08	GROUP LIFE INSURANCE	856	715.53	84	4280	3909.58	91	.00	10280	6370.42	38
20 18	VRS HYBRID EMPLOYER CONTR	0	2997.21	0	0	16964.73	0	.00	0	16964.73	0
20 20	ICMA HYBRID EMPLOYER CONT	0	726.78	0	0	4294.10	0	.00	0	4294.10	0
20 22	HYBRID DISABILITY PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
20 **	BENEFITS	19981	23752.15	119	99905	96300.10	96	.00	239800	143499.90	40
30	CONTRACTUAL SERVICES										
30 08	MAINTENANCE SVC CONTRACTS	500	255.31	51	2500	952.24	38	.00	6000	5047.76	16
30 12	ENGIN & ARCHITECTURAL SVC	416	.00	0	2080	.00	0	.00	5000	5000.00	0
30 16	PHYSICALS	58	.00	0	290	49.96	17	.00	700	650.04	7
30 18	R & M ELECTRONICS	91	.00	0	455	.00	0	.00	1100	1100.00	0
30 32	METAL RECYCLE DUMPSTER	0	.00	0	0	.00	0	.00	0	.00	0
30 34	TIRE DUMPSTER	0	.00	0	0	.00	0	.00	0	.00	0
30 36	MOWING CONTRACT	3708	5400.00	146	18540	22950.00	124	.00	44500	21550.00	52
30 38	TUB GRINDING BRUSH	2916	.00	0	14580	.00	0	.00	35000	35000.00	0
30 40	RECURRING LEASE AGREEMENT	80	.00	0	400	.00	0	.00	960	960.00	0
30 **	CONTRACTUAL SERVICES	7769	5655.31	73	38845	23952.20	62	.00	93260	69307.80	26
50	OTHER CHARGES										
50 08	TELECOMMUNICATIONS	609	875.60	144	3045	3400.96	112	.00	7310	3909.04	47
50 10	PROPERTY INSURANCE	458	.00	0	2290	3500.00	153	.00	5500	2000.00	64
50 12	MOTOR VEHICLE INSURANCE	1000	.00	0	5000	6000.00	120	.00	12000	6000.00	50
50 24	SUBSISTANCE & LODGING	41	.00	0	205	.00	0	.00	500	500.00	0
50 26	CONVENTIONS & EDUCATIONS	250	28.00	11	1250	63.00	5	.00	3000	2937.00	2
50 32	MISCELLANEOUS	41	.00	0	205	112.48	55	.00	500	387.52	23
50 38	INVENTORY OVER / SHORT	0	.00	0	0	.00	0	.00	0	.00	0
50 76	MISS UTILITY	0	.00	0	0	.00	0	.00	0	.00	0
50 98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
50 99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	2399	903.60	38	11995	13076.44	109	.00	28810	15733.56	45
60	MATERIALS & SUPPLIES										
60 02	OFFICE SUPPLIES	612	96.37	16	3060	404.47	13	31.88	7350	6913.65	6
60 05	FUEL PUMPS	191	.00	0	955	.00	0	.00	2300	2300.00	0
60 06	FUELS & LUBRICANTS	4583	2936.11	64	22915	11848.03	52	.00	55000	43151.97	22
60 08	VEHICLE / EQUIP R&M	3333	1122.25	34	16665	14182.20	85	.00	40000	25817.80	36
60 10	UNIFORMS	1041	2571.80	247	5205	5559.92	107	.00	12500	6940.08	45
60 11	SAFETY EQUIP & PROGRAMS	291	303.17	104	1455	2648.11	182	.00	3500	851.89	76
60 20	STREET LT OPER SUPPLIES	2583	2506.70	97	12915	10017.45	78	.00	31000	20982.55	32



FUND 010 GENERAL FUND											
DEPT/DIV 4101 PUBLIC WORKS/MAIN OF STREETS & HWYS											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----											
60											
601	OPERATIONS & MAINTENANCE										
60 22	HIGHWAY, STRT & SIDEWALKS	1666	1962.69	- 118-	8330	4053.33	49	.00	20000	15946.67	20
60 23	EQUIPMENT RENTAL	354	.00	0	1770	.00	0	.00	4250	4250.00	0
60 28	STORM DRAINAGE	250	.00	0	1250	.00	0	.00	3000	3000.00	0
60 30	ENGINEERING R & M	83	.00	0	415	.00	0	.00	1000	1000.00	0
60 34	TRAIN STATION SUPPLIES	291	197.22	68	1455	1347.73	93	.00	3500	2152.27	39
60 36	PAVEMENT	4166	.00	0	20830	612.59	3	.00	50000	49387.41	1
60 40	TRAFFIC CONTROL DEVICE	250	.00	0	1250	401.79	32	.00	3000	2598.21	13
60 44	SNOW & ICE REMOVAL	166	.00	0	830	.00	0	.00	2000	2000.00	0
60 52	DECORATIVE STREET LIGHTS	533	.00	0	2665	3367.46	126	.00	6400	3032.54	53
60 **	MATERIALS & SUPPLIES	20393	7770.93	38	101965	54443.08	53	31.88	244800	190325.04	22
81	CAPITAL OUTLAY - REPLACE										
81 02	VEHICLE REPLACEMENT	1406	.00	0	7030	.00	0	.00	16880	16880.00	0
81 06	MACHINERY & EQUIPMENT	3375	14.00	0	16875	7666.72	45	.00	40500	32833.28	19
81 18	BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
81 30	IMPRVMNTS OTHER THAN BLDG	4791	.00	0	23955	.00	0	.00	57500	57500.00	0
81 36	STORM WATER IMPROVEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	9572	14.00	0	47860	7666.72	16	.00	114880	107213.28	7
82	CAPITAL OUTLAY - NEW										
82 06	MACHINERY & EQUIPMENT	3375	4750.00	- 141-	16875	26166.84	155	.00	40500	14333.16	65
82 **	CAPITAL OUTLAY - NEW	3375	4750.00	- 141-	16875	26166.84	155	.00	40500	14333.16	65
90	DEBT SERVICE										
90 02	PRINCIPAL	1416	.00	0	7080	17000.00	240	.00	17000	.00	100
90 04	INTEREST	397	.00	0	1985	2467.59	124	.00	4770	2302.41	52
90 **	DEBT SERVICE	1813	.00	0	9065	19467.59	215	.00	21770	2302.41	89
601 ** **	OPERATIONS & MAINTENANCE	133937	61904.82	46	669685	517196.49	77	31.88	1607450	1090221.63	32
604	COMMUNITY IMPROVEMENT										
82	CAPITAL OUTLAY - NEW										
82 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
604 ** **	COMMUNITY IMPROVEMENT	0	.00	0	0	.00	0	.00	0	.00	0
605	TRAIN STATION										
81	CAPITAL OUTLAY - REPLACE										
81 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
605 ** **	TRAIN STATION	0	.00	0	0	.00	0	.00	0	.00	0
606											

FUND 010 GENERAL FUND			DEPT/DIV 4101 PUBLIC WORKS/MAIN OF STREETS & HWYS									
BA	ELE	OBJ	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
60												
606												
	81	CAPITAL OUTLAY - REPLACE										
	81 36	STORM WATER IMPROVEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
	81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
	82	CAPITAL OUTLAY - NEW										
	82 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
606	** **		0	.00	0	0	.00	0	.00	0	.00	0
608												
		CAPITAL OUTLAY										
	81	CAPITAL OUTLAY - REPLACE										
	81 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
	82	CAPITAL OUTLAY - NEW										
	82 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
608	** **	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
60	** **		133937	61904.82	46	669685	517196.49	77	31.88	1607450	1090221.63	32
80												
803												
		NON DEPARTMENT										
		VDOT T-21 GRANT										
	81	CAPITAL OUTLAY - REPLACE										
	81 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
803	** **	VDOT T-21 GRANT	0	.00	0	0	.00	0	.00	0	.00	0
80	** **	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DIV	4101	TOTAL *****										
		MAIN OF STREETS & HWYS	133937	61904.82	46	669685	517196.49	77	31.88	1607450	1090221.63	32

FUND 010 GENERAL FUND			DEPT/DIV 4102 PUBLIC WORKS/SANITATION & WASTE REM									
BA ELE OBJ			*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
60												
601		OPERATIONS & MAINTENANCE										
	60	MATERIALS & SUPPLIES										
	60 06	FUELS & LUBRICANTS	1666	1920.32	115	8330	7284.01	87	.00	20000	12715.99	36
	60 08	VEHICLE / EQUIP R&M	2500	4740.56	190	12500	8892.48	71	.00	30000	21107.52	30
	60 18	SUPPLIES	70	.00	0	350	.00	0	.00	840	840.00	0
	60 26	LITTER EXPENSES	166	164.37	99	830	164.37	20	.00	2000	1835.63	8
	60 **	MATERIALS & SUPPLIES	4402	6825.25	155	22010	16340.86	74	.00	52840	36499.14	31
	81	CAPITAL OUTLAY - REPLACE										
	81 02	VEHICLE REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
	81 06	MACHINERY & EQUIPMENT	416	.00	0	2080	.00	0	3781.00	5000	1219.00	76
	81 **	CAPITAL OUTLAY - REPLACE	416	.00	0	2080	.00	0	3781.00	5000	1219.00	76
601	** **	OPERATIONS & MAINTENANCE	4818	6825.25	142	24090	16340.86	68	3781.00	57840	37718.14	35
60	** **		4818	6825.25	142	24090	16340.86	68	3781.00	57840	37718.14	35
DIV	4102	TOTAL *****										
		SANITATION & WASTE REM	4818	6825.25	142	24090	16340.86	68	3781.00	57840	37718.14	35

FUND 010 GENERAL FUND			DEPT/DIV 4103 PUBLIC WORKS/MAIN OF BLDGS & GROUNDS										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
60													
601			OPERATIONS & MAINTENANCE										
	30		CONTRACTUAL SERVICES										
	30	22	LANDSCAPING CONTRACTS	1250	.00	0	6250	.00	0	.00	15000	15000.00	0
	30	**	CONTRACTUAL SERVICES	1250	.00	0	6250	.00	0	.00	15000	15000.00	0
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	666	543.27	82	3330	2949.44	89	.00	8000	5050.56	37
	50	04	HEATING SERVICES	166	68.56	41	830	171.40	21	.00	2000	1828.60	9
	50	**	OTHER CHARGES	832	611.83	74	4160	3120.84	75	.00	10000	6879.16	31
	60		MATERIALS & SUPPLIES										
	60	18	SUPPLIES	666	505.72	76	3330	4217.10	127	.00	8000	3782.90	53
	60	24	SMALL TOOLS	333	406.90	122	1665	1615.07	97	.00	4000	2384.93	40
	60	**	MATERIALS & SUPPLIES	999	912.62	91	4995	5832.17	117	.00	12000	6167.83	49
601	**	**	OPERATIONS & MAINTENANCE	3081	1524.45	50	15405	8953.01	58	.00	37000	28046.99	24
604			COMMUNITY IMPROVEMENT										
	81		CAPITAL OUTLAY - REPLACE										
	81	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
	82		CAPITAL OUTLAY - NEW										
	82	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82	**	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
604	**	**	COMMUNITY IMPROVEMENT	0	.00	0	0	.00	0	.00	0	.00	0
608			CAPITAL OUTLAY										
	81		CAPITAL OUTLAY - REPLACE										
	81	18	BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
608	**	**	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
60	**	**		3081	1524.45	50	15405	8953.01	58	.00	37000	28046.99	24
DIV	4103		TOTAL *****										
			MAIN OF BLDGS & GROUNDS	3081	1524.45	50	15405	8953.01	58	.00	37000	28046.99	24

FUND 010 GENERAL FUND											
DEPT/DIV 4104 PUBLIC WORKS/PARKS & RECREATION											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----											
60											
602	PARKS, RECREAT & CULTURAL										
30	CONTRACTUAL SERVICES										
30 26	IT NETWRK/WEBSITE SUPPORT	0	260.00	0	0	1300.00	0	.00	0	1300.00-	0
30 42	TREE REMOVAL & PRUNING	458	.00	0	2290	900.00	39	.00	5500	4600.00	16
30 **	CONTRACTUAL SERVICES	458	260.00	57	2290	2200.00	96	.00	5500	3300.00	40
50	OTHER CHARGES										
50 02	ELECTRICAL SERVICES	1416	396.48	28	7080	4027.56	57	.00	17000	12972.44	24
50 04	HEATING SERVICES	66	126.43	192	330	220.60	67	.00	800	579.40	28
50 08	TELECOMMUNICATIONS	346	90.16	26	1730	380.64	22	.00	4160	3779.36	9
50 27	COMMUNITY GIFT PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
50 34	MISCELLANEOUS REIMB	41	.00	0	205	100.00	49	.00	500	400.00	20
50 95	DEPT OF FORESTRY GRANT	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	1869	613.07	33	9345	4728.80	51	.00	22460	17731.20	21
60	MATERIALS & SUPPLIES										
60 18	SUPPLIES	2500	2705.38	108	12500	10611.43	85	.00	30000	19388.57	35
60 52	DECORATIVE STREET LIGHTS	0	.00	0	0	.00	0	.00	0	.00	0
60 53	MULCH & LANDSCAPING STONE	666	1904.30	286	3330	1954.18	59	.00	8000	6045.82	24
60 54	PLAYGROUND EQUIPMENT	125	.00	0	625	.00	0	.00	1500	1500.00	0
60 55	SPLASH PAD	458	.00	0	2290	1265.38	55	.00	5500	4234.62	23
60 56	WAR MEMORIAL BALLFIELD	416	.00	0	2080	.00	0	.00	5000	5000.00	0
60 57	CANOE LAUNCH	125	90.00	72	625	1424.51	228	.00	1500	75.49	95
60 58	SPECIAL EVENTS	125	.00	0	625	206.59	33	.00	1500	1293.41	14
60 **	MATERIALS & SUPPLIES	4415	4699.68	106	22075	15462.09	70	.00	53000	37537.91	29
81	CAPITAL OUTLAY - REPLACE										
81 02	VEHICLE REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
81 08	FUNITURE & FIXTURES	0	.00	0	0	.00	0	11213.53	0	11213.53-	0
81 18	BUILDING	0	.00	0	0	5020.00	0	.00	0	5020.00-	0
81 24	STREETS	0	.00	0	0	.00	0	.00	0	.00	0
81 26	PARKS	0	.00	0	0	.00	0	.00	0	.00	0
81 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
81 40	ELECTRICAL	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	5020.00	0	11213.53	0	16233.53-	0
82	CAPITAL OUTLAY - NEW										
82 04	EDP EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
82 10	COMMUNICATION EQUIP	0	.00	0	0	.00	0	.00	0	.00	0
82 16	LAND	0	.00	0	0	.00	0	.00	0	.00	0
82 18	BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
82 26	PARKS	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
602 ** **	PARKS, RECREAT & CULTURAL	6742	5572.75	83	33710	27410.89	81	11213.53	80960	42335.58	48
60 ** **		6742	5572.75	83	33710	27410.89	81	11213.53	80960	42335.58	48
DIV 4104	TOTAL *****										

FUND 010 GENERAL FUND			DEPT/DIV 4104 PUBLIC WORKS/PARKS & RECREATION									
BA ELE OBJ		ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
60												
602		PARKS, RECREAT & CULTURAL										
		PARKS & RECREATION	6742	5572.75	83	33710	27410.89	81	11213.53	80960	42335.58	48

FUND 010 GENERAL FUND				DEPT/DIV 4105 PUBLIC WORKS/AVOCA								
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP			
-----												
60												
609			AVOCA									
	60		MATERIALS & SUPPLIES									
	60	04	REPAIRS & MAINTENANCE	833	3685.42	442	4165	14745.34	354	.00	10000	4745.34- 148
	60	**	MATERIALS & SUPPLIES	833	3685.42	442	4165	14745.34	354	.00	10000	4745.34- 148
	81		CAPITAL OUTLAY - REPLACE									
	81	30	IMPRVMNTS OTHER THAN BLDG	5833	.00	0	29165	.00	0	.00	70000	70000.00 0
	81	**	CAPITAL OUTLAY - REPLACE	5833	.00	0	29165	.00	0	.00	70000	70000.00 0
609	**	**	AVOCA	6666	3685.42	55	33330	14745.34	44	.00	80000	65254.66 18
60	**	**		6666	3685.42	55	33330	14745.34	44	.00	80000	65254.66 18
DIV	4105	TOTAL	*****									
		AVOCA		6666	3685.42	55	33330	14745.34	44	.00	80000	65254.66 18

FUND 010 GENERAL FUND			DEPT/DIV 4106 PUBLIC WORKS/CULTURAL										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP				
-----													
60													
602			PARKS, RECREAT & CULTURAL										
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	50	13.28	27	250	119.16	48	.00	600	480.84 20	
	50	**	OTHER CHARGES	50	13.28	27	250	119.16	48	.00	600	480.84 20	
602	**	**	PARKS, RECREAT & CULTURAL	50	13.28	27	250	119.16	48	.00	600	480.84 20	
60	**	**		50	13.28	27	250	119.16	48	.00	600	480.84 20	
DIV	4106		TOTAL *****										
			CULTURAL	50	13.28	27	250	119.16	48	.00	600	480.84 20	



FUND 010 GENERAL FUND			DEPT/DIV 4108 PUBLIC WORKS/LIBRARY									
BA ELE OBJ		ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP				
-----												
60												
601		OPERATIONS & MAINTENANCE										
	30	CONTRACTUAL SERVICES										
	30 44	CUSTODIAL SERVICES	1166	1170.00	100	5830	4680.00	80	.00	14000	9320.00	33
	30 **	CONTRACTUAL SERVICES	1166	1170.00	100	5830	4680.00	80	.00	14000	9320.00	33
	60	MATERIALS & SUPPLIES										
	60 04	REPAIRS & MAINTENANCE	1250	167.99	13	6250	1275.33	20	.00	15000	13724.67	9
	60 **	MATERIALS & SUPPLIES	1250	167.99	13	6250	1275.33	20	.00	15000	13724.67	9
	81	CAPITAL OUTLAY - REPLACE										
	81 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
601	** **	OPERATIONS & MAINTENANCE	2416	1337.99	55	12080	5955.33	49	.00	29000	23044.67	21
60	** **		2416	1337.99	55	12080	5955.33	49	.00	29000	23044.67	21
DIV	4108	TOTAL *****										
		LIBRARY	2416	1337.99	55	12080	5955.33	49	.00	29000	23044.67	21

FUND 010 GENERAL FUND											
DEPT/DIV 4109 PUBLIC WORKS/ALTAVISTA EMS											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----											
60											
601	OPERATIONS & MAINTENANCE										
50	OTHER CHARGES										
50 02	ELECTRICAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
50 04	HEATING SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
60	MATERIALS & SUPPLIES										
60 04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
60 **	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
601 ** **	OPERATIONS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
60 ** **		0	.00	0	0	.00	0	.00	0	.00	0
DIV 4109	TOTAL *****										
	ALTAVISTA EMS	0	.00	0	0	.00	0	.00	0	.00	0
DEPT 41	TOTAL *****										
	PUBLIC WORKS	157710	80863.96	51	788550	590721.08	75	15026.41	1892850	1287102.51	32

FUND 010 GENERAL FUND			DEPT/DIV 6101 PUBLIC TRANSPORTATION/OPERATIONS											
BA	ELE	OBJ	ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT	
-----														
40			ADMINISTRATION											
403			PUBLIC TRANSPORTATION											
	10		SALARIES AND WAGES											
	10	02	REGULAR	8672	5117.82	59	43360	43944.95	101	.00	104070	60125.05	42	
	10	04	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0	
	10	**	SALARIES AND WAGES	8672	5117.82	59	43360	43944.95	101	.00	104070	60125.05	42	
	20		BENEFITS											
	20	02	FICA	663	352.92	53	3315	3169.04	96	.00	7960	4790.96	40	
	20	04	VA RETIREMENT SYSTEM	539	520.66	97	2695	2603.30	97	.00	6470	3866.70	40	
	20	06	GROUP MEDICAL INSURANCE	1225	662.76	54	6125	3313.80	54	.00	14700	11386.20	23	
	20	08	GROUP LIFE INSURANCE	68	67.74	100	340	338.70	100	.00	820	481.30	41	
	20	10	WORKER'S COMP	141	.00	0	705	850.00	121	.00	1700	850.00	50	
	20	18	VRS HYBRID EMPLOYER CONTR	0	12.42	0	0	62.10	0	.00	0	62.10-	0	
	20	20	ICMA HYBRID EMPLOYER CONT	0	6.08	0	0	30.40	0	.00	0	30.40-	0	
	20	**	BENEFITS	2636	1622.58	62	13180	10367.34	79	.00	31650	21282.66	33	
	30		CONTRACTUAL SERVICES											
	30	06	ADVERTISING	83	.00	0	415	.00	0	.00	1000	1000.00	0	
	30	08	MAINTENANCE SVC CONTRACTS	41	.00	0	205	.00	0	.00	500	500.00	0	
	30	14	MISC & PROFESSIONAL SVCS	25	.00	0	125	.00	0	.00	300	300.00	0	
	30	16	PHYSICALS	23	49.96	217	115	49.96	43	.00	280	230.04	18	
	30	**	CONTRACTUAL SERVICES	172	49.96	29	860	49.96	6	.00	2080	2030.04	2	
	50		OTHER CHARGES											
	50	08	TELECOMMUNICATIONS	100	9.31	9	500	659.31	132	.00	1200	540.69	55	
	50	12	MOTOR VEHICLE INSURANCE	141	.00	0	705	850.00	121	.00	1700	850.00	50	
	50	24	SUBSISTANCE & LODGING	25	.00	0	125	.00	0	.00	300	300.00	0	
	50	26	CONVENTIONS & EDUCATIONS	62	.00	0	310	.00	0	.00	750	750.00	0	
	50	28	DUES & ASSOC MEMBERSHIPS	12	.00	0	60	.00	0	.00	150	150.00	0	
	50	33	MISCELLANEOUS / INDIRECT	0	.00	0	0	.00	0	.00	0	.00	0	
	50	35	MISC / OTHER FIXED COSTS	0	.00	0	0	.00	0	.00	0	.00	0	
	50	98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0	
	50	**	OTHER CHARGES	340	9.31	3	1700	1509.31	89	.00	4100	2590.69	37	
	60		MATERIALS & SUPPLIES											
	60	02	OFFICE SUPPLIES	320	119.94	38	1600	1671.26	105	.00	3850	2178.74	43	
	60	06	FUELS & LUBRICANTS	2824	2538.35	90	14120	9880.90	70	.00	33890	24009.10	29	
	60	08	VEHICLE & EQUIP R&M	583	417.70	72	2915	3536.74	121	.00	7000	3463.26	51	
	60	14	OTHER OPERATING SUPPLIES	41	.00	0	205	.00	0	.00	500	500.00	0	
	60	18	SUPPLIES	25	.00	0	125	40.19	32	.00	300	259.81	13	
	60	**	MATERIALS & SUPPLIES	3793	3075.99	81	18965	15129.09	80	.00	45540	30410.91	33	
	81		CAPITAL OUTLAY - REPLACE											
	81	02	VEHICLE REPLACEMENT	0	.00	0	0	.00	0	134158.00	0	134158.00-	0	
	81	04	EDP EQUIP REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0	
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	134158.00	0	134158.00-	0	

FUND 010 GENERAL FUND			DEPT/DIV 6101 PUBLIC TRANSPORTATION/OPERATIONS										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
40			ADMINISTRATION										
403			PUBLIC TRANSPORTATION										
	82		CAPITAL OUTLAY - NEW										
	82	02	VEHICLE	0	.00	0	0	.00	0	.00	0	.00	0
	82	04	EDP EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	82	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	82	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82	**	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
403	**	**	PUBLIC TRANSPORTATION	15613	9875.66	63	78065	71000.65	91	134158.00	187440	17718.65-	110
40	**	**	ADMINISTRATION	15613	9875.66	63	78065	71000.65	91	134158.00	187440	17718.65-	110
DIV	6101		TOTAL *****										
			OPERATIONS	15613	9875.66	63	78065	71000.65	91	134158.00	187440	17718.65-	110
DEPT	61		TOTAL *****										
			PUBLIC TRANSPORTATION	15613	9875.66	63	78065	71000.65	91	134158.00	187440	17718.65-	110

FUND 010 GENERAL FUND											
DEPT/DIV 7101 ECONOMIC DEVELOPMENT/ECONOMIC DEVELOPMENT											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ENCUMBR.	ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	BUDGET	BALANCE	BDGT
40		ADMINISTRATION									
405		ECONOMIC DEVELOPMENT									
10		SALARIES AND WAGES									
10 02		REGULAR	0	.00	0	0	.00	0	0	.00	0
10 04		OVERTIME	0	.00	0	0	.00	0	0	.00	0
10 **		SALARIES AND WAGES	0	.00	0	0	.00	0	0	.00	0
20		BENEFITS									
20 02		FICA	0	.00	0	0	.00	0	0	.00	0
20 04		VA RETIREMENT SYSTEM	0	.00	0	0	.00	0	0	.00	0
20 06		GROUP MEDICAL INSURANCE	0	.00	0	0	.00	0	0	.00	0
20 08		GROUP LIFE INSURANCE	0	.00	0	0	.00	0	0	.00	0
20 18		VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	0	.00	0
20 20		ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	0	.00	0
20 **		BENEFITS	0	.00	0	0	.00	0	0	.00	0
30		CONTRACTUAL SERVICES									
30 06		ADVERTISING	1666	.00	0	8330	59.99	1	20000	19940.01	0
30 07		RT 29 SIGNAGE	400	.00	0	2000	4800.00	240	4800	.00	100
30 14		MISC & PROFESSIONAL SVCS	416	750.00	180	2080	750.00	36	5000	4250.00	15
30 **		CONTRACTUAL SERVICES	2482	750.00	30	12410	5609.99	45	29800	24190.01	19
50		OTHER CHARGES									
50 06		POSTAL SERVICES	0	.00	0	0	.00	0	0	.00	0
50 08		TELECOMMUNICATIONS	0	9.31	0	0	7.83	0	0	7.83-	0
50 24		SUBSISTANCE & LODGING	0	.00	0	0	.00	0	0	.00	0
50 26		CONVENTIONS & EDUCATIONS	0	.00	0	0	.00	0	0	.00	0
50 28		DUES & ASSOC MEMBERSHIPS	0	.00	0	0	.00	0	0	.00	0
50 32		MISCELLANEOUS	0	.00	0	0	309.95	0	0	309.95-	0
50 61		CONTRIBUTION	0	.00	0	0	.00	0	0	.00	0
50 63		ECONOMIC INCENTIVES	791	.00	0	3955	.00	0	9500	9500.00	0
50 91		DWNTWN DIST - MISC	1250	867.50	69	6250	867.50	14	15000	14132.50	6
50 93		GRANT PROGRAM FUNDING	1250	.00	0	6250	.00	0	15000	15000.00	0
50 98		GRATITUDE PAY	0	.00	0	0	.00	0	0	.00	0
50 **		OTHER CHARGES	3291	876.81	27	16455	1185.28	7	39500	38314.72	3
60		MATERIALS & SUPPLIES									
60 02		OFFICE SUPPLIES	0	.00	0	0	.00	0	0	.00	0
60 06		FUELS & LUBRICANTS	0	.00	0	0	.00	0	0	.00	0
60 08		VEHICLE & EQUIP R&M	0	.00	0	0	.00	0	0	.00	0
60 12		BOOKS & SUBSCRIPTIONS	0	.00	0	0	.00	0	0	.00	0
60 **		MATERIALS & SUPPLIES	0	.00	0	0	.00	0	0	.00	0
81		CAPITAL OUTLAY - REPLACE									
81 18		BUILDING	0	.00	0	0	130.77	0	0	130.77-	0
81 **		CAPITAL OUTLAY - REPLACE	0	.00	0	0	130.77	0	0	130.77-	0

FUND 010 GENERAL FUND			DEPT/DIV 7101 ECONOMIC DEVELOPMENT/ECONOMIC DEVELOPMENT								ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ENCUMBR.			
SUB			DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP				
40			ADMINISTRATION										
405			ECONOMIC DEVELOPMENT										
	82		CAPITAL OUTLAY - NEW										
	82	02	VEHICLE	0	.00	0	0	.00	0	.00	0	.00	0
	82	16	LAND	0	1955.00	0	0	5750.00	0	.00	0	5750.00-	0
	82	18	BUILDING	833	115313.68	3843	4165	137135.01	3293	.00	10000	127135.01-	1371
	82	30	IMPRVMNTS OTHER THAN BLDG	0	123283.93	0	0	123283.93	0	.00	0	123283.93-	0
	82	42	VISTA LEGGETT BLDG	0	.00	0	0	4218.75	0	.00	0	4218.75-	0
	82	**	CAPITAL OUTLAY - NEW	833	240552.61	8878	4165	270387.69	6492	.00	10000	260387.69-	2704
405	**	**	ECONOMIC DEVELOPMENT	6606	242179.42	3666	33030	277313.73	840	.00	79300	198013.73-	350
406			MAIN STREET COORDINATOR										
	50		OTHER CHARGES										
	50	08	TELECOMMUNICATIONS	0	.00	0	0	.00	0	.00	0	.00	0
	50	**	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	60		MATERIALS & SUPPLIES										
	60	02	OFFICE SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
	60	**	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
406	**	**	MAIN STREET COORDINATOR	0	.00	0	0	.00	0	.00	0	.00	0
409			COMMUNITY DEVELOPMENT										
	50		OTHER CHARGES										
	50	93	GRANT PROGRAM FUNDING	0	.00	0	0	.00	0	.00	0	.00	0
	50	**	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
409	**	**	COMMUNITY DEVELOPMENT	0	.00	0	0	.00	0	.00	0	.00	0
40	**	**	ADMINISTRATION	6606	242179.42	3666	33030	277313.73	840	.00	79300	198013.73-	350
DIV	7101		TOTAL ***** ECONOMIC DEVELOPMENT	6606	242179.42	3666	33030	277313.73	840	.00	79300	198013.73-	350
DEPT	71		TOTAL ***** ECONOMIC DEVELOPMENT	6606	242179.42	3666	33030	277313.73	840	.00	79300	198013.73-	350

FUND 010 GENERAL FUND											
DEPT/DIV 7201 COMMUNITY DEVELOPMENT/COMMUNITY DEVELOPMENT											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----											
40	ADMINISTRATION										
408	COMMUNITY DEVELOPMENT										
10	SALARIES AND WAGES										
10 02	REGULAR	6940	2751.84	40	34700	62358.33	180	.00	83280	20921.67	75
10 04	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0
10 **	SALARIES AND WAGES	6940	2751.84	40	34700	62358.33	180	.00	83280	20921.67	75
20	BENEFITS										
20 02	FICA	530	210.53	40	2650	2616.23	99	.00	6370	3753.77	41
20 04	VA RETIREMENT SYSTEM	740	.00	0	3700	.00	0	.00	8880	8880.00	0
20 06	GROUP MEDICAL INSURANCE	560	699.00	125	2800	2380.20	85	.00	6730	4349.80	35
20 08	GROUP LIFE INSURANCE	93	.00	0	465	372.00	80	.00	1120	748.00	33
20 18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	2542.88	0	.00	0	2542.88	0
20 20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	416.40	0	.00	0	416.40	0
20 22	HYBRID DISABILITY PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
20 **	BENEFITS	1923	909.53	47	9615	8327.71	87	.00	23100	14772.29	36
30	CONTRACTUAL SERVICES										
30 06	ADVERTISING	416	289.64	70	2080	1093.64	53	.00	5000	3906.36	22
30 14	MISC & PROFESSIONAL SVCS	1250	.00	0	6250	2364.24	38	.00	15000	12635.76	16
30 36	MOWING CONTRACT	666	.00	0	3330	.00	0	.00	8000	8000.00	0
30 40	RECURRING LEASE AGREEMENT	208	.00	0	1040	.00	0	.00	2500	2500.00	0
30 **	CONTRACTUAL SERVICES	2540	289.64	11	12700	3457.88	27	.00	30500	27042.12	11
50	OTHER CHARGES										
50 06	POSTAL SERVICES	83	.00	0	415	.00	0	.00	1000	1000.00	0
50 08	TELECOMMUNICATIONS	83	67.17	81	415	205.61	50	.00	1000	794.39	21
50 24	SUBSISTANCE & LODGING	125	.00	0	625	.00	0	.00	1500	1500.00	0
50 26	CONVENTIONS & EDUCATIONS	208	.00	0	1040	400.00	39	.00	2500	2100.00	16
50 28	DUES & ASSOC MEMBERSHIPS	70	.00	0	350	.00	0	.00	850	850.00	0
50 32	MISCELLANEOUS	833	.00	0	4165	506.85	12	.00	10000	9493.15	5
50 98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
50 99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	1402	67.17	5	7010	1112.46	16	.00	16850	15737.54	7
60	MATERIALS & SUPPLIES										
60 02	OFFICE SUPPLIES	208	19.99	10	1040	86.25	8	.00	2500	2413.75	4
60 06	FUELS & LUBRICANTS	125	.00	0	625	.00	0	.00	1500	1500.00	0
60 12	BOOKS & SUBSCRIPTIONS	41	.00	0	205	.00	0	.00	500	500.00	0
60 **	MATERIALS & SUPPLIES	374	19.99	5	1870	86.25	5	.00	4500	4413.75	2
82	CAPITAL OUTLAY - NEW										
82 02	VEHICLE	0	.00	0	0	.00	0	.00	0	.00	0
82 04	EDP EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
82 18	BUILDING	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
408 ** **	COMMUNITY DEVELOPMENT	13179	4038.17	31	65895	75342.63	114	.00	158230	82887.37	48
40 ** **	ADMINISTRATION	13179	4038.17	31	65895	75342.63	114	.00	158230	82887.37	48

FUND 010 GENERAL FUND			DEPT/DIV 7201 COMMUNITY DEVELOPMENT/COMMUNITY DEVELOPMENT									
BA ELE OBJ		ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
40		ADMINISTRATION										
408		COMMUNITY DEVELOPMENT										
DIV	7201	TOTAL *****										
		COMMUNITY DEVELOPMENT	13179	4038.17	31	65895	75342.63	114	.00	158230	82887.37	48



FUND 010 GENERAL FUND			DEPT/DIV 7202 COMMUNITY DEVELOPMENT/MAIN STREET PROGRAM									
BA ELE OBJ		ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
<hr/>												
40		ADMINISTRATION										
406		MAIN STREET COORDINATOR										
	50	OTHER CHARGES										
	50 08	TELECOMMUNICATIONS	0	.00	0	0	.00	0	.00	0	.00	0
	50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	60	MATERIALS & SUPPLIES										
	60 02	OFFICE SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
	60 **	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
406	** **	MAIN STREET COORDINATOR	0	.00	0	0	.00	0	.00	0	.00	0
40	** **	ADMINISTRATION	0	.00	0	0	.00	0	.00	0	.00	0
DIV	7202	TOTAL *****										
		MAIN STREET PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0

FUND 010 GENERAL FUND			DEPT/DIV 7203 COMMUNITY DEVELOPMENT/PLANNING COMMISSION										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
40			ADMINISTRATION										
400			COUNCIL / PLANNING COMM										
	50		OTHER CHARGES										
	50	24	SUBSISTANCE & LODGING	91	.00	0	455	.00	0	.00	1100	1100.00	0
	50	26	CONVENTIONS & EDUCATIONS	45	.00	0	225	.00	0	.00	550	550.00	0
	50	36	PLANNING COMMISSION	745	325.00	44	3725	700.00	19	.00	8950	8250.00	8
	50	**	OTHER CHARGES	881	325.00	37	4405	700.00	16	.00	10600	9900.00	7
400	**	**	COUNCIL / PLANNING COMM	881	325.00	37	4405	700.00	16	.00	10600	9900.00	7
40	**	**	ADMINISTRATION	881	325.00	37	4405	700.00	16	.00	10600	9900.00	7
DIV	7203		TOTAL *****										
			PLANNING COMMISSION	881	325.00	37	4405	700.00	16	.00	10600	9900.00	7

FUND 010 GENERAL FUND DEPT/DIV 7204 COMMUNITY DEVELOPMENT/SPARK INNOVATION CENTER											
*****CURRENT*****			*****YEAR-TO-DATE*****								
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
40	ADMINISTRATION										
409	COMMUNITY DEVELOPMENT										
10	SALARIES AND WAGES										
10 02	REGULAR	4460	146.67	3	22300	8975.79	40	.00	53530	44554.21	17
10 04	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0
10 **	SALARIES AND WAGES	4460	146.67	3	22300	8975.79	40	.00	53530	44554.21	17
20	BENEFITS										
20 02	FICA	340	256.89	76	1700	908.45	53	.00	4090	3181.55	22
20 04	VA RETIREMENT SYSTEM	475	.00	0	2375	.00	0	.00	5710	5710.00	0
20 06	GROUP MEDICAL INSURANCE	560	1243.40	222	2800	2364.20	84	.00	6730	4365.80	35
20 08	GROUP LIFE INSURANCE	60	50.26	84	300	100.52	34	.00	720	619.48	14
20 10	WORKER'S COMP	0	.00	0	0	.00	0	.00	0	.00	0
20 18	VRS HYBRID EMPLOYER CONTR	0	362.34	0	0	724.68	0	.00	0	724.68-	0
20 20	ICMA HYBRID EMPLOYER CONT	0	37.50	0	0	75.00	0	.00	0	75.00-	0
20 22	HYBRID DISABILITY PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
20 **	BENEFITS	1435	1950.39	136	7175	4172.85	58	.00	17250	13077.15	24
30	CONTRACTUAL SERVICES										
30 06	ADVERTISING	833	103.38	12	4165	573.96	14	.00	10000	9426.04	6
30 08	MAINTENANCE SVC CONTRACTS	0	1217.00	0	0	6033.00	0	.00	0	6033.00-	0
30 14	MISC & PROFESSIONAL SVCS	500	867.50	174	2500	1962.50	79	.00	6000	4037.50	33
30 26	IT NETWRK/WEBSITE SUPPORT	550	390.00	71	2750	1602.00	58	.00	6600	4998.00	24
30 40	RECURRING LEASE AGREEMENT	317	184.01	58	1585	1040.32	66	.00	3800	2759.68	27
30 **	CONTRACTUAL SERVICES	2200	2761.89	126	11000	11211.78	102	.00	26400	15188.22	43
50	OTHER CHARGES										
50 02	ELECTRICAL SERVICES	1000	305.22	31	5000	1542.38	31	.00	12000	10457.62	13
50 04	HEATING SERVICES	541	186.11	34	2705	301.59	11	.00	6500	6198.41	5
50 06	POSTAL SERVICES	62	.00	0	310	.00	0	.00	750	750.00	0
50 08	TELECOMMUNICATIONS	553	41.67	8	2765	166.50	6	.00	6640	6473.50	3
50 10	PROPERTY INSURANCE	41	.00	0	205	250.00	122	.00	500	250.00	50
50 24	SUBSISTANCE & LODGING	166	.00	0	830	.00	0	.00	2000	2000.00	0
50 26	CONVENTIONS & EDUCATIONS	166	.00	0	830	.00	0	.00	2000	2000.00	0
50 32	MISCELLANEOUS	375	.00	0	1875	345.27	18	.00	4500	4154.73	8
50 37	COMMUNITY ENGAGEMENT	833	889.78	107	4165	889.78	21	.00	10000	9110.22	9
50 93	GRANT PROGRAM FUNDING	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	3737	1422.78	38	18685	3495.52	19	.00	44890	41394.48	8
60	MATERIALS & SUPPLIES										
60 02	OFFICE SUPPLIES	1083	631.26	58	5415	1611.59	30	604.00	13000	10784.41	17
60 04	REPAIRS & MAINTENANCE	766	1517.70	198	3830	3846.75	100	.00	9200	5353.25	42
60 **	MATERIALS & SUPPLIES	1849	2148.96	116	9245	5458.34	59	604.00	22200	16137.66	27
82	CAPITAL OUTLAY - NEW										
82 04	EDP EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
409 ** **	COMMUNITY DEVELOPMENT	13681	8430.69	62	68405	33314.28	49	604.00	164270	130351.72	21

FUND 010 GENERAL FUND				DEPT/DIV 7204 COMMUNITY DEVELOPMENT/SPARK INNOVATION CENTER									
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
40			ADMINISTRATION										
409			COMMUNITY DEVELOPMENT										
40	**	**	ADMINISTRATION	13681	8430.69	62	68405	33314.28	49	604.00	164270	130351.72	21
DIV	7204		TOTAL *****										
			SPARK INNOVATION CENTER	13681	8430.69	62	68405	33314.28	49	604.00	164270	130351.72	21
DEPT	72		TOTAL *****										
			COMMUNITY DEVELOPMENT	27741	12793.86	46	138705	109356.91	79	604.00	333100	223139.09	33

FUND 010 GENERAL FUND											
DEPT/DIV 9001 NON DEPARTMENTAL/MAIN STREET COORDINATOR											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
40	ADMINISTRATION										
406	MAIN STREET COORDINATOR										
10	SALARIES AND WAGES										
10 02	REGULAR	0	.00	0	0	.00	0	.00	0	.00	0
10 04	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0
10 **	SALARIES AND WAGES	0	.00	0	0	.00	0	.00	0	.00	0
20	BENEFITS										
20 02	FICA	0	.00	0	0	.00	0	.00	0	.00	0
20 04	VA RETIREMENT SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0
20 06	GROUP MEDICAL INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
20 08	GROUP LIFE INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
20 18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	.00	0	.00	0
20 20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	.00	0	.00	0
20 **	BENEFITS	0	.00	0	0	.00	0	.00	0	.00	0
50	OTHER CHARGES										
50 08	TELECOMMUNICATIONS	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
60	MATERIALS & SUPPLIES										
60 02	OFFICE SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
60 **	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
406 ** **	MAIN STREET COORDINATOR	0	.00	0	0	.00	0	.00	0	.00	0
40 ** **	ADMINISTRATION	0	.00	0	0	.00	0	.00	0	.00	0
DIV 9001	TOTAL *****										
	MAIN STREET COORDINATOR	0	.00	0	0	.00	0	.00	0	.00	0
DEPT 90	TOTAL *****										
	NON DEPARTMENTAL	0	.00	0	0	.00	0	.00	0	.00	0

FUND 010 GENERAL FUND			DEPT/DIV 9101 NON DEPARTMENT/CONTRIBUTIONS									
BA ELE OBJ			*****CURRENT*****			*****YEAR-TO-DATE*****			ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP				
-----												
80		NON DEPARTMENT										
801		NON DEPARTMENTAL										
	50	OTHER CHARGES										
	50 32	MISCELLANEOUS	466	.00	0	2330	27684.00	1188	.00	5600	22084.00-	494
	50 61	CONTRIBUTION - EMS	0	.00	0	0	.00	0	.00	0	.00	0
	50 62	CONTRIBUTION - SENIOR CTR	83	.00	0	415	.00	0	.00	1000	1000.00	0
	50 63	ECONOMIC INCENTIVES	0	.00	0	0	.00	0	.00	0	.00	0
	50 69	UNCLE BILLY'S DAY FUNDING	0	.00	0	0	.00	0	.00	0	.00	0
	50 70	RECREATION PROGRAM	8333	.00	0	41665	50000.00	120	.00	100000	50000.00	50
	50 71	CONTRIBUTION - CHAMBER	3750	.00	0	18750	.00	0	.00	45000	45000.00	0
	50 72	CONTRIBUTION - FIRE DEPT	1250	.00	0	6250	.00	0	.00	15000	15000.00	0
	50 73	CONTRIBUTION - AVOCA	6845	.00	0	34225	41070.00	120	.00	82140	41070.00	50
	50 74	CONTRIBUTION-MAIN ST PGM	4598	.00	0	22990	.00	0	.00	55180	55180.00	0
	50 75	CONTRIBUTION - SBDC	500	.00	0	2500	6000.00	240	.00	6000	.00	100
	50 **	OTHER CHARGES	25825	.00	0	129125	124754.00	97	.00	309920	185166.00	40
801	** **	NON DEPARTMENTAL	25825	.00	0	129125	124754.00	97	.00	309920	185166.00	40
80	** **	NON DEPARTMENT	25825	.00	0	129125	124754.00	97	.00	309920	185166.00	40
DIV	9101	TOTAL *****										
		CONTRIBUTIONS	25825	.00	0	129125	124754.00	97	.00	309920	185166.00	40

FUND 010 GENERAL FUND											
DEPT/DIV 9102 NON DEPARTMENT/NON DEPARTMENT											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
70	UTILITIES										
702	SEWER										
70	TRANSFER OUT										
70 06	TO CIF	0	.00	0	0	.00	0	.00	0	.00	0
70 **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
702 ** **	SEWER	0	.00	0	0	.00	0	.00	0	.00	0
70 ** **	UTILITIES	0	.00	0	0	.00	0	.00	0	.00	0
80	NON DEPARTMENT										
801	NON DEPARTMENTAL										
50	OTHER CHARGES										
50 82	CDBG GRANT EXPENSES	0	.00	0	0	.00	0	.00	0	.00	0
50 96	INSURANCE CLAIM	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
60	MATERIALS & SUPPLIES										
60 06	FUELS & LUBRICANTS	1083	1274.54	118	5415	5148.63	95	.00	13000	7851.37	40
60 **	MATERIALS & SUPPLIES	1083	1274.54	118	5415	5148.63	95	.00	13000	7851.37	40
82	CAPITAL OUTLAY - NEW										
82 30	IMPRVMNTS OTHER THAN BLDG	0	3202.50	0	0	11682.92	0	.00	0	11682.92-	0
82 **	CAPITAL OUTLAY - NEW	0	3202.50	0	0	11682.92	0	.00	0	11682.92-	0
801 ** **	NON DEPARTMENTAL	1083	4477.04	413	5415	16831.55	311	.00	13000	3831.55-	130
802	TRANSFER OUT										
70	TRANSFER OUT										
70 01	TO CEMETERY FUND	5966	.00	0	29830	.00	0	.00	71600	71600.00	0
70 02	WATER & SEWER FUND	0	.00	0	0	.00	0	.00	0	.00	0
70 03	TO GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
70 04	TO LIBRARY FUND	0	.00	0	0	.00	0	.00	0	.00	0
70 05	TO RESERVES	0	.00	0	0	.00	0	.00	0	.00	0
70 06	TO CIF	0	.00	0	0	.00	0	.00	0	.00	0
70 07	TO RESERVE POLICY FNDS-FD	5416	.00	0	27080	.00	0	.00	65000	65000.00	0
70 08	EDA CHECKING ACCOUNT	0	.00	0	0	.00	0	.00	0	.00	0
70 09	ALTAVISTA ON TRACK	0	.00	0	0	.00	0	.00	0	.00	0
70 10	WAR MEMORIAL ACCT	0	.00	0	0	1.00	0	.00	0	1.00-	0
70 **	TRANSFER OUT	11382	.00	0	56910	1.00	0	.00	136600	136599.00	0
802 ** **	TRANSFER OUT	11382	.00	0	56910	1.00	0	.00	136600	136599.00	0
80 ** **	NON DEPARTMENT	12465	4477.04	36	62325	16832.55	27	.00	149600	132767.45	11
DIV 9102	TOTAL *****										
	NON DEPARTMENT	12465	4477.04	36	62325	16832.55	27	.00	149600	132767.45	11

FUND 010 GENERAL FUND			DEPT/DIV 9103 NON DEPARTMENT/CAPITAL OUTLAY										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
60													
608			CAPITAL OUTLAY										
	81		CAPITAL OUTLAY - REPLACE										
	81	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
608	**	**	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
60	**	**		0	.00	0	0	.00	0	.00	0	.00	0
80			NON DEPARTMENT										
801			NON DEPARTMENTAL										
	82		CAPITAL OUTLAY - NEW										
	82	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	82	**	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
801	**	**	NON DEPARTMENTAL	0	.00	0	0	.00	0	.00	0	.00	0
803			VDOT T-21 GRANT										
	81		CAPITAL OUTLAY - REPLACE										
	81	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
803	**	**	VDOT T-21 GRANT	0	.00	0	0	.00	0	.00	0	.00	0
804			MAIN ST/PITTSYL AVE PROJ										
	81		CAPITAL OUTLAY - REPLACE										
	81	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
804	**	**	MAIN ST/PITTSYL AVE PROJ	0	.00	0	0	.00	0	.00	0	.00	0
80	**	**	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DIV	9103		TOTAL *****										
			CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0



FUND 010 GENERAL FUND			DEPT/DIV 9104 NON DEPARTMENT/DEBT SERVICE										
BA	ELE	OBJ	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
80			NON DEPARTMENT										
801			NON DEPARTMENTAL										
	90		DEBT SERVICE										
	90	02	PRINCIPAL	0	.00	0	0	.00	0	.00	0	.00	0
	90	04	INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
	90	**	DEBT SERVICE	0	.00	0	0	.00	0	.00	0	.00	0
801	**	**	NON DEPARTMENTAL	0	.00	0	0	.00	0	.00	0	.00	0
80	**	**	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DIV	9104		TOTAL *****										
			DEBT SERVICE	0	.00	0	0	.00	0	.00	0	.00	0

FUND 010 GENERAL FUND											
DEPT/DIV 9105 NON DEPARTMENT/AVOCA											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ENCUMBR.	ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP		BUDGET	BALANCE	BDGT
-----											
80	NON DEPARTMENT										
801	NON DEPARTMENTAL										
10	SALARIES AND WAGES										
10 02	REGULAR	0	.00	0	0	.00	0	.00	0	.00	0
10 04	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0
10 **	SALARIES AND WAGES	0	.00	0	0	.00	0	.00	0	.00	0
20	BENEFITS										
20 02	FICA	0	.00	0	0	.00	0	.00	0	.00	0
20 04	VA RETIREMENT SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0
20 06	GROUP MEDICAL INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
20 08	GROUP LIFE INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0
20 18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	.00	0	.00	0
20 20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	.00	0	.00	0
20 22	HYBRID DISABILITY PROGRAM	0	.00	0	0	.00	0	.00	0	.00	0
20 **	BENEFITS	0	.00	0	0	.00	0	.00	0	.00	0
30	CONTRACTUAL SERVICES										
30 36	MOWING CONTRACT	0	.00	0	0	.00	0	.00	0	.00	0
30 **	CONTRACTUAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
50	OTHER CHARGES										
50 08	TELECOMMUNICATIONS	0	.00	0	0	.00	0	.00	0	.00	0
50 32	MISCELLANEOUS	0	.00	0	0	.00	0	.00	0	.00	0
50 98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
50 99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
60	MATERIALS & SUPPLIES										
60 04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
60 06	FUELS & LUBRICANTS	0	.00	0	0	.00	0	.00	0	.00	0
60 **	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
81	CAPITAL OUTLAY - REPLACE										
81 18	BUILDING	0	18900.00	0	0	18900.00	0	.00	0	18900.00-	0
81 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	0	18900.00	0	0	18900.00	0	.00	0	18900.00-	0
801 ** **	NON DEPARTMENTAL	0	18900.00	0	0	18900.00	0	.00	0	18900.00-	0
80 ** **	NON DEPARTMENT	0	18900.00	0	0	18900.00	0	.00	0	18900.00-	0
DIV 9105	TOTAL *****										
	AVOCA	0	18900.00	0	0	18900.00	0	.00	0	18900.00-	0
DEPT 91	TOTAL *****										
	NON DEPARTMENT	38290	23377.04	61	191450	160486.55	84	.00	459520	299033.45	35
FUND 010	TOTAL *****										
	GENERAL FUND	469642	550541.40	117	2348210	2445672.20	104	202799.19	5636740	2988268.61	47

FUND 020 STATE HIGHWAY REIMB FUND											
DEPT/DIV 4101 PUBLIC WORKS/MAIN OF STREETS & HWYS											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----											
60											
601	OPERATIONS & MAINTENANCE										
60	MATERIALS & SUPPLIES										
60 04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
60 28	STORM DRAINAGE	4016	1481.68	37	20080	4967.95	25	.00	48200	43232.05	10
60 36	PAVEMENT	66666	800.20	1	333330	1280.24	0	.00	800000	798719.76	0
60 40	TRAFFIC CONTROL DEVICE	4733	5044.67	107	23665	21048.43	89	.00	56800	35751.57	37
60 **	MATERIALS & SUPPLIES	75415	7326.55	10	377075	27296.62	7	.00	905000	877703.38	3
81	CAPITAL OUTLAY - REPLACE										
81 02	VEHICLE REPLACEMENT	8168	.00	0	40840	79390.00	194	.00	98020	18630.00	81
81 06	MACHINERY & EQUIPMENT	1500	.00	0	7500	7652.78	102	.00	18000	10347.22	43
81 **	CAPITAL OUTLAY - REPLACE	9668	.00	0	48340	87042.78	180	.00	116020	28977.22	75
82	CAPITAL OUTLAY - NEW										
82 06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
601 ** **	OPERATIONS & MAINTENANCE	85083	7326.55	9	425415	114339.40	27	.00	1021020	906680.60	11
606											
60	MATERIALS & SUPPLIES										
60 30	ENGINEERING R & M	833	76.50	9	4165	191.25	5	.00	10000	9808.75	2
60 42	TRAFFIC CONTROL OPERATION	0	.00	0	0	.00	0	.00	0	.00	0
60 44	SNOW & ICE REMOVAL	5000	1872.93	38	25000	1872.93	8	.00	60000	58127.07	3
60 46	OTHER TRAFFIC SVCS RDSIDE	4166	86295.97	2071	20830	104208.48	500	.03	50000	54208.51	208
60 **	MATERIALS & SUPPLIES	9999	88245.40	883	49995	106272.66	213	.03	120000	13727.31	89
606 ** **		9999	88245.40	883	49995	106272.66	213	.03	120000	13727.31	89
607	ADMINISTRATION AND MISC										
50	OTHER CHARGES										
50 32	MISCELLANEOUS	8333	.00	0	41665	129.99	0	.00	100000	99870.01	0
50 **	OTHER CHARGES	8333	.00	0	41665	129.99	0	.00	100000	99870.01	0
607 ** **	ADMINISTRATION AND MISC	8333	.00	0	41665	129.99	0	.00	100000	99870.01	0
608	CAPITAL OUTLAY										
81	CAPITAL OUTLAY - REPLACE										
81 24	STREETS	0	.00	0	0	.00	0	.00	0	.00	0
81 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
82	CAPITAL OUTLAY - NEW										
82 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
82 34	ENGINEERING	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
608 ** **	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0

FUND 020 STATE HIGHWAY REIMB FUND			DEPT/DIV 4101 PUBLIC WORKS/MAIN OF STREETS & HWYS										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
60													
608			CAPITAL OUTLAY										
60	**	**		103415	95571.95	92	517075	220742.05	43	.03	1241020	1020277.92	18
DIV	4101		TOTAL *****										
			MAIN OF STREETS & HWYS	103415	95571.95	92	517075	220742.05	43	.03	1241020	1020277.92	18

FUND 020 STATE HIGHWAY REIMB FUND											
DEPT/DIV 4104 PUBLIC WORKS/PARKS & RECREATION											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----											
60											
602	PARKS, RECREAT & CULTURAL										
81	CAPITAL OUTLAY - REPLACE										
81 02	VEHICLE REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
602 ** **	PARKS, RECREAT & CULTURAL	0	.00	0	0	.00	0	.00	0	.00	0
60 ** **		0	.00	0	0	.00	0	.00	0	.00	0
DIV 4104	TOTAL *****										
	PARKS & RECREATION	0	.00	0	0	.00	0	.00	0	.00	0
DEPT 41	TOTAL *****										
	PUBLIC WORKS	103415	95571.95	92	517075	220742.05	43	.03	1241020	1020277.92	18
FUND 020	TOTAL *****										
	STATE HIGHWAY REIMB FUND	103415	95571.95	92	517075	220742.05	43	.03	1241020	1020277.92	18

FUND 030 LIBRARY FUND			DEPT/DIV 4103 PUBLIC WORKS/MAIN OF BLDGS & GROUNDS									
BA	ELE	OBJ	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
60												
601		OPERATIONS & MAINTENANCE										
	50	OTHER CHARGES										
	50 02	ELECTRICAL SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
	50 04	HEATING SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
	50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	60	MATERIALS & SUPPLIES										
	60 04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
	60 **	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
	70	TRANSFER OUT										
	70 01	CEMETERY RESERVE	0	.00	0	0	.00	0	.00	0	.00	0
	70 03	TO GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
	70 **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
	81	CAPITAL OUTLAY - REPLACE										
	81 08	FUNITURE & FIXTURES	0	.00	0	0	.00	0	.00	0	.00	0
	81 28	LIBRARY CONSTRUCTION	0	.00	0	0	.00	0	.00	0	.00	0
	81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
601	** **	OPERATIONS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
60	** **		0	.00	0	0	.00	0	.00	0	.00	0
DIV	4103	TOTAL *****										
		MAIN OF BLDGS & GROUNDS	0	.00	0	0	.00	0	.00	0	.00	0
DEPT	41	TOTAL *****										
		PUBLIC WORKS	0	.00	0	0	.00	0	.00	0	.00	0
FUND	030	TOTAL *****										
		LIBRARY FUND	0	.00	0	0	.00	0	.00	0	.00	0

FUND 050 WATER & SEWER FUND			DEPT/DIV 1101 GENERAL GOVERNMENT/ADMINISTRATION									
BA ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
70		UTILITIES										
701		WATER										
	10	SALARIES AND WAGES										
	10 02	REGULAR	1885	1131.26	60	9425	8911.33	95	.00	22630	13718.67	39
	10 04	OVERTIME	29	.00	0	145	.00	0	.00	350	350.00	0
	10 **	SALARIES AND WAGES	1914	1131.26	59	9570	8911.33	93	.00	22980	14068.67	39
	20	BENEFITS										
	20 02	FICA	146	61.66	42	730	557.32	76	.00	1760	1202.68	32
	20 04	VA RETIREMENT SYSTEM	200	201.06	101	1000	1005.30	101	.00	2410	1404.70	42
	20 06	GROUP MEDICAL INSURANCE	356	356.58	100	1780	1782.90	100	.00	4280	2497.10	42
	20 08	GROUP LIFE INSURANCE	25	25.28	101	125	126.40	101	.00	300	173.60	42
	20 18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	.00	0	.00	0
	20 20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	.00	0	.00	0
	20 **	BENEFITS	727	644.58	89	3635	3471.92	96	.00	8750	5278.08	40
	50	OTHER CHARGES										
	50 98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
	50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	60	MATERIALS & SUPPLIES										
	60 25	SMALL EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	60 **	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
701	** **	WATER	2641	1775.84	67	13205	12383.25	94	.00	31730	19346.75	39
702		SEWER										
	10	SALARIES AND WAGES										
	10 02	REGULAR	1257	754.18	60	6285	5940.86	95	.00	15090	9149.14	39
	10 04	OVERTIME	12	.00	0	60	.00	0	.00	150	150.00	0
	10 **	SALARIES AND WAGES	1269	754.18	59	6345	5940.86	94	.00	15240	9299.14	39
	20	BENEFITS										
	20 02	FICA	97	41.12	42	485	371.59	77	.00	1170	798.41	32
	20 04	VA RETIREMENT SYSTEM	134	134.02	100	670	670.10	100	.00	1610	939.90	42
	20 06	GROUP MEDICAL INSURANCE	238	237.72	100	1190	1188.60	100	.00	2860	1671.40	42
	20 08	GROUP LIFE INSURANCE	16	16.84	105	80	84.20	105	.00	200	115.80	42
	20 18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	.00	0	.00	0
	20 20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	.00	0	.00	0
	20 **	BENEFITS	485	429.70	89	2425	2314.49	95	.00	5840	3525.51	40
	50	OTHER CHARGES										
	50 98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
	50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
702	** **	SEWER	1754	1183.88	68	8770	8255.35	94	.00	21080	12824.65	39
70	** **	UTILITIES	4395	2959.72	67	21975	20638.60	94	.00	52810	32171.40	39
DIV	1101	TOTAL *****										

FUND 050 WATER & SEWER FUND			DEPT/DIV 1101 GENERAL GOVERNMENT/ADMINISTRATION										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB	SUB		DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
70			UTILITIES										
702			SEWER										
			ADMINISTRATION	4395	2959.72	67	21975	20638.60	94	.00	52810	32171.40	39
DEPT	11		TOTAL *****										
			GENERAL GOVERNMENT	4395	2959.72	67	21975	20638.60	94	.00	52810	32171.40	39



FUND 050 WATER & SEWER FUND			DEPT/DIV 4101 PUBLIC WORKS/MAIN OF STREETS & HWYS											
BA	ELE	OBJ	ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT	
-----														
70			UTILITIES											
701			WATER											
	10		SALARIES AND WAGES											
	10	02	REGULAR	0	.00	0	0	.00	0	.00	0	.00	0	
	10	04	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0	
	10	**	SALARIES AND WAGES	0	.00	0	0	.00	0	.00	0	.00	0	
	20		BENEFITS											
	20	02	FICA	0	.00	0	0	.00	0	.00	0	.00	0	
	20	04	VA RETIREMENT SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0	
	20	06	GROUP MEDICAL INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0	
	20	08	GROUP LIFE INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0	
	20	18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	.00	0	.00	0	
	20	20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	.00	0	.00	0	
	20	**	BENEFITS	0	.00	0	0	.00	0	.00	0	.00	0	
	50		OTHER CHARGES											
	50	65	METER TESTING/REPLACEMENT	0	.00	0	0	.00	0	.00	0	.00	0	
	50	**	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0	
	60		MATERIALS & SUPPLIES											
	60	04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0	
	60	25	SMALL EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0	
	60	**	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0	
	81		CAPITAL OUTLAY - REPLACE											
	81	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0	
	81	30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0	
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0	
	82		CAPITAL OUTLAY - NEW											
	82	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0	
	82	**	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0	
701	**	**	WATER	0	.00	0	0	.00	0	.00	0	.00	0	
702			SEWER											
	10		SALARIES AND WAGES											
	10	02	REGULAR	0	.00	0	0	.00	0	.00	0	.00	0	
	10	04	OVERTIME	0	.00	0	0	.00	0	.00	0	.00	0	
	10	**	SALARIES AND WAGES	0	.00	0	0	.00	0	.00	0	.00	0	
	20		BENEFITS											
	20	02	FICA	0	.00	0	0	.00	0	.00	0	.00	0	
	20	04	VA RETIREMENT SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0	
	20	06	GROUP MEDICAL INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0	
	20	08	GROUP LIFE INSURANCE	0	.00	0	0	.00	0	.00	0	.00	0	
	20	18	VRS HYBRID EMPLOYER CONTR	0	.00	0	0	.00	0	.00	0	.00	0	
	20	20	ICMA HYBRID EMPLOYER CONT	0	.00	0	0	.00	0	.00	0	.00	0	
	20	**	BENEFITS	0	.00	0	0	.00	0	.00	0	.00	0	

FUND 050 WATER & SEWER FUND			DEPT/DIV 4101 PUBLIC WORKS/MAIN OF STREETS & HWYS											
BA	ELE	OBJ	ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****					
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT	
-----														
70			UTILITIES											
702			SEWER											
	60		MATERIALS & SUPPLIES											
	60	04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0	
	60	**	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0	
	81		CAPITAL OUTLAY - REPLACE											
	81	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0	
	81	**	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0	
702	**	**	SEWER	0	.00	0	0	.00	0	.00	0	.00	0	
70	**	**	UTILITIES	0	.00	0	0	.00	0	.00	0	.00	0	
DIV	4101		TOTAL *****											
			MAIN OF STREETS & HWYS	0	.00	0	0	.00	0	.00	0	.00	0	
DEPT	41		TOTAL *****											
			PUBLIC WORKS	0	.00	0	0	.00	0	.00	0	.00	0	

FUND 050 WATER & SEWER FUND			DEPT/DIV 5001 WATER			DEPARTMENT/OPERATIONS								
BA	ELE	OBJ	ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****					
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	UNENCUMB.		%
-----														
70			UTILITIES											
701			WATER											
	10		SALARIES AND WAGES											
	10	02	REGULAR	32257	13046.17	40	161285	121078.13	75	.00	387090	266011.87	31	
	10	04	OVERTIME	1287	843.75	66	6435	7889.71	123	.00	15450	7560.29	51	
	10	**	SALARIES AND WAGES	33544	13889.92	41	167720	128967.84	77	.00	402540	273572.16	32	
	20		BENEFITS											
	20	02	FICA	2565	915.89	36	12825	9280.43	72	.00	30790	21509.57	30	
	20	04	VA RETIREMENT SYSTEM	3160	1266.62	40	15800	6333.10	40	.00	37930	31596.90	17	
	20	06	GROUP MEDICAL INSURANCE	3109	6962.37	224	15545	20627.77	133	.00	37310	16682.23	55	
	20	08	GROUP LIFE INSURANCE	397	307.24	77	1985	1402.30	71	.00	4770	3367.70	29	
	20	18	VRS HYBRID EMPLOYER CONTR	0	949.22	0	0	3780.86	0	.00	0	3780.86-	0	
	20	20	ICMA HYBRID EMPLOYER CONT	0	228.14	0	0	1040.78	0	.00	0	1040.78-	0	
	20	**	BENEFITS	9231	10629.48	115	46155	42465.24	92	.00	110800	68334.76	38	
	30		CONTRACTUAL SERVICES											
	30	08	MAINTENANCE SVC CONTRACTS	3333	708.00	21	16665	16851.27	101	.00	40000	23148.73	42	
	30	14	MISC & PROFESSIONAL SVCS	1666	.00	0	8330	4458.95	54	.00	20000	15541.05	22	
	30	16	PHYSICALS	66	.00	0	330	.00	0	.00	800	800.00	0	
	30	20	WATER PURCHASES - CC	6250	2927.51	47	31250	13795.87	44	.00	75000	61204.13	18	
	30	24	R & M GROUNDS, BLDGS, RDS	2083	2940.00	141	10415	12495.00	120	.00	25000	12505.00	50	
	30	26	IT NETWRK/WEBSITE SUPPORT	47	47.43	101	235	237.15	101	.00	570	332.85	42	
	30	**	CONTRACTUAL SERVICES	13445	6622.94	49	67225	47838.24	71	.00	161370	113531.76	30	
	50		OTHER CHARGES											
	50	02	ELECTRICAL SERVICES	9166	10459.61	114	45830	41007.57	90	.00	110000	68992.43	37	
	50	04	HEATING SERVICES	375	272.07	73	1875	323.73	17	.00	4500	4176.27	7	
	50	08	TELECOMMUNICATIONS	1166	1109.31	95	5830	4775.71	82	.00	14000	9224.29	34	
	50	10	PROPERTY INSURANCE	875	.00	0	4375	6250.00	143	.00	10500	4250.00	60	
	50	12	MOTOR VEHICLE INSURANCE	58	.00	0	290	350.00	121	.00	700	350.00	50	
	50	18	GENERAL LIABILITY INSUR	458	.00	0	2290	2750.00	120	.00	5500	2750.00	50	
	50	24	SUBSISTANCE & LODGING	250	.00	0	1250	456.60	37	.00	3000	2543.40	15	
	50	26	CONVENTIONS & EDUCATIONS	416	28.00	7	2080	559.00	27	.00	5000	4441.00	11	
	50	28	DUES & ASSOC MEMBERSHIPS	91	.00	0	455	450.00	99	.00	1100	650.00	41	
	50	30	REFUNDS	41	.00	0	205	.00	0	.00	500	500.00	0	
	50	32	MISCELLANEOUS	166	.00	0	830	22.89	3	.00	2000	1977.11	1	
	50	40	BAD DEBT EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0	
	50	64	SAMPLE TESTING	1250	1947.80	156	6250	4979.62	80	.00	15000	10020.38	33	
	50	66	FEES PAID TO COMMONWEALTH	458	.00	0	2290	5037.00	220	.00	5500	463.00	92	
	50	68	PROFESSIONAL LICENSES	125	.00	0	625	100.00	16	.00	1500	1400.00	7	
	50	80	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0	
	50	88	LOAN ISSUANCE COSTS	0	.00	0	0	80.77	0	.00	0	80.77-	0	
	50	90	MISC PROJECT CHARGES	0	.00	0	0	.00	0	.00	0	.00	0	
	50	94	FLUORIDE GRANT EXPENSES	0	.00	0	0	.00	0	.00	0	.00	0	
	50	98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0	
	50	99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0	
	50	**	OTHER CHARGES	14895	13816.79	93	74475	67142.89	90	.00	178800	111657.11	38	

FUND 050 WATER & SEWER FUND			DEPT/DIV 5001 WATER			DEPARTMENT/OPERATIONS							
BA	ELE	OBJ	ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****				
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
-----													
70			UTILITIES										
701			WATER										
	60		MATERIALS & SUPPLIES										
	60	02	OFFICE SUPPLIES	737	70.15	10	3685	2039.88	55	938.25	8850	5871.87	34
	60	04	REPAIRS & MAINTENANCE	4583	3996.09	87	22915	9965.20	44	2977.00	55000	42057.80	24
	60	06	FUELS & LUBRICANTS	666	895.88	135	3330	2196.85	66	.00	8000	5803.15	28
	60	08	VEHICLE & EQUIP R&M	633	.00	0	3165	279.98	9	.00	7600	7320.02	4
	60	10	UNIFORMS	625	900.93	144	3125	2457.17	79	.00	7500	5042.83	33
	60	11	SAFETY EQUIP & PROGRAMS	166	48.03	29	830	135.85	16	.00	2000	1864.15	7
	60	14	OTHER OPERATING SUPPLIES	11666	16265.55	139	58330	57732.71	99	.00	140000	82267.29	41
	60	15	LABORATORY TEST CHEMICALS	1250	1698.85	136	6250	7653.31	123	.00	15000	7346.69	51
	60	24	SMALL TOOLS	166	30.58	18	830	42.93	5	.00	2000	1957.07	2
	60	25	SMALL EQUIPMENT	625	3528.53	565	3125	6629.30	212	.00	7500	870.70	88
	60	**	MATERIALS & SUPPLIES	21117	27434.59	130	105585	89133.18	84	3915.25	253450	160401.57	37
	70		TRANSFER OUT										
	70	05	TO RESERVES	8394	.00	0	41970	.00	0	.00	100730	100730.00	0
	70	**	TRANSFER OUT	8394	.00	0	41970	.00	0	.00	100730	100730.00	0
	90		DEBT SERVICE										
	90	02	PRINCIPAL	26250	.00	0	131250	314000.00	239	.00	315000	1000.00	100
	90	04	INTEREST	6965	.00	0	34825	43362.10	125	.00	83590	40227.90	52
	90	**	DEBT SERVICE	33215	.00	0	166075	357362.10	215	.00	398590	41227.90	90
	91		DEBT SERVICE-2020A										
	91	02	PRINCIPAL	9440	.00	0	47200	.00	0	.00	113280	113280.00	0
	91	04	INTEREST	7258	.00	0	36290	43552.15	120	.00	87100	43547.85	50
	91	**	DEBT SERVICE-2020A	16698	.00	0	83490	43552.15	52	.00	200380	156827.85	22
	92		DEBT SERVICE-SERIES 2022										
	92	02	PRINCIPAL	0	.00	0	0	16200.00	0	.00	0	16200.00-	0
	92	04	INTEREST	0	.00	0	0	7612.87	0	.00	0	7612.87-	0
	92	**	DEBT SERVICE-SERIES 2022	0	.00	0	0	23812.87	0	.00	0	23812.87-	0
701	**	**	WATER	150539	72393.72	48	752695	800274.51	106	3915.25	1806660	1002470.24	45
70	**	**	UTILITIES	150539	72393.72	48	752695	800274.51	106	3915.25	1806660	1002470.24	45
DIV	5001		TOTAL *****										
			OPERATIONS	150539	72393.72	48	752695	800274.51	106	3915.25	1806660	1002470.24	45

FUND 050 WATER & SEWER FUND			DEPT/DIV 5002 WATER			DEPARTMENT/PUMP STATION							
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
<hr/>													
70			UTILITIES										
703			BEDFORD PUMP STATION										
	30		CONTRACTUAL SERVICES										
	30	08	MAINTENANCE SVC CONTRACTS	458	.00	0	2290	793.03	35	.00	5500	4706.97	14
	30	**	CONTRACTUAL SERVICES	458	.00	0	2290	793.03	35	.00	5500	4706.97	14
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	833	614.31	74	4165	2031.53	49	.00	10000	7968.47	20
	50	08	TELECOMMUNICATIONS	75	69.61	93	375	338.36	90	.00	900	561.64	38
	50	**	OTHER CHARGES	908	683.92	75	4540	2369.89	52	.00	10900	8530.11	22
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	250	.00	0	1250	73.44	6	.00	3000	2926.56	2
	60	**	MATERIALS & SUPPLIES	250	.00	0	1250	73.44	6	.00	3000	2926.56	2
703	**	**	BEDFORD PUMP STATION	1616	683.92	42	8080	3236.36	40	.00	19400	16163.64	17
704			LOLA PUMP STATION										
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	83	56.54	68	415	269.86	65	.00	1000	730.14	27
	50	08	TELECOMMUNICATIONS	62	69.61	112	310	338.36	109	.00	750	411.64	45
	50	**	OTHER CHARGES	145	126.15	87	725	608.22	84	.00	1750	1141.78	35
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	8	.00	0	40	.00	0	.00	100	100.00	0
	60	**	MATERIALS & SUPPLIES	8	.00	0	40	.00	0	.00	100	100.00	0
704	**	**	LOLA PUMP STATION	153	126.15	83	765	608.22	80	.00	1850	1241.78	33
709			MELINDA PUMP STATION										
	30		CONTRACTUAL SERVICES										
	30	08	MAINTENANCE SVC CONTRACTS	458	.00	0	2290	398.48	17	.00	5500	5101.52	7
	30	**	CONTRACTUAL SERVICES	458	.00	0	2290	398.48	17	.00	5500	5101.52	7
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	800	192.69	24	4000	1046.57	26	.00	9600	8553.43	11
	50	08	TELECOMMUNICATIONS	45	.00	0	225	.00	0	.00	550	550.00	0
	50	**	OTHER CHARGES	845	192.69	23	4225	1046.57	25	.00	10150	9103.43	10
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	125	.00	0	625	.00	0	.00	1500	1500.00	0
	60	**	MATERIALS & SUPPLIES	125	.00	0	625	.00	0	.00	1500	1500.00	0
709	**	**	MELINDA PUMP STATION	1428	192.69	14	7140	1445.05	20	.00	17150	15704.95	8
70	**	**	UTILITIES	3197	1002.76	31	15985	5289.63	33	.00	38400	33110.37	14
DIV	5002		TOTAL *****										
			PUMP STATION	3197	1002.76	31	15985	5289.63	33	.00	38400	33110.37	14

FUND 050 WATER & SEWER FUND			DEPT/DIV 5003 WATER			DEPARTMENT/SPRINGS							
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
70			UTILITIES										
706			MCMINNIS SPRING										
	30		CONTRACTUAL SERVICES										
	30	08	MAINTENANCE SVC CONTRACTS	458	.00	0	2290	398.48	17	.00	5500	5101.52	7
	30	**	CONTRACTUAL SERVICES	458	.00	0	2290	398.48	17	.00	5500	5101.52	7
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	800	753.45	94	4000	2830.74	71	.00	9600	6769.26	30
	50	08	TELECOMMUNICATIONS	66	61.48	93	330	305.87	93	.00	800	494.13	38
	50	**	OTHER CHARGES	866	814.93	94	4330	3136.61	72	.00	10400	7263.39	30
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	250	.00	0	1250	462.18	37	.00	3000	2537.82	15
	60	14	OTHER OPERATING SUPPLIES	750	790.44	105	3750	3469.16	93	.00	9000	5530.84	39
	60	15	LABORATORY TEST CHEMICALS	250	140.94	56	1250	857.35	69	.00	3000	2142.65	29
	60	**	MATERIALS & SUPPLIES	1250	931.38	75	6250	4788.69	77	.00	15000	10211.31	32
706	**	**	MCMINNIS SPRING	2574	1746.31	68	12870	8323.78	65	.00	30900	22576.22	27
707			REYNOLDS SPRING										
	30		CONTRACTUAL SERVICES										
	30	08	MAINTENANCE SVC CONTRACTS	458	.00	0	2290	398.48	17	.00	5500	5101.52	7
	30	**	CONTRACTUAL SERVICES	458	.00	0	2290	398.48	17	.00	5500	5101.52	7
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	1083	548.41-	51-	5415	3357.32	62	.00	13000	9642.68	26
	50	08	TELECOMMUNICATIONS	133	144.00	108	665	710.31	107	.00	1600	889.69	44
	50	**	OTHER CHARGES	1216	404.41-	33-	6080	4067.63	67	.00	14600	10532.37	28
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	250	82.13	33	1250	2244.36	180	.00	3000	755.64	75
	60	14	OTHER OPERATING SUPPLIES	650	790.44	122	3250	3469.15	107	.00	7800	4330.85	45
	60	15	LABORATORY TEST CHEMICALS	250	140.95	56	1250	857.36	69	.00	3000	2142.64	29
	60	**	MATERIALS & SUPPLIES	1150	1013.52	88	5750	6570.87	114	.00	13800	7229.13	48
707	**	**	REYNOLDS SPRING	2824	609.11	22	14120	11036.98	78	.00	33900	22863.02	33
70	**	**	UTILITIES	5398	2355.42	44	26990	19360.76	72	.00	64800	45439.24	30
DIV	5003	TOTAL	*****										
		SPRINGS		5398	2355.42	44	26990	19360.76	72	.00	64800	45439.24	30

FUND 050 WATER & SEWER FUND			DEPT/DIV 5004 WATER			DEPARTMENT/TANKS & INDUSTRIAL METERS							
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
70			UTILITIES										
708			TANKS & INDUSTRIAL METERS										
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	141	9.01	6	705	208.79	30	.00	1700	1491.21	12
	50	08	TELECOMMUNICATIONS	125	103.75	83	625	518.75	83	.00	1500	981.25	35
	50	**	OTHER CHARGES	266	112.76	42	1330	727.54	55	.00	3200	2472.46	23
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	208	.00	0	1040	.00	0	.00	2500	2500.00	0
	60	**	MATERIALS & SUPPLIES	208	.00	0	1040	.00	0	.00	2500	2500.00	0
708	**	**	TANKS & INDUSTRIAL METERS	474	112.76	24	2370	727.54	31	.00	5700	4972.46	13
70	**	**	UTILITIES	474	112.76	24	2370	727.54	31	.00	5700	4972.46	13
DIV	5004		TOTAL *****										
			TANKS & INDUSTRIAL METERS	474	112.76	24	2370	727.54	31	.00	5700	4972.46	13

FUND 050 WATER & SEWER FUND											
DEPT/DIV 5010 WATER			DEPARTMENT/WATER CAPITAL OUTLAY								
*****CURRENT*****			*****YEAR-TO-DATE*****								
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
70	UTILITIES										
701	WATER										
81	CAPITAL OUTLAY - REPLACE										
81 02	VEHICLE REPLACEMENT	2708	.00	0	13540	.00	0	.00	32500	32500.00	0
81 06	MACHINERY & EQUIPMENT	14375	.00	0	71875	50936.78	71	10466.00	172500	111097.22	36
81 18	BUILDING	0	13500.00	0	0	27000.00	0	.00	0	27000.00-	0
81 22	WATER SYSTEM	91666	20829.30-	23-	458330	47431.60	10	.00	1100000	1052568.40	4
81 23	WATERLINE IMPROVEMENTS	0	.00	0	0	.00	0	.00	0	.00	0
81 30	IMPRVMNTS OTHER THAN BLDG	220833	33451.95	15	1104165	167241.67	15	.00	2650000	2482758.33	6
81 33	WATERLINE-MAIN ST IMPROVE	0	.00	0	0	6200.00	0	.00	0	6200.00-	0
81 35	MELINDA TANK HPZ	25000	.00	0	125000	.00	0	.00	300000	300000.00	0
81 37	SCADA SYSTEM UPGRADE	17445	75664.00	434	87225	141778.00	163	9795.76	209341	57767.24	72
81 40	WTP - ELECTRICAL	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	372027	101786.65	27	1860135	440588.05	24	20261.76	4464341	4003491.19	10
82	CAPITAL OUTLAY - NEW										
82 06	MACHINERY & EQUIPMENT	0	.00	0	0	356794.88	0	.00	0	356794.88-	0
82 16	LAND	0	.00	0	0	.00	0	.00	0	.00	0
82 22	WATER SYSTEM	0	.00	0	0	.00	0	.00	0	.00	0
82 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
82 38	DOM VA PWR WTR CONNECTION	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	356794.88	0	.00	0	356794.88-	0
83	CAPITAL OUTLAY										
83 02	1.3 BOND DEBT PURCHASES	0	.00	0	0	.00	0	.00	0	.00	0
83 **	CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
701 ** **	WATER	372027	101786.65	27	1860135	797382.93	43	20261.76	4464341	3646696.31	18
70 ** **	UTILITIES	372027	101786.65	27	1860135	797382.93	43	20261.76	4464341	3646696.31	18
DIV 5010	TOTAL *****										
	WATER CAPITAL OUTLAY	372027	101786.65	27	1860135	797382.93	43	20261.76	4464341	3646696.31	18
DEPT 50	TOTAL *****										
	WATER DEPARTMENT	531635	177651.31	33	2658175	1623035.37	61	24177.01	6379901	4732688.62	26



FUND 050 WATER & SEWER FUND			DEPT/DIV 5101 SEWER			DEPARTMENT/OPERATIONS						
BA ELE OBJ	ACCOUNT		*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
70		UTILITIES										
702		SEWER										
	10	SALARIES AND WAGES										
	10 02	REGULAR	47181	24353.82	52	235905	186794.08	79	.00	566180	379385.92	33
	10 04	OVERTIME	691	443.39	64	3455	1694.21	49	.00	8300	6605.79	20
	10 **	SALARIES AND WAGES	47872	24797.21	52	239360	188488.29	79	.00	574480	385991.71	33
	20	BENEFITS										
	20 02	FICA	3662	1735.89	47	18310	13536.42	74	.00	43950	30413.58	31
	20 04	VA RETIREMENT SYSTEM	4751	2630.62	55	23755	13153.10	55	.00	57020	43866.90	23
	20 06	GROUP MEDICAL INSURANCE	6812	12744.78	187	34060	32647.26	96	.00	81750	49102.74	40
	20 08	GROUP LIFE INSURANCE	597	499.38	84	2985	2401.94	81	.00	7170	4768.06	34
	20 18	VRS HYBRID EMPLOYER CONTR	0	1154.06	0	0	5085.94	0	.00	0	5085.94-	0
	20 20	ICMA HYBRID EMPLOYER CONT	0	187.94	0	0	868.84	0	.00	0	868.84-	0
	20 **	BENEFITS	15822	18952.67	120	79110	67693.50	86	.00	189890	122196.50	36
	30	CONTRACTUAL SERVICES										
	30 08	MAINTENANCE SVC CONTRACTS	1375	58.94	4	6875	1861.32	27	300.00	16500	14338.68	13
	30 14	MISC & PROFESSIONAL SVCS	1666	40.00	2	8330	40.00	1	.00	20000	19960.00	0
	30 16	PHYSICALS	125	.00	0	625	.00	0	.00	1500	1500.00	0
	30 24	R & M GROUNDS, BLDGS, RDS	958	923.75	96	4790	3373.75	70	.00	11500	8126.25	29
	30 **	CONTRACTUAL SERVICES	4124	1022.69	25	20620	5275.07	26	300.00	49500	43924.93	11
	50	OTHER CHARGES										
	50 02	ELECTRICAL SERVICES	31666	41866.69	132	158330	194082.75	123	.00	380000	185917.25	51
	50 04	HEATING SERVICES	291	327.46	113	1455	372.49	26	.00	3500	3127.51	11
	50 08	TELECOMMUNICATIONS	1000	978.02	98	5000	3952.97	79	.00	12000	8047.03	33
	50 10	PROPERTY INSURANCE	833	.00	0	4165	6030.00	145	.00	10000	3970.00	60
	50 12	MOTOR VEHICLE INSURANCE	208	.00	0	1040	1250.00	120	.00	2500	1250.00	50
	50 18	GENERAL LIABILITY INSUR	458	.00	0	2290	2750.00	120	.00	5500	2750.00	50
	50 24	SUBSISTANCE & LODGING	83	.00	0	415	810.62	195	.00	1000	189.38	81
	50 26	CONVENTIONS & EDUCATIONS	250	.00	0	1250	1223.74	98	.00	3000	1776.26	41
	50 28	DUES & ASSOC MEMBERSHIPS	41	.00	0	205	.00	0	.00	500	500.00	0
	50 30	REFUNDS	62	.00	0	310	.00	0	.00	750	750.00	0
	50 32	MISCELLANEOUS	62	.00	0	310	.00	0	.00	750	750.00	0
	50 64	SAMPLE TESTING	916	946.80-	103-	4580	325.00	7	.00	11000	10675.00	3
	50 66	FEES PAID TO COMMONWEALTH	858	.00	0	4290	10225.00	238	.00	10300	75.00	99
	50 67	SAMPLE TESTING / IN HOUSE	583	1574.04	270	2915	3249.46	112	.00	7000	3750.54	46
	50 68	PROFESSIONAL LICENSES	125	.00	0	625	.00	0	.00	1500	1500.00	0
	50 80	DEPRECIATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
	50 86	AMORTIZATION EXPENSE	0	.00	0	0	.00	0	.00	0	.00	0
	50 88	LOAN ISSUANCE COSTS	0	.00	0	0	.00	0	.00	0	.00	0
	50 90	EOP ENVIRON. SAMPLING	416	.00	0	2080	.00	0	.00	5000	5000.00	0
	50 98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
	50 99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
	50 **	OTHER CHARGES	37852	43799.41	116	189260	224272.03	119	.00	454300	230027.97	49

FUND 050 WATER & SEWER FUND			DEPT/DIV 5101 SEWER			DEPARTMENT/OPERATIONS						
BA ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
<hr/>												
70		UTILITIES										
702		SEWER										
	60	MATERIALS & SUPPLIES										
	60 02	OFFICE SUPPLIES	500	764.46	153	2500	1124.77	45	.00	6000	4875.23	19
	60 04	REPAIRS & MAINTENANCE	5833	5112.90	88	29165	12598.65	43	.00	70000	57401.35	18
	60 06	FUELS & LUBRICANTS	2083	3458.29	166	10415	5148.01	49	.00	25000	19851.99	21
	60 08	VEHICLE / EQUIP R&M	583	127.14	22	2915	1307.13	45	.00	7000	5692.87	19
	60 10	UNIFORMS	583	580.08	100	2915	2481.08	85	.00	7000	4518.92	35
	60 11	SAFETY EQUIP & PROGRAMS	416	48.04	12	2080	1224.21	59	.00	5000	3775.79	25
	60 14	OTHER OPERATING SUPPLIES	6833	.00	0	34165	21594.34	63	.00	82000	60405.66	26
	60 18	SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
	60 24	SMALL TOOLS	125	.00	0	625	12.35	2	.00	1500	1487.65	1
	60 50	LABORATORY TEST EQUIP	2500	2850.76	114	12500	8180.22	65	.00	30000	21819.78	27
	60 **	MATERIALS & SUPPLIES	19456	12941.67	67	97280	53670.76	55	.00	233500	179829.24	23
	70	TRANSFER OUT										
	70 05	TO RESERVES	8393	.00	0	41965	.00	0	.00	100720	100720.00	0
	70 **	TRANSFER OUT	8393	.00	0	41965	.00	0	.00	100720	100720.00	0
	90	DEBT SERVICE										
	90 02	PRINCIPAL	10337	.00	0	51685	127138.27	246	.00	124050	3088.27-	103
	90 04	INTEREST	2220	.00	0	11100	23541.64	212	.00	26640	3098.36	88
	90 **	DEBT SERVICE	12557	.00	0	62785	150679.91	240	.00	150690	10.09	100
	91	DEBT SERVICE-2020A										
	91 02	PRINCIPAL	6560	.00	0	32800	.00	0	.00	78720	78720.00	0
	91 04	INTEREST	5044	.00	0	25220	30265.06	120	.00	60530	30264.94	50
	91 **	DEBT SERVICE-2020A	11604	.00	0	58020	30265.06	52	.00	139250	108984.94	22
	92	DEBT SERVICE-SERIES 2022										
	92 02	PRINCIPAL	0	.00	0	0	73800.00	0	.00	0	73800.00-	0
	92 04	INTEREST	0	.00	0	0	34680.88	0	.00	0	34680.88-	0
	92 **	DEBT SERVICE-SERIES 2022	0	.00	0	0	108480.88	0	.00	0	108480.88-	0
702	** **	SEWER	157680	101513.65	64	788400	828825.50	105	300.00	1892330	1063204.50	44
70	** **	UTILITIES	157680	101513.65	64	788400	828825.50	105	300.00	1892330	1063204.50	44
DIV	5101	TOTAL *****										
		OPERATIONS	157680	101513.65	64	788400	828825.50	105	300.00	1892330	1063204.50	44

FUND 050 WATER & SEWER FUND			DEPT/DIV 5102 SEWER			DEPARTMENT/PUMP STATION							
BA	ELE	OBJ	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
70			UTILITIES										
705			RIVERVIEW PUMP STATION										
	50		OTHER CHARGES										
	50	02	ELECTRICAL SERVICES	1083	1099.98	102	5415	4060.17	75	.00	13000	8939.83	31
	50	08	TELECOMMUNICATIONS	83	69.61	84	415	338.36	82	.00	1000	661.64	34
	50	**	OTHER CHARGES	1166	1169.59	100	5830	4398.53	75	.00	14000	9601.47	31
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	833	.00	0	4165	.00	0	.00	10000	10000.00	0
	60	**	MATERIALS & SUPPLIES	833	.00	0	4165	.00	0	.00	10000	10000.00	0
705	**	**	RIVERVIEW PUMP STATION	1999	1169.59	59	9995	4398.53	44	.00	24000	19601.47	18
70	**	**	UTILITIES	1999	1169.59	59	9995	4398.53	44	.00	24000	19601.47	18
DIV	5102		TOTAL *****										
			PUMP STATION	1999	1169.59	59	9995	4398.53	44	.00	24000	19601.47	18

FUND 050 WATER & SEWER FUND			DEPT/DIV 5110 SEWER			DEPARTMENT/SEWER CAPITAL OUTLAY								
BA	ELE	OBJ	ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****					
SUB	SUB	DESCRIPTION		BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	UNENCUMB.	%	
-----														
70		UTILITIES												
702		SEWER												
	81	CAPITAL OUTLAY - REPLACE												
	81 02	VEHICLE REPLACEMENT		7708	.00	0	38540	.00	0	.00	92500	92500.00	0	
	81 06	MACHINERY & EQUIPMENT		12916	1400.00-	11-	64580	14618.96	23	39999.94	155000	100381.10	35	
	81 18	BUILDING		0	.00	0	0	.00	0	.00	0	.00	0	
	81 20	SEWER SYSTEM		0	.00	0	0	.00	0	.00	0	.00	0	
	81 30	IMPRVMNTS OTHER THAN BLDG		0	.00	0	0	.00	0	349840.00	0	349840.00-	0	
	81 37	SCADA SYSTEM UPGRADE		0	.00	0	0	.00	0	.00	0	.00	0	
	81 40	ELECTRICAL		0	62750.00	0	0	62750.00	0	.00	0	62750.00-	0	
	81 **	CAPITAL OUTLAY - REPLACE		20624	61350.00	298	103120	77368.96	75	389839.94	247500	219708.90-	189	
	82	CAPITAL OUTLAY - NEW												
	82 02	VEHICLE		0	.00	0	0	.00	0	.00	0	.00	0	
	82 06	MACHINERY & EQUIPMENT		4166	.00	0	20830	.00	0	.00	50000	50000.00	0	
	82 20	SEWER SYSTEM		433333	8025.00	2	2166665	27000.00	1	.00	5200000	5173000.00	1	
	82 30	IMPRVMNTS OTHER THAN BLDG		0	.00	0	0	.00	0	.00	0	.00	0	
	82 **	CAPITAL OUTLAY - NEW		437499	8025.00	2	2187495	27000.00	1	.00	5250000	5223000.00	1	
	83	CAPITAL OUTLAY												
	83 02	1.3 BOND DEBT PURCHASES		0	.00	0	0	.00	0	.00	0	.00	0	
	83 **	CAPITAL OUTLAY		0	.00	0	0	.00	0	.00	0	.00	0	
702	**	**	SEWER	458123	69375.00	15	2290615	104368.96	5	389839.94	5497500	5003291.10	9	
70	**	**	UTILITIES	458123	69375.00	15	2290615	104368.96	5	389839.94	5497500	5003291.10	9	
DIV	5110	TOTAL *****												
		SEWER CAPITAL OUTLAY		458123	69375.00	15	2290615	104368.96	5	389839.94	5497500	5003291.10	9	
DEPT	51	TOTAL *****												
		SEWER DEPARTMENT		617802	172058.24	28	3089010	937592.99	30	390139.94	7413830	6086097.07	18	

FUND 050 WATER & SEWER FUND			DEPT/DIV 5201 DISTRIBUTION & COLLECTION/OPERATIONS									
BA	ELE	OBJ	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
71		DISTRIBUTION & COLLECTION										
711		DISTRIBUTION										
	10	SALARIES AND WAGES										
	10 02	REGULAR	11545	2725.23	24	57725	34780.54	60	.00	138540	103759.46	25
	10 04	OVERTIME	275	84.77	31	1375	234.55	17	.00	3300	3065.45	7
	10 **	SALARIES AND WAGES	11820	2640.46	22	59100	35015.09	59	.00	141840	106824.91	25
	20	BENEFITS										
	20 02	FICA	870	173.94	20	4350	2527.76	58	.00	10450	7922.24	24
	20 04	VA RETIREMENT SYSTEM	1184	306.50	26	5920	1532.50	26	.00	14210	12677.50	11
	20 06	GROUP MEDICAL INSURANCE	2120	2747.10	130	10600	6758.10	64	.00	25450	18691.90	27
	20 08	GROUP LIFE INSURANCE	149	104.92	70	745	485.04	65	.00	1790	1304.96	27
	20 18	VRS HYBRID EMPLOYER CONTR	0	456.66	0	0	1998.00	0	.00	0	1998.00	0
	20 20	ICMA HYBRID EMPLOYER CONT	0	71.34	0	0	334.53	0	.00	0	334.53	0
	20 **	BENEFITS	4323	3860.46	89	21615	13635.93	63	.00	51900	38264.07	26
	30	CONTRACTUAL SERVICES										
	30 08	MAINTENANCE SVC CONTRACTS	250	76.50	31	1250	191.25	15	.00	3000	2808.75	6
	30 16	PHYSICALS	25	.00	0	125	.00	0	.00	300	300.00	0
	30 30	GIS MAPPING UPDATES	416	20.84	5	2080	83.27	4	.00	5000	4916.73	2
	30 **	CONTRACTUAL SERVICES	691	97.34	14	3455	274.52	8	.00	8300	8025.48	3
	50	OTHER CHARGES										
	50 08	TELECOMMUNICATIONS	25	35.54	142	125	157.47	126	.00	300	142.53	53
	50 24	SUBSISTANCE & LODGING	41	.00	0	205	32.84	16	.00	500	467.16	7
	50 26	CONVENTIONS & EDUCATIONS	66	20.00	30	330	167.00	51	.00	800	633.00	21
	50 65	METER TESTING/REPLACEMENT	1250	148.00	12	6250	685.20	11	.00	15000	14314.80	5
	50 76	MISS UTILITY	54	60.50	112	270	355.83	132	.00	650	294.17	55
	50 98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
	50 99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
	50 **	OTHER CHARGES	1436	264.04	18	7180	1398.34	20	.00	17250	15851.66	8
	60	MATERIALS & SUPPLIES										
	60 02	OFFICE SUPPLIES	66	97.74	148	330	97.74	30	.00	800	702.26	12
	60 04	REPAIRS & MAINTENANCE	4166	483.40	12	20830	27286.29	131	1198.68	50000	21515.03	57
	60 06	FUELS & LUBRICANTS	775	429.67	55	3875	1825.35	47	.00	9300	7474.65	20
	60 08	VEHICLE & EQUIP R&M	1125	104.92	9	5625	1070.70	19	.00	13500	12429.30	8
	60 10	UNIFORMS	216	56.49	26	1080	469.56	44	.00	2600	2130.44	18
	60 11	SAFETY EQUIP & PROGRAMS	108	.00	0	540	.00	0	.00	1300	1300.00	0
	60 25	SMALL EQUIPMENT	116	.00	0	580	183.39	32	.00	1400	1216.61	13
	60 **	MATERIALS & SUPPLIES	6572	1172.22	18	32860	30933.03	94	1198.68	78900	46768.29	41
	81	CAPITAL OUTLAY - REPLACE										
	81 06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
	82	CAPITAL OUTLAY - NEW										
	82 06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0

FUND 050 WATER & SEWER FUND			DEPT/DIV 5201 DISTRIBUTION & COLLECTION/OPERATIONS							ANNUAL BUDGET	UNENCUMB. BALANCE	% BDGT
BA ELE	OBJ	ACCOUNT	*****CURRENT*****	*****	*****	*****	*****	*****	*****			
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.			
71		DISTRIBUTION & COLLECTION										
711		DISTRIBUTION										
711	**	DISTRIBUTION	24842	8034.52	32	124210	81256.91	65	1198.68	298190	215734.41	28
712		COLLECTION										
10		SALARIES AND WAGES										
10	02	REGULAR	11545	283.26	3	57725	31698.54	55	.00	138540	106841.46	23
10	04	OVERTIME	275	84.76	31	1375	234.53	17	.00	3300	3065.47	7
10	**	SALARIES AND WAGES	11820	198.50	2	59100	31933.07	54	.00	141840	109906.93	23
20		BENEFITS										
20	02	FICA	870	13.00	2	4350	2291.63	53	.00	10450	8158.37	22
20	04	VA RETIREMENT SYSTEM	1184	306.50	26	5920	1532.50	26	.00	14210	12677.50	11
20	06	GROUP MEDICAL INSURANCE	2120	2747.10	130	10600	6758.10	64	.00	25450	18691.90	27
20	08	GROUP LIFE INSURANCE	149	67.70	45	745	447.56	60	.00	1790	1342.44	25
20	18	VRS HYBRID EMPLOYER CONTR	0	188.76	0	0	1730.06	0	.00	0	1730.06	0
20	20	ICMA HYBRID EMPLOYER CONT	0	43.60	0	0	306.72	0	.00	0	306.72	0
20	**	BENEFITS	4323	3340.66	77	21615	13066.57	61	.00	51900	38833.43	25
30		CONTRACTUAL SERVICES										
30	08	MAINTENANCE SVC CONTRACTS	125	76.50	61	625	941.25	151	.00	1500	558.75	63
30	16	PHYSICALS	25	.00	0	125	.00	0	.00	300	300.00	0
30	26	IT NETWRK/WEBSITE SUPPORT	47	47.43	101	235	237.15	101	.00	570	332.85	42
30	30	GIS MAPPING UPDATES	416	20.83	5	2080	83.23	4	.00	5000	4916.77	2
30	**	CONTRACTUAL SERVICES	613	144.76	24	3065	1261.63	41	.00	7370	6108.37	17
50		OTHER CHARGES										
50	08	TELECOMMUNICATIONS	33	35.53	108	165	157.43	95	.00	400	242.57	39
50	24	SUBSISTANCE & LODGING	41	.00	0	205	32.84	16	.00	500	467.16	7
50	26	CONVENTIONS & EDUCATIONS	66	20.00	30	330	40.00	12	.00	800	760.00	5
50	76	MISS UTILITY	58	60.50	104	290	355.83	123	.00	700	344.17	51
50	98	GRATITUDE PAY	0	.00	0	0	.00	0	.00	0	.00	0
50	99	FEMA	0	.00	0	0	.00	0	.00	0	.00	0
50	**	OTHER CHARGES	198	116.03	59	990	586.10	59	.00	2400	1813.90	24
60		MATERIALS & SUPPLIES										
60	02	OFFICE SUPPLIES	68	.00	0	340	.00	0	.00	820	820.00	0
60	04	REPAIRS & MAINTENANCE	3750	684.63	18	18750	10183.17	54	.00	45000	34816.83	23
60	06	FUELS & LUBRICANTS	775	429.67	55	3875	1825.35	47	.00	9300	7474.65	20
60	08	VEHICLE & EQUIP R&M	1058	91.47	9	5290	692.59	13	.00	12700	12007.41	6
60	10	UNIFORMS	208	56.50	27	1040	469.65	45	.00	2500	2030.35	19
60	11	SAFETY EQUIP & PROGRAMS	108	.00	0	540	.00	0	.00	1300	1300.00	0
60	25	SMALL EQUIPMENT	108	.00	0	540	114.99	21	.00	1300	1185.01	9
60	**	MATERIALS & SUPPLIES	6075	1262.27	21	30375	13285.75	44	.00	72920	59634.25	18
81		CAPITAL OUTLAY - REPLACE										
81	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
81	30	IMPRVMNTS OTHER THAN BLDG	833	.00	0	4165	.00	0	.00	10000	10000.00	0
81	**	CAPITAL OUTLAY - REPLACE	833	.00	0	4165	.00	0	.00	10000	10000.00	0

FUND 050 WATER & SEWER FUND			DEPT/DIV 5201 DISTRIBUTION & COLLECTION/OPERATIONS							ANNUAL	UNENCUMB.	%	
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****						BUDGET
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
71			DISTRIBUTION & COLLECTION										
712			COLLECTION										
	82		CAPITAL OUTLAY - NEW										
	82	06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
	82	**	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
712	**	**	COLLECTION	23862	5062.22	21	119310	60133.12	50	.00	286430	226296.88	21
71	**	**	DISTRIBUTION & COLLECTION	48704	13096.74	27	243520	141390.03	58	1198.68	584620	442031.29	24
DIV	5201		TOTAL *****										
			OPERATIONS	48704	13096.74	27	243520	141390.03	58	1198.68	584620	442031.29	24
DEPT	52		TOTAL *****										
			DISTRIBUTION & COLLECTION	48704	13096.74	27	243520	141390.03	58	1198.68	584620	442031.29	24

FUND 050 WATER & SEWER FUND			DEPT/DIV 9102 NON DEPARTMENT/NON DEPARTMENT									
BA ELE OBJ			*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
80		NON DEPARTMENT										
802		TRANSFER OUT										
	70	TRANSFER OUT										
	70 01	TO CEMETERY FUND	0	.00	0	0	.00	0	.00	0	.00	0
	70 02	WATER & SEWER FUND	0	.00	0	0	.00	0	.00	0	.00	0
	70 03	TO GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
	70 **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
802	** **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
80	** **	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DIV	9102	TOTAL *****										
		NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0



FUND 050 WATER & SEWER FUND			DEPT/DIV 9104 NON DEPARTMENT/DEBT SERVICE										
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
<hr/>													
70			UTILITIES										
701			WATER										
	50		OTHER CHARGES										
	50	31	PENALTY	0	.00	0	0	.00	0	.00	0	.00	0
	50	88	LOAN ISSUANCE COSTS	0	.00	0	0	.00	0	.00	0	.00	0
	50	**	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	90		DEBT SERVICE										
	90	02	PRINCIPAL	1350	.00	0	6750	.00	0	.00	16200	16200.00	0
	90	04	INTEREST	1250	.00	0	6250	.00	0	.00	15000	15000.00	0
	90	**	DEBT SERVICE	2600	.00	0	13000	.00	0	.00	31200	31200.00	0
	91		DEBT SERVICE-2020A										
	91	02	PRINCIPAL	0	.00	0	0	.00	0	.00	0	.00	0
	91	04	INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
	91	**	DEBT SERVICE-2020A	0	.00	0	0	.00	0	.00	0	.00	0
701	**	**	WATER	2600	.00	0	13000	.00	0	.00	31200	31200.00	0
702			SEWER										
	50		OTHER CHARGES										
	50	31	PENALTY	0	.00	0	0	.00	0	.00	0	.00	0
	50	88	LOAN ISSUANCE COSTS	0	.00	0	0	.00	0	.00	0	.00	0
	50	**	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	90		DEBT SERVICE										
	90	02	PRINCIPAL	0	.00	0	0	.00	0	.00	0	.00	0
	90	04	INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
	90	**	DEBT SERVICE	0	.00	0	0	.00	0	.00	0	.00	0
	91		DEBT SERVICE-2020A										
	91	02	PRINCIPAL	0	.00	0	0	.00	0	.00	0	.00	0
	91	04	INTEREST	0	.00	0	0	.00	0	.00	0	.00	0
	91	**	DEBT SERVICE-2020A	0	.00	0	0	.00	0	.00	0	.00	0
702	**	**	SEWER	0	.00	0	0	.00	0	.00	0	.00	0
70	**	**	UTILITIES	2600	.00	0	13000	.00	0	.00	31200	31200.00	0
DIV	9104		TOTAL *****										
			DEBT SERVICE	2600	.00	0	13000	.00	0	.00	31200	31200.00	0
DEPT	91		TOTAL *****										
			NON DEPARTMENT	2600	.00	0	13000	.00	0	.00	31200	31200.00	0
FUND	050		TOTAL *****										
			WATER & SEWER FUND	1205136	365766.01	30	6025680	2722656.99	45	415515.63	14462361	11324188.38	22

FUND 060 AGENCY / DONATION FUND			DEPT/DIV 9102 NON DEPARTMENT			NON DEPARTMENT			ANNUAL	UNENCUMB.	% BDGT	
BA	ELE	OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****					
SUB	SUB		DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE
<hr/>												
80			NON DEPARTMENT									
801			NON DEPARTMENTAL									
	60		MATERIALS & SUPPLIES									
	60	04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00
	60	**	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00
	70		TRANSFER OUT									
	70	03	TO GENERAL FUND	0	.00	0	0	1.00	0	.00	0	1.00-
	70	**	TRANSFER OUT	0	.00	0	0	1.00	0	.00	0	1.00-
801	**	**	NON DEPARTMENTAL	0	.00	0	0	1.00	0	.00	0	1.00-
80	**	**	NON DEPARTMENT	0	.00	0	0	1.00	0	.00	0	1.00-
DIV	9102		TOTAL *****									
			NON DEPARTMENT	0	.00	0	0	1.00	0	.00	0	1.00-
DEPT	91		TOTAL *****									
			NON DEPARTMENT	0	.00	0	0	1.00	0	.00	0	1.00-
FUND	060		TOTAL *****									
			AGENCY / DONATION FUND	0	.00	0	0	1.00	0	.00	0	1.00-

FUND 070 COMMUNITY IMPROV FUND			DEPT/DIV 4105 PUBLIC WORKS/AVOCA										
BA	ELE	OBJ	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%	
SUB		SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----													
60													
602			PARKS, RECREAT & CULTURAL										
	50		OTHER CHARGES										
	50	04	HEATING SERVICES	0	.00	0	0	.00	0	.00	0	.00	0
	50	34	MISCELLANEOUS REIMB	0	.00	0	0	.00	0	.00	0	.00	0
	50	**	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
	60		MATERIALS & SUPPLIES										
	60	04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0	.00	0
	60	**	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0	.00	0
602	**	**	PARKS, RECREAT & CULTURAL	0	.00	0	0	.00	0	.00	0	.00	0
60	**	**		0	.00	0	0	.00	0	.00	0	.00	0
DIV	4105	TOTAL	*****										
			AVOCA	0	.00	0	0	.00	0	.00	0	.00	0

FUND 070 COMMUNITY IMPROV FUND											
DEPT/DIV 4106 PUBLIC WORKS/CULTURAL											
*****CURRENT***** YEAR-TO-DATE*****											
BA	ELE	OBJ	ACCOUNT	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	ANNUAL BUDGET
SUB	SUB		DESCRIPTION								UNENCUMB. BALANCE
											% BDGT
-----											
60											
602			PARKS, RECREAT & CULTURAL								
	60		MATERIALS & SUPPLIES								
	60	04	REPAIRS & MAINTENANCE	0	.00	0	0	.00	0	.00	0
	60	**	MATERIALS & SUPPLIES	0	.00	0	0	.00	0	.00	0
602	**	**	PARKS, RECREAT & CULTURAL	0	.00	0	0	.00	0	.00	0
60	**	**		0	.00	0	0	.00	0	.00	0
DIV	4106		TOTAL *****								
			CULTURAL	0	.00	0	0	.00	0	.00	0
DEPT	41		TOTAL *****								
			PUBLIC WORKS	0	.00	0	0	.00	0	.00	0

FUND 070 COMMUNITY IMPROV FUND			DEPT/DIV 7501 ACQUIRE RENOVATE SELL PRJ/ACQUIRE RENOVATE SELL PR									
BA ELE OBJ	ACCOUNT		*****CURRENT*****			*****YEAR-TO-DATE*****			ANNUAL	UNENCUMB.	%	
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
80		NON DEPARTMENT										
805		ACQUIRE RENOVATE SELL PRG										
	30	CONTRACTUAL SERVICES										
	30	14 MISC & PROFESSIONAL SVCS	0	11341.00	0	0	181987.08	0	13945.00	0	195932.08-	0
	30	** CONTRACTUAL SERVICES	0	11341.00	0	0	181987.08	0	13945.00	0	195932.08-	0
	82	CAPITAL OUTLAY - NEW										
	82	16 LAND	0	.00	0	0	10.35	0	.00	0	10.35-	0
	82	** CAPITAL OUTLAY - NEW	0	.00	0	0	10.35	0	.00	0	10.35-	0
805	**	** ACQUIRE RENOVATE SELL PRG	0	11341.00	0	0	181997.43	0	13945.00	0	195942.43-	0
80	**	** NON DEPARTMENT	0	11341.00	0	0	181997.43	0	13945.00	0	195942.43-	0
DIV	7501	TOTAL *****										
		ACQUIRE RENOVATE SELL PRG	0	11341.00	0	0	181997.43	0	13945.00	0	195942.43-	0
DEPT	75	TOTAL *****										
		ACQUIRE RENOVATE SELL PRJ	0	11341.00	0	0	181997.43	0	13945.00	0	195942.43-	0

FUND 070 COMMUNITY IMPROV FUND			DEPT/DIV 9102 NON DEPARTMENT/NON DEPARTMENT									
BA ELE OBJ ACCOUNT			*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----												
80		NON DEPARTMENT										
801		NON DEPARTMENTAL										
	50	OTHER CHARGES										
	50 32	MISCELLANEOUS	0	.00	0	0	.00	0	.00	0	.00	0
	50 82	CDBG GRANT EXPENSES	0	.00	0	0	.00	0	.00	0	.00	0
	50 83	TOWN LOAN POOL EXPENSES	0	.00	0	0	.00	0	.00	0	.00	0
	50 85	USDA RBEG GRANT	0	.00	0	0	.00	0	.00	0	.00	0
	50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
801	** **	NON DEPARTMENTAL	0	.00	0	0	.00	0	.00	0	.00	0
802		TRANSFER OUT										
	70	TRANSFER OUT										
	70 03	TO GENERAL FUND	0	.00	0	0	.00	0	.00	0	.00	0
	70 **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
802	** **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
80	** **	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DIV	9102	TOTAL *****										
		NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0

FUND 070 COMMUNITY IMPROV FUND											
DEPT/DIV 9103 NON DEPARTMENT/CAPITAL OUTLAY											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
80	NON DEPARTMENT										
801	NON DEPARTMENTAL										
82	CAPITAL OUTLAY - NEW										
82 30	IMPRVMNTS OTHER THAN BLDG	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
801 ** **	NON DEPARTMENTAL	0	.00	0	0	.00	0	.00	0	.00	0
80 ** **	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DIV 9103	TOTAL ***** CAPITAL OUTLAY	0	.00	0	0	.00	0	.00	0	.00	0
DEPT 91	TOTAL ***** NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
FUND 070	TOTAL ***** COMMUNITY IMPROV FUND	0	11341.00	0	0	181997.43	0	13945.00	0	195942.43-	0

FUND 090 CEMETERY FUND											
DEPT/DIV 0000											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT	*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
60											
603	CEMETERY										
10	SALARIES AND WAGES										
10 02	REGULAR	1250	561.61	45	6250	3130.93	50	.00	15000	11869.07	21
10 04	OVERTIME	125	.00	0	625	13.64	2	.00	1500	1486.36	1
10 **	SALARIES AND WAGES	1375	561.61	41	6875	3144.57	46	.00	16500	13355.43	19
20	BENEFITS										
20 02	FICA	108	32.90	31	540	206.08	38	.00	1300	1093.92	16
20 04	VA RETIREMENT SYSTEM	133	.00	0	665	.00	0	.00	1600	1600.00	0
20 06	GROUP MEDICAL INSURANCE	208	137.72	66	1040	548.02	53	.00	2500	1951.98	22
20 08	GROUP LIFE INSURANCE	16	11.27	70	80	45.26	57	.00	200	154.74	23
20 18	VRS HYBRID EMPLOYER CONTR	0	69.53	0	0	278.55	0	.00	0	278.55-	0
20 20	ICMA HYBRID EMPLOYER CONT	0	18.64	0	0	75.52	0	.00	0	75.52-	0
20 **	BENEFITS	465	270.06	58	2325	1153.43	50	.00	5600	4446.57	21
30	CONTRACTUAL SERVICES										
30 36	MOWING CONTRACT	2916	4000.00	137	14580	16000.00	110	.00	35000	19000.00	46
30 **	CONTRACTUAL SERVICES	2916	4000.00	137	14580	16000.00	110	.00	35000	19000.00	46
50	OTHER CHARGES										
50 32	MISCELLANEOUS	0	.00	0	0	.00	0	.00	0	.00	0
50 34	MISCELLANEOUS REIMB	0	.00	0	0	.00	0	.00	0	.00	0
50 **	OTHER CHARGES	0	.00	0	0	.00	0	.00	0	.00	0
60	MATERIALS & SUPPLIES										
60 04	REPAIRS & MAINTENANCE	833	166.35	20	4165	308.37	7	.00	10000	9691.63	3
60 60	OPENING/CLOSING GRAVES	208	.00	0	1040	.00	0	.00	2500	2500.00	0
60 **	MATERIALS & SUPPLIES	1041	166.35	16	5205	308.37	6	.00	12500	12191.63	3
70	TRANSFER OUT										
70 01	TO CEMETERY RESERVE	2270	.00	0	11350	.00	0	.00	27250	27250.00	0
70 **	TRANSFER OUT	2270	.00	0	11350	.00	0	.00	27250	27250.00	0
81	CAPITAL OUTLAY - REPLACE										
81 06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
81 **	CAPITAL OUTLAY - REPLACE	0	.00	0	0	.00	0	.00	0	.00	0
82	CAPITAL OUTLAY - NEW										
82 06	MACHINERY & EQUIPMENT	0	.00	0	0	.00	0	.00	0	.00	0
82 **	CAPITAL OUTLAY - NEW	0	.00	0	0	.00	0	.00	0	.00	0
603 ** **	CEMETERY	8067	4998.02	62	40335	20606.37	51	.00	96850	76243.63	21
60 ** **		8067	4998.02	62	40335	20606.37	51	.00	96850	76243.63	21
DIV 0000	TOTAL *****	8067	4998.02	62	40335	20606.37	51	.00	96850	76243.63	21
DEPT 00	TOTAL *****										



FUND 090 CEMETERY FUND			DEPT/DIV 0000											
BA ELE OBJ	ACCOUNT		*****CURRENT*****			*****YEAR-TO-DATE*****				ANNUAL	UNENCUMB.		%	
SUB	SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE		BDGT	
60														
603		CEMETERY	8067	4998.02	62	40335	20606.37	51	.00	96850	76243.63		21	

FUND 090 CEMETERY FUND											
DEPT/DIV 9102 NON DEPARTMENT/NON DEPARTMENT											
*****CURRENT***** YEAR-TO-DATE*****											
BA ELE OBJ	ACCOUNT								ANNUAL	UNENCUMB.	%
SUB SUB	DESCRIPTION	BUDGET	ACTUAL	%EXP	BUDGET	ACTUAL	%EXP	ENCUMBR.	BUDGET	BALANCE	BDGT
-----											
80	NON DEPARTMENT										
802	TRANSFER OUT										
70	TRANSFER OUT										
70 02	WATER & SEWER FUND	0	.00	0	0	.00	0	.00	0	.00	0
70 **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
802 ** **	TRANSFER OUT	0	.00	0	0	.00	0	.00	0	.00	0
80 ** **	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DIV 9102	TOTAL *****										
	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
DEPT 91	TOTAL *****										
	NON DEPARTMENT	0	.00	0	0	.00	0	.00	0	.00	0
FUND 090	TOTAL *****										
	CEMETERY FUND	8067	4998.02	62	40335	20606.37	51	.00	96850	76243.63	21
GRAND	TOTAL *****	1786260	1028218.38	58	8931300	5591676.04	63	632259.85	21436971	15213035.11	29

Town of Altavista  
Investment and Deposit Totals  
Balance as of November 30, 2023



**General Fund Reserves**

Money Market Account	4,180,856.22	
Certificate of Deposit	0.00	
LGIP	9,261,238.50	
Sub-Total		\$ 13,442,094.72

**Enterprise Fund Reserves**

Money Market Account	2,898,860.68	
Certificate of Deposit		
LGIP	2,725,964.37	
Sub-Total		\$ 5,624,825.05

**Highway Fund**

Money Market Account	57,350.00	
Certificate of Deposit	0.00	
LGIP	1,073,067.84	
Sub-Total		\$ 1,130,417.84

**Green Hill Cemetery**

Money Market Account	32,220.00	
Certificate of Deposit	731,529.32	
LGIP	82,353.32	
Sub-Total		\$ 846,102.64

**AEDA**

Money Market Account	0.00	
Certificate of Deposit	0.00	
LGIP	245,342.95	
Sub-Total		\$ 245,342.95

**Federal Forfeiture Account**

\$0.00

**State Forfeiture Account**

\$7,960.75

**Operating Cash Account**

\$ 3,009,412.21

**Grand Total Investments and Deposits** \$ 24,306,156.16

**Designated Balance** \$ 15,825,185.09

**Undesignated Balance** \$ 8,480,971.07

**DISTRIBUTION OF UNDESIGNATED FUNDS**

Policy Money	5,012,538.00
PCB	418,058.59
Accrued Liability as of 6/30/2022	180,789.74
ED remaining balance of \$35,000 (website and marketing)	6,240.00
Earmarked for AOT No Interest Loan Program - Grant (5/11/21)	15,821.44
"Pop-Up" Altavista Funding - Downtown Business Invest Grant	2,764.12
Funds carried over for projects not completed during prior FY	573,195.31
ARPA Funding - 1st Tranche & 2nd Tranche	2,805,847.17
CIP Items Earmarked for Future Purchase	356,370.00
Park Improvements	11,300.00
AVOCA Maintenance Funds	6,428.33
Proceeds from sale of Armory	212,826.00
Theater Transfer In FY2022 Budget	983,770.00

**EARMARKED FUNDS** \$ 10,585,948.70

**RESERVE POLICY FUNDS**

**General Fund:** The General Fund Undesignated Fund Balance at the close of each FY per the town's audit, should be at least 50% of Annual Recurring Revenues. (8/10/21) 3,200,986

**Enterprise Fund:** Unrestricted cash for the Enterprise Fund should be a minimum of 50% of total water and sewer utility fund expenditures. (12/13/11) 1,811,552

**Total Reserve Policy Funds** 5,012,538



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 6.B

**CONSENT AGENDA**

**Title: Town Council - Meeting Minutes**

**Staff Resource: Crystal Hailey, Asst. Town Clerk**

---

**Action(s):**

Approve minutes as presented: or advise Staff of needed corrections.

**Explanation:**

Minutes transcribed from the Altavista Town Council's following meetings:

- November 14th Regular Meeting
- November 28th Work Session

**Background:**

At each month's regular meeting, Town Council reviews minutes transcribed from their previous month's meetings. Town Council can approve the minutes as presented, or inform Staff of corrections needed, and approve them as amended.

**Funding Source(s):**

**Attachments:** *(click item to open)*

*[attachment 1. Altavista Town Council RM Minutes 11.14.23.pdf](#)*

*[attachment 2. Altavista Town Council - November 28th WS Meeting NOTES.pdf](#)*

## Altavista Town Council Regular Meeting – November 14, 2023

The Altavista Town Council held their November 2023 Regular Meeting in Council Chambers of the Town Hall/J.R. Burgess Municipal Building, 510 Seventh Street, on Tuesday, November 14th, at 6pm.

1. At six o'clock p.m., Mayor Mike Mattox called the meeting to order and presided.

### Council Members

Present:

Vice Mayor Reginald Bennett
Mr. Tracy Emerson
Mr. Timothy George
Mr. Jay Higginbotham
Mayor Michael Mattox
Dr. Scott Lowman

Absent Member(s): Mr. Wayne Mitchell

Town Staff present:

Mr. Gary Shanaberger, Town Manager
Mr. Matt Perkins, Asst. Town Manager
Chief Tommy Merricks, Altavista Police Dept.
Mrs. Tobie Shelton, Treasurer/Finance Director
Mr. Tom Fore, Public Services Director
Mr. Paul Hill, Asst. Public Services Director
Mr. Jeff Arthur, Public Works Manager
Mr. John Eller, Town Attorney
Mrs. Crystal Hailey, Assistant Town Clerk

Reverend Ed Soto, Altavista Presbyterian Church, delivered the Invocation.

After the Invocation, Mayor Mattox led the meeting in the Pledge of Allegiance to the US Flag.

2. Agenda Adoption

Mayor Mattox asked Council if they had questions regarding the agenda. There were none.

Councilman Tracy Emerson motioned to approve the November 14, 2023, Meeting Agenda as presented; seconded by Vice Mayor Reggie Bennett, the motion carried, with a 6-0 vote of approval

3. Recognitions and Presentations

Town of Altavista Personnel Changes – September 2023:

- Milestone:  
Pauline “Polly” Brown, Water Treatment Plant, **15 years**
- New Hires:

Jed Daniels	Facilities Maintenance Mechanic, Water Dept.
Adam Emerson	Maintenance Specialist, Utilities
Ronald Shank	Water Trainee, Water Treatment Plant
- Departures:

Cody Putnam	Water Department
Ben Mitchell	Public Works Dept.
Sharon Williams	Community Development Dept.

Mayor Mattox recognized Polly Brown for her 15 years of service to the Town of Altavista, stating that she was a hard worker and good employee.

4. Citizen’s Time

There were no citizen comments at this time.

5. Town & Community Partner Updates

There were no partner updates on this date.

6. Consent Agenda

- TOA Monthly Financial Reports - October 2023
- Meeting Minutes – Town Council’s September Work Session and October Regular Meeting and Work Session

## Altavista Town Council Regular Meeting – November 14, 2023

Upon a motion by Councilman Tracy Emerson, seconded by Councilman Tim George, Town Council voted 6-0 to approve the November 14th Consent Agenda as presented.

### 7. Public Hearing

The Altavista Town Council held a Public Hearing to consider a Special Use Permit (SUP) application submitted by John Kinman, to operate at 216 West Road, Altavista, a detached accessory apartment, as defined in *Section 86-32 and 86-453* of the Town Code.

Assistant Town Manager Matt Perkins presented this item to Town Council, and informed them that the public hearing for this item had been advertised as required; and from a public hearing held on November 6th for the same item, the Planning Commission voted unanimously to recommend that Town Council approve the aforementioned Special Use Permit. Mr. Perkins stated that Mr. Kinman was present that evening to answer any questions Council may have regarding his request.

Mayor Mattox opened the hearing at 6:02pm; and with no public comments given, he closed the hearing at 6:03pm.

Mayor Mattox asked Town Council if they had any comments regarding the SUP request, or questions for Mr. Kinman, of which there were none.

Councilman Tracy Emerson made a motion, seconded by Vice Mayor Reggie Bennett, to approve Mr. Kinman's Special Use Permit, to operate a detached accessory apartment, at 216 West Road. The motion carried, with a 6-0 vote of approval.

### 8. New Business

No new business items were scheduled for this meeting.

### 9. Unfinished Business

#### ▪ Vista / Leggett Feasibility Study

Mr. Mike Griffin, Vice President of CJMW Architecture, Lynchburg, presented Town Council a PowerPoint presentation of the completed feasibility study for the Vista/Leggett Project, which showcased the three most viable options for the two buildings, with proformas estimating expenses/revenue for each. Option one combined the spaces as a performing arts and entertainment center; the other two options kept the Vista building as a movie and music space, with the Leggett building having supporting elements, such as a restaurant or bar, and potentially (loft) apartments or a short-term rental boutique hotel on the second floor.

Councilman Higginbotham referenced Council's recent visit to the Harvester (music venue) in Rocky Mount, and stated that he liked the idea of not having food, other than snacks, served at the theatre, lending to the efforts of having people eat at the adjacent bar, as seen in one of the aforementioned options, or at one of Altavista's local restaurants. Council concurred.

Mr. Griffin reminded Council, with the feasibility study complete, the Town could investigate available grant opportunities to assist with this project, such as the Industrial Revitalization Fund (IRF), through the Department of Housing and Community Development (DHCD)

After presenting the proforma data, Mr. Griffin stated that final expense and revenue numbers would fluctuate, depending on how the variables changed; such as the number of events offered each week/year. He said the Harvester offered 3-4 shows per week.

Mayor Mattox questioned whether Altavista and the surrounding community would support the Vista Theatre offering that many events per week.

## **Altavista Town Council Regular Meeting – November 14, 2023**

Consultant Robert Lee stated that the events would not all have to be the same type, or the same price, but could be varied in both, to attract interest to the event space.

Mr. Griffin said that one of the keys to a successful venue was to offer multiple types of events, to help draw in, not only local citizens, but also people from further away, such as Lynchburg and Danville in Altavista's case.

Councilman Emerson said he believed having shows 2-3 days per week, whether movies or music, was very doable; and was the number to start with, that had potential to grow.

Vice Mayor Bennett reminded everyone, in its early years, the Harvester was not well known in the area, and not well-received in Rocky Mount, but the venue had since grown in popularity, which brought new businesses to their town.

Mr. Bennett said that he believed the Town purchasing the Vista Theatre was an investment in its future, and would spark economic and community growth.

Councilman Higginbotham suggested that Council "keep the project moving", and to schedule special work session for this topic only, in order to fine-tune the elements of the two spaces, with the Town's likes and dislikes for this project.

Councilman George concurred that additional discussions/work sessions were needed.

Councilman Lowman thanked Mr. Griffin and CJMW for giving the Town viable options that were not "gold-plated", but reasonable for Altavista's project. He said one of the next steps would be to apply for available grants from the DHCD and the Tobacco Commission.

Councilman Higginbotham asked what was required from the Town to start a grant process.

Dr. Lowman stated that having a completed feasibility study was an important start, and in most cases, a dollar match for the requested funds was required, but each grant was different in that aspect.

Councilman Emerson suggested the Town utilize Liberty University, and other nearby colleges, to gain volunteers and/or interns, that needed community service or work hours to complete their studies.

With not further questions or comments from Town Council, Mayor Mattox thanked Mr. Griffin, CJMW, and Robert Lee for their work on the Vista/Leggett Project.

### **10. Town Staff Departmental Reports and Project Updates – October 2023**

- TOA Finance Reports
- Utilities – Project Updates
- Public Services Monthly Report
- Community Development Report
- Altavista Police Department Reports
- Town Council Monthly Meeting Calendars

These items were included in Town Council's monthly agenda pre-packet, and delivered to Council on the Friday before their meeting, giving them time to review the reports.

There were no questions from Council, or comments from Town Staff regarding the reports.

### **11. Matters from Council**

- Vice Mayor Reggie Bennett asked for the following item to be discussed at a future meeting: - Rt. 43 Traffic - "chip trucks" traveling on Bedford Avenue
- Mayor Mattox thanked Town Council, Town Staff, and Town Employees for their continued hard work, for striving to work together, and for supporting one another.

## Altavista Town Council Regular Meeting – November 14, 2023

- Councilman George asked Staff for an update on the Cemetery Connector Trail.

Assistant Public Services Director Paul Hill informed Council that he had just received the quotes requested, and would update them at their November Work Session.

- Councilman Lowman referenced Altavista On Track, representing as AOT's President, and informed Council that they recently approved two (2) Downtown Business Investment Grants, and one (1) Façade Improvement Grant.

At this time, Mayor Mattox revisited Section #4. Citizen's Time, and allowed Dale Moore to offer comments to Town Council.

Mr. Moore referenced the aforementioned Vista/Leggett Project and said that he believed the Town was doing a good thing for the community. He suggested the Town renovate the old Leggett building into a "boutique hotel". He also encouraged the Town to apply for grants through the Virginia Tobacco Commission for the Vista/ Leggett Project.

Mayor Mattox thanked Mr. Moore for his time and his input.

### 12. Closed Session

There were none scheduled for this meeting.

### 13. Adjournment

With no further items for discussion, Mayor Mattox adjourned this meeting at 6:59pm.

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Michael Mattox, Mayor

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Gary Shanaberger, Town Manager/Town Clerk



## MEETING NOTES:

Altavista Town Council Work Session, Tuesday, November 28, 2023

page 1

### AGENDA ADOPTION

Councilman Tracy Emerson was absent from this meeting.

With no amendments to the agenda, Town Council voted 6-0 in favor to **Approve** the agenda as presented.

### PRESENTATION(S)

David Foley, Robertson-Farmer-Cox Associates, presented Town Council with the FY2023 Audit Report.

- an “unmodified opinion” was issued on the Town’s financial statements.  
(the cleanest opinion an auditor can give)

### CITIZEN'S TIME

There were no citizen comments at this meeting.

### UNFINISHED BUSINESS

- Green Hill Connector Trail

Upon a request by Town Council at a previous meeting, Assistant Public Services Director Paul Hill presented Council with two surface options, stone or asphalt, for their consideration, pertaining to surface-treating the lower portion of the Connector Trail (closest to its connection to Eagle Trail in English Park).

There was **Consensus** of Council to discuss this matter further during the upcoming FY2025 Budget process.

### NEW ITEMS FOR DISCUSSION

- Altavista Town Council CY2024 Meeting Schedule

Finance/Administration Director Tobie Shelton presented Town Council with a draft of their meeting schedule for 2024, which mirrored their 2023 scheduled, and asked if they wanted any changes

There was unanimous **Consensus** of Council to place this item on the December 12th Consent Agenda – to approve the 2024 Meeting Schedule as presented; with regular meetings on the 2nd Tuesday of each month and work sessions on the 4th Tuesday of each month, excluding December.

- Avoca Maintenance Fund – CIP Adjustment

Assistant Town Manager Matt Perkins referenced the fund, founded with the proceeds from the sale of town-owned property and allocated specifically for Avoca maintenance. Mr. Perkins informed Council that, in collaboration with Avoca’s Executive Director Caleb Lafoon, two of Avoca’s FY2024 CIP item’s funds were reduced, and the fund balance after those projects were completed would be \$14,786.33. He asked Council for approval of the proposed changes.

There was **Consensus** of Council to place this item on the December 12th Consent Agenda for approval.

Councilman Mitchell reminded Town Council that Avoca was town-owned property, and once this fund was depleted, Avoca’s maintenance costs would subsequently return to being part of the Town’s operating budget/expenses. He suggested the Town develop a clear understanding with Avoca for which maintenance items were Avoca’s responsibility and which were the Town’s; to which Council **concurred**.

## **MATTERS FROM STAFF / PROJECT UPDATES**

- Town Manager Gary Shanaberger referenced the funds previously allocated by Town Council for the Vista Theatre Restoration Project. Mr. Shanaberger stated, with the Town's purchase of the adjoining Leggett building, the two had been combined into one project. He asked Council to consider allowing Staff to utilize the initial fund as the Vista/Leggett Project Fund moving forward, in order to cover expenses from both.

Town Council showed unanimous **Consensus** to allow the Town Manager's request, and to place this item on the December 12th Consent Agenda for official approval.

- Assistant Town Manager Matt Perkins referenced a DRP grant opportunity that he recently requested permission to apply for. He informed Council that, after further investigation, it was not the right timing for ACTS (Altavista Community Transit System) to utilize the grant, therefore he did not submit an application.

## **MATTERS FROM COUNCIL**

There were no additional items for discussion from Town Council on this date.

- Each member of Town Council thanked Town Staff and Management, including the Police Department, for the work they do for the Town of Altavista.
- Councilman Lowman, as Altavista On Track President, also thanked the Town (Public Works) for their help with the recent Christmas Tree Lighting Event at the Library.

## **CLOSED SESSION**

- Town Council's Closed Session occurred from 5:52-6:15pm.
- Town Manager Gary Shanaberger informed Staff there were no official actions taken by Town Council as a result of this Closed Session.

## **ADJOURNMENT**

With no further business to discuss, this meeting was adjourned at 6:16pm.



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 6.C

**CONSENT AGENDA**

**Title: Altavista Town Council 2024 Meeting Schedule**

**Staff Resource: Tobie Shelton, Director of Finance and Administration**

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**Action(s):**

By consensus at the November 28th Work Session, the adoption of the CY2024 Town Council Meeting Schedule is placed on the December 12th Regular Meeting Consent Agenda for approval.

**Explanation:**

During this time annually, Town Council considers whether to change their meeting schedule, or to keep the schedule the same for the upcoming year. Staff requests direction from Council, and will make the appropriate revisions, if needed.

**Background:**

The Altavista Town Council currently meets twice a month, except in December. Town Council meets for a regular meeting on the 2nd Tuesday of each month, beginning at 6:00 p.m.; and on the 4th Tuesday of each month (except December) for their Work Session, beginning at 5:00 p.m. The meetings are conducted in the Council's Chambers of the J.R. "Rudy" Burgess Building (Town Hall), located at 510 7th Street, Altavista. Please note: based on past direction, there is no Work Session scheduled for December.

**Funding Source(s):**

**Attachments:** *(click item to open)*

*[attachment. Altavista Town Council 2024 Meeting Schedule](#)*

## 2024 Town Council Meeting Schedule

### Town of Altavista, Va.

Month		Date
January	RM	January 9th
January	WS	January 23rd
February	RM	February 13th
February	WS	February 27th
March	RM	March 12th
March	WS	March 26th
April	RM	April 9th
April	WS	April 23rd
May	RM	May 14th
May	WS	May 28th
June	RM	June 11th
June	WS	June 25th

Month		Date
July	RM	July 9th
July	WS	July 23rd
August	RM	August 13th
August	WS	August 27th
September	RM	September 10th
September	WS	September 24th
October	RM	October 8th
October	WS	October 22nd
November	RM	November 12th
November	WS	November 26th
December	RM	December 10th
December	WS	NO MEETING

- ❖ **Regular Meetings (RM)** are held on the second Tuesday of each month and begin at 6pm
- ❖ **Work Sessions (WS)** are held on the fourth Tuesday of each month and begin at 5pm



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 6.D

**CONSENT AGENDA**

**Title: FY2023 Financial Report**

**Staff Resource: Tobie Shelton, Director of Finance and Administration**

---

**Action(s):**

Council approved at the November 28th Work Session to place the acceptance of the FY2023 Annual Financial Report on the December 13th Town Council Meeting "Consent Agenda".

**Explanation:**

David Foley, with Robinson, Farmer, Cox Associates, presented to Town Council an overview of the FY 2023 Audit Report at the November work session.

**Background:**

The Town is required to engage a public accounting firm to conduct an annual independent audit of the Town's basic financial statements, in accordance with Governmental Auditing Standards. The audit must be conducted by licensed Certified Public Accountants who, at the conclusion of their test work, must opine upon the accuracy and completeness of the statements and whether the statements present fairly the financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town as of June 30th.

**Funding Source(s):**

N/A

**Attachments:** *(click item to open)*

*Attachment 1. Memo to Council - FY 2023 Annual Audit*

*Attachment 2. FY2023 Draft Financial Report*



DATE: November 20, 2023

MEMO TO: Mayor Mattox and Members of Council

FROM: Tobie Shelton

RE: FY 2023 Financial Report

---

David Foley with Robinson, Farmer, Cox Associates will be attending the November 28<sup>th</sup> Work Session to present the Town's FY 2023, Financial Report, which covers the period July 1, 2022, through June 30, 2023. He will be able to answer any questions you may have regarding the annual report.

The representation letter found on page 1 of the report provides an overview of the auditing process and analysis of the Town's financial condition. An unmodified opinion was issued on the Town's financial statement which is the cleanest opinion an auditor can give.

As noted in Exhibit 3, page 7, the fund balance total of the General Fund for FY 2023 was \$15,869,019. The General Fund balance decreased in the amount of \$1,050,164 as indicated on page 9 (*Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund*) over last year.

As noted in Exhibit 7, page 11, total net position of the Enterprise Fund for FY 2023 was \$19,200,266. The Enterprise Fund had a gain in net position in the amount of \$2,898,617 as indicated on page 12 (*Statement of Revenues, Expenditures, and Changes in Net Position – Proprietary Fund*) over last year.

The Town continues to show a stable financial position.



*Town of*  
**Altavista**  
**Virginia**  
*Treasured Past, Innovative Future.*

**FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2023**

**DRAFT**

TOWN OF ALTAVISTA, VIRGINIA  
FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2023

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**TOWN OF ALTAVISTA, VIRGINIA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

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TO BE UPDATED BY CLIENT

TOWN OF ALTAVISTA, VIRGINIA

DIRECTORY OF PRINCIPAL OFFICIALS  
FOR THE YEAR ENDED JUNE 30, 2023

TOWN COUNCIL

Mike Mattox, Mayor  
Reggie Bennett, Vice Mayor  
James H. Higginbotham, II  
Tracy Emerson  
Tim George  
Dr. Scott Lowman  
Wayne Mitchell

APPOINTED OFFICIALS

Gary Shanaberger ..... Town Manager  
John Eller ..... Town Attorney  
Tobie Shelton ..... Treasurer  
Tommy Merricks ..... Chief of Police

INDEPENDENT AUDITORS

Robinson, Farmer, Cox Associates



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**Independent Auditors' Report**

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**To the Honorable Members of the Town Council  
Town of Altavista, Virginia**

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the remaining fund information of the Town of Altavista, Virginia, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Altavista, Virginia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities the business-type activities, the discretely presented component unit, each major fund, and the remaining fund information of the Town of Altavista, Virginia, as of June 30, 2023, and the changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Town of Altavista, Virginia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Altavista, Virginia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Altavista, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Altavista, Virginia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### ***Required Supplementary Information (Continued)***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Altavista, Virginia's basic financial statements. The accompanying combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the statistical information but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated **Draft**, 2023, on our consideration of Town of Altavista, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Town of Altavista, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Altavista, Virginia's internal control over financial reporting and compliance.

Charlottesville, Virginia  
**Draft**, 2023

## **BASIC FINANCIAL STATEMENTS**

### **- Government-Wide Financial Statements -**

**DRAFT**

Statement of Net Position  
At June 30, 2023

	Primary Government			Discretely Presented Component Unit Altavista Economic Development Authority
	Governmental Activities	Business-Type Activities	Total	
<b>Assets:</b>				
Current assets:				
Cash and cash equivalents	\$ 15,715,011	\$ 9,165,466	\$ 24,880,477	\$ 2,711
Cash and cash equivalents, restricted	343,478	2,870,213	3,213,691	-
Receivables, (net of allowance for uncollectibles)	1,410,967	1,057,891	2,468,858	-
Due from other governments	118,925	4,145	123,070	-
Due from primary government	-	-	-	11,725
Prepays	36,304	14,828	51,132	-
Inventory	76,052	-	76,052	-
Total current assets	\$ 17,700,737	\$ 13,112,543	\$ 30,813,280	\$ 14,436
Noncurrent assets:				
Net pension asset	\$ 52,955	\$ 31,515	\$ 84,470	\$ -
Capital assets:				
Land and construction in progress	\$ 2,297,236	\$ 7,083,521	\$ 9,380,757	\$ -
Buildings, infrastructure, and equipment (net of accumulated depreciation)	11,617,378	20,623,517	32,240,895	-
Total capital assets	\$ 13,914,614	\$ 27,707,038	\$ 41,621,652	\$ -
Total noncurrent assets	\$ 13,967,569	\$ 27,738,553	\$ 41,706,122	\$ -
Total assets	\$ 31,668,306	\$ 40,851,096	\$ 72,519,402	\$ 14,436
<b>Deferred Outflows of Resources:</b>				
Pension deferrals	\$ 196,928	\$ 112,097	\$ 309,025	\$ -
Group life OPEB deferrals	26,112	14,147	40,259	-
Total deferred outflows of resources	\$ 223,040	\$ 126,244	\$ 349,284	\$ -
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	\$ 87,154	\$ 319,630	\$ 406,784	\$ -
Accrued liabilities	163,048	41,330	204,378	-
Due to taxpayers	443,316	-	443,316	-
Due to Component Unit EDA	11,725	-	11,725	-
Accrued interest payable	2,262	142,659	144,921	-
Unearned revenue	-	2,805,847	2,805,847	-
Customer deposits	-	63,665	63,665	-
Environmental remediation	-	418,059	418,059	-
Current portion of long-term obligations	126,362	890,253	1,016,615	-
Total current liabilities	\$ 833,867	\$ 4,681,443	\$ 5,515,310	\$ -
Noncurrent liabilities:				
Net group life OPEB liability	\$ 83,291	\$ 49,762	\$ 133,053	\$ -
Noncurrent portion of long-term obligations	267,454	16,694,543	16,961,997	-
Total noncurrent liabilities	\$ 350,745	\$ 16,744,305	\$ 17,095,050	\$ -
Total liabilities	\$ 1,184,612	\$ 21,425,748	\$ 22,610,360	\$ -
<b>Deferred Inflows of Resources:</b>				
Pension deferrals	\$ 379,698	\$ 334,660	\$ 714,358	\$ -
Lease deferrals	1,048,017	-	1,048,017	-
Group life OPEB deferrals	27,897	16,666	44,563	-
Total deferred inflows of resources	\$ 1,455,612	\$ 351,326	\$ 1,806,938	\$ -
<b>Net Position:</b>				
Net investment in capital assets	\$ 13,666,614	\$ 12,885,366	\$ 26,551,980	\$ -
Restricted	1,437,010	31,515	1,468,525	-
Unrestricted	14,147,498	6,283,385	20,430,883	14,436
Total net position	\$ 29,251,122	\$ 19,200,266	\$ 48,451,388	\$ 14,436

The accompanying notes to financial statements are an integral part of this statement.

Statement of Activities  
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental activities</b>				
General government administration	\$ 1,351,906	\$ -	\$ -	\$ -
Public safety	1,296,426	68,781	149,491	-
Public works	2,149,885	5,164	1,296,104	-
Parks, recreation, and cultural	433,368	-	-	-
Community development	421,681	-	27,782	-
Interest on long-term debt	4,949	-	-	-
Total governmental activities	\$ 5,658,215	\$ 73,945	\$ 1,473,377	\$ -
<b>Business - type activities</b>				
Water and sewer	\$ 4,264,387	\$ 4,987,449	\$ 269,298	\$ -
Total business-type activities	\$ 4,264,387	\$ 4,987,449	\$ 269,298	\$ -
<b>Total primary government</b>	<u>\$ 9,922,602</u>	<u>\$ 5,061,394</u>	<u>\$ 1,742,675</u>	<u>\$ -</u>
<b>Component Unit:</b>				
Altavista Economic Development Authority	\$ 48,688	\$ -	\$ -	\$ -

The accompanying notes to financial statements are an integral part of this statement.



Statement of Activities  
For the Year Ended June 30, 2023

Functions/Programs	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Altavista Economic Development Authority
<b>Primary Government</b>				
<b>Governmental activities</b>				
General government administration	\$ (1,351,906)	\$ -	\$ (1,351,906)	\$ -
Public safety	(1,078,154)	-	(1,078,154)	-
Public works	(848,617)	-	(848,617)	-
Parks, recreation, and cultural	(433,368)	-	(433,368)	-
Community development	(393,899)	-	(393,899)	-
Interest on long-term debt	(4,949)	-	(4,949)	-
Total governmental activities	\$ (4,110,893)	\$ -	\$ (4,110,893)	\$ -
<b>Business - type activities</b>				
Water and sewer	\$ -	\$ 992,360	\$ 992,360	\$ -
Total business-type activities	\$ -	\$ 992,360	\$ 992,360	\$ -
Total primary government	\$ (4,110,893)	\$ 992,360	\$ (3,118,533)	\$ -
<b>Component Unit:</b>				
Altavista Economic Development Authority	\$ -	\$ -	\$ -	\$ (48,688)
<b>General Revenues</b>				
Property taxes	\$ 2,305,838	\$ -	\$ 2,305,838	\$ -
Meal taxes	1,271,909	-	1,271,909	-
Sales and use taxes	251,017	-	251,017	-
Bank stock taxes	195,769	-	195,769	-
Cigarette taxes	105,000	-	105,000	-
Other local taxes	366,455	-	366,455	-
Grants and contributions not restricted to specific programs	148,097	-	148,097	-
Revenue from use of money and property	560,104	264,358	824,462	5
Contributions from primary government	-	-	-	48,668
Miscellaneous	169,615	-	169,615	2,500
Environmental remediation	-	331,941	331,941	-
Transfers	(1,309,958)	1,309,958	-	-
Total general revenues	\$ 4,063,846	\$ 1,906,257	\$ 5,970,103	\$ 51,173
Change in net position	\$ (47,047)	\$ 2,898,617	\$ 2,851,570	\$ 2,485
Net position, beginning of year	29,298,169	16,301,649	45,599,818	11,951
Net position, end of year	\$ 29,251,122	\$ 19,200,266	\$ 48,451,388	\$ 14,436

## **BASIC FINANCIAL STATEMENTS**

### **- Fund Financial Statements -**

**DRAFT**

Balance Sheet  
 Governmental Fund  
 At June 30, 2023

	<u>General Fund</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 15,715,011
Cash and cash equivalents, restricted	343,478
Receivables (net of allowance for uncollectibles):	
Taxes	58,475
Accounts	255,917
Leases	1,096,575
Due from other governments	118,925
Prepaid items	36,304
Inventory	<u>76,052</u>
 Total assets	 \$ <u><u>17,700,737</u></u>
<b>Liabilities:</b>	
Accounts payable	\$ 87,154
Accrued liabilities	163,048
Due to taxpayers	443,316
Unearned revenue	-
Due to Component Unit EDA	<u>11,725</u>
 Total liabilities	 \$ <u><u>705,243</u></u>
<b>Deferred Inflows of Resources:</b>	
Unavailable revenue-property taxes	\$ 78,458
Lease deferrals	<u>1,048,017</u>
 Total deferred inflows of resources	 \$ <u><u>1,126,475</u></u>
<b>Fund Balance:</b>	
Nonspendable	\$ 160,914
Restricted	1,384,055
Committed	6,944,460
Unassigned	<u>7,379,590</u>
 Total fund balance	 \$ <u><u>15,869,019</u></u>
 Total liabilities, deferred inflows of resources and fund balance	 \$ <u><u>17,700,737</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position  
At June 30, 2023

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Total fund balance for governmental funds (Exhibit 3) \$ 15,869,019

Total net position reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land and construction in progress	\$ 2,297,236	
Depreciable capital assets, net of accumulated depreciation	<u>11,617,378</u>	
Total capital assets		13,914,614

Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable property tax revenue in the funds. 78,458

Items related to measurement of the net pension and GLI OPEB liability are considered deferred outflows or deferred inflows and will be amortized and recognized in pension and GLI expense over future years.

Pension deferrals - deferred outflows	196,928
GLI OPEB deferrals - deferred outflows	26,112
Pension deferrals - deferred inflows	(379,698)
GLI OPEB deferrals - deferred inflows	(27,897)

Long-term liabilities applicable to the Town's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Balances of long-term liabilities affecting net position are as follows:

Net pension liability/asset	\$ 52,955	
Net group life OPEB liability	(83,291)	
General obligation public improvement bond	(248,000)	
Accrued interest payable	(2,262)	
Compensated absences	<u>(145,816)</u>	
Total long-term liabilities		<u>(426,414)</u>

Total net position of governmental activities (Exhibits 1 and 2) \$ 29,251,122

The accompanying notes to financial statements are an integral part of this statement.

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Governmental Fund  
 For the Year Ended June 30, 2023

	<u>General Fund</u>
<b>Revenues:</b>	
General property taxes	\$ 2,295,451
Other local taxes	2,190,150
Permits, privilege fees and regulatory licenses	19,378
Fines and forfeitures	49,403
Revenue from use of money and property	560,104
Charges for services	5,164
Miscellaneous	169,615
Intergovernmental	<u>1,621,474</u>
Total revenues	<u>\$ 6,910,739</u>
<b>Expenditures:</b>	
Current:	
General government administration	\$ 1,423,764
Public safety	1,321,966
Public works	2,303,412
Parks, recreation and cultural	382,821
Community development	1,196,878
Debt service:	
Principal retirement	17,000
Interest and other fiscal charges	<u>5,104</u>
Total expenditures	<u>\$ 6,650,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 259,794</u>
<b>Other financing sources (uses):</b>	
Transfers out	<u>\$ (1,309,958)</u>
Total other financing sources (uses)	<u>\$ (1,309,958)</u>
Net changes in fund balance	\$ (1,050,164)
Fund balance at beginning of year	<u>16,919,183</u>
Fund balance at end of year	<u><u>\$ 15,869,019</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance  
of Governmental Fund to the Statement of Activities  
For the Year Ended June 30, 2023

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Net change in fund balance - total governmental funds (Exhibit 5) \$ (1,050,164)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlays	\$ 1,547,760	
Depreciation expense	<u>(731,517)</u>	816,243

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Unavailable revenue - taxes	\$ 10,387	
Change in deferred inflows related to the measurement of the net GLI OPEB liability	4,100	
Change in deferred inflows related to the measurement of the net pension liability	<u>429,448</u>	443,935

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Details of this adjustment are as follows:

Principal retired on bonds payable	\$ <u>17,000</u>	17,000
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. The following is a summary of items supporting this adjustment:

Change in compensated absences	\$ (21,771)	
Change in accrued interest payable	155	
Change in deferred outflows related to pensions	(113,450)	
Change in deferred outflows related to GLI OPEB	(2,941)	
Change in net GLI OPEB liability	(1,882)	
Change in net pension liability/asset	<u>(134,172)</u>	
Net adjustment		<u>(274,061)</u>

Change in net position of governmental activities (Exhibit 2)		\$ <u><u>(47,047)</u></u>
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The accompanying notes to financial statements are an integral part of this statement.

Statement of Net Position  
Proprietary Fund  
At June 30, 2023

	Business-type Activities Enterprise Fund Water and Sewer
<b>Assets:</b>	
Current assets:	
Cash and cash equivalents	\$ 9,165,466
Cash and cash equivalents - restricted	2,870,213
Receivables (net of allowance for uncollectibles):	
Accounts	1,057,891
Due from other governments	4,145
Prepays	14,828
Total current assets	\$ 13,112,543
Noncurrent assets:	
Net pension asset	\$ 31,515
Capital assets:	
Land and construction in progress	\$ 7,083,521
Buildings, infrastructure, and equipment, net of accumulated depreciation	20,623,517
Total capital assets	\$ 27,707,038
Total noncurrent assets	\$ 27,738,553
Total assets	\$ 40,851,096
<b>Deferred Outflows of Resources:</b>	
Pension deferrals	\$ 112,097
Group life OPEB deferrals	14,147
Total deferred outflows of resources	\$ 126,244
<b>Liabilities:</b>	
Current liabilities:	
Accounts payable	\$ 319,630
Accrued liabilities	41,330
Accrued interest payable	142,659
Customers' deposits	63,665
Unearned revenue	2,805,847
Environmental remediation	418,059
Bonds payable - current portion	845,710
Compensated absences - current portion	44,543
Total current liabilities	\$ 4,681,443
Noncurrent liabilities:	
Bonds payable - noncurrent portion	\$ 16,679,696
Net group life OPEB liability	49,762
Compensated absences - noncurrent portion	14,847
Total noncurrent liabilities	\$ 16,744,305
Total liabilities	\$ 21,425,748
<b>Deferred Inflows of Resources:</b>	
Pension deferrals	\$ 334,660
Group life OPEB deferrals	16,666
Total deferred inflows of resources	\$ 351,326
<b>Net Position:</b>	
Net investment in capital assets	\$ 12,885,366
Restricted	31,515
Unrestricted	6,283,385
Total net position	\$ 19,200,266

The accompanying notes to financial statements are an integral part of this statement.

Statement of Revenues, Expenses, and Changes in Net Position  
 Proprietary Fund  
 For the Year Ended June 30, 2023

	Business-type Activities Enterprise Fund Water and Sewer
<b>Operating revenues:</b>	
Charges for services	\$ 4,987,449
Total operating revenues	\$ 4,987,449
<b>Operating expenses:</b>	
Salaries	\$ 1,009,911
Fringe benefits	210,765
Insurance	31,200
Maintenance	99,840
Utilities	624,032
Materials and supplies	543,295
Sample testing	24,921
Purchase of water	45,507
Other	160,660
Depreciation	1,153,196
Total operating expenses	\$ 3,903,327
Operating income (loss)	\$ 1,084,122
<b>Nonoperating revenues (expenses):</b>	
Interest revenue	\$ 264,358
Interest expense	(361,060)
Environmental remediation	331,941
Grants	269,298
Total nonoperating revenues (expenses)	\$ 504,537
<b>Income (loss) before transfers</b>	\$ 1,588,659
<b>Capital contributions</b>	\$ -
<b>Transfers:</b>	
Transfers in	\$ 1,309,958
Net transfers	\$ 1,309,958
Change in net position	\$ 2,898,617
Net position, beginning of year	16,301,649
Net position, end of year	\$ 19,200,266

The accompanying notes to financial statements are an integral part of this statement.



Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2023

	Business-type Activities Enterprise Fund Water and Sewer
Cash flows from operating activities:	
Receipts from customers and users	\$ 5,201,663
Payments to suppliers	(1,760,754)
Payments for employees	(1,295,024)
Net cash provided by (used for) operating activities	\$ 2,145,885
Cash flows from capital and related financing activities:	
Interest paid	\$ (330,762)
Purchase of capital assets	(2,410,395)
Proceeds from bond	4,535,036
Principal retired on debt	(496,000)
Net cash provided by (used for) capital and related financing activities	\$ 1,297,879
Cash flows from noncapital financing activities:	
Grant	\$ 3,555,777
Transfer from other funds	\$ 1,309,958
Net cash provided by (used for) noncapital financing activities	\$ 4,865,735
Cash flows from investing activities:	
Interest revenue	\$ 264,358
Net cash provided by (used for) investing activities	\$ 264,358
Increase (decrease) in cash and cash equivalents	\$ 8,573,857
Cash and cash equivalents at beginning of year (includes restricted cash)	3,461,822
Cash and cash equivalents at end of year (includes restricted cash)	\$ 12,035,679
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:	
Operating income (loss)	\$ 1,084,122
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation	1,153,196
Changes in operating assets, deferred outflows, deferred inflows and liabilities:	
(Increase)/Decrease in accounts receivable	203,855
(Increase)/Decrease in prepaids	(1,263)
(Increase)/Decrease in deferred outflows of resources	118,233
Increase/(Decrease) in accounts payable	(230,036)
Increase/(Decrease) in accrued liabilities	13,588
Increase/(Decrease) in net pension liability/asset	115,804
Increase/(Decrease) in net GLI OPEB liability	(14,130)
Increase/(Decrease) in deferred inflows of resources	(310,489)
Increase/(Decrease) in compensated absences	2,646
Increase/(Decrease) in customer deposits	10,359
Net cash provided by (used for) operating activities	\$ 2,145,885

The accompanying notes to financial statements are an integral part of this statement.

Statement of Fiduciary Net Position  
Fiduciary Fund  
At June 30, 2023

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	<u>Custodial Fund</u>
	<u>War Memorial Donation Fund</u>
ASSETS	
Cash and cash equivalents	\$ <u>919</u>
Total assets	\$ <u><u>919</u></u>
NET POSITION	
Restricted for:	
War Memorial	\$ <u>919</u>
Total net position	\$ <u><u>919</u></u>

The accompanying notes to financial statements are an integral part of this statement.

DRAFT

Statement of Changes in Fiduciary Net Position  
 Fiduciary Fund  
 For the Year Ended June 30, 2023

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	Custodial Fund War Memorial Donation Fund
<b>Additions:</b>	
Investment earnings:	
Interest	\$ 5
Total additions	\$ 5
<b>Deductions:</b>	
Contributions	\$ -
Total deductions	\$ -
Change in fiduciary net position	\$ 5
<b>Net position - beginning</b>	<u>914</u>
<b>Net position - ending</b>	<u><u>\$ 919</u></u>

The accompanying notes to financial statements are an integral part of this statement.

## TOWN OF ALTAVISTA, VIRGINIA

### Notes to Financial Statements As of June 30, 2023

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

##### **A. The Financial Reporting Entity**

**Primary Government** - The Town of Altavista (the “Town”) was established in 1912. It is a political subdivision of the Commonwealth of Virginia operating under the Council-Manager form of government. The Town Council consists of a mayor, a vice mayor, and five other council members. The Town is part of Campbell County and has taxing powers subject to statewide restrictions and tax limits.

The Town of Altavista provides a full range of municipal services including police, refuse collection, public improvements, planning and zoning, general administrative services, fire, recreation, and water and sewer services. Fire and first aid services are supplemented by volunteer departments.

**Discretely Presented Component Unit** - A discretely presented component unit is an entity that is legally separate from the government, but for which the government is financially accountable, or whose relationship with the government is such that exclusion would cause the government’s financial statements to be misleading or incomplete. It is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the Town.

##### **Altavista Economic Development Authority**

The Altavista Economic Development Authority (the “EDA”) was created to promote industry and develop trade by encouraging enterprises to locate and remain in the Town. The EDA is governed by a Board of Directors appointed by Town Council and the Town is financially accountable for the EDA. It is authorized to acquire, own, lease, and dispose of properties to the extent that such activities foster and stimulate economic development. The Authority does not issue a separate financial report.

The Town has no related or jointly governed organizations.

##### **B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary* government is reported separately from its legally separated *component unit* for which the primary government is financially accountable.

**Statement of Net Position** - The Statement of Net Position is designed to display the financial position of the primary government (governmental and business-type activities) and its discretely presented component unit. Governments will report all capital assets in the government-wide Statement of Net Position and will report depreciation expense, the cost of “using up” capital assets, in the Statement of Activities. The net position of a government will be broken down into three categories - 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**B. Government-Wide and Fund Financial Statements: (Continued)**

Statement of Activities - The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and enterprise funds are reported as separate columns in the fund financial statements.

Budgetary comparison schedules - Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Governments provide budgetary comparison information in their annual reports, including the original budget and a comparison of final budget and actual results.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation: (Continued)**

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Town reports the following major governmental fund:

The *general fund* is the Town's primary operating fund. It accounts for and reports all financial resources of the general government, except those required to be accounted for in another fund.

The Town reports the following major proprietary fund:

The *water and sewer enterprise fund* accounts for the financing of services to the general public where all or most of the operating expenses involved are intended to be recovered in the form of user charges, or where management has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for management control, accountability, or other purposes. The water and sewer enterprise fund consists of the activities relating to water and sewer services.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary Funds (Trust and Custodial Funds) account for assets held by the Town in a trustee capacity or as custodian for individuals, private organizations, other governmental units, or other funds. These funds include Custodial Funds, which consist of the War Memorial Donation Fund. These funds utilize the economic resources measurement focus and accrual basis of accounting described in the Governmental Fund Presentation. Fiduciary funds are not included in the government-wide financial statements.

**D. Net Position Flow Assumption**

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**E. Budgets and Budgetary Accounting**

The following procedures are used by the Town in establishing the budgetary data reflected in the financial statements:

- 1) Prior to June 30, the Town Manager submits to Town Council a proposed operating and capital budget for the fiscal year commencing the following July 1. This budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain citizen comments.
- 3) Prior to June 30, the budget is legally enacted through passage of an Appropriations Ordinance. Town Council may, from time to time, amend the budget, providing for additional expenditures and the means for financing them.
- 4) The Appropriations Ordinance places legal restrictions on expenditures at the department level. Management can over-expend at the line item level without approval of Town Council. The appropriation for each department or function can be revised only by Town Council.
- 5) Formal budgetary integration is employed as a management control device during the year.
- 6) Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Appropriations lapse on June 30 for all Town units.
- 7) All budget data presented in the accompanying financial statements includes the original and revised budgets as of June 30.

**Excess of Expenditures over Appropriations**

At June 30, there were no expenditures in excess of appropriations.

**F. Cash and Cash Equivalents**

Cash and cash equivalents are defined as short-term highly liquid investments with an original maturity of three months or less when purchased.

**G. Inventory**

Inventory consists of expendable supplies held for consumption. Inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

**H. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond June 30, are reported as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)****I. Allowance for Uncollectible Accounts**

The Town calculates its allowance for uncollectible accounts using historical collection data and specific account analysis. The Town considers all accounts receivable related to the business-type activities to be fully collectible and accordingly, no allowance for doubtful accounts is considered necessary. The allowance for the general fund is composed of the following:

Real estate	\$ 558
Personal property	16,787
Total	<u>\$ 17,345</u>

**J. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. *Capital assets* are defined by the government as assets with an initial, individual cost of more than \$5,000 and a useful life of more than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	30-40
Machinery and equipment	5-10
Public domain infrastructure	50
Distribution and transmission systems	30-50
Water and sewer plants	30-50

Public domain infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. and includes all activity since July 1, 2001.

**K. Unavailable Revenue**

Unavailable revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Unavailable revenue totaling \$78,458 is comprised of the following:

Unavailable Property Tax Revenue - Unavailable revenue representing uncollected tax billings not available for funding of current expenditures totaled \$78,458 at June 30, 2023.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**L. Compensated Absences**

The Town has policies which allow for the accumulation and vesting of limited amounts of vacation and sick leave until termination or retirement. Amounts of such absences are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds when the leave is due and payable.

**M. Net Position**

Net position is the difference between a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

**N. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of the resources in the governmental funds.

The following classifications describe the relative strength of spending constraints placed on the purposes for which resources can be used:

- **Nonspendable** - Amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash such as inventory and prepaids. It also includes the long-term amount of interfund loans.
- **Restricted** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- **Committed** - Amounts constrained to specific purposes by the Town, using its highest level of decision making authority; to be reported as committed, amounts cannot be used for any other purposes unless the same highest level of action is taken to remove or change the constraint.
- **Assigned** - Amounts the Town intends to use for a specified purpose; intent can be expressed by the governing body or by the Council which has been designated this authority.
- **Unassigned** - Amounts that are available for any purpose; positive amounts are reported only in the general fund.

Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. Assigned fund balance is established by Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**O. Restricted Resources-Fund Balance**

The Town applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**P. Minimum Fund Balance Policy**

Governmental funds of the Town do not have specified fund balance targets. Recommended levels of committed and/or assigned fund balance will be determined on a case by case basis, based on the needs of each fund and as recommended by officials and approved by Council.

**Q. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to commit that portion of the appropriation, is employed as an extension of formal budgetary integration in the governmental funds. There are no significant encumbrances as of June 30, 2023.

**R. Uses of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities, and reported revenues, expenditures, and expenses. Actual results could differ from those estimates.

**S. Performance Grants Payable**

Performance grants payable are recorded when, in management's opinion, failure by the grantee to meet the performance criteria is unlikely. Refunds of performance grants are reflected as revenues when collection is determined to be likely.

**T. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has one type of item that qualifies for reporting in this category. It is comprised of certain items related to pension and OPEB. For more detailed information on these items, reference the related notes.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**T. Deferred Outflows/Inflows of Resources (Continued)**

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2<sup>nd</sup> half installments levied during the fiscal year but due after June 30<sup>th</sup>, and amounts prepaid on the 2<sup>nd</sup> half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2<sup>nd</sup> half installments levied during the fiscal year but due after June 30<sup>th</sup> and amounts prepaid on the 2<sup>nd</sup> half installments are reported as deferred inflows of resources. In addition, certain items related to pension, OPEB, and leases are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

**U. Pensions**

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Town's Retirement Plan and the additions to/deductions from the Town's Retirement Plan's fiduciary net position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**V. Other Post-Employment Benefits (OPEB)**

***Group Life Insurance***

For purposes of measuring the net GLI Program OPEB liability, deferred outflows of resources and deferred inflows of resources related to the GLI OPEB, and GLI OPEB expense, information about the fiduciary net position of the VRS GLI Program OPEB and the additions to/deductions from the VRS GLI OPEB's fiduciary net position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**W. Leases**

The Town leases various assets requiring recognition. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset. Lease recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

**W. Leases (Continued)**

*Lessor*

The Town recognizes leases receivable and deferred inflows of resources in the government-wide and governmental fund financial statements. At commencement of the lease, the lease receivable is measured at the present value of lease payments expected to be received during the lease term, reduced by any provision for estimated uncollectible amounts. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is measured at the initial amount of the lease receivable, less lease payments received from the lessee at or before the commencement of the lease term (less any lease incentives).

*Key Estimates and Judgments*

Lease accounting includes estimates and judgments for determining the (1) rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Town uses the interest rate stated in lease contracts. When the interest rate is not provided or the implicit rate cannot be readily determined, the Town uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease and certain periods covered by options to extend to reflect how long the lease is expected to be in effect, with terms and conditions varying by the type of underlying asset.
- Fixed and certain variable payments as well as lease incentives and certain other payments are included in the measurement of the lease liability (lessee) or lease receivable (lessor).

The Town monitors changes in circumstances that would require a remeasurement or modification of its leases. The Town will remeasure the lease asset and liability (lessee) or the lease receivable and deferred inflows of resources (lessor) if certain changes occur that are expected to significantly affect the amount of the lease liability or lease receivable.

**NOTE 2 - DEPOSITS AND INVESTMENTS:**

**Deposits**

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

**NOTE 2 - DEPOSITS AND INVESTMENTS: (CONTINUED)**

**Investments**

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “prime quality” commercial paper that has received at least two of the following ratings: P-1 by Moody’s Investors Service, Inc.; A-1 by Standard and Poor’s; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker’s acceptances, repurchase agreements, and the State Treasurer’s Local Government Investment Pool (LGIP).

Pursuant to Sec. 2.1-234.7 of the Code of Virginia, the Treasury Board of the Commonwealth sponsors the LGIP and has delegated certain functions to the State Treasurer. The LGIP reports to the Treasury Board at their regularly scheduled monthly meetings and the fair value of the position in LGIP is the same as the value of the pool shares (i.e., the LGIP maintains a stable net asset value of \$1 per share). The investment policy specifies that no investment may have a maturity greater than one year from the date of purchase.

**Credit Risk:**

As required by state statute and by the Town, the Policy requires that commercial paper have a short-term debt rating of no less than “A-1” (or its equivalent) from at least two of the following: Moody’s Investors Service, Standard & Poor’s, and Fitch Investor’s Service, provided that the issuing corporation has a net worth of \$50 million and its long-term debt is rated A or better by Moody’s and Standard & Poor’s. Banker’s acceptances and Certificates of Deposit maturing in less than one year must have a short-term debt rating of at least “A-1” by Standard & Poor’s and “P-1” by Moody’s Investor Service. Open-end investment funds must be registered under the Securities Act of the Commonwealth or the Federal Investment Company Act of 1940, provided that they invest only in securities approved for investment herein. Commonwealth of Virginia and Virginia Local Government Obligations secured by debt service reserve funds not subject to annual appropriation must be rated AA or higher by Moody’s or Standard & Poor’s. Repurchase agreements require that the counterparty be rated “A” or better by Moody’s and Standard & Poor’s.

**Concentration of Credit Risk:**

Although the intent of the Policy is for the Town to diversify its investment portfolio to avoid incurring unreasonable risks regarding (i) security type, (ii) individual financial institution or issuing entity, and (iii) maturity, the Policy places no limit on the amount the Town may invest in any one issuer.

## TOWN OF ALTAVISTA, VIRGINIA

### Notes to Financial Statements As of June 30, 2023 (Continued)

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#### **NOTE 2 - DEPOSITS AND INVESTMENTS: (CONTINUED)**

##### **Investments: (Continued)**

##### **Concentration of Credit Risk: (Continued)**

At June 30, all of the Town's investments were held in LGIP and SNAP. All investments were rated AAAM by Standard & Poor's.

	<u>Fair Value</u>
<b>Deposits and Investments:</b>	
LGIP	\$ 13,086,939
SNAP	2,870,213
Deposits	<u>12,139,427</u>
Total deposits and investments	<u>\$ 28,096,579</u>
<b>Reconciliation to Statement of Net Position - Exhibit 1:</b>	
Primary government:	
Cash and cash equivalents, excluding \$300 cash on hand	\$ 24,880,177
Cash and cash equivalents, restricted	3,213,691
Discretely presented component unit:	
Cash and cash equivalents	<u>2,711</u>
Total deposits and investments	<u>\$ 28,096,579</u>

##### **External Investment Pools:**

The value of the positions in the external investment pools (Local Government Investment Pool and State Non-Arbitrage Pool) is the same as the value of the pool shares. As LGIP and SNAP are not SEC registered, regulatory oversight of the pools rest with the Virginia State Treasury. LGIP and SNAP are amortized cost basis portfolios. There are no withdrawal limitations or restrictions imposed on participants.

##### **Interest Rate Risk:**

The Policy limits certain investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Agency securities purchased must mature within five years of the date of purchase. Prime commercial paper must mature within 270 days of the date of purchase and banker's acceptances must mature within 180 days of the date of purchase. The Town is only invested in LGIP at year end, in which funds are readily available.

##### **Custodial Credit Risk:**

The Policy requires that all investment securities purchased by the Town be held in safekeeping by a third party and evidenced by safekeeping receipts. As required by the *Code of Virginia*, all security holdings with maturities over 30 days may not be held in safekeeping with the "counterparty" to the investment transaction. As of June 30, the Town has no investments subject to custodial credit risk.

##### **Restricted Amounts:**

Restricted cash and cash equivalents consist of CDBG and USDA Loan Pools and unspent bond proceeds.

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 3 - RECEIVABLES:**

Receivables are as follows:

	Primary Government		
	General	Water and Sewer	Total
Receivables			
Taxes	\$ 75,820	\$ -	\$ 75,820
Leases	1,096,575	-	1,096,575
Accounts	255,917	1,057,891	1,313,808
Gross receivables	\$ 1,428,312	\$ 1,057,891	\$ 2,486,203
Less: allowance for uncollectibles	(17,345)	-	(17,345)
Net receivables	\$ 1,410,967	\$ 1,057,891	\$ 2,468,858

**NOTE 4 - DUE TO/DUE FROM PRIMARY GOVERNMENT/COMPONENT UNIT:**

The composition of interfund receivables and payables is as follows:

Entity	Due from Primary Government	Due to Component Unit
General Fund	\$ -	\$ 11,725
EDA	11,725	-
Total	\$ 11,725	\$ 11,725

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 4 - DUE TO/DUE FROM PRIMARY GOVERNMENT/COMPONENT UNIT: (CONTINUED)**

The following interfund transfers were made during the year.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 1,309,958
Water and Sewer Fund	<u>1,309,958</u>	<u>-</u>
Total	<u>\$ 1,309,958</u>	<u>\$ 1,309,958</u>

**NOTE 5 - DUE FROM OTHER GOVERNMENTS:**

Amounts due from other governments are as follows:

	<u>General Fund</u>	<u>Water and Sewer Fund</u>	<u>Primary Government</u>
Commonwealth of Virginia:			
Personal property tax relief	\$ 26,460	\$ -	\$ 26,460
Railroad rolling stock	15,741	-	15,741
Local sales taxes	46,493	-	46,493
Communication taxes	4,478	-	4,478
Other	653	-	653
Federal Government:			
Mass transit	4,648	-	4,648
Brownsfield grant	20,452	-	20,452
VDEM		4,145	4,145
Total	<u>\$ 118,925</u>	<u>\$ 4,145</u>	<u>\$ 123,070</u>



TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 6 - CAPITAL ASSETS:**

Capital asset activity for the year was as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,667,383	\$ 598,730	\$ -	\$ 2,266,113
Construction in Progress	991,773	146,463	1,107,113	31,123
Total capital assets not being depreciated	\$ 2,659,156	\$ 745,193	\$ 1,107,113	\$ 2,297,236
Capital assets, being depreciated:				
Buildings and improvements	\$ 4,105,518	\$ 1,092,981	\$ -	\$ 5,198,499
Machinery and equipment	5,073,926	542,729	136,531	5,480,124
Public domain infrastructure	8,553,527	273,970	-	8,827,497
Total capital assets being depreciated	\$ 17,732,971	\$ 1,909,680	\$ 136,531	\$ 19,506,120
Less accumulated depreciation for:				
Buildings and improvements	\$ 1,947,259	\$ 128,622	\$ -	\$ 2,075,881
Machinery and equipment	3,504,919	312,703	136,531	3,681,091
Public domain infrastructure	1,841,578	290,192	-	2,131,770
Total accumulated depreciation	\$ 7,293,756	\$ 731,517	\$ 136,531	\$ 7,888,742
Total capital assets being depreciated, net	\$ 10,439,215	\$ 1,178,163	\$ -	\$ 11,617,378
Governmental activities capital assets, net	\$ 13,098,371	\$ 1,923,356	\$ 1,107,113	\$ 13,914,614
<b>Business-Type Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ -	\$ 20,332	\$ -	\$ 20,332
Construction in Progress	8,382,264	1,969,648	3,288,723	7,063,189
Total capital assets not being depreciated	\$ 8,382,264	\$ 1,989,980	\$ 3,288,723	\$ 7,083,521
Capital assets, being depreciated:				
Distributions and transmission systems	\$ 24,750,747	\$ 2,602,382	\$ -	\$ 27,353,129
Water and sewer plants	13,141,803	686,341	-	13,828,144
Machinery and equipment	3,928,574	420,415	-	4,348,989
Total capital assets being depreciated	\$ 41,821,124	\$ 3,709,138	\$ -	\$ 45,530,262
Less accumulated depreciation	\$ 23,753,549	\$ 1,153,196	\$ -	\$ 24,906,745
Total capital assets being depreciated, net	\$ 18,067,575	\$ 2,555,942	\$ -	\$ 20,623,517
Business-type activities capital assets, net	\$ 26,449,839	\$ 4,545,922	\$ 3,288,723	\$ 27,707,038

# TOWN OF ALTAVISTA, VIRGINIA

## Notes to Financial Statements As of June 30, 2023 (Continued)

### NOTE 6 - CAPITAL ASSETS: (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

#### Governmental activities:

General government administration	\$	79,884
Public safety		66,236
Public works		408,569
Parks, recreation and cultural		173,887
Community development		2,941

Total governmental activities	\$	<u>731,517</u>
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#### Business-type activities:

Water and sewer	\$	<u>1,153,196</u>
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Total business-type activities	\$	<u>1,153,196</u>
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### NOTE 7 - LEASES RECEIVABLE:

The Town leases tower space to companies under various lease contracts. In fiscal year 2023, the Town recognized principal and interest revenue in the amount of \$35,362 and \$33,477, respectively. A description of the leases is as follows:

Lease Description	Start Date	End Date	Length of Lease Term (in months)	Payment Frequency	Discount Rate	Receivable Balance
Ohio State Cellular Phone Company - Tower Lease	7/1/2021	6/1/2046	300	Monthly	3.00%	\$ 959,266
Alltel Communications of Virginia - Tower Lease	2/1/2008	12/1/2029	1,102	Monthly	3.00%	137,309
Total						<u>\$ 1,096,575</u>

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 7 - LEASES RECEIVABLE: (CONTINUED)**

Expected future payments at June 30, 2023 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 37,899	\$ 32,382	\$ 70,281
2025	40,547	31,208	71,755
2026	43,309	29,954	73,263
2027	46,190	28,616	74,806
2028	49,193	27,188	76,381
2029-2033	195,997	116,121	312,118
2024-2038	210,997	87,651	298,648
2039-2043	273,366	51,545	324,911
2044-2047	199,077	9,428	208,505
Total	<u>\$ 1,096,575</u>	<u>\$ 414,093</u>	<u>\$ 1,510,668</u>

**NOTE 8 - LONG-TERM OBLIGATIONS:**

The following is a summary of changes in long-term obligations for the year:

	<u>Balance July 1, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2023</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities:</b>					
Direct Borrowings and Placements:					
General obligation public improvement bond	\$ 265,000	\$ -	\$ 17,000	\$ 248,000	\$ 17,000
Net GLI OPEB liability	81,409	63,390	61,508	83,291	-
Compensated absences	124,045	21,771	-	145,816	109,362
Total Governmental Activities	<u>\$ 470,454</u>	<u>\$ 85,161</u>	<u>\$ 78,508</u>	<u>\$ 477,107</u>	<u>\$ 126,362</u>
<b>Business-type Activities:</b>					
Direct Borrowings and Placements:					
General obligation public improvement bonds	\$ 10,807,000	\$ 2,525,000	\$ 496,000	\$ 12,836,000	\$ 597,000
VRA general obligation bond	2,679,370	2,010,036	-	4,689,406	248,710
Net GLI OPEB liability	63,892	32,168	46,298	49,762	-
Compensated absences	56,744	2,646	-	59,390	44,543
Total Business-type Activities	<u>\$ 13,607,006</u>	<u>\$ 4,569,850</u>	<u>\$ 542,298</u>	<u>\$ 17,634,558</u>	<u>\$ 890,253</u>
Total Primary Government	<u>\$ 14,077,460</u>	<u>\$ 4,655,011</u>	<u>\$ 620,806</u>	<u>\$ 18,111,665</u>	<u>\$ 1,016,615</u>

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 8 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Annual requirements to amortize long-term obligations are as follows:

Year Ending June 30,	Governmental Activities		Business-type Activities			
	General Obligation Public Improvement Bond		General Obligation Public Improvement Bonds		VRA General Obligation Bond	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 17,000	\$ 4,766	\$ 597,000	\$ 314,304	\$ 248,710	\$ 52,650
2025	17,000	4,428	610,000	300,160	251,203	50,156
2026	18,000	4,080	626,000	285,653	253,722	47,638
2027	18,000	3,721	641,000	270,768	256,265	45,095
2028	18,000	3,363	655,000	255,527	258,834	42,526
2029	19,000	2,995	671,000	239,927	261,429	39,931
2030	19,000	2,617	687,000	223,920	264,050	37,310
2031	19,000	2,239	703,000	207,533	266,697	34,663
2032	20,000	1,851	720,000	190,725	269,371	31,989
2033	20,000	1,453	737,000	173,499	272,071	29,289
2034	21,000	1,045	756,000	155,865	274,799	26,561
2035	21,000	627	773,000	137,750	277,553	23,806
2036	21,000	209	791,000	121,739	280,336	21,024
2037	-	-	811,000	103,019	283,146	18,214
2038	-	-	832,000	81,614	285,985	15,375
2039	-	-	855,000	59,643	288,852	12,508
2040	-	-	877,000	37,059	291,748	9,612
2041	-	-	159,000	13,886	294,672	6,687
2042	-	-	165,000	8,459	297,627	3,733
2043	-	-	170,000	2,848	149,930	750
Total	\$ 248,000	\$ 33,394	\$ 12,836,000	\$ 3,183,898	\$ 5,327,000	\$ 549,517

Details of long-term obligation:

	Amount Outstanding	Due Within One Year
Governmental Activities:		
Public Improvement Bonds:		
\$299,000 General Obligation Public Improvement & Refunding Bond, Series 2020B, issued on April 23, 2020, principal payable in various annual installments beginning July 15, 2020 through January 15, 2036. Interest payable semiannually at 1.99%.	\$ 248,000	\$ 17,000

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 8 - LONG-TERM OBLIGATIONS: (CONTINUED)**

Details of long-term obligation: (Continued)

	<u>Amount Outstanding</u>	<u>Due Within One Year</u>
Business-type Activities:		
Public Improvement Bonds:		
\$6,538,000 General Obligation Public Improvement Bond, Series 2020A, issued on April 7, 2020, principal payable in various annual installments beginning January 15, 2021 through January 15, 2040. Interest payable semiannually at 2.48%.	\$ 5,953,000	\$ 192,000
\$5,292,000 General Obligation Public Improvement & Refunding Bond, Series 2020B, issued on April 23, 2020, principal payable in various annual installments beginning July 15, 2020 through January 15, 2036. Interest payable semiannually at 1.99%.	4,358,000	315,000
\$2,525,000 General Obligation Public Improvement Bond, Series 2022, issued on September 29, 2022, principal payable in various annual installments beginning August 1, 2022 through August 1, 2042. Interest payable semiannually at 3.35%.	<u>2,525,000</u>	<u>90,000</u>
Total public improvement bonds	<u>\$ 12,836,000</u>	<u>\$ 597,000</u>
VRA General Obligation Bond:		
\$5,327,000 VRA General Obligation Bond, Series 2020C, issued on October 9, 2020, principal payable in various annual installments beginning November 1, 2020 through November 1, 2042. Interest payable semiannually at 1.00%. The amount drawn on the bond as of June 30, 2022 was \$4,689,406.	<u>\$ 4,689,406</u>	<u>\$ 248,710</u>
Total business-type activities	<u>\$ 17,525,406</u>	<u>\$ 845,710</u>
Grand Total Primary Government	<u><u>\$ 17,773,406</u></u>	<u><u>\$ 862,710</u></u>

**NOTE 9 - ENVIRONMENTAL REMEDIATION:**

The Department of Environmental Quality (DEQ) has designated the Town a potential responsible party for cleanup of PCBs on certain Town owned property. There are several courses of action that the Town is considering to remedy the situation, with estimated costs ranging from \$750,000 to \$4,000,000. Management has submitted plans for the \$750,000 option to the DEQ. The estimated liability is based on the DEQ accepting this remedy proposed by the Town. The outstanding liability at June 30, 2023 was \$418,059. If the DEQ does not accept the remedy, the actual costs may be more or less depending on their decision.

**NOTE 10 - PENSION PLAN:**

***Plan Description***

All full-time, salaried permanent employees of the Town are automatically covered by VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

***Benefit Structures***

The System administers three different benefit structures for covered employees - Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

- a. Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of creditable service or age 50 with at least 30 years of creditable service. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of creditable service or age 50 with at least 10 years of creditable service. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of creditable service or age 50 with at least 25 years of creditable service. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of creditable service or when the sum of their age and service equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of creditable service. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of creditable service or age 50 with at least 25 years of creditable service. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

**NOTE 10 - PENSION PLAN: (CONTINUED)**

***Benefit Structures: (Continued)***

- c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 - April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of creditable service, or when the sum of their age and service equal 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of creditable service. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

***Average Final Compensation and Service Retirement Multiplier***

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total creditable service. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.7% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.7% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.7% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

***Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits***

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of creditable service are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of creditable service are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

## TOWN OF ALTAVISTA, VIRGINIA

### Notes to Financial Statements As of June 30, 2023 (Continued)

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#### **NOTE 10 - PENSION PLAN: (CONTINUED)**

##### ***Employees Covered by Benefit Terms***

As of the June 30, 2021 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	<u>Number</u>
Inactive members or their beneficiaries currently receiving benefits	54
Inactive members:	
Vested inactive members	7
Non-vested inactive members	42
Inactive members active elsewhere in VRS	<u>40</u>
Total inactive members	89
Active members	<u>56</u>
Total covered employees	<u><u>199</u></u>

##### ***Contributions***

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The Town's contractually required employer contribution rate for the year ended June 30, 2023 was 10.66% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$288,229 and \$222,573 for the years ended June 30, 2023 and June 30, 2022, respectively.



**NOTE 10 - PENSION PLAN: (CONTINUED)*****Net Pension Asset***

The net pension asset (NPA) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. The Town's net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2021, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

***Actuarial Assumptions - General Employees***

The total pension liability for General Employees in the Town's Retirement Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Inflation	2.5%
Salary increases, including inflation	3.5% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

***Mortality rates:***

All Others (Non-10 Largest) - Non-Hazardous Duty: 15% of deaths are assumed to be service related

***Pre-Retirement:***

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

***Post-Retirement:***

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

***Post-Disablement:***

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

***Beneficiaries and Survivors:***

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

***Mortality Improvement:***

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

## TOWN OF ALTAVISTA, VIRGINIA

### Notes to Financial Statements As of June 30, 2023 (Continued)

#### **NOTE 10 - PENSION PLAN: (CONTINUED)**

##### ***Actuarial Assumptions - General Employees: (Continued)***

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

##### ***Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits***

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the Town's Retirement Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Inflation	2.5%
Salary increases, including inflation	3.5% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates:

All Others (Non 10 Largest) - Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years

## TOWN OF ALTAVISTA, VIRGINIA

### Notes to Financial Statements As of June 30, 2023 (Continued)

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#### **NOTE 10 - PENSION PLAN: (CONTINUED)**

##### ***Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits: (Continued)***

Mortality rates: (Continued)

**Post-Retirement:**

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years

**Post-Disablement:**

Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

**Beneficiaries and Survivors:**

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years

**Mortality Improvement:**

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

**All Others (Non-10 Largest) - Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

**NOTE 10 - PENSION PLAN: (CONTINUED)*****Long-Term Expected Rate of Return***

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Class (Strategy)</b>	<b>Long-Term Target Asset Allocation</b>	<b>Arithmetic Long-Term Expected Rate of Return</b>	<b>Weighted Average Long-Term Expected Rate of Return*</b>
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		Expected arithmetic nominal return**	7.83%

\* The above allocation provides a one-year expected return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

\*\*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

***Discount Rate***

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 10 - PENSION PLAN: (CONTINUED)**

**Discount Rate: (Continued)**

Assembly for state and teacher employer contributions; the Town was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2022, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2021 actuarial valuations, whichever was greater. From July 1, 2022 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Changes in Net Pension Liability (Asset)**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2021	\$ 12,973,759	\$ 13,308,205	\$ (334,446)
Changes for the year:			
Service cost	\$ 304,221	\$ -	\$ 304,221
Interest	868,488	-	868,488
Changes of assumptions	-	-	-
Differences between expected and actual experience	(602,486)	-	(602,486)
Contributions - employer	-	222,679	(222,679)
Contributions - employee	-	112,007	(112,007)
Net investment income	-	(6,382)	6,382
Benefit payments, including refunds of employee contributions	(822,980)	(822,980)	-
Administrative expenses	-	(8,358)	8,358
Other changes	-	301	(301)
Net changes	\$ (252,757)	\$ (502,733)	\$ 249,976
Balances at June 30, 2022	\$ 12,721,002	\$ 12,805,472	\$ (84,470)

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 10 - PENSION PLAN: (CONTINUED)**

***Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate***

The following presents the net pension (asset) of the Town using the discount rate of 6.75%, as well as what the Town's net pension (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	(5.75%)	(6.75%)	(7.75%)
Town's Net Pension Liability (Asset) \$	1,432,161 \$	(84,470) \$	(1,336,755)

***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

For the year ended June 30, 2023, the Town recognized pension expense of \$31,374. At June 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 301,243
Change in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	392,319
Proportional change	20,796	20,796
Employer contributions subsequent to the measurement date	288,229	-
Total	\$ 309,025	\$ 714,358

**NOTE 10 - PENSION PLAN: (CONTINUED)*****Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)***

\$288,229 reported as deferred outflows of resources related to pensions resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	
2024	\$ (452,162)
2025	(157,623)
2026	(261,363)
2027	177,586
Thereafter	-

***Pension Plan Data***

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2022-annual-report.pdf> or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

**NOTE 11 - SERVICE CONTRACTS:****Sewage Contract**

The Town is party to a 1991 contract with the Town of Hurt. The Town of Hurt made a capital contribution of \$325,000 to be used for expansion of a wastewater treatment plant. In exchange for the capital contribution, the Town contracted to provide sewage services for an indefinite period to an industrial park within the Town of Hurt. The contract provides that these services will be provided at the same rate the Town charges other customers for similar services.

## TOWN OF ALTAVISTA, VIRGINIA

### Notes to Financial Statements As of June 30, 2023 (Continued)

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#### **NOTE 12 - PROPERTY TAXES:**

The major sources of property taxes are real estate and personal property. Assessments are the responsibility of Campbell County, while billing and collection are the Town's responsibilities. Property taxes are levied annually on assessed values as of January 1 and are due by December 5 each year. Personal property taxes do not create a lien on property. The annual assessment for real estate is based on 100% of the assessed fair market value. A penalty of ten percent of the unpaid tax is due for late payment. Interest is accrued at ten percent for the initial year of delinquency, and thereafter at the maximum annual rate authorized by the *Internal Revenue Code* Section 6621(b). The effective tax rates per \$100 of assessed value for the year ended June 30 were as follows:

Real estate	\$	0.08
Personal property	\$	2.00
Machinery and tools	\$	2.00

#### **NOTE 13 - RISK MANAGEMENT:**

The Town is insured for Workers' Compensation, General Liability, Health, and other risks.

Workers' Compensation Insurance is provided through the Virginia Risk Sharing Association. During 2022-2023, total premiums paid were approximately \$48,125. Benefits are those afforded through Commonwealth of Virginia as outlined in the *Code of Virginia* Section 65.2-100; premiums are based upon covered payroll, job rates, and claims experience.

General liability and other insurance is provided through policies with the Virginia Risk Sharing Association. General liability and business automobile coverage have a \$1,000,000 limit per occurrence. Boiler and machinery has a \$5,000,000 limit. Property insurance is covered per statement of values and is approximately \$25,000,000. Police professional liability and public officials' liability insurance with a \$1,000,000 limit are covered through a policy with the Commonwealth of Virginia. Total premiums paid for the year ended June 30, 2023 were approximately \$77,893.

Healthcare coverage for employees is provided through a policy with Anthem. The Town contributes a percentage of the required premium amount for single coverage for each employee. The Town also pays a percentage of the coverage for dependents and spouses of employees. Total premiums paid for the year ended June 30, 2023 were approximately \$344,844.

There were no significant reductions in insurance coverages from the prior year and no settlements that exceeded the amount of insurance coverage during the last three fiscal years.

#### **NOTE 14 - MAJOR CUSTOMERS/TAXPAYERS:**

During fiscal year 2023, approximately 71% of general property taxes and 79% of enterprise fund operating revenue were generated by five customers.



TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

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**NOTE 15 - FUND BALANCE/NET POSITION:**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the general fund are presented below:

<b>Category</b>	<b>General Fund</b>
<b>Nonspendable:</b>	
Prepaid items	\$ 36,304
Net lease receivable	48,558
Inventory	76,052
Total Nonspendable	<u>\$ 160,914</u>
<b>Restricted:</b>	
Public Works	\$ 1,106,202
Community Development	269,899
Public Safety	7,954
Total Restricted	<u>\$ 1,384,055</u>
<b>Committed:</b>	
Community Development	\$ 240,899
Public Works	837,970
Other Capital Projects	5,865,591
Total Committed	<u>\$ 6,944,460</u>
<b>Unassigned</b>	<u>\$ 7,379,590</u>
Total Fund Balance	<u>\$ 15,869,019</u>

Restricted Net Position includes the Net Pension Asset in the amount of \$52,955 and \$31,515 for Governmental Activities and Business-Type Activities, respectively.

**NOTE 16 - LITIGATION:**

At June 30, 2023, there were no matters of litigation involving the Town that would materially affect the Town's financial position should any court decisions on pending matters not be favorable to the Town.

## TOWN OF ALTAVISTA, VIRGINIA

### Notes to Financial Statements As of June 30, 2023 (Continued)

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#### **NOTE 17 - CONSTRUCTION COMMITMENTS:**

The Town had the following significant outstanding construction commitments as of June 30, 2023:

<u>Project</u>	<u>Contract Amount</u>	<u>Amount Expended</u>	<u>Amount Outstanding</u>
WWTP Electrical Upgrades	\$ 3,981,150	\$ 3,778,558	\$ 202,592
Melinda Tank Pressure Zone Improvements	1,226,973	1,092,653	134,320

#### **NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN):**

##### ***Plan Description***

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI OPEB, including eligibility, coverage and benefits is described below:

##### ***Eligible Employees***

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

**NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***Benefit Amounts***

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,984 as of June 30, 2023.

In June 2022, the Commonwealth made a special contribution of approximately \$30.4 million to the Group Life Insurance Plan. This special payment was authorized by a budget amendment included in Chapter 1 of the 2022 Appropriation Act, and is classified as a non-employer contribution.

***Contributions***

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% ( $1.34\% \times 60\%$ ) and the employer component was 0.54% ( $1.34\% \times 40\%$ ). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2023 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Plan from the entity were \$15,605 and \$12,980 for the years ended June 30, 2023 and June 30, 2022, respectively.

***GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB***

At June 30, 2023, the entity reported a liability of \$145,301 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2022 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2022 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the participating employer's proportion was 0.01111% as compared to 0.01248% at June 30, 2021.

TOWN OF ALTAVISTA, VIRGINIA

Notes to Financial Statements  
As of June 30, 2023 (Continued)

**NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)**

***GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB (Continued)***

For the year ended June 30, 2023, the participating employer recognized GLI OPEB expense of \$4,243. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

At June 30, 2023, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 10,536	\$ 5,338
Net difference between projected and actual earnings on GLI OPEB program investments	-	8,314
Change in assumptions	4,963	12,960
Changes in proportion	9,155	17,951
Employer contributions subsequent to the measurement date	15,605	-
Total	<u>\$ 40,259</u>	<u>\$ 44,563</u>

\$15,605 reported as deferred outflows of resources related to the GLI OPEB resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>	
2024	\$ (2,338)
2025	(3,428)
2026	(8,838)
2027	(1,001)
2028	(4,304)
Thereafter	-

**NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)*****Actuarial Assumptions***

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS Annual Report.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

**Mortality Rates - Non-Largest Ten Locality Employers - General Employees****Pre-Retirement:**

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years

**Post-Retirement:**

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year

**Post-Disablement:**

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years

**Beneficiaries and Survivors:**

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

**Mortality Improvement Scale:**

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

**NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)*****GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)*****Mortality Rates - Non-Largest Ten Locality Employers - General Employees: (Continued)**

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

**Mortality Rates - Non-Largest Ten Locality Employers - Hazardous Duty Employees****Pre-Retirement:**

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

**Post-Retirement:**

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

**Post-Disablement:**

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

**Beneficiaries and Survivors:**

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

**Mortality Improvement Scale:**

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

**NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)****Actuarial Assumptions: (Continued)****Mortality Rates - Non-Largest Ten Locality Employers - Hazardous Duty Employees: (Continued)**

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

**NET GLI OPEB Liability**

The net OPEB liability (NOL) for the GLI Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2022, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

	<b>GLI OPEB Plan</b>
Total GLI OPEB Liability	\$ 3,672,085
Plan Fiduciary Net Position	2,467,989
Employers' Net GLI OPEB Liability (Asset)	\$ 1,204,096
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	67.21%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

**NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)*****Long-Term Expected Rate of Return***

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Class (Strategy)</b>	<b>Long-Term Target Asset Allocation</b>	<b>Arithmetic Long-term Expected Rate of Return</b>	<b>Weighted Average Long-term Expected Rate of Return*</b>
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		**Expected arithmetic nominal return	7.83%

\* The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

\*\* On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75%, which was roughly at the 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.



**NOTE 18—GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)*****Discount Rate (Continued)***

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2022, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

***Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate***

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
Town's proportionate share of the GLI Plan Net OPEB Liability	\$ 193,607	\$ 133,053	\$ 84,116

***GLI Plan Fiduciary Net Position***

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2022-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

**NOTE 19—LINE OF DUTY ACT (LODA) (OPEB BENEFITS):**

The Line of Duty Act (LODA) provides death and healthcare benefits to certain law enforcement and rescue personnel, and their beneficiaries, who were disabled or killed in the line of duty. Benefit provisions and eligibility requirements are established by title 9.1 Chapter 4 of the Code of Virginia. Funding of LODA benefits is provided by employers in one of two ways: (a) participation in the Line of Duty and Health Benefits Trust Fund (LODA Fund), administered by the Virginia Retirement System (VRS) or (b) self-funding by the employer or through an insurance company.

The Town has elected to provide LODA benefits through an insurance company. The obligation for the payment of benefits has been effectively transferred from the Town to VACORP. VACORP assumes all liability for the Town's LODA claims that are approved by VRS. The pool purchases reinsurance to protect the pool from extreme claims costs.

The current-year OPEB expense/expenditure for the insured benefits is defined as the amount of premiums or other payments required for the insured benefits for the reporting period in accordance with the agreement with the insurance company for LODA and a change in liability to the insurer equal to the difference between amounts recognized as OPEB expense and amounts paid by the employer to the insurer. The Town's LODA coverage is fully covered or "insured" through VACORP. This is built into the LODA coverage cost presented in the annual renewals. The Town's LODA premium for the year ended June 30, 2023 was \$10,275.

**NOTE 20—UPCOMING PRONOUNCEMENTS:**

Statement No. 99, *Omnibus 2022*, enhances the comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The effective dates differ based on the requirements of the Statement, ranging from April 2022 to reporting periods beginning after June 15, 2023.

Statement No. 100, *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2023.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

Implementation Guide No. 2021-1, *Implementation Guidance Update—2021, with dates ranging from reporting periods beginning after June 15, 2022 to reporting periods beginning after June 15, 2023.*

Implementation Guide No. 2023-1, *Implementation Guidance Update—2023, effective for fiscal years beginning after June 15, 2023.*

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

**NOTE 21—COVID PANDEMIC:**

The COVID-19 pandemic and its impact on operations continues to evolve. Specific to the Town, COVID-19 impacted various parts of its 2023 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Federal relief has been received through various programs. Management believes the Town is taking appropriate actions to mitigate the negative impact. The extent to which COVID-19 may impact operations in subsequent years remains uncertain, and management is unable to estimate the effects on future results of operations, financial condition, or liquidity for fiscal year 2023.

**ARPA Funding**

On March 11, 2022, the American Rescue Plan (ARPA) Act of 2022 was passed by the federal government. A primary component of the ARPA was the establishment of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). Local governments are to receive funds in two tranches, with 50% provided beginning in May 2022 and the balance delivered approximately 12 months later.

As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. Unspent funds in the amount of \$2,805,847 from the allocations are reported as unearned revenue as of June 30.

DRAFT

**REQUIRED SUPPLEMENTARY INFORMATION**

**DRAFT**

Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget and Actual - General Fund  
 For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
General property taxes	\$ 2,619,250	\$ 2,619,250	\$ 2,295,451	\$ (323,799)
Other local taxes	1,821,550	1,821,550	2,190,150	368,600
Permits, privilege fees and regulatory licenses	18,550	18,550	19,378	828
Fines and forfeitures	6,300	6,300	49,403	43,103
Use of money and property	133,000	133,000	560,104	427,104
Charges for services	6,650	6,650	5,164	(1,486)
Miscellaneous	87,120	415,220	169,615	(245,605)
Intergovernmental	1,288,190	1,411,660	1,621,474	209,814
Total revenues	\$ 5,980,610	\$ 6,432,180	\$ 6,910,739	\$ 478,559
<b>Expenditures</b>				
Current:				
General Government Administration	\$ 1,467,590	\$ 1,739,660	\$ 1,423,764	\$ 315,896
Public Safety	1,353,300	1,343,300	1,321,966	21,334
Public Works	2,615,560	3,244,060	2,303,412	940,648
Parks, Recreation, and Cultural	264,100	441,560	382,821	58,739
Community Development	1,130,840	1,862,130	1,196,878	665,252
Debt service:				
Principal retirement	17,000	17,000	17,000	-
Interest and other fiscal charges	5,150	5,150	5,104	46
Total expenditures	\$ 6,853,540	\$ 8,652,860	\$ 6,650,945	\$ 2,001,915
Excess (deficiency) of revenues over (under) expenditures	\$ (872,930)	\$ (2,220,680)	\$ 259,794	\$ 2,480,474
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ 1,045,210	\$ 2,667,960	\$ -	\$ (2,667,960)
Transfers out	(172,280)	(1,757,240)	(1,309,958)	447,282
Total other financing sources (uses)	\$ 872,930	\$ 910,720	\$ (1,309,958)	\$ (2,220,678)
Net change in fund balance	\$ -	\$ (1,309,960)	\$ (1,050,164)	\$ 259,796
Fund balance, beginning of year	-	1,309,960	16,919,183	15,609,223
Fund balance, end of year	\$ -	\$ -	\$ 15,869,019	\$ 15,869,019

The budgetary data presented above is on the modified accrual basis of accounting which is in accordance with generally accepted accounting principles.

Schedule of Changes in Net Pension Liability and Related Ratios  
For the Measurement Dates of June 30, 2014 through June 30, 2022

	2014	2015	2016	2017
<b>Total pension liability</b>				
Service cost	\$ 271,312	\$ 280,885	\$ 260,567	\$ 253,948
Interest	642,840	665,664	701,826	726,738
Differences between expected and actual experience	-	207,735	51,454	(256,321)
Changes in assumptions	-	-	-	(10,689)
Benefit payments	(518,629)	(657,566)	(617,796)	(698,118)
<b>Net change in total pension liability</b>	\$ 395,523	\$ 496,718	\$ 396,051	\$ 15,558
<b>Total pension liability - beginning</b>	9,442,743	9,838,266	10,334,984	10,731,035
<b>Total pension liability - ending (a)</b>	<u>\$ 9,838,266</u>	<u>\$ 10,334,984</u>	<u>\$ 10,731,035</u>	<u>\$ 10,746,593</u>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 234,603	\$ 223,684	\$ 217,260	\$ 232,426
Contributions - employee	106,152	102,139	106,498	124,071
Net investment income	1,297,845	424,785	158,424	1,123,214
Benefit payments	(518,629)	(657,566)	(617,796)	(698,118)
Administrative expense	(7,080)	(6,054)	(5,988)	(6,690)
Other	69	(88)	(69)	(989)
<b>Net change in plan fiduciary net position</b>	\$ 1,112,960	\$ 86,900	\$ (141,671)	\$ 773,914
<b>Plan fiduciary net position - beginning</b>	8,288,238	9,401,198	9,488,098	9,346,427
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 9,401,198</u>	<u>\$ 9,488,098</u>	<u>\$ 9,346,427</u>	<u>\$ 10,120,341</u>
<b>Town's net pension liability - ending (a) - (b)</b>	\$ 437,068	\$ 846,886	\$ 1,384,608	\$ 626,252
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	95.56%	91.81%	87.10%	94.17%
<b>Covered payroll</b>	\$ 2,126,666	\$ 2,057,442	\$ 2,000,874	\$ 2,062,716
<b>Town's net pension liability as a percentage of covered payroll</b>	20.55%	41.16%	69.20%	30.36%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Changes in Net Pension Liability and Related Ratios (Continued)  
For the Measurement Dates of June 30, 2014 through June 30, 2022

	2018	2019	2020	2021	2022
<b>Total pension liability</b>					
Service cost	\$ 273,758	\$ 265,620	\$ 290,456	\$ 299,715	\$ 304,221
Interest	727,256	744,015	761,658	785,981	868,488
Differences between expected and actual experience	(94,953)	(7,580)	15,293	48,615	(602,486)
Changes in assumptions	-	301,601	-	563,193	-
Benefit payments	(714,432)	(618,884)	(678,335)	(735,811)	(822,980)
<b>Net change in total pension liability</b>	<b>\$ 191,629</b>	<b>\$ 684,772</b>	<b>\$ 389,072</b>	<b>\$ 961,693</b>	<b>\$ (252,757)</b>
<b>Total pension liability - beginning</b>	<b>10,746,593</b>	<b>10,938,222</b>	<b>11,622,994</b>	<b>12,012,066</b>	<b>12,973,759</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 10,938,222</b>	<b>\$ 11,622,994</b>	<b>\$ 12,012,066</b>	<b>\$ 12,973,759</b>	<b>\$ 12,721,002</b>
<b>Plan fiduciary net position</b>					
Contributions - employer	\$ 252,960	\$ 226,704	\$ 234,092	\$ 239,530	\$ 222,679
Contributions - employee	111,543	113,472	116,407	121,279	112,007
Net investment income	740,814	691,759	206,378	2,909,559	(6,382)
Benefit payments	(714,432)	(618,884)	(678,335)	(735,811)	(822,980)
Administrative expense	(6,572)	(6,964)	(7,177)	(7,400)	(8,358)
Other	(652)	(436)	(243)	273	301
<b>Net change in plan fiduciary net position</b>	<b>\$ 383,661</b>	<b>\$ 405,651</b>	<b>\$ (128,878)</b>	<b>\$ 2,527,430</b>	<b>\$ (502,733)</b>
<b>Plan fiduciary net position - beginning</b>	<b>10,120,341</b>	<b>10,504,002</b>	<b>10,909,653</b>	<b>10,780,775</b>	<b>13,308,205</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 10,504,002</b>	<b>\$ 10,909,653</b>	<b>\$ 10,780,775</b>	<b>\$ 13,308,205</b>	<b>\$ 12,805,472</b>
<b>Town's net pension liability - ending (a) - (b)</b>	<b>\$ 434,220</b>	<b>\$ 713,341</b>	<b>\$ 1,231,291</b>	<b>\$ (334,446)</b>	<b>\$ (84,470)</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>96.03%</b>	<b>93.86%</b>	<b>89.75%</b>	<b>102.58%</b>	<b>100.66%</b>
<b>Covered payroll</b>	<b>\$ 2,264,416</b>	<b>\$ 2,354,916</b>	<b>\$ 2,443,640</b>	<b>\$ 2,576,224</b>	<b>\$ 2,403,775</b>
<b>Town's net pension liability as a percentage of covered payroll</b>	<b>19.18%</b>	<b>30.29%</b>	<b>50.39%</b>	<b>-12.98%</b>	<b>-3.51%</b>

Schedule of Employer Contributions - Pension Plan  
 For the Years Ended June 30, 2014 through June 30, 2023

Date	Contributions in Relation to			Contributions	
	Contractually Required Contribution (1)*	Contractually Required Contribution (2)*	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	as a % of Covered Payroll (5)
2023	\$ 288,229	\$ 288,229	\$ -	\$ 2,889,901	9.97%
2022	222,573	222,573	-	2,403,775	9.26%
2021	239,530	239,530	-	2,576,224	9.30%
2020	234,289	234,289	-	2,443,640	9.59%
2019	226,704	226,704	-	2,354,916	9.63%
2018	254,273	254,273	-	2,264,416	11.23%
2017	232,267	232,267	-	2,062,716	11.26%
2016	218,896	218,896	-	2,000,874	10.94%
2015	223,684	223,684	-	2,057,442	10.87%
2014	234,784	234,784	-	2,126,666	11.04%

\* Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

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Notes to Required Supplementary Information - Pension Plan  
For the Year Ended June 30, 2023

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**Changes of benefit terms** - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

**Changes of assumptions** - The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

**All Others (Non 10 Largest) - Non-Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

**All Others (Non 10 Largest) - Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Schedule of the Town's Share of Net OPEB Liability  
 Group Life Insurance Program  
 For the Measurement Dates of June 30, 2017 through June 30, 2022

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
2022	0.01110% \$	133,053 \$	2,403,775	5.54%	67.21%
2021	0.01250%	145,301	2,576,224	5.64%	67.45%
2020	0.01190%	198,090	2,443,640	8.11%	52.64%
2019	0.01201%	195,435	2,354,916	8.30%	52.00%
2018	0.01191%	181,000	2,264,416	7.99%	51.22%
2017	0.01118%	168,000	2,062,716	8.14%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

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## Schedule of Employer Contributions

## Group Life Insurance Program

For the Years Ended June 30, 2017 through June 30, 2023

Date	Contributions in Relation to			Contributions	
	Contractually Required Contribution (1)	Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	as a % of Covered Payroll (5)
2023	\$ 15,605	\$ 15,605	\$ -	\$ 2,889,901	0.54%
2022	12,980	12,980	-	2,403,775	0.54%
2021	13,912	13,912	-	2,576,224	0.54%
2020	12,707	12,707	-	2,443,640	0.52%
2019	12,246	12,246	-	2,354,916	0.52%
2018	11,865	11,865	-	2,264,416	0.52%
2017	9,840	9,840	-	2,062,716	0.48%

Schedule is intended to show information for 10 years. Information prior to the 2017 is not available. However, additional years will be included as they become available.

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Notes to Required Supplementary Information  
Group Life Insurance Program  
For the Year Ended June 30, 2023

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**Changes of benefit terms** - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

**Changes of assumptions** - The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

**Non-Largest Ten Locality Employers - General Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

**Non-Largest Ten Locality Employers - Hazardous Duty Employees**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

## OTHER SUPPLEMENTARY INFORMATION

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- Supporting Statements -

Discretely Presented Component Unit - Altavista Economic Development Authority

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Discretely Presented Component Unit -  
Altavista Economic Development Authority  
Statement of Net Position  
At June 30, 2023

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**Assets:**

## Current assets:

Cash and cash equivalents	\$ 2,711
Due from primary government	<u>11,725</u>
Total current assets	<u>\$ 14,436</u>
 Total assets	 <u><u>\$ 14,436</u></u>

**Net Position:**

Unrestricted	<u>\$ 14,436</u>
 Total net position	 <u>\$ 14,436</u>
 Total liabilities and net position	 <u><u>\$ 14,436</u></u>

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Discretely Presented Component Unit -  
 Altavista Economic Development Authority  
 Statement of Revenues, Expenses, and Changes in Net Position  
 For the Year Ended June 30, 2023

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**Operating expenses:**

Other expenses	\$ 48,688
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Total operating expenses	\$ 48,688
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Operating income (loss)	\$ (48,688)
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**Nonoperating revenues (expenses):**

Contributions from primary government	\$ 48,668
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Other income	2,500
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Interest income	5
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Total nonoperating revenues (expenses)	\$ 51,173
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Change in net position	\$ 2,485
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Net position, beginning of year	11,951
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Net position, end of year	\$ 14,436
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Discretely Presented Component Unit -  
 Altavista Economic Development Authority  
 Statement of Cash Flows  
 For the Year Ended June 30, 2023

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Cash flows from operating activities:	
Payments for other expenses	\$ <u>(159,489)</u>
Net cash provided by (used for) operating activities	\$ <u>(159,489)</u>
Cash flows from noncapital financing activities:	
Contribution from primary government	\$ 159,469
Other income	<u>2,500</u>
Net cash provided by (used for) noncapital financing activities	\$ <u>161,969</u>
Increase (decrease) in cash and cash equivalents	\$ 2,480
Cash and cash equivalents at beginning of year	<u>231</u>
Cash and cash equivalents at end of year	\$ <u><u>2,711</u></u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:	
Operating income (loss)	\$ (48,688)
Changes in operating assets and liabilities:	
Increase/(Decrease) in accounts payable and accrued liabilities	<u>(110,801)</u>
Net cash provided by (used for) operating activities	\$ <u><u>(159,489)</u></u>

STATISTICAL INFORMATION

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General Government Revenues by Source (1)  
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees & Regulatory Licenses	Fines & Forfeitures	Revenues from the Use of Money & Property	Miscellaneous	Inter-governmental	Total
2022-23	\$ 2,295,451	\$ 2,190,150	\$ 19,378	\$ 49,403	\$ 560,104	\$ 174,779	\$ 1,621,474	\$ 6,910,739
2021-22	2,599,834	2,069,844	15,107	12,976	319,599	223,289	1,950,354	7,191,003
2020-21	2,629,651	1,982,615	26,533	7,353	188,565	432,676	2,002,892	7,270,285
2019-20	2,429,686	1,744,729	19,230	28,010	388,639	410,240	2,002,710	7,023,244
2018-19	2,359,155	1,798,870	22,300	15,742	309,126	172,553	1,144,619	5,822,365
2017-18	2,242,580	1,732,997	21,036	21,354	182,624	298,559	1,169,613	5,668,763
2016-17	2,188,255	1,765,088	17,120	16,192	174,066	146,098	1,057,758	5,364,577
2015-16	2,336,643	1,441,096	16,119	13,580	160,237	131,546	1,103,313	5,202,534
2014-15	2,252,683	1,451,768	15,610	7,704	154,913	63,718	1,118,273	5,064,669
2013-14	2,254,794	1,387,308	16,100	16,413	162,759	112,921	1,735,428	5,685,723

(1) Consists solely of general fund revenues.

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General Government Expenditures by Function (1)  
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Public Safety	Public Works	Parks, Recreation and Cultural	Community Development	Capital Outlay	Debt Service	Total
2022-23	\$ 1,423,764	\$ 1,321,966	\$ 2,303,412	\$ 382,821	\$ 1,196,878	\$ -	\$ 22,104	\$ 6,650,945
2021-22	1,119,531	1,206,349	3,058,015	357,050	1,200,984	-	21,253	6,963,182
2020-21	1,687,661	1,191,449	1,581,986	924,909	402,462	-	22,151	5,810,618
2019-20	2,079,166	1,498,546	2,966,061	772,328	305,624	-	324,314	7,946,039
2018-19	992,842	1,109,508	1,874,453	808,649	87,512	-	23,127	4,896,091
2017-18	1,170,324	1,068,124	2,252,048	415,922	52,253	-	23,127	4,981,798
2016-17	961,380	924,785	1,611,302	206,382	195,393	-	23,127	3,922,369
2015-16	897,077	924,201	1,824,969	160,788	158,322	15,000	-	3,980,357
2014-15	940,671	872,280	1,189,343	159,973	68,319	86,330	-	3,316,916
2013-14	906,012	807,277	1,410,763	145,437	164,926	896,230	-	4,330,645

(1) Consists solely of general fund expenditures.

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Computation of Legal Debt Limit  
June 30, 2023

Assessed value of real estate, January 1, 2022	\$ <u>276,257,238</u>
Legal debt limit, (10% of \$2276,257,238)	\$ 27,625,724
Total bonded debt	<u>17,773,406</u>
Legal debt margin	\$ <u>9,852,318</u>

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Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018
Revenues:					
General property taxes	\$ 2,254,794	\$ 2,252,683	\$ 2,336,643	\$ 2,188,255	\$ 2,242,580
Other local taxes	1,387,308	1,451,768	1,441,096	1,765,088	1,732,997
Permits, privilege fees and regulatory licenses	16,100	15,610	16,119	17,120	21,036
Fines and forfeitures	16,413	7,704	13,580	16,192	21,354
Revenue from use of money and property	162,759	154,913	160,237	174,066	182,624
Charges for services	7,309	6,970	7,080	4,578	6,358
Miscellaneous	105,612	56,748	124,466	141,520	292,201
Intergovernmental	1,735,428	1,118,273	1,103,313	1,057,758	1,169,613
Total revenues	\$ 5,685,723	\$ 5,064,669	\$ 5,202,534	\$ 5,364,577	\$ 5,668,763
Expenditures:					
General government administration	\$ 906,012	\$ 940,671	\$ 897,077	\$ 961,380	\$ 1,170,324
Public safety	807,277	872,280	924,201	924,785	1,068,124
Public works	1,410,763	1,189,343	1,824,969	1,611,302	2,252,048
Parks, recreation, and cultural	145,437	159,973	160,788	206,382	415,922
Community development	164,926	68,319	158,322	195,393	52,253
Capital outlay	896,230	86,330	15,000	-	-
Debt service:					
Principal retirement	-	-	-	14,193	14,201
Interest and other fiscal charges	-	-	-	8,934	8,926
Total expenditures	\$ 4,330,645	\$ 3,316,916	\$ 3,980,357	\$ 3,922,369	\$ 4,981,798
Excess (deficiency) of revenues over (under) expenditures	\$ 1,355,078	\$ 1,747,753	\$ 1,222,177	\$ 1,442,208	\$ 686,965
Other financing sources (uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	(83,000)	-	-	-	-
Issuance of long-term debt	-	-	357,500	-	-
Total other financing sources (uses)	\$ (83,000)	\$ -	\$ 357,500	\$ -	\$ -
Net changes in fund balances	\$ 1,272,078	\$ 1,747,753	\$ 1,579,677	\$ 1,442,208	\$ 686,965
Fund balance, beginning	10,200,535	11,472,613	13,220,366	14,800,043	16,242,251
Fund balance, ending	\$ 11,472,613	\$ 13,220,366	\$ 14,800,043	\$ 16,242,251	\$ 16,929,216

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years

	2019	2020	2021	2022	2023
Revenues:					
General property taxes	\$ 2,359,155	\$ 2,429,686	\$ 2,629,651	\$ 2,599,834	\$ 2,295,451
Other local taxes	1,798,870	1,744,729	1,982,615	2,069,844	2,190,150
Permits, privilege fees and regulatory licenses	22,300	19,230	26,533	15,107	19,378
Fines and forfeitures	15,742	28,010	7,353	12,976	49,403
Revenue from use of money and property	309,126	388,639	188,565	319,599	560,104
Charges for services	6,447	6,098	3,744	5,943	5,164
Miscellaneous	166,106	404,142	428,932	217,346	169,615
Intergovernmental	1,144,619	2,002,710	2,002,892	1,950,354	1,621,474
Total revenues	\$ 5,822,365	\$ 7,023,244	\$ 7,270,285	\$ 7,191,003	\$ 6,910,739
Expenditures:					
General government administration	\$ 992,842	\$ 2,079,166	\$ 1,687,661	\$ 1,119,531	\$ 1,423,764
Public safety	1,109,508	1,498,546	1,191,449	1,206,349	1,321,966
Public works	1,874,453	2,966,061	1,581,986	3,058,015	2,303,412
Parks, recreation, and cultural	808,649	772,328	924,909	357,050	382,821
Community development	87,512	305,624	402,462	1,200,984	1,196,878
Capital outlay	-	-	-	-	-
Debt service:					
Principal retirement	14,570	314,536	18,000	16,000	17,000
Interest and other fiscal charges	8,557	9,778	4,151	5,253	5,104
Total expenditures	\$ 4,896,091	\$ 7,946,039	\$ 5,810,618	\$ 6,963,182	\$ 6,650,945
Excess (deficiency) of revenues over (under) expenditures	\$ 926,274	\$ (922,795)	\$ 1,459,667	\$ 227,821	\$ 259,794
Other financing sources (uses):					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	-	-	-	(2,000,000)	(1,309,958)
Issuance of long-term debt	-	299,000	-	-	-
Total other financing sources (uses)	\$ -	\$ 299,000	\$ -	\$ (2,000,000)	\$ (1,309,958)
Net changes in fund balances	\$ 926,274	\$ (623,795)	\$ 1,459,667	\$ (1,772,179)	\$ (1,050,164)
Fund balance, beginning	16,929,216	17,855,490	17,231,695	18,691,362	16,919,183
Fund balance, ending	\$ 17,855,490	\$ 17,231,695	\$ 18,691,362	\$ 16,919,183	\$ 15,869,019

Comparative Statement of Revenues, Expenses, and Changes in Net Position of Proprietary Fund  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018
Operating revenues:					
Charges for services	\$ 2,718,048	\$ 2,913,734	\$ 3,078,713	\$ 3,583,925	\$ 3,473,705
Other	36,534	21,282	176,432	20,928	39,075
Total operating revenues	\$ 2,754,582	\$ 2,935,016	\$ 3,255,145	\$ 3,604,853	\$ 3,512,780
Operating expenses:					
Salaries	\$ 847,398	\$ 816,887	\$ 777,599	\$ 869,765	\$ 982,232
Fringe benefits	268,289	235,766	211,174	272,208	242,237
Insurance	-	-	-	-	-
Maintenance	32,722	44,888	157,404	370,678	303,183
Utilities	431,410	432,098	439,451	448,587	456,681
Materials and supplies	290,007	367,905	370,002	395,891	409,434
Sample testing	23,847	14,247	10,799	18,155	19,790
Purchase of water	3,910	10,428	74,200	92,220	43,300
Other	54,120	82,190	98,522	165,686	259,565
Depreciation	709,287	772,296	782,614	1,058,183	1,046,025
Total operating expenses	\$ 2,660,990	\$ 2,776,705	\$ 2,921,765	\$ 3,691,373	\$ 3,762,447
Operating income (loss)	\$ 93,592	\$ 158,311	\$ 333,380	\$ (86,520)	\$ (249,667)
Nonoperating revenues (expenses):					
Interest revenue	\$ 2,376	\$ 11,390	\$ 10,396	\$ 4,607	\$ 6,483
Interest expense	-	(17,448)	(20,728)	(130,406)	(158,688)
Bond issuance costs	-	(30,469)	(44,300)	-	-
Environmental remediation	-	-	-	-	-
Grants	-	-	7,395	24,881	30,458
Total nonoperating revenues (expenses)	\$ 2,376	\$ (36,527)	\$ (47,237)	\$ (100,918)	\$ (121,747)
Income (loss) before transfers	\$ 95,968	\$ 121,784	\$ 286,143	\$ (187,438)	\$ (371,414)
Transfers in	\$ 83,000	\$ -	\$ -	\$ -	\$ -
Net changes in net position	\$ 178,968	\$ 121,784	\$ 286,143	\$ (187,438)	\$ (371,414)
Net position, beginning, as restated*	13,072,249	12,909,062	13,030,846	13,316,989	13,071,631
Net position, ending	\$ 13,251,217	\$ 13,030,846	\$ 13,316,989	\$ 13,129,551	\$ 12,700,217

\* GASB 68 was implemented in FY 2015. No prior year information available related to GASB 68.

\* GASB 75 was implemented in FY 2018. No prior year information available related to GASB 75.



Comparative Statement of Revenues, Expenses, and Changes in Net Position of Proprietary Fund  
Last Ten Fiscal Years

	2019	2020	2021	2022	2023
Operating revenues:					
Charges for services	\$ 3,702,997	\$ 3,879,861	\$ 4,148,700	\$ 4,470,173	\$ 4,987,449
Other	22,917	26,984	28,267	687,367	-
Total operating revenues	\$ 3,725,914	\$ 3,906,845	\$ 4,176,967	\$ 5,157,540	\$ 4,987,449
Operating expenses:					
Salaries	\$ 1,031,852	\$ 1,075,743	\$ 1,044,364	\$ 937,944	\$ 1,009,911
Fringe benefits	271,896	346,799	432,184	309,320	210,765
Insurance	-	-	27,351	28,620	31,200
Maintenance	260,609	135,487	112,517	106,842	99,840
Utilities	487,356	573,621	490,423	538,080	624,032
Materials and supplies	509,612	471,381	469,662	532,153	543,295
Sample testing	24,840	32,677	29,395	17,948	24,921
Purchase of water	31,283	30,163	34,024	28,431	45,507
Other	92,903	237,452	72,538	46,542	160,660
Depreciation	1,062,495	1,090,333	1,054,655	1,077,224	1,153,196
Total operating expenses	\$ 3,772,846	\$ 3,993,656	\$ 3,767,113	\$ 3,623,104	\$ 3,903,327
Operating income (loss)	\$ (46,932)	\$ (86,811)	\$ 409,854	\$ 1,534,436	\$ 1,084,122
Nonoperating revenues (expenses):					
Interest revenue	\$ 21,011	\$ 20,042	\$ 18,842	\$ 16,243	\$ 264,358
Interest expense	(151,432)	(179,310)	(252,596)	(250,189)	(361,060)
Bond issuance costs	-	-	-	-	-
Environmental remediation	-	-	-	-	331,941
Grants	-	24,455	39,042	484,777	269,298
Total nonoperating revenues (expenses)	\$ (130,421)	\$ (134,813)	\$ (194,712)	\$ 250,831	\$ 504,537
Income (loss) before transfers	\$ (177,353)	\$ (221,624)	\$ 215,142	\$ 1,785,267	\$ 1,588,659
Transfers in	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 1,309,958
Net changes in net position	\$ (177,353)	\$ (221,624)	\$ 215,142	\$ 3,785,267	\$ 2,898,617
Net position, beginning, as restated*	12,700,217	12,522,864	12,301,240	12,516,382	16,301,649
Net position, ending	\$ 12,522,864	\$ 12,301,240	\$ 12,516,382	\$ 16,301,649	\$ 19,200,266

\* GASB 68 was implemented in FY 2015. No prior year information available related to GASB 68.

\* GASB 75 was implemented in FY 2018. No prior year information available related to GASB 75.

## COMPLIANCE

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**Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

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**To the Honorable Members of the Town Council  
Town of Altavista, Virginia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the remaining fund information of the Town of Altavista, Virginia as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Town of Altavista, Virginia's basic financial statements, and have issued our report thereon dated **Draft**, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Altavista, Virginia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Altavista, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Altavista, Virginia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

**Report Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Altavista, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Town of Altavista, Virginia's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the Town of Altavista, Virginia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Town of Altavista, Virginia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charlottesville, Virginia

Draft, 2023

DRAFT

## Section I - Summary of Auditors' Results

### Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

## Section II - Financial Statement Findings

### 2023-001: Segregation of Duties (Material Weakness)

#### Criteria:

A key concept of internal controls is the segregation of duties. No one employee should have access to both accounting records and related assets.

#### Condition:

The Town's current internal control system does not provide adequate segregation of duties over accounting functions.

#### Cause:

Due to the limited size of the Treasurer's Office, a proper separation of duties has not been established and maintained.

#### Effect:

There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected by the entity's internal controls over financial reporting.

#### Recommendation:

It is recommended that the Town establish a proper separation of duties.

#### Management's Response:

Management feels that duties are segregated to the extent feasible with the staffing levels in place. The Town has a small staff and this creates inherent limitations in the division of duties and the segregation that is feasible.

## Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

## TOWN OF ALTAVISTA, VIRGINIA

### Summary Schedule of Prior Audit Findings For The Year Ended June 30, 2023

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#### **2022-001: Segregation of Duties (Material Weakness)**

##### **Condition:**

The Town's current internal control system does not provide adequate segregation of duties over accounting functions.

##### **Recommendation:**

It is recommended that the Town establish a proper separation of duties.

##### **Current status:**

See finding 2023-001

DRAFT



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 6.E

**CONSENT AGENDA**

**Title: Avoca Maintenance Fund - CIP Adjustment**

**Staff Resource: Matt Perkins, Assistant Town Manager**

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**Action(s):**

Approve re-appropriation of funds to cover cost of existing and planned maintenance expenses at the Avoca Museum.

**Explanation:**

Current and future expenses, including funding earmarked for FY23 and FY24 Capital Improvement Projects, for maintenance projects at the Avoca Museum have out-paced available reserve maintenance funding. Town staff met with Avoca's Executive Director, Caleb Lafoon, to develop a plan to both re-align priorities and re-appropriate funding obligations. This re-alignment, and proposed re-appropriation, is an effort to distribute funding across multiple projects that are both necessary and practical.

*At the November 28th Council Work Session, Staff, with support from Mr. Lafoon, proposed to decrease funding by a combined total of \$35,000 by reducing the FY2024 CIP items listed as Mansion Décor Improvements and Fence Replacement by \$25,000 and \$10,000 respectively. Mr. Lafoon believed that there were potential grant opportunities to address Mansion Décor Improvements. Further, through the process of soliciting quotes for fence replacement, Town and Avoca Staff believed that repairing portions of the fence that are broken and in disrepair was more feasible, and a better use of available funding. Staff is still attempting to solicit additional quotes, and believed the project can be completed for under \$30,000.*

*Town Council voted in favor of approving this request and placing the item on the December 12th Consent Agenda.*

**Background:**

The proceeds from the sale of the former EMS building located at 1510 Main Street in 2019 were set aside by Town Council to establish a Reserve Maintenance Fund for the primary purpose of addressing costs associated with maintenance projects at the Avoca Museum.

**Funding Source(s):**

Avoca Maintenance Reserve Fund

**Attachments:** *(click item to open)*



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 8.A

**NEW BUSINESS**

**Title: Altavista Community Transit System (ACTS) Budget Review**

**Staff Resource: Matt Perkins, Assistant Town Manager**

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**Action(s):**

Staff requests that Council approve this matter be placed on the Consent Agenda of the December 13, 2022 Regular Town Council Meeting for approval of the budget and authorization to apply for applicable grant funding.

**Explanation:**

Per the attached memo from Matt Perkins, Assistant Town Manager, staff is providing the proposed FY2025 Budget and CIP for the transit system for Council's approval and for it's authorization to apply for grant funding. ACTS' operations have historically been funded with 50% Federal funds, 15% State funds, and 35% Town funds. The CIP funding is budgeted as 80% Federal/State and 20% Town funds. The attached Memo details the operations costs as well as CIP costs.

**Background:**

Annually staff applies for a grant through the Department of Rail and Public Transportation (DRPT), for funding of the Altavista Community Transit System (ACTS). This matter is being presented at this time as the grant application deadline for DRPT funding is February 01, 2024.

**Funding Source(s):**

This item would be funded through federal, state, and local sources.

**Attachments:** *(click item to open)*

[\*attachment 1. MEMO to Council - Budget and Grant Application Request FY2025.pdf\*](#)

[\*attachment 2. FY2025 Proposed Transit Budget.pdf\*](#)

[\*attachment 3. Transportation-ACTS\\_CIP\\_FY2025\\_2029\\_draft.pdf\*](#)





## MEMORANDUM

**To:** Mayor Mike Mattox and Members of Council  
**From:** Matt Perkins, Assistant Town Manager  
**Date:** November 28, 2022  
**Re:** ACTS Budget Request

Annually, Staff applies for a grant through the Federal Transportation Administrations (FTA) 5311 Program, administered by the Department of Rail and Public Transportation (DRPT), for funding of the Altavista Community Transit System (ACTS). Combined, Federal and State grant funds pay for 65% of the operations budget in addition to paying for over 80% of CIP items. The next grant application is due February 01, 2024. Town Council has been 'tentatively' approving this budget in December along with giving staff the authority to apply for the grant funding. Staff is requesting authority again this year to complete the DRPT grant application.

### **FY 2023 Summary**

December 2023 will mark the 13<sup>th</sup> year that ACTS will have been serving the Altavista Community. This past fiscal year, ACTS serviced 14,298 passenger trips, a six percent increase over FY21, and averaged 46 riders per day and logged a total of 48,743 miles. ACTS continued to operate Monday through Friday from 8:00 a.m. until 6:00 p.m. and Saturday from 9:00 a.m. until 2:00 p.m. with summer hours extended until 8:00 p.m. and 4:00 p.m. respectively. Summer hours run June through September. Further, for the 12<sup>th</sup> consecutive year, free fares for these same months were available to riders, because of the generosity of an anonymous donation.

Staff continues to review and ensure implementation of the goals and objectives of the Transportation Development Plan (TDP) approved and adopted by the Town Council in 2020. ACTS continues to offer both extended summer hours and route deviation. Additionally, to meet an objective in the 2045 Comprehensive Plan, ACTS installed a new stop at English Park during the period of June 1 – September 30 to offer direct access to the park. Town staff is reviewing this stop for consideration in summer of 2024.

### **Budget Request**

Staff requests permission to apply for grant funding in the amount of \$188,295 for ACTS FY2025 operations budget. This is a 7.9% increase over last year's request. The main reason for the increase is to account for potential fluctuations in fuel and insurance costs, repair and maintenance of transit infrastructure, renewed focus on transit promotion. The estimated town match will be \$66,123 for operations. Town staff is also requesting permission to apply for grant funding in the amount of \$29,544 for an FY2025 CIP project, that being the purchase of a replacement support vehicle for the transit system. The estimated town match for CIP will be \$7,386 but which may be further supplemented by State funding.

The DRPT Grant Application is due February 1, 2024.

Town of Altavista  
Transit System (ACTS)  
FY2024 PROPOSED BUDGET

Town of Altavista  
Transit System (ACTS)  
FY2025 Proposed Budget

	FY2021 <u>ACTUAL</u>	FY 2022 <u>ACTUAL</u>	FY2023 <u>Actual</u>	FY2024 <u>Adopted</u>	FY2025 <u>Requested</u>
<b><u>TRANSIT SYSTEM - FUND 10</u></b>					
Wages & Benefits	95,026	80,876	129,496	135,720	145,090
Services	732	584	475	2,080	2,350
Other Charges	1,600	1,700	2,227	4,100	5,650
Materials & Supplies	17,554	24,676	45,054	45,540	40,835
Capital Outlay	781	5,050	85,223	0	36,930
<b>Total Expenditures</b>	<b>115,693</b>	<b>112,886</b>	<b>262,473</b>	<b>187,440</b>	<b>230,855</b>
<b>TRANSIT SYSTEM - FUND 10</b>					
<b>PERSONNEL-WAGES &amp; BENEFITS</b>					
Salaries & Wages Regular	78,885	67,590	105,113	104,070	116,224
Salaries & Wages - Overtime	0	15	255	0	0
Benefits - FICA	5,828	5,003	7,643	7,960	8,890
Benefits - VRS	3,600	2,831	6,334	6,470	7,226
Benefits - Group Med. Ins.	4,521	3,351	7,654	14,700	9,800
Benefits - Group Life Ins.	491	387	796	820	950
Worker's Compensation	1,700	1,700	1,700	1,700	2,000
<b>WAGE &amp; BENEFITS - TOTAL</b>	<b>95,026</b>	<b>80,876</b>	<b>129,496</b>	<b>135,720</b>	<b>145,090</b>
<b>SERVICES-PURCHASED,SHARED,INTERNAL</b>					
Advertising	0	56	0	1,000	1,000
Maintenance Service Contracts	0	0	0	500	500
Misc. Professional Services	0	0	0	300	500
Physicals	732	528	475	280	350
<b>SERVICES - TOTAL</b>	<b>732</b>	<b>584</b>	<b>475</b>	<b>2,080</b>	<b>2,350</b>
<b>OTHER CHARGES</b>					
Telecommunications	0	0	162	1,200	2,200
Motor Vehicle Insurance	1,600	1,700	1,700	1,700	2,450
Subsistance & Lodging	0	0	125	300	350
Conventions & Education	0	0	240	750	500
Dues & Association Memberships	0	0	0	150	150
<b>OTHER CHARGES - TOTAL</b>	<b>1,600</b>	<b>1,700</b>	<b>2,227</b>	<b>4,100</b>	<b>5,650</b>
<b>MATERIALS &amp; SUPPLIES</b>					
Office Supplies	336	246	75	3,850	4,285
Fuel	11,170	17,270	23,900	33,890	27,550
Vehicle & Equip. Repairs/Maint.	5,791	6,613	21,078	7,000	8,000
Other Operating Supplies	103	339	0	500	650
Supplies	154	208	0	300	350
<b>MATERIALS &amp; SUPPLIES - TOTAL</b>	<b>17,554</b>	<b>24,676</b>	<b>45,054</b>	<b>45,540</b>	<b>40,835</b>
<b>TRANSIT TOTAL - OPERATIONS</b>	<b>114,912</b>	<b>107,836</b>	<b>177,251</b>	<b>187,440</b>	<b>193,925</b>

Town of Altavista  
Transit System (ACTS)  
FY2024 PROPOSED BUDGET

	<u>FY2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ACTUAL</u>	<u>FY2023</u> <u>Actual</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Requested</u>
<b>TRANSIT SYSTEM - FUND 10</b>					
<b>CAPITAL OUTLAY</b>					
Motor Vehicles - Replacement	0	0	0	0	36,930
Motor Vehicles - New	0	0	81,602	0	0
EDP Equipment - New	0	0	3,621	0	0
Machinery & Equipment - New	0	5,050	0	0	0
Improvements Other Than Bldg	781	0	0	0	0
<b>TRANSIT TOTAL - CAPITAL OUTLAY</b>	<b>781</b>	<b>5,050</b>	<b>85,223</b>	<b>0</b>	<b>36,930</b>

FY2025-2029 CAPITAL IMPROVEMENT PROJECT FORM

DEPARTMENT: 

Transportation

DIVISION: 

ACTS

PROJECT NAME: 

Replacement Transit Support Vehicle

LOCATION: 

Public Works

YEAR: 

FY 2025

ACCT#: 

010-6101-403.81-02

Type of Project: 

☐ New ☐ Expansion ☒ Replacement ☐ Renovation

Current/ Previous Expenditures	TOTAL PROJECT COST (Capital Only)	Total Appropriations to Date	Unappropriated Subsequent Years										
			Budget Year 1 FY2025		Budget Year 2 FY2026		Budget Year 3 FY2027		Budget Year 4 FY2028		Budget Year 5 FY2029		Future Budget Years
	\$ 36,925	\$ -	\$ 36,925		\$ -		\$ -		\$ -		\$ -		\$ -

PROJECT COSTS

ACTIVITY	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Planning, Surveying, Design, Engineering						
Land/ROW/Acquisition:						
In House Services (In Kind)						
Site Preparation & Improvements						
Permits/Inspections/Misc.						
Building/Utility Construction:						
Legal/Misc.						
Heavy Equip./Apparatus:						
Light Equip/Furniture:						
Other:	\$ 36,925					

Total Capital Cost Estimate:	\$ 36,925	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Estimate:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure Estimate.	\$ 36,925	\$ -	\$ -	\$ -	\$ -	\$ -

NEW OR ADDITIONAL IMPACT on OPERATING BUDGET

Type of Expenditure	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Salaries/Benefits						
Professional & Consulting Services:						
Materials & Supplies						
Maintenance/Fuel						
Other						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METHODS OF FINANCING

Funding Sources	Previous Allocation (Earmarked)	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
General Fund		\$ 7,385					
Highway Fund							
Enterprise Fund (W)							
Enterprise Fund (WW)							
Grants - DRPT		\$ 29,540					
Bonds (List)							
Reserve (List)							
Other (List)							
TOTAL		\$ 36,925	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:							\$ 36,925

Project Description:

Replacement of 2014 Ford Explorer

Justification/Linkage:

DRPT recommends replacement of public transportation every four years or 100,000 miles. This planning number is based on 2022 (adjusted for infalation) market costs and anticipated age and mileage on vehicle.



FY2025-2029 CAPITAL IMPROVEMENT PROJECT FORM

DEPARTMENT: 

Transportation

DIVISION: 

ACTS

PROJECT NAME: 

Transit Passenger Shelter

LOCATION: 

Amherst Ave/11th Street

YEAR: 

FY 2025

ACCT#: 

010-6101-403.82-30

Type of Project: 

☒ New ☐ Expansion ☐ Replacement ☐ Renovation

Current/ Previous Expenditures	TOTAL PROJECT COST (Capital Only)	Total Appropriations to Date	Unappropriated Subsequent Years										
			Budget Year 1 FY2025		Budget Year 2 FY2026		Budget Year 3 FY2027		Budget Year 4 FY2028		Budget Year 5 FY2029		Future Budget Years
	\$ 15,360	\$ -	\$ 15,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

PROJECT COSTS

ACTIVITY	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Planning, Surveying, Design, Engineering						
Land/ROW/Acquisition:						
In House Services (In Kind)						
Site Preparation & Improvements	\$ 5,400					
Permits/Inspections/Misc.						
Building/Utility Construction:	\$ 9,400					
Legal/Misc.						
Heavy Equip./Apparatus:						
Light Equip/Furniture:	\$ 560					
Other:						
Total Capital Cost Estimate:	\$ 15,360	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Estimate:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure Estimate.	\$ 15,360	\$ -	\$ -	\$ -	\$ -	\$ -

NEW OR ADDITIONAL IMPACT on OPERATING BUDGET

Type of Expenditure	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Salaries/Benefits						
Professional & Consulting Services:						
Materials & Supplies						
Maintenance/Fuel						
Other						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METHODS OF FINANCING

Funding Sources	Previous Allocation (Earmarked)	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
General Fund		\$ 4,915					
Highway Fund							
Enterprise Fund (W)							
Enterprise Fund (WW)							
Grants - DRPT		\$ 10,445					
Bonds (List)							
Reserve (List)							
Other (List)							
TOTAL	\$ -	\$ 15,360	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:							\$ 15,360

Project Description: 

Installation on additonal transit shelter at Amherst Avenue and 11th Street

Justification/Linkage: 

In coordination with the Transit Development Plan to explore opportunites to provide transportation services that meet the needs of Altavista residents.



FY2025-2029 CAPITAL IMPROVEMENT PROJECT FORM

DEPARTMENT: 

Transportation

DIVISION: 

ACTS

PROJECT NAME: 

Maintenance Equipment Replacement

LOCATION: 

Public Works

YEAR: 

FY 2026

ACCT#: 

010-6101-403.82-06

Type of Project: 

☒ New ☐ Expansion ☒ Replacement ☐ Renovation

				Unappropriated Subsequent Years									
Current/ Previous Expenditures	TOTAL PROJECT COST (Capital Only)	Total Appropriations to Date	Budget		Budget		Budget		Budget		Budget		Future Budget Years
			Year 1	FY2025	Year 2	FY2026	Year 3	FY2027	Year 4	FY2028	Year 5	FY2029	
	\$ 11,500	\$ -	\$ -		\$ 11,500		\$ -		\$ -		\$ -		\$ -

PROJECT COSTS

ACTIVITY	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Planning, Surveying, Design, Engineering						
Land/ROW/Acquisition:						
In House Services (In Kind)						
Site Preparation & Improvements						
Permits/Inspections/Misc.						
Building/Utility Construction:						
Legal/Misc.						
Heavy Equip./Apparatus:		\$ 6,500				
Light Equip/Furniture:		\$ 3,500				
Other:		\$ 1,500				
Total Capital Cost Estimate:	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ -
Total Operating Impact Estimate:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure Estimate.	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ -

NEW OR ADDITIONAL IMPACT on OPERATING BUDGET

Type of Expenditure	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Salaries/Benefits						
Professional & Consulting Services:						
Materials & Supplies						
Maintenance/Fuel						
Other						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METHODS OF FINANCING

Funding Sources	Previous Allocation (Earmarked)	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
General Fund			\$ 2,300				
Highway Fund							
Enterprise Fund (W)							
Enterprise Fund (WW)							
Grants - DRPT			\$ 9,200				
Bonds (List)							
Reserve (List)							
Other (List)							
TOTAL	\$ -	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ -
TOTAL:							\$ 11,500

Project Description: 

Replacement of maintenance equipment for servicing transit buses and support vehicle

Justification/Linkage: 

As equipment ages it doesn't perform as effectively as it did when new. Replacing aging equipment is recommended for safety and efficiency of service reason.

Picture Area:



FY2025-2029 CAPITAL IMPROVEMENT PROJECT FORM

DEPARTMENT: 

Transportation

DIVISION: 

ACTS

PROJECT NAME: 

Replacement BOC Revenue Vehicle

LOCATION: 

Public Works

YEAR: 

FY 2027

ACCT#: 

010-6101-403.81-02

Type of Project: 

☒ New ☐ Expansion ☒ Replacement ☐ Renovation

Current/ Previous Expenditures	TOTAL PROJECT COST (Capital Only)	Total Appropriations to Date	Unappropriated Subsequent Years										
			Budget Year 1 FY2025		Budget Year 2 FY2026		Budget Year 3 FY2027		Budget Year 4 FY2028		Budget Year 5 FY2029		Future Budget Years
	\$ 141,364	\$ -	\$ 9,425		\$ 9,425		\$ 122,514		\$ -		\$ -		\$ -

PROJECT COSTS

ACTIVITY	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Planning, Surveying, Design, Engineering						
Land/ROW/Acquisition:						
In House Services (In Kind)						
Site Preparation & Improvements						
Permits/Inspections/Misc.						
Building/Utility Construction:						
Legal/Misc.						
Heavy Equip./Apparatus:						
Light Equip/Furniture:						
Other:	\$ 9,425	\$ 9,425	\$ 122,514			

Total Capital Cost Estimate:	\$ 9,425	\$ 9,425	\$ 122,514	\$ -	\$ -	\$ -
Total Operating Impact Estimate:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure Estimate.	\$ 9,425	\$ 9,425	\$ 122,514	\$ -	\$ -	\$ -

NEW OR ADDITIONAL IMPACT on OPERATING BUDGET

Type of Expenditure	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Salaries/Benefits						
Professional & Consulting Services:						
Materials & Supplies						
Maintenance/Fuel						
Other						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METHODS OF FINANCING

Funding Sources	Previous Allocation (Earmarked)	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
General Fund		\$ 9,425	\$ 9,425	\$ 9,423			
Highway Fund							
Enterprise Fund (W)							
Enterprise Fund (WW)							
Grants - DRPT				\$ 113,091			
Bonds (List)							
Reserve (List)							
Other (List)							
TOTAL	\$ -	\$ 9,425	\$ 9,425	\$ 122,514	\$ -	\$ -	\$ -
TOTAL:							\$ 141,364

Project Description:

Replacement of 15-Passenger body-on-chassis (BOC) ACTS bus with similar vehicle.

Justification/Linkage:

DRPT recommends replacement of public transportation vehicles every four years or 100,000 miles. The Town's policy is to replace vehicles & equipment with high mileage/hours or ones that are costing a significant amount due to maintenance. These are planning numbers only an account for expected mileage accumulation on revenue vehicle.



FY2025-2029 CAPITAL IMPROVEMENT PROJECT FORM

DEPARTMENT: 

Transportation

DIVISION: 

ACTS

PROJECT NAME: 

Replacement BOC Revenue Vehicle

LOCATION: 

Public Works

YEAR: 

FY 2028

ACCT#: 

010-6101-403.81-02

Type of Project: 

☐ New ☐ Expansion ☒ Replacement ☐ Renovation

Current/ Previous Expenditures	TOTAL PROJECT COST (Capital Only)	Total Appropriations to Date	Unappropriated Subsequent Years										
			Budget Year 1 FY2025		Budget Year 2 FY2026		Budget Year 3 FY2027		Budget Year 4 FY2028		Budget Year 5 FY2029		Future Budget Years
	\$ 144,899	\$ -	\$ -		\$ 9,660		\$ 9,660		\$ 125,579		\$ -		\$ -

PROJECT COSTS

ACTIVITY	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Planning, Surveying, Design, Engineering						
Land/ROW/Acquisition:						
In House Services (In Kind)						
Site Preparation & Improvements						
Permits/Inspections/Misc.						
Building/Utility Construction:						
Legal/Misc.						
Heavy Equip./Apparatus:						
Light Equip/Furniture:						
Other:		\$ 9,660	\$ 9,660	\$ 125,579		

Total Capital Cost Estimate:	\$ -	\$ 9,660	\$ 9,660	\$ 125,579	\$ -	\$ -
Total Operating Impact Estimate:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure Estimate.	\$ -	\$ 9,660	\$ 9,660	\$ 125,579	\$ -	\$ -

NEW OR ADDITIONAL IMPACT on OPERATING BUDGET

Type of Expenditure	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
Salaries/Benefits						
Professional & Consulting Services:						
Materials & Supplies						
Maintenance/Fuel						
Other						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METHODS OF FINANCING

Funding Sources	Previous Allocation (Earmarked)	FY2025	FY2026	FY2027	FY2028	FY2029	FUTURE
General Fund			\$ 9,660	\$ 9,660	\$ 9,660		
Highway Fund							
Enterprise Fund (W)							
Enterprise Fund (WW)							
Grants - DRPT					\$ 115,919		
Bonds (List)							
Reserve (List)							
Other (List)							
TOTAL	\$ -	\$ -	\$ 9,660	\$ 9,660	\$ 125,579	\$ -	\$ -
TOTAL:							\$ 144,899

Project Description:

Replacement of 15-Passenger body-on-chassis (BOC) ACTS bus with similar vehicle.

Justification/Linkage:

DRPT recommends replacement of public transportation vehicles every four years or 100,000 miles. The Town's policy is to replace vehicles & equipment with high mileage/hours or ones that are costing a significant amount due to maintenance. These are planning numbers only an account for expected mileage accumulation on revenue vehicle.







TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 9.A

**UNFINISHED BUSINESS**

**Title: Vista/Leggett Project Update**

**Staff Resource: Town Manager Gary Shanaberger, and Project Consultant Robert Lee**

---

**Action(s):**

Informational Item

**Explanation:**

Mr. Lee will be present to give Town Council information and updates on the Vista/Leggett Project.

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 10.A

**REPORTS AND COMMUNICATIONS**

**Title: Departmental Reports - Finance**

**Staff Resource: Tobie Shelton, Director of Finance and Administration**

---

**Action(s):**

Informational items.

**Explanation:**

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*

*Attachment 1. Meals Tax Report*

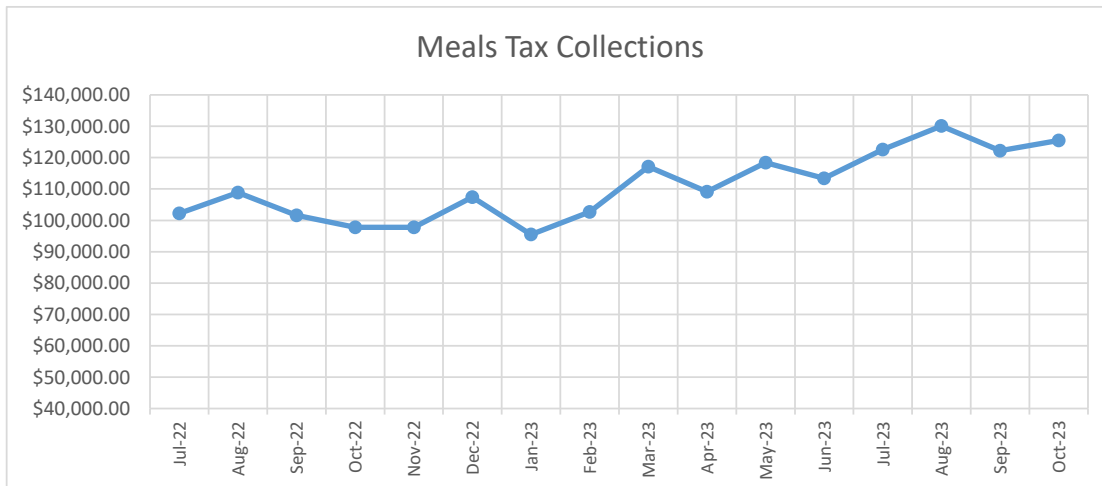
*Attachment 2. Sales Tax Report*

*Attachment 3. Lodging Tax Report*

*Attachment 4. Cigarette Tax Report*

## TOWN OF ALTAVISTA MEAL TAX COLLECTIONS

Jul-22	\$102,218.51	<b>PREVIOUS YTD TOTAL (FY)</b>	
Aug-22	\$108,874.52		
Sep-22	\$101,598.57	<i>FY2020</i>	<i>\$970,639.30</i>
Oct-22	\$97,819.71	<i>FY2021</i>	<i>\$1,111,384.10</i>
Nov-22	\$97,796.59	<i>FY2022</i>	<i>\$1,172,634.62</i>
Dec-22	\$107,362.89	<i>FY2023</i>	<i>\$1,271,908.58</i>
Jan-23	\$95,466.21	<b>MTD TOTAL (FY)</b>	
Feb-23	\$102,679.53	<i>FY2023</i>	<i>\$410,511.31</i>
Mar-23	\$117,127.88	<i>FY2024</i>	<i>\$500,427.69</i>
Apr-23	\$109,165.49	+/-	\$89,916.38
May-23	\$118,399.94	<b>Budgeted: \$1,320,000</b>	
Jun-23	\$113,397.74	+/-	-\$819,572.31
Jul-23	\$122,590.49	% of Budget	37.91%
Aug-23	\$130,076.20		
Sep-23	\$122,246.91		
Oct-23	\$125,514.09		
Nov-23			
Dec-23			
Jan-24			
Feb-24			
Mar-24			
Apr-24			
May-24			
Jun-24			



**Town of Altavista  
Local Sales Tax**

Jul-22	\$20,618
Aug-22	\$20,414
Sep-22	\$20,655
Oct-22	\$19,303
Nov-22	\$20,096
Dec-22	\$23,677
Jan-23	\$19,205
Feb-23	\$18,443
Mar-23	\$22,127
Apr-23	\$19,837
May-23	\$19,095
Jun-23	\$27,398
Jul-23	\$21,137
Aug-23	\$19,671
Sep-23	\$24,839
Oct-23	
Nov-23	
Dec-23	
Jan-24	
Feb-24	
Mar-24	
Apr-24	
May-24	
Jun-24	

**YTD TOTAL (FY)**

FY2021	\$210,965
FY2022	\$228,889
FY2023	\$250,867

**MTD TOTAL (FY)**

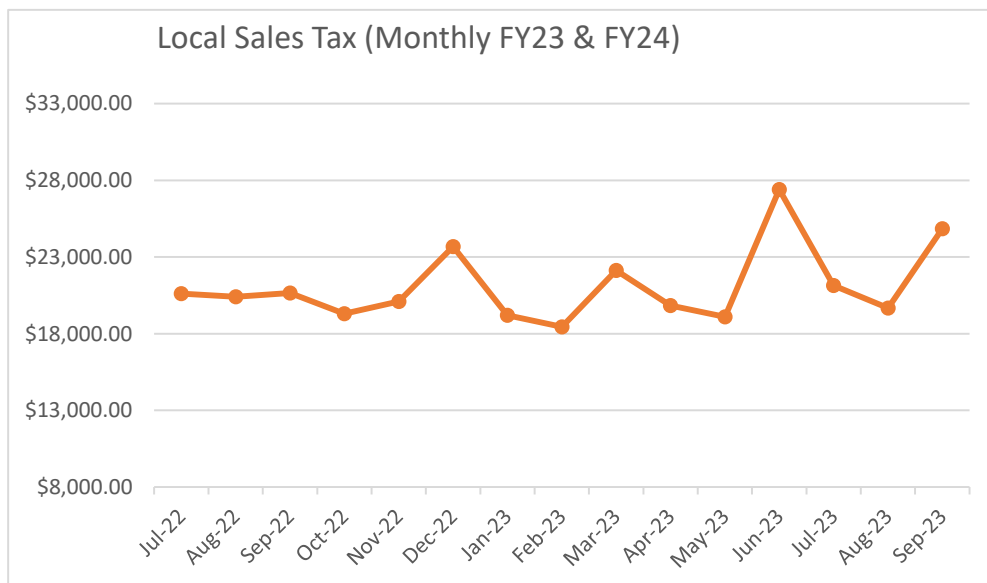
FY2023	\$61,686
FY2024	\$65,647

+/- \$3,961

*Budgeted:* **\$240,000**

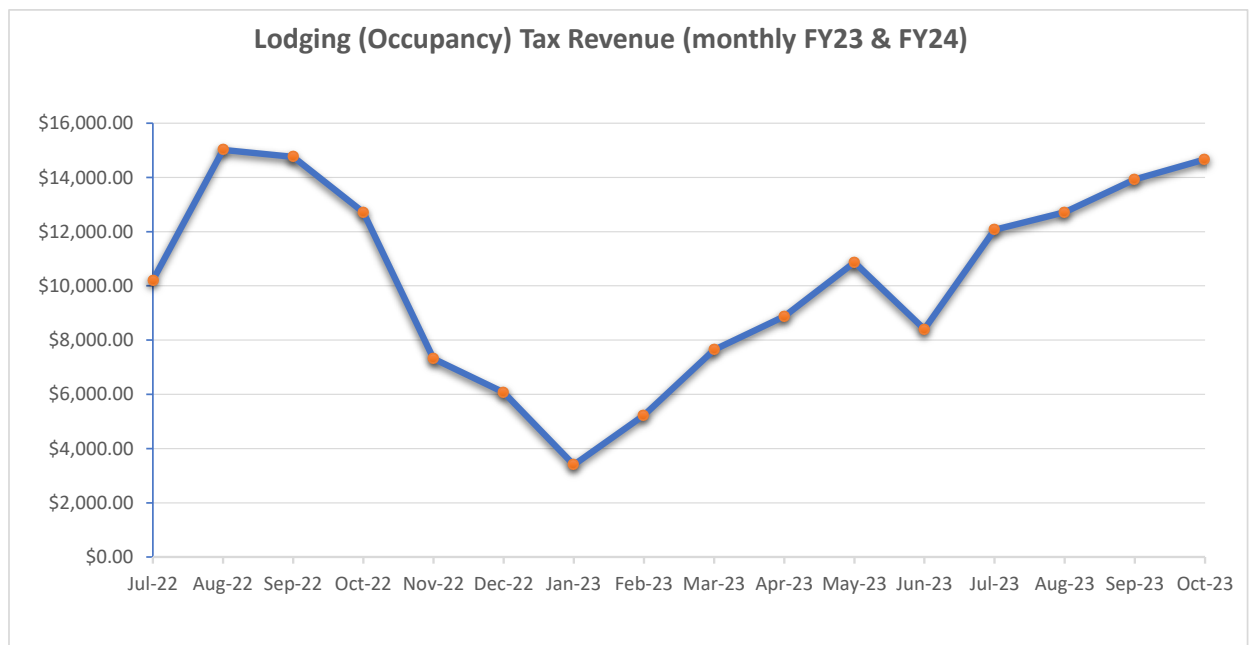
+/- \$174,353

% of Budget 27.35%



**Town of Altavista  
Lodging (Occupancy) Tax**

Jul-22	\$10,206		
Aug-22	\$15,015		
Sep-22	\$14,759		
Oct-22	\$12,713	FY2023	<b>FISCAL YEAR TOTAL</b> \$110,495
Nov-22	\$7,317		
Dec-22	\$6,071		
Jan-23	\$3,400	FY2023	<b>MTD TOTAL (FY)</b> \$52,693
Feb-23	\$5,230	FY2024	\$53,386
Mar-23	\$7,639	+/-	\$694
Apr-23	\$8,879		
May-23	\$10,862	<b>Budgeted:</b>	<b>\$117,000</b>
Jun-23	\$8,406	+/-	-\$63,614
Jul-23	\$12,072	%/Budget:	45.63%
Aug-23	\$12,715		
Sep-23	\$13,928		
Oct-23	\$14,670		
Nov-23			
Dec-23			
Jan-24			
Feb-24			
Mar-24			
Apr-24			
May-24			
Jun-24			



**Town of Altavista  
Local Cigarette Tax**

Jul-21	\$7,500
Aug-21	\$15,000
Sep-21	\$7,650
Oct-21	\$7,500
Nov-21	\$11,235
Dec-21	\$7,500
Jan-22	\$0
Feb-22	\$0
Mar-22	\$15,000
Apr-22	\$7,500
May-22	\$7,500
Jun-22	\$7,500
Jul-22	\$26,250
Aug-22	\$3,750
Sep-22	\$7,500
Oct-22	\$0
Nov-22	\$7,500
Dec-22	\$18,750
Jan-23	\$3,750
Feb-23	\$0
Mar-23	\$11,250
Apr-23	\$0
May-23	\$7,500
Jun-23	\$18,750
Jul-23	\$0
Aug-23	\$7,500
Sep-23	\$0
Oct-23	\$11,250
Nov-23	\$0
Dec-23	
Jan-24	
Feb-24	
Mar-24	
Apr-24	
May-24	
Jun-24	

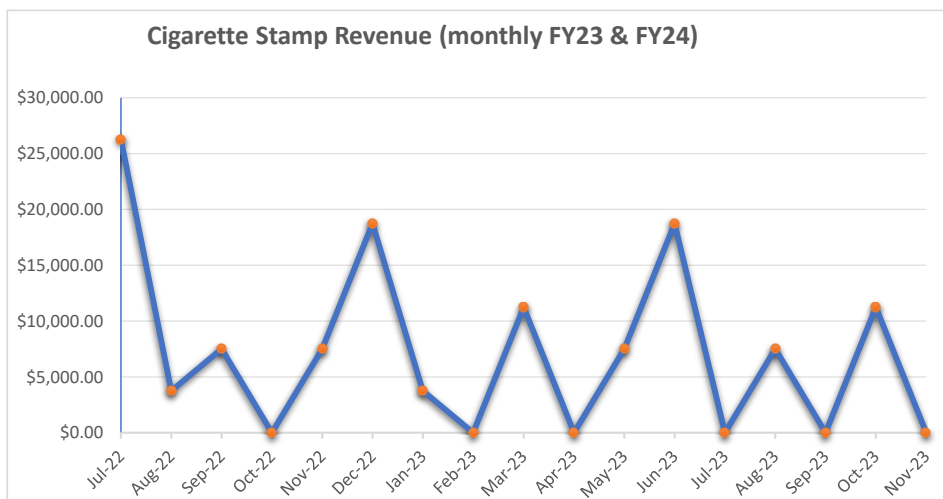
**FISCAL YEAR TOTAL**

<b>FY2021</b>	<b>\$101,612</b>
<b>FY2022</b>	<b>\$93,885</b>
<b>FY2023</b>	<b>\$105,000</b>

**MTD TOTAL (FY)**

<b>FY2023</b>	<b>\$45,000</b>
<b>FY2024</b>	<b>\$18,750</b>
<b>+/-</b>	<b>-\$26,250</b>

<b>Budgeted:</b>	<b>\$100,000</b>
<b>+/-</b>	<b>-\$81,250</b>
<b>%/Budget:</b>	<b>18.75%</b>





TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 10.B

**REPORTS AND COMMUNICATIONS**

**Title: Public Services Monthly Reports**

**Staff Resource: Teri Anderson**

---

**Action(s):**

For Review

**Explanation:**

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*

[\*BUILDINGS\\_AND\\_GROUNDS\\_MONTHLY\\_REPORT\\_NOVEMBER\\_2023.docx\*](#)

[\*FLEET\\_MAINTENANCE\\_DEPARTMENT-NOVEMBER\\_2023.docx\*](#)

[\*STREET\\_DEPARTMENT\\_MONTHLY\\_REPORT-NOVEMBER\\_2023.docx\*](#)

# BUILDINGS AND GROUNDS

DECEMBER 7, 2023

TO: TOWN MANAGER  
FROM: BRIAN ROACH, B&G SUPERVISOR  
MONTH: NOVEMBER 2023

Vacation / Funeral / Sick Leave / Comp. Time Taken		153.50
Meetings / Data Entry / Work Planning / Training		52
# Of Call Duty Hours		10
# Of Hours Training		8
Holiday		144
<b>Green Hill Cemetery</b>		
DESCRIPTION	Month Totals	Labor Hours
# Of Burials / Cremations	2	31.25
Cemetery Grounds Maintenance		29
Meeting with Families / Selling Plots		0
Stone Locating / Setting		0
Maintain Cemetery Records		0
<b>Solid Waste Collection</b>		
DESCRIPTION	Month Totals	Labor Hours
Residential Garbage Collected (Tonnage)	99.39	107
Residential Garbage Collected (Tonnage) Town of Hurt	35.73	32
# Of Curbside Brush Collected (Stops)	69	24.50
Loads of Brush Collected	7	
# Of Curbside Bulk Collected (Stops)	103	22.50
Bulk Collection (Tonnage)	9.35	
# Of Tires Collected	0	0
# Of Residential Garbage Citations Issued	0	0
Vehicle Maintenance		21
<b>Parks/Buildings</b>		
DESCRIPTION	Month Totals	Labor Hours
Landscaping Buildings, Watering Flowers, Irrigation		0
# Of Building Maintenance Hours		22
# Of Park Cleaning		94.50
# Of Parks Ground Maintenance Hours		13.50
# Of Parks Flower Bed Maintenance Hours		0
# Of Vista Theatre Maintenance and Assisting		0
Special Event		0
# Of Seasonal Hours – Christmas		203.25
# Of Mowing Parks/Facilities (Acreage 29.42)		37.50
# Of Assisting Other Crews		135.50
Total Labors Hours for the Month		1141





## FLEET MAINTENANCE DEPARTMENT

**DATE: DECEMBER 7, 2023**

**TO: TOWN MANAGER**  
**FROM: TERRY LAMBERT, FLEET SUPERVISOR**

**MONTH: NOVEMBER 2023**

DESCRIPTION	Labor Hours
Vacation	35
Safety Meetings/Training	13
Holiday	48
Daily/ Weekly/ Planning & Scheduling	32.75
Sick Leave Used	0
CIP / Budgeting / Calling Vendors	29.75
Preventive Maintenance	62.75
General Repair's	11.25
Troubleshoot and Diagnostic	23.50
DMV Titling	4.50
Training	0
Picking Up & Delivery	27
Building & Grounds	8.50
Fabrication	3.75
Inspections/Surplus	0
Assisting Other Crews	44.75
General Maintenance	7.50
Total Labor Hours for the Month	352

## STREET DEPARTMENT MONTHLY REPORT

DATE: DECEMBER 7, 2023

TO: TOWN MANAGER  
FROM: CHUCK NEWMAN, STREETS SUPERVISOR

MONTH: NOVEMBER 2023

DESCRIPTION	Labor Hours
Vacation / Sick Leave Taken / Comp. Time Used / Funeral Leave	34.50
Holiday	72
Staff, Safety Meetings/Data Entry/Planning Schedule	63
Weekend Truck ( 0 Tons) (0) Trucks	0
Street Sweeping (Miles Swept Highway / Streets)	0
Litter Control (Bags Collected 12) Collected during mowing.	0
Assisting Other Crews	41.75
Town Wide Mowing ( )	0
Signage	2
Traffic Lights	4.50
Call Duty	2.50
Weed Control (Gallons Sprayed )	0
Street Lighting	2.50
Dead Animal Removal/Buzzard Control	2.50
Decorative Street Light	7.25
Tree/Trimming/Removal	0
Vehicle/Equipment Maintenance	0
Public Works Lot Cleaning (Tons)	0
Asphalting ( Tons)	0
Leaf Collection (117 Loads)	307.25
Storm Drainage Clean (Footage)	0
Drainage	0
Shoulder Stone (0 Tons)	0
Special Projects / Special Events	22.75
Snow Prep	0
Total Labor Hours for the Month	562.50



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 10.C

**REPORTS AND COMMUNICATIONS**

**Title: Utility Project Updates**

**Staff Resource: Paul Hill, Assistant Public Services Manager**

---

**Action(s):**

Informational Item

**Explanation:**

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*

[\*STATUS REPORT AMI PROJECT 12-01-2023.pdf\*](#)

[\*STATUS REPORT FILTER IMPROVEMENT PROJECT 12-05-22.pdf\*](#)

[\*STATUS REPORT FRAIZER ROAD DRAINAGE PROJECT 12-05-2023.pdf\*](#)

[\*STATUS REPORT FOR SPRINGS REHAB 12-05-2023.pdf\*](#)

[\*STATUS REPORT SPRINGS SCADA PROJECT 12-05-2023.pdf\*](#)

[\*STATUS REPORT CLARIFIER #3 PROJECT 12-04-2023.pdf\*](#)

[\*STATUS REPORT WWTP ELECTRICAL PROJECT 12-05-2023.pdf\*](#)

[\*STATUS REPORT WWTP UV 12-05-23.pdf\*](#)

[\*November 2023 Monthly Report for Council Members 1z.pdf\*](#)

[\*November 2023 Monthly Report for Council Members 2z.pdf\*](#)

[\*Main Street Sidewalk Status Update 12-5-23.pdf\*](#)

[\*STATUS REPORT FOR SEDIMENTATION PROJECT 12-05-2023.pdf\*](#)

[\*STATUS REPORT WWTP PER 12-05-2023.pdf\*](#)

**Town of Altavista  
Hurt and Proffitt Projects  
Status Report**



Date: December 5, 2023

This memo is a status report of Hurt & Proffitt Team's efforts for the  
AMI Water Metering System

Completed Work Over the Last Week

1. A project Kick-Off meeting has been conducted to get everyone on the same page moving forward.

Anticipated Work Over the Next two Weeks

1. Coordinating with the Town for starting project work.

Outstanding Issues

1. None at this time

Construction Schedule Update

1. None at this time

Budget Summary

1. Bid Assistance	Contract:	\$12,500	JTD:	\$12,500
2. Construction Administration	Contract:	\$15,000	JTD:	\$3,840

Submitted by:

Chad Hodges, PE  
Project Manager

**Town of Altavista Projects**  
**Status Report - Peed & Bortz, LLC**  
**5 December 2023**

**Project Name:** WTP Filter Rehabilitation  
**Project Manager:** Russell Jackson, PE  
**Sub-Consultant**  
**P&B Job Number** 19-76

---

**Recent Activities:** Addressing flow sensor issues with Contractor. Controls providing working on corrections. Mr. Hill reports Town staff will clean the differential pressure tubes & contact instrumentation to re-calibrate their sensors prior to contractor completing the requested work.

**Anticipated work over the next two weeks:** Prepare record plans

**Upcoming Tasks:** Awaiting repair/replacement of the waste flow meter. Prepare record plans

**Outstanding Issues:**

---

**Design Schedule:** June 2021 Advertise for Bids (if Town desires)  
July 2021 Open Bids  
27 July 2021 Council approval  
10 August 2021 Consent agenda approval  
1 November 2021 NTP

**Schedule Constraints:**

**Projected Completion:** TBD

**Approved Budget:** \$56,000

**Invoiced To Date:** \$52,400

**Balance to Complete:** \$3600

---

**Town Input Required:** Town staff needs to clean the differential pressure tubes & contact instrumentation contractor to re-calibrate their sensors prior to SCADA contractor completing the requested work.

**Issues Town Should Be Aware Of:**

**Construction Contract Price:** \$725,305+\$11,413

**Current Paid:** \$699,075

**Balance to Finish plus retainage:** \$37,643

**Town of Altavista Projects**  
**Status Report - Peed & Bortz, LLC**  
**5 December 2023**

**Project Name:** Frazier and Lynch Mill Road Drainage issues

**Project Manager:** Scott Bortz, PE

**Sub-Consultant**

**P&B Job Number** 21-09

---

**Recent Activities:** Engineer will provide bid documents for separate Flex-a-mat, rip-rap and grass ditch sections.

**Anticipated work over the next two weeks:**

**Upcoming Tasks:** Revise plans per Town Staff comments. Coordinate bidding with Town staff.

**Outstanding Issues:** Awaiting Town staff review and comments on the existing water line, preferences for new alignment and extent of water line replacement.

---

**Design Schedule:**

**Schedule Constraints:**

**Projected Completion:**

**Approved Budget:** Time and materials not to exceed \$23,000

**Invoiced To Date:** \$9485

**Balance to Complete:** \$19,715

---

**Town Input Required:** When bids are procured, Town administration will need to decide which ditch section to proceed with.

**Issues Town Should Be Aware Of:**

**Construction Contract Price:** \$0

**Town of Altavista  
December Project Status Report**

Date: December 7, 2023

This memo is a status report of Engineering Concepts, Inc.'s Team's efforts for the Altavista Springs Rehabilitation Project

Completed Month Over the Last Week

1. Revised limits of disturbance to eliminate Pittsylvania County review of McMinnis site
2. Coordinated efforts with LPA to prepare electrical design
3. Scheduled site visit to confirm existing electrical loadings/equipment for re-use on 12/12/23
4. Followed up with manufacturer on pre-fab pump stations
5. Completed draft of bidding documents/specifications
6. Contacted VDH for information before initial review cycle after Town approval to do so.

Anticipated Work Over the Next Month

1. Provide update to Town on manufacturer of alternate pre-fab pump station building
2. Site visit to confirm existing electrical loadings/equipment for re-use on 12/12/23 at 10:00 am
3. Coordinate submittal review with VDH on any additional information required

Outstanding Issues

1. None

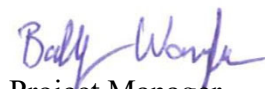
Construction Document Schedule Update

1. Pending final approvals

Budget Summary

1. Topographic Survey	Contract: \$8,500	JTD: \$8,500
2. Structural Evaluation/Report	Contract: \$14,400	JTD: \$10,080
3. Preliminary Layout	Contract: \$11,600	JTD: \$11,600
4. Geotechnical	Contract: \$8,500	JTD:
5. Design Phase	Contract: \$58,586	JTD: \$52,727
6. Bid Assistance	Contract: \$6,500	JTD:
7. Construction Administration	Contract: \$45,500	JTD:

Submitted by:

  
Project Manager  
Engineering Concepts, Inc.



**Town of Altavista Projects**  
**Status Report - Peed & Bortz, LLC**  
**5 December 2023**

**Project Name:** SCADA for Generator Sites  
**Project Manager:** Russell Jackson, PE  
**Sub-Consultant**  
**P&B Job Number** 20-51

---

**Recent Activities:** Scada startup in progress. Springs are being controlled by new system. Working to finalize generator monitoring which will require Kohler to come back to finish programming their remote contacts. Anticipating majority of startup to be complete by end of 12/8.

**Anticipated work over the next two weeks:**

**Upcoming Tasks:**

**Outstanding Issues:**

---

**Design Schedule:**

**Schedule Constraints:**

**Projected Completion:** TBD  
**Approved Budget:** \$9600  
**Invoiced To Date:** \$6000  
**Balance to Complete:** \$3600

---

**Town Input Required:**

**Issues Town Should Be Aware Of:**

**Construction Contract Price:** \$228,265  
**Current Paid:** \$84,663  
**Balance to Finish ~~plus retainage~~:** \$143,602

**Town of Altavista  
Hurt and Proffitt Project  
Status Report**



Date: December 1, 2023

This memo is a status report of Hurt & Proffitt Team's efforts for the Clarifier #3 Replacement

Completed Work Over the Last two weeks

1. Change Order #1 reducing project cost and time for no painting the clarifier basin has been executed.
2. HP received the clarifier submittal on Tuesday, November 28, 2023.

Anticipated Work Over the Next two Weeks

1. Complete submittal review.

Outstanding Issues

1. None

Construction Schedule Update

1. Anticipated NTP December 15, 2023
2. Substantial Completion after CO #1; 94 days (March 18, 2024)
3. Final Completion after CO #1; 124 days (April 17, 2024)

Budget Summary

1. Design Services	Contract:	\$9,000	JTD:	\$9,000
2. Bidding Assistance	Contract:	\$7,000	JTD:	\$7,000
3. Construction Phase Assistance	Contract:	\$8,000	JTD:	\$0

Construction Cost Summary:

1. Mobilization	Contract:	\$40,000.00	JTD:	\$0.00
2. Clarifier Equipment Replacement	Contract:	\$765,000.00	JTD:	\$0.00
3. Clarifier Cleaning & Rehabilitation	Contract:	\$50,000.00	JTD:	\$0.00
4. Electrical Replacement	Contract:	\$16,000.00	JTD:	\$0.00
5. CO#1	Contract:	(\$36,742.00)	JTD:	\$0.00
6. Project Total	Contract:	\$834,528.00	JTD:	\$0.00

Submitted by:

Mike Wilson, PE  
Project Manager

**Town of Altavista Projects**  
**Status Report - Peed & Bortz, LLC**  
**5 December 2023**

**Project Name:** WWTP Phase II/III Electrical Upgrades  
**Project Manager:** Scott Bortz, PE  
**Sub-Consultant** Grant Beasley, PE – Master Engineers  
**P&B Job Number** 19-34

---

**Recent Activities:** Engineer has sent three CO requests to Owner for review. CRB has re-mobilized to finish up work on-site. Master Engineer, Town staff, AIC, and Contractors will coordinate control wiring switchover at the Solids Handling Building

**Anticipated work over the next two weeks:**

- Install one VFD in Blower building (only one has made it to site so far)
- Hold meeting with AIC and Engineer to discuss control wiring in Solids Handling Building
- Install transformer for autoclave in lab.

**Upcoming Tasks:**

**Outstanding Issues:**

---

**Design Schedule:** October 2020 Sign agreement  
November 2020 Notice to Proceed  
**Schedule Constraints:** Contractor reports to be still on schedule for completion per contract times.  
**Projected Completion:** November 2022  
**Approved Budget:** \$309,730 (combined II and III projects including CA)  
Change Order #1 = \$2958.54  
Change Order #2 = \$3942.13 + \$6630 Special Inspections  
**Invoiced To Date:** \$246,533  
**Balance to Complete:** \$61,355 + additional inspection

---

**Town Input Required:** Awaiting approval/rejection of CO requests.

**Issues Town Should Be Aware Of:** Contractor will document all delays.

**Construction Contract Price:** \$3,952,000 + \$29,149 (Change Orders)

**Current Paid:** \$3,589,630

**Balance to Finish plus retainage:** \$391,519

**Town of Altavista  
Status Report**

Date: 12/7/2023

This memo is a status report of Town's Staff efforts for the UV Light Upgrade

Completed Work Over the Last Week

1. Trojan has completed Production of the unit and is in route for delivery on Dec. 12<sup>th</sup> 2023.

Anticipated Work Over the Next two Weeks

1. Staff to finish cleaning out channel for installation.

Outstanding Issues 1.

None.

Construction Document Schedule Update

1. Not applicable at this time

Budget Summary

1. Contractor	Contract: 48,200.00	JTD: 0
2. UV System	Contract: 349,840.00	JTD: 0

Submitted by:

Paul Hill, Assistant Director of Public Services  
Project Manager

Paul Hill, Assistant Director of Public Services Project Manager

# Monthly Staff Report Water Plant

TO: Town Manager  
 FROM: Polly Brown  
 DEPARTMENT: Water Treatment Plant  
 MONTH: November 2023

## Operation and Production Summary

The Actual water production line ( filtering of water) for the entire month averaged  
 which yielded approximately 1,394,000 gallons of water per day.

15 Hours per Day

Rain 3.16 YTD Rain 40.16 YTD Snow 0 was measured at the water treatment plant.

Average Hours per day (week days)	16.2	hrs
Average Hours per day (weekends)	11.6	hrs
Average produced (week days)	1,517,364	gallons per day
Average produced (weekends)	1,141,000	gallons per day
Total Raw Water Pumped:	43.45	million gallons
Total Drinking Water Produced:	42.51	million gallons
Average Daily Production: (drinking)	1,426,000	gallons per day
Average percent of Production Capacity:	48	%
Plant Process Water:	916,803	(finished water used by the plant)
Bulk Water Sold @ WTP:	62,300	gallons
Flushing of Hydrants/Tanks/FD use/Town Use	0	gallons

## McMinnis Spring

Total Water Pumped:	6.422	million gallons	average hours per day	11.7	
Average Daily Produced:	229,357	gallons per day	Rain at MC	2.9	YTD Rain 40.70
Reynolds Spring			snow	0	0.00
Total Water Pumped:	6.298	million gallons	average hours per day	12.9	Total Precip 40.70
Average Daily Produced:	224,929	gallons per day	Rain at RE	2.8	YTD Rain 40.93
Purchased Water from CCUSA	0	gallons	snow	0	0.00
Sold to Hurt	2,214,300	gallons			Total Precip 40.93
Industrial Use	35,863,710				
Total Drinking Water Delivered (including Springs/CCUSA)	54,515,747		Water lost due to leaks		
			none captured		

## Comments: Water Plant Activities & CIP Projects:

Monthly Compliance Reports Completed

VDH samples completed for compliance

Melinda High Pressure Zone- Redline Drawings need to be delivered to the Town from Mattern and Craig (Closeout project)

Filter Upgrade - Completed and awaiting VDH CTO as well as warranty item on waste flow meter. (Calibrations of DP Cells need to be resolved)

The Source Water Protection Local Advisory Committee will meet again when date has been set

Generator project, Completed and working on administrative closeout.

Springs SCADA project - Lord and Company and electrician installing SCADA

Sedimentation Basin Project- PER - was approved by VDH. Design work in final review before submittal to VDH, awaiting categorical exclusion letter

AMI Meter system kick off meeting held, the network system is being built and 25 meters to be installed to test network

WTP SCADA upgrade scope to be discussed with the engineer (Installation of Dearing Ford tank and CCUSA meter vault has begun)

Springs Rehabilitation - Engineering Concepts to send plans and specs to Town for review before submitting to VDH

Raw Water Control Valve ordered including an actuator due to ship in January

Lead and Copper Inventory has continued. Working on finalizing document to draw down VDH funding

UCMR5 (awaiting final completion )

WTP Security CIP awaiting final completion

Budget Prep for FY2025 and CIP 2025-2029 was reviewed and completed

Clean Basin 4

## Utilities Distribution and Collection

# of Service Taps	0	Addresses:			
# of Meters Read	103	Monthly	Rereads	5	
	0	Quarterly	Rereads		0
# of Meters Cut Off For Non-Payment	62				
# of Meters Tested	0				
# of Loads of Sludge to Landfill	23				
	146.14	Tons			
# of Location Marks made for Miss Utility	47				
# of Meters Replaced	2				
# of Water Lines Repaired	2		# of Sewer Lines Unstopped		2
Locations:			Locations:		
13th Street & Bedford Ave.			1011 10th Street		
212 Doss Street			Main Street		
# Air Relief Valves Inspected	0				
# of PRV Maintenance/Inspection	1				
3260 Lynch Mill Road PRV Installed 11/14/2023					
# of Water Valve Boxes Cleaned	0				
# of Blow-Off Valves Flushed	0				
# of Blow-Off Valves Located	0				
Push Camera Footage	80'				
Sewer (Root Cutting) Main		Sewer Main Cleaned			
Sewer (Root Cutting)Main Manholes		Sewer Main Cleaned Manholes			
Sewer Video Footage		Sewer Service Cleaned		110'	
Sewer Video Manholes		Sewer Service Blockage		21'	
Duke Root Control (Contractor)		Sewer Service Video		50'	
Water Turn On and Offs	27	Sewer Right of Way Clearing Footage			
Water Right of Way Clearing Footage		Sewer Manholes Inspected			
Water Meter Box Replacement		Sewer Installed Clean Out			
# Of Hydrants Flushed	0				
# of Hydrant Valves Exercised	0				

## Other Utilities Distribution and Collection Activities & CIP Projects:

Fire hydrant painting is underway

DEPARTMENT: Wasterwater Plant  
MONTH: November-23

Average Daily Flow	1.70	MGD
TSS Reduction	95	%
BOD Reduction	96	%
VPDES Violations	0	
Sludge ( Regional Land Fill)	161	tons
Rain Total	2.63	Inches
	Snow Total	Inches

Other Wastewater Activities and CIP Projects:

Month: November  
Week: November 6<sup>th</sup>, 2023

Month: November  
Week: November 13<sup>th</sup>, 2023

- Submitted Monthly DMR
  - Submitted Industrial Billing
  - Submitted Septic Hauler Billing
  - Timesheets
  - Replaced Fire Ext. in Sludge Return Building
  - Main Gate in lower parking lot damaged by contractor
  - UV system check
  - Entered Lab data
  - Normal Plant Operations
- Main Gate in lower parking lot Replaced
  - UV system repaired by Piedmont Technical Services
  - UPS battery replaced for Meter Room PLC
  - Annual Bio Assay results submitted to DEQ
  - UV system check
  - Entered Lab data
  - Normal Plant Operations

Month: November  
Week: November 20<sup>th</sup>, 2023

Month: November  
Week: November 27<sup>th</sup>, 2023

- Timesheets submitted and Reviewed
  - All Generators fuel system topped off
  - All plant RPZs tested and certified by Steve Miller
  - Replaced Air compressor at Riverview Pump Station
  - UV system check
  - Entered Lab data
  - Normal Plant Operations
- Influent sample is out of Service
  - Ordering CIP item (2 new composite samplers)
  - Cleaned NPW system
  - Repaired Scum pump in sludge return building
  - UV system check
  - Entered Lab data
  - Normal Plant Operations

WWTP Electrical Upgrade awaiting proper sized VFDs. They have been shipped and we are awaiting arrival.

The UV system has been ordered and awaiting UV system

Director of Public Services is conducting a wastewater treatment plant class on Monday night for Town operators. ( Have a member of the public and 4 operators from Bedford also in class)

Town of Hurt Public Work Director is also attending



# 2022-2023 Water, Sewer & Curbside Refuse Collection Billing History

Printed 6-Dec-23

Customer Class		December-22	January-23	February-23	March-23	April-23	May-23	June-23	July-23	August-23	September-23	October-23	November-23	Average
WATER	Units													
	Residential Base-IT	24	1,340	17	12	1,244	5	13	1,350	10	11	1,183	16	435
	Commercial Base-IT	44	205	25	43	194	40	48	191	44	44	177	44	92
	Residential Base-OT	150	-	-	-	140	-	-	152	-	-	136	1	48
	Commercial Base-OT	1	1	1	1	1	1	1	1	1	1	1	1	1
	Municipal	31	31	31	31	31	31	31	29	28	28	28	28	30
	Dormant Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
	Industrial	5	5	5	5	5	5	5	5	5	5	5	5	5
	TOTAL	255	1,582	79	92	1,615	82	98	1,728	88	89	1,530	95	611
	Gallons													Total
	Residential Use-IT	149,270	14,156,747	46,670	232,530	11,562,786	1,598	272,020	14,136,134	39,300	61,800	11,248,247	35,750	51,942,852
	Commercial Use-IT	1,125,400	5,821,091	1,016,560	2,835,470	2,870,044	3,485,000	3,067,190	4,394,408	4,901,190	3,883,200	5,030,620	2,045,680	40,475,853
	Residential Use-OT	-	2,045,431	-	-	1,470,769	-	-	1,882,340	-	-	1,552,050	10	6,950,600
	Commercial Use-OT	4,345,660	2,544,000	2,145,000	2,245,000	2,378,443	2,444,500	2,648,500	2,676,500	2,228,500	2,629,600	2,319,300	2,177,900	30,782,903
	Municipal	449,380	284,120	869,240	280,330	236,640	284,690	565,880	475,390	625,190	1,010,710	1,169,870	118,140	6,369,580
	Industrial	48,330,196	51,157,883	39,972,785	37,834,871	41,394,519	46,980,991	43,193,104	48,464,669	46,695,191	32,003,512	47,339,024	34,470,396	517,837,141
	TOTAL WATER SOLD	54,399,906	76,009,272	44,050,255	43,428,201	59,913,201	53,196,779	49,746,694	72,029,441	54,489,371	39,588,822	68,659,111	38,847,876	654,358,929
	NET DELIVERED	67,285,674	65,060,629	63,255,922	57,134,415	61,479,732	63,009,326	71,200,743	69,001,353	46,155,549	64,365,732	59,608,969	54,515,747	742,073,791
	FRACTION BILLED	119%	111%	77%	88%	69%	111%	77%	100%	89%	80%	115%	71%	88%
	Total ( TOA,sold,hydrnts, Leaks)	16,700	14,800	11,400	14,500	3,700	13,850	68,700	26,900	83,100	89,900	30,200	62,300	436,050
	Dollars													Total
	Residential Base & Use-IT	1,096	90,733	619	1,066	83,595	181	1,260	77,275	400	511	63,861	586	321,182
	Commercial Base & Use-IT	10,557	26,765	4,105	11,349	19,917	12,810	11,199	22,525	17,134	13,625	22,716	6,767	179,469
	Residential Base & Use-OT	-	15,704	-	-	12,939	-	-	18,680	-	-	13,402	53	60,779
	Commercial Base & Use-OT	19,852	12,832	10,845	11,343	11,943	12,336	13,352	13,491	11,260	13,258	11,713	11,008	153,233
	Municipal	-	-	-	-	-	-	-	-	-	-	-	-	-
	Industrial	145,113	154,027	130,311	125,974	46,250	155,791	143,442	160,205	154,859	107,558	148,076	113,543	1,585,151
	TOTAL	176,619	300,061	145,880	149,731	174,644	181,117	169,253	292,176	183,653	134,953	259,769	131,958	2,299,814
SEWER	Units													Average
	Residential Base-IT	20	1,179	18	12	1,088	5	6	1,181	11	5	1,082	15	385
	Commercial Base-IT	43	188	23	42	135	40	43	172	45	42	149	43	80
	Commercial Base-OT	7	7	7	7	7	7	7	7	7	7	7	7	7
	Municipal	8	8	8	8	8	8	8	8	8	8	8	8	8
	Dormant Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
	Industrial	4	4	4	4	4	4	4	4	4	4	4	4	4
	TOTAL	82	1,386	60	73	1,242	64	68	1,372	75	66	1,250	77	477
	Gallons													Total
	Residential Use-IT	119,659	9,959,423	39,725	196,665	8,618,103	1,358	228,880	10,530,833	6,882	49,468	10,127,459	30,799	39,909,253
	Commercial Use-IT	865,810	4,637,833	802,757	848,636	1,518,479	2,756,427	1,825,135	3,175,105	3,091,364	2,018,937	2,986,225	890,348	25,417,057
	Commercial Use-OT	149,844	215,644	222,792	222,948	300,880	204,088	236,788	165,292	246,884	243,480	1,602,602	210,580	4,021,822
	Municipal	88,900	105,370	105,370	89,550	93,320	100,770	90,730	129,110	98,050	120,850	83,830	83,830	83,830
	Industrial	43,110,000	48,610,000	43,480,000	33,730,000	38,830,000	40,200,000	41,520,000	45,370,000	40,330,000	31,590,000	45,050,000	39,490,000	491,310,000
	TOTAL SEWER BILLED	44,334,213	63,528,270	44,650,644	35,087,799	49,360,783	43,262,643	43,901,532	59,370,341	43,773,180	34,022,735	59,850,117	40,705,557	560,658,132
	WWTP EFFLUENT	56,190,000	56,230,000	61,260,000	57,850,000	64,190,000	64,190,000	58,450,000	55,867,900	45,626,300	53,404,400	53,867,800	51,220,200	678,346,600
	FRACTION BILLED	95%	76%	103%	82%	73%	67%	75%	106%	96%	64%	111%	79%	83%
	Dollars													
	Residential Base & Use-IT	468	38,190	216	42	33,276	25	897	44,141	182	208	32,267	147	12,505
	Commercial Base & Use-IT	8,395	8,587	3,059	9,602	9,419	10,554	6,963	12,295	11,793	7,700	11,528	3,395	8,607
	Commercial Base & Use-OT	776	1,640	1,713	1,510	2,412	2,234	1,505	1,391	1,592	1,505	620	974	1,489
	Municipal	-	-	-	-	-	-	-	-	-	-	-	-	-
	Industrial	160,369	180,829	170,007	131,568	152,431	157,983	162,871	177,768	159,117	129,284	140,916	164,028	1,887,173
	TOTAL	150,070	191,188	156,827	172,045	185,599	170,796	172,236	235,596	172,684	138,697	185,331	168,544	1,909,774
CURBSIDE	Curbside-IT STOPS													Average
	Curbside - Brush	82	97	77	105	196	180	234	139	117	177	166	69	155
	Curbside- BULK	88	91	79	109	102	127	97	105	70	102	102	103	85
	TOTAL	170	188	156	214	298	307	331	244	187	279	268	172	240
	Curbside-IT	93	97	85	98	89	95	98	92	115	88	95	99	Total
	Curbside-BULK	9	8	10	14	21	18	32	18	12	25	17	9	1,096
	TOTAL	102	105	95	112	110	113	130	110	126	113	112	108	1,249

**Town of Altavista  
Hurt and Proffitt Projects  
Status Report**



Date: December 5, 2023

This memo is a status report of Hurt & Proffitt Team's efforts for the  
Main Street Sidewalk

Completed Work Over the Last Week

1. Survey crews were out doing the topographic survey.

Anticipated Work Over the Next two Weeks

1. Office staff will work on processing the survey data collected next week. Once completed, we will start designing the sidewalk plans.

Outstanding Issues

1. None at this time

Construction Schedule Update

1. None at this time

Budget Summary

1. Topographic Survey	Contract:	\$3,500	JTD:	\$0
2. Sidewalk Design Plans	Contract:	\$12,000	JTD:	\$0

Submitted by:

Chad Hodges, PE  
Project Manager

**Town of Altavista**  
**WTP DESIGN - Project Status Report**

Date: 12/5/2023

This memo is a status report of Dewberry Team's efforts for the Town of Altavista Sedimentation and Solids Handling Improvement Project.

Engineer's Project No. 50115515 – Design/Construction Phase (6/14/2023)

Completed Month Over the Last Month

1. 100% Structural and Electrical drgs under internal review
2. Finalizing specifications

Anticipated Work Over the Next Month

1. Submit 100% documents to Town for review
2. Upon Town authorization submit final documents to VDH for review.

Outstanding Issues --

1. None

Construction Document Schedule Update

1. Progress is approximately 60 days ahead of schedule– see below

Budget Summary

1. <u>PER</u>	Contract: \$14,000	JTD: \$14,000
2. <u>Design</u>	Contract: \$159,100	JTD: \$119,300
3. <u>Survey</u>	Contract: \$3,200	JTD: 0
4. <u>Construction Admin</u>	Contract: \$55,000	JTD: 0
5. <u>Part Time Inspection</u>	Contract: \$11,200	JTD: 0
6.		

Submitted by:

R. Scott Ehrhardt

Project Manager

Town of Altavista - Sedimentation and Solids Handling Improvement Project																																
	2023												2024												2024							
Description	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8		
Project Kickoff																																
PER Preparation																																
PER Review & Approval																																
Execution of Engineering Design Contract																																
50% Design*																																
90% Design**																																
Submit Final Design to Town & VDH for Approval & Receive Comments																																
Issue Final Bid Documents																																
Advertisement																																
Receive Bids, Award & issue N.T.P																																
Construction																																
Project Closeout																																

\*Submittal includes: process mechanical plan view, spec outline, and P&ID

\*\*Submittal includes: process mechanical, electrical, specifications

**Town of Altavista  
WWTP PER - Project Status Report**

Date: 12/5/2023

This memo is a status report of Dewberry Team's efforts for the Town of Altavista Wastewater Treatment Plant (WWTP) Improvements – Preliminary Engineering Report (PER) Engineer's Project No. 50167115

Completed Month Over the Last Month

1. Received final comments from Town and incorporated in PER
2. Submitted a final PER to Town & RD
3. Submitted an Environmental Review report (ER) to Town and RD

Anticipated Work Over the Next Month

1. Receive final comments from RD.
2. Publish final PER and ER for submission to Town and RD

Outstanding Issues –

1. None

PER/ER Document Schedule

- a. Preliminary Findings; ~~9/19/2023~~ 9/21/2023
- b. Draft PER & ER; 10/31/2023

Budget Summary

- |          |     |                    |               |
|----------|-----|--------------------|---------------|
| 1. _____ | PER | Contract: \$26,500 | JTD: \$25,175 |
| 2. _____ | ER  | Contract: \$3,500  | JTD: \$3200   |
| 3.       |     |                    |               |

Submitted by:  
R. Scott Ehrhardt  
Project Manager



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 10.D

**REPORTS AND COMMUNICATIONS**

**Title:** Altavista Police Department Monthly Report

**Staff Resource:** APD Chief Tommy Merricks

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**Action(s):**

For informational purposes

**Explanation:**

APD monthly report for November 2023

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*

*[attachment 1. APD November APD Monthly Report.pdf](#)*

*[attachment 2. APD Patrol on 29-November 2023.pdf](#)*

2023 ALTAVISTA POLICE DEPT MONTHLY REPORT												
	January	February	March	April	May	June	July	August	September	October	November	Year to Date
Criminal Arrests "Felony"	3	0	0	1	4	3	8	3	4	2	4	32
Criminal Arrests "Misdemeanor"	16	1	8	6	9	5	8	17	8	3	3	84
Warrant Executed	19	8	7	7	13	2	16	10	14	4	5	105
Uniform Traffic Summons Issued	56	67	23	30	29	29	32	23	38	50	38	415
# Traffic Stops	122	132	128	70	90	111	115	138	106	107	108	1227
BOLO'S (Be on Look Out)	3	5	9	5	10	3	6	8	2	7	2	60
DUI	1	0	1	1	2	3	2	7	1	3	1	22
IBR	37	9	45	42	45	21	41	44	33	42	31	390
MVA	8	13	11	15	18	10	16	15	15	23	10	154
Assist Motorist	22	19	19	21	12	17	20	20	15	18	20	203
Calls for Service	408	450	514	411	441	433	440	524	360	417	351	4,749
Alarm Responses	8	20	20	16	7	10	9	9	9	14	9	131
ECO/TDO	0	3	2	0	1	1	0	1	0	1	2	11
ECO/ TDO HOURS	0	15	30	0	11	7.5	0	12	0	3	12	90.5
Court Hours	2	2	1	5	4	1	4	5.5	0	5	4	33.5
Citizen Contacts	1,280	1,895	2,394	2,729	1,788	1,867	1,474	3,191	717	2,268	2,021	21,624
Businesses, Residences Check "Foot Patrols"	462	345	509	394	212	339	465	420	331	376	289	4,142

# Patrol on 29-November 2023

Time	Location	Officer	Disposition
3-Nov 1815-1838	Rt 29/Shula	Pugh	MVC
4-Nov 1021-1058	Rt 29	Pugh	Funeral
5-Nov 1948-2009	Rt 29/Lynch Mill	Abbott	Check Location
5-Nov 2227-2317	Rt 29/Main Street	Abbott	DUI
9-Nov 0803-0816	Rt 29/Bedford	Pugh	Disabled Vehicle
15-Nov 0546-0621	Rt 29	Wilson	Disabled Vehicle
19-Nov 1750-1830	Rt 29	Pugh	MVC
22-Nov 2024-2031	Rt 29/Bedford	Pugh	Traffic Stop
22-Nov 2035-2040	Rt 29/Bedford	Pugh	Traffic Stop
22-Nov 2202-2208	Rt 29	Pugh	Traffic Stop
22-Nov 2208-2212	Rt 29	Pugh	Traffic Stop
22-Nov 2305-2314	Rt 29/Main Street	Pugh	Traffic Stop
22-Nov 0156-0206	Rt 29/Main Street	Pugh	Traffic Stop
23-Nov 2124-2132	Rt 29	Pugh	Traffic Stop
25-Nov 0036-	Rt 29/Lynch Mill	Abbott	Disabled Vehicle
27-Nov 0014-0123	Rt 29/Bedford	Pugh	MVC



TOWN OF ALTAVISTA  
TOWN COUNCIL  
REGULAR MEETING  
December 12, 2023  
AGENDA COVER SHEET

AGENDA ITEM #: 10.E

**REPORTS AND COMMUNICATIONS**

**Title:** Altavista Town Council Meeting Calendars

**Staff Resource:** Crystal Hailey, Assistant Town Clerk

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**Action(s):**

Informational Items

**Explanation:**

Attached are the Altavista Town Council's Meeting Calendars for both December, 2023, and January, 2024.

**Background:**

**Funding Source(s):**

**Attachments:** *(click item to open)*

*attachment 1. Altavista Town Council Meeting Calendar - December 2023*

*attachment 2. Altavista Town Council Meeting Calendar - January 2024.*



# DECEMBER 2023

Sunday	Monday	Tuesday	Weds.	Thursday	Friday	Saturday
					1	2 <b>Christmas Parade</b> 5pm
3	4 <b>Planning Commission</b> 5pm	5	6	7	8	9 <b>Christmas</b> at Avoca
10	11	12 <b>Town Council Meeting</b> 6pm	13	14	15 <b>Town Employee Lunch</b> 11am-2pm	16
17	18	19	20	21	22 <b>Town Offices CLOSED</b> for Christmas	23
24	25 <b>Town Offices CLOSED</b> for Christmas	26 <b>Town Offices CLOSED</b> for Christmas	27	28	29	30
31 New Year's Eve			<b>NOTES:</b> No Council Work Session scheduled in December			

# January 2024

Sunday	Monday	Tuesday	Weds.	Thursday	Friday	Saturday
	1 <b>Planning Commission</b> 5pm	2 written request for FY2025 due from outside agencies and non-profits	3	4	5 requests for FY2025 due from Department heads and Council	6
7	8	9 <b><u>Council Meeting</u></b> 6pm  *receive FY2025 draft operations document	10	11	12	13
14	15 <b>Town Offices</b> <b>CLOSED</b> Marting Luther King, Jr Day	16	17	18	19	20
21	22	23 <b><u>Council Work Session</u></b> 5pm	24	25	26	27
28	29	30	<b>NOTES:</b> The AEDA conducts their monthly meetings at 8:15am on the fourth Tuesday of each month	<b>NOTES:</b> <u>January 23rd</u> outside agencies requesting funds in FY2025 should be attending Work Session		