



# ***Town of Altavista***

# ***FY 2027***

Adopted Operating Budget  
and Capital Improvement Plan



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July 1, 2026

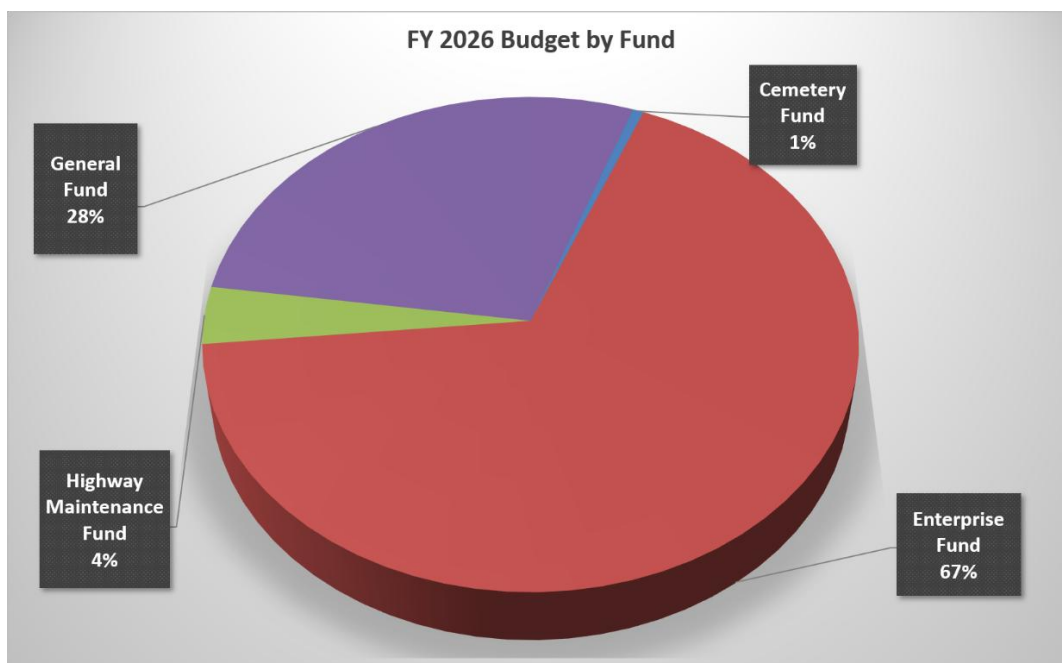
The Honorable Mayor and Members of Council  
Town of Altavista  
510 7<sup>th</sup> Street  
Altavista, Virginia 24517

**RE: FY2027 Budget Management Letter**

Dear Mayor Bennett and Members of Town Council:

On behalf of Staff, I am pleased to present this management letter following Council's adoption of the FY2027 Budget and Capital Improvement Program. The adopted budget reflects the priorities, direction, and guidance provided by Council throughout the budget development process and positions the Town to continue delivering quality services while investing in critical infrastructure and long-term community needs.

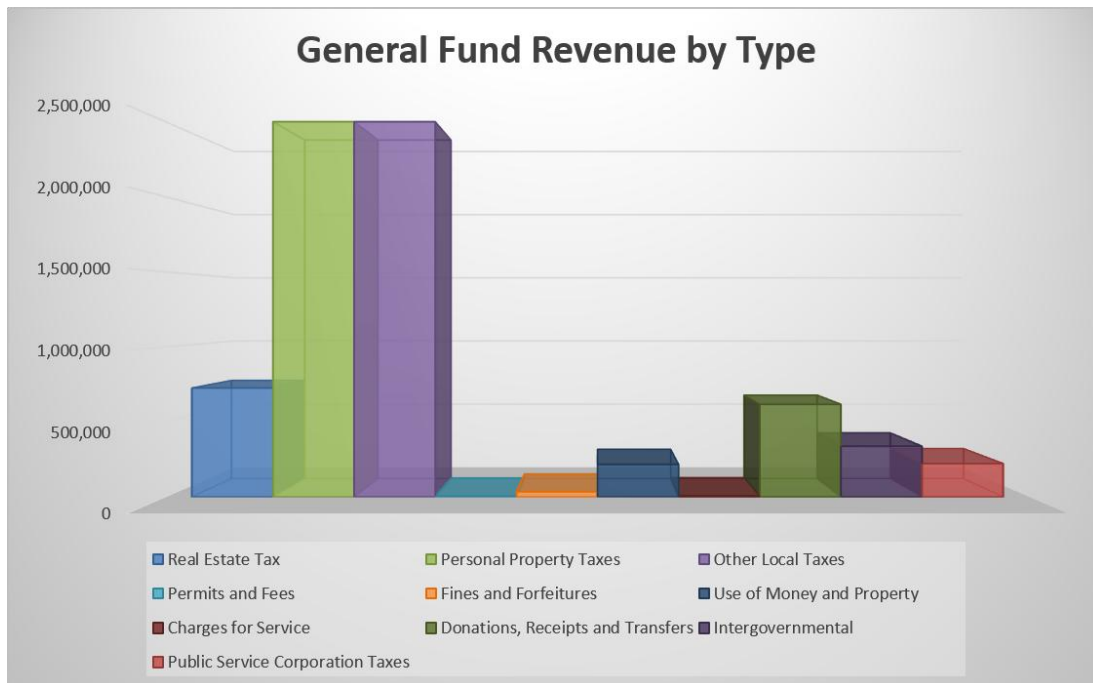
The adopted FY2027 Budget includes a balanced financial plan totaling \$26,877,920, encompassing the General Fund, Enterprise Fund, State/Highway Reimbursement Fund, Cemetery Fund, and Capital Improvement Program. Of the total budget, \$13,757,720 is dedicated to capital projects that support the Town's infrastructure, economic development, and service delivery objectives.



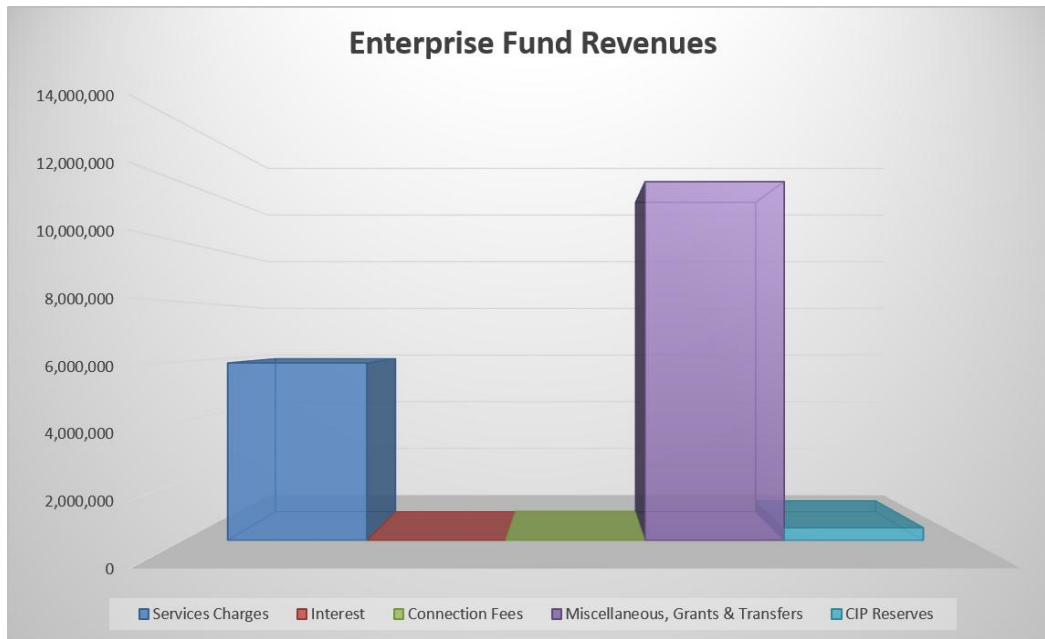
Key budget initiatives include:

- An increase in the Machinery and Tools Tax rate from \$2.00 to \$2.15.
- A 5% increase in water and sewer utility rates effective December 1, 2026.
- A 3% cost-of-living adjustment for all employees.
- Funding for two additional Public Works positions to address operational demands and maintain service levels.
- Continued investment in economic development initiatives and infrastructure improvements.

The General Fund budget projects revenues of \$6,794,810 and expenditures of \$7,106,070. Transfers within the General Fund include \$65,000 to reimburse funds previously advanced to the Altavista Volunteer Fire Company for the purchase of a fire engine, \$87,890 to support Cemetery Fund operations, and \$153,320 designated for economic development activities. To maintain a balanced budget, the General Fund utilizes \$562,500 in prior-year interest earnings and \$54,970 from reserves.



The Enterprise Fund budget projects revenues of \$6,000,050 and expenditures of \$18,427,320, including \$12,989,220 in capital improvements. The largest capital project included in the budget is the Wastewater Treatment Improvement Project, with FY2027 expenditures totaling \$11,371,450. Funding for this project includes prior-year interest earnings of \$427,270 and proceeds from an approved loan in the amount of \$5.5 million that includes partial loan forgiveness of \$275,000. The Town continues to pursue grant funding from various federal and state sources, as well as other funding opportunities, to help offset project costs.



The State/Highway Reimbursement Fund includes anticipated Virginia Department of Transportation revenue of \$1,023,320. These funds will support roadway improvements, including street paving projects and potential alley improvements throughout the Town.

The Cemetery Fund budget totals \$102,890 and includes the annual contribution of \$27,250 to the perpetual maintenance fund. A transfer from the General Fund is included to ensure the continued financial stability of cemetery operations.

The FY2027 Capital Improvement Program represents the Town's ongoing commitment to maintaining and improving public infrastructure. Major projects included in the program address utility system improvements, transportation infrastructure, and other capital needs identified by Council and Staff.

I would like to express my sincere appreciation to the Mayor, Town Council, department heads, and staff for their time, input, and dedication throughout the budget process. The adopted budget is the result of thoughtful discussion, careful financial planning, and a shared commitment to meeting the needs of our community while maintaining fiscal responsibility.

Staff will continue to monitor revenues, expenditures, and project progress throughout the fiscal year and will keep Council informed of significant developments affecting the Town's financial condition.

Respectfully submitted,

*Gary Shanaberger*

Gary Shanaberger  
Town Manager

**TOWN OF ALTAVISTA**  
**MASTER LIST**  
**FEES, RATES AND CHARGES**  
**FY2027 ADOPTED BUDGET**

**BUSINESS PROFESSIONAL AND OCCUPATIONAL LICENSE**

|                                                    |                                                                              |
|----------------------------------------------------|------------------------------------------------------------------------------|
|                                                    | Rate per \$100 of gross receipts                                             |
| Contractors                                        | \$0.03 up to \$200,000; \$0.01 in excess of \$200,000                        |
| Retailers                                          | \$ 0.0425                                                                    |
| Financial, Real Estate, & Professional             | \$ 0.0425                                                                    |
| Personal Services, Repair                          | \$ 0.0600                                                                    |
| Wholesalers                                        | \$ 0.0175                                                                    |
| Wholesale Peddlers                                 | \$ 0.0175                                                                    |
| Commission Merchant                                | \$ 0.0600                                                                    |
| Direct Sellers (sales under \$4,000)               | \$ 0.0175                                                                    |
| Direct Sellers (Sales over \$4,000)                | \$ 0.0550                                                                    |
| Peddlers                                           | \$ 125.0000                                                                  |
| Itinerant Merchant (Edible, Perishable Goods)      | \$ 25.0000                                                                   |
| Itinerant Merchant (Nonperishable Goods)           | \$ 125.0000                                                                  |
| Carnivals, Circus                                  | \$100 per day; \$500 per week                                                |
| Fortunetellers                                     | \$ 500.00                                                                    |
| Savings Institutions/State Chartered Credit Unions | \$ 25.00                                                                     |
| Photographers, out of town                         | \$ 15.00                                                                     |
| Utilities                                          | \$.0025 of Gross Receipts                                                    |
| Operators, coin operated machines                  | \$87.50 for less than 10 machines; \$100 for 10 or more machines plus \$0.18 |
| Minimum License                                    | \$ 15.00                                                                     |

**CEMETERY FEES**

|                                                                      |                                                              |
|----------------------------------------------------------------------|--------------------------------------------------------------|
| Changing of cemetery Deed                                            | \$ 25.00                                                     |
| Sale of Cemetery Spaces / Mausoleum / Cremation- Green Hill Cemetery | \$ 650.00 in town residents - with a minimum of 2 spaces     |
|                                                                      | \$ 950.00 out of town residents - with a minimum of 2 spaces |
| Opening / closing Fee - Green Hill Cemetery                          | \$ 750.00 before 12 noon - weekday                           |
|                                                                      | \$ 925.00 after 12 noon - weekday                            |
|                                                                      | \$ 1,050.00 weekend or holiday                               |
| Opening / closing Fee - Mausoleum / Cremation / Child                | \$ 350.00 before 12 noon - weekday                           |
|                                                                      | \$ 400.00 after 12 noon - weekday                            |
|                                                                      | \$ 450.00 weekend or holiday                                 |
| Disinterment                                                         | \$ 1,300.00                                                  |

**RENTALS**

|                                                        |                                                                    |
|--------------------------------------------------------|--------------------------------------------------------------------|
| Booker Building / Train Station Deposit                | \$ 150.00                                                          |
|                                                        | \$ 250.00 if alcohol is served                                     |
| Booker Building Rental Fee                             | \$ 100.00 for each 4 hours                                         |
| Train Station Rental Fee                               | \$ 200.00 daily                                                    |
| Booker Building / Train Station Utility Fee            | \$ 25.00                                                           |
| Park Pavilion Rentals                                  | \$ 50.00 for each 4 hours - large pavilion @ English & Shreve Park |
|                                                        | \$ 25.00 for each 4 hours - small pavilion @ English & Shreve Park |
| Weekend Truck Rental (Town residents/businesses only ) | \$ 150.00 standard dump truck - resident                           |
|                                                        | \$ 200.00 tandem dump truck - resident                             |
|                                                        | \$ 150.00 standard dump truck - business                           |
|                                                        | \$ 200.00 tandem dump truck - business                             |

**PLANNING & ZONING RELATED**

|                                                                             |                                        |
|-----------------------------------------------------------------------------|----------------------------------------|
| Zoning Permit                                                               | \$ 25.00                               |
| Sign Permit                                                                 | \$ 50.00                               |
| Special Use Permit Request Application                                      | \$ 300.00 plus cost of advertising     |
| Variance Request Application                                                | \$ 300.00 plus cost of advertising     |
| Appeal to Board of Zoning Appeals Application                               | \$ 300.00 plus cost of advertising     |
| Rezoning Request Application                                                | \$ 500.00 plus cost of advertising     |
| Comprehensive Plan Amendment                                                | \$ 1,000.00 plus cost of advertising   |
| Short-term Rental - Initial Registration                                    | \$ 250.00                              |
| Short-term Rental - Annual Registration Renewal                             | \$ 250.00                              |
| Resurvey, Boundary Line Adjustment, Easement, Line Vacation Examination Fee | \$ 25.00                               |
| Single Lot Subdivision Plat Examination Fee                                 | \$ 35.00                               |
| Other Subdivision Plat Examination Fee                                      | \$ 100.00 + \$5 per lot                |
| Zoning Text Amendment                                                       | \$ 500.00 plus cost of advertising     |
| Public Hearing Applicant Deferral Request                                   | \$ Cost of Advertisement               |
| Site Plan                                                                   | \$ 250.00                              |
| Traffic Impact Analysis/Study                                               | \$ 500.00 or actual cost if over \$500 |
| Zoning Determination Letter                                                 | \$ 100.00                              |
| After the Fact Permit                                                       | \$ 100.00                              |
| Comprehensive Plan - printed copy                                           | \$ 25.00                               |
| Comprehensive Plan - flash drive                                            | \$ 10.00                               |
| Zoning Ordinance - printed copy                                             | \$ 25.00                               |
| Zoning Ordinance - flash drive                                              | \$ 10.00                               |

**TOWN OF ALTAVISTA**  
**MASTER LIST**  
**FEES, RATES AND CHARGES**  
**FY2027 ADOPTED BUDGET**

|                         |                |
|-------------------------|----------------|
| Third Party Review Fees | \$ Actual Cost |
| Administrative Fee      | \$ 75.00       |

**TRANSIT FEES**

|                      |                      |
|----------------------|----------------------|
| Transit Tokens       | \$ 0.50 each         |
| Transit Punch Cards  | \$ 10.00 for 3 cards |
| Transit Monthly Pass | \$ 20.00             |

**TAX RATES**

|                                                                 |                                       |
|-----------------------------------------------------------------|---------------------------------------|
| Real Estate Rate                                                | \$0.20 per \$100 of assessed value    |
| Machinery and Tools Rate                                        | \$2.15 per \$100 of assessed value    |
| Personal Property Rate                                          | \$2.00 per \$100 of assessed value    |
| Cigarette Tax                                                   | \$ 0.27 per pack                      |
| Hotel Lodging Tax                                               | 5.50% 3% credit for reporting on time |
| Meals Tax                                                       | 8% 2% credit for reporting on time    |
| Vehicle License Tax / Automobile                                | \$ 15.00                              |
| Vehicle License Tax / Motorcycle                                | \$ 5.00                               |
| Vehicle License Tax / Trailer                                   | \$ 6.50                               |
| Vehicle License Tax / Taxi Cab transporting passengers for hire | \$ 25.00                              |

**UTILITY FEES**

**EFFECTIVE DECEMBER 1, 2026 UTILITY RATES (WATER & SEWER)**

|       |                                                                                                                                                                                                                                                             |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Water | Business & Residential - \$4.52 per 1,000 gallons<br>Industrial - \$4.44 per 1,000 gallons<br>Town of Hurt - \$6.78 per 1,000 gallons<br>Business & Residential Outside of Town - \$9.04 per 1,000 gallons<br>Industrial Outside of Town - \$8.88 per 1,000 |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                  |                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Sewer (based on 85% of water consumption or metered consumption) | Business & Residential - \$4.95 per 1,000 gallons<br>Industrial - \$5.08 per 1,000 gallons<br>Town of Hurt - \$4.95 per 1,000 gallons<br>Business & Residential Outside of Town - \$9.90 per 1,000 gallons<br>Industrial Outside of Town - \$10.16 per 1,000 gallons |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                         |          |
|---------------------------------------------------------|----------|
| Sewer Only Charge (flat rate with monthly fixed charge) | \$ 49.10 |
|---------------------------------------------------------|----------|

Monthly Fixed Charge

| Meter Size | Factor | Charge   |
|------------|--------|----------|
| 5/8"       | 1      | \$6.50   |
| 3/4"       | 1.5    | \$9.75   |
| 1"         | 2.5    | \$16.25  |
| 1 1/2"     | 5      | \$32.50  |
| 2"         | 8      | \$52.00  |
| 2 1/2"     | 11     | \$71.50  |
| 3"         | 15     | \$97.50  |
| 4"         | 25     | \$162.50 |
| 6"         | 50     | \$325.00 |
| 8"         | 80     | \$520.00 |
| 10"        | 115    | \$747.50 |

Water / Sewer Connection & Availability Schedule

|            |        | Water      | Water        | Sewer      | Sewer        |
|------------|--------|------------|--------------|------------|--------------|
| Meter Size | Factor | Connection | Availability | Connection | Availability |
| 5/8"       | 1      | Base Fee   | Base Fee     | Base Fee   | y Fee        |
| 5/8"       | 1      | \$2,150    | \$500        | \$2,000    | \$700        |
| 3/4"       | 1.5    | \$3,225    | \$750        | \$3,000    | \$1,050      |
| 1"         | 2.5    | \$5,375    | \$1,250      | \$5,000    | \$1,750      |
| 1 1/2"     | 5      | \$10,750   | \$2,500      | \$10,000   | \$3,500      |
| 2"         | 8      | \$17,200   | \$4,000      | \$16,000   | \$5,600      |
| 2 1/2"     | 11     | \$23,650   | \$5,500      | \$22,000   | \$7,700      |
| 3"         | 15     | \$32,250   | \$7,500      | \$30,000   | \$10,500     |
| 4"         | 25     | \$53,750   | \$12,500     | \$50,000   | \$17,500     |
| 6"         | 50     | \$107,500  | \$25,000     | \$100,000  | \$35,000     |
| 8"         | 80     | \$172,000  | \$40,000     | \$160,000  | \$56,000     |
| 10"        | 115    | \$247,250  | \$57,500     | \$230,000  | \$80,500     |

The Base Fee is set for the line being on the same side of the road as the connection. If the line is in the road or opposite side of the road where the connection is needed then the fee will be the base plus the actual installation cost of connection + 15% Administration fee.

**TOWN OF ALTAVISTA  
MASTER LIST  
FEES, RATES AND CHARGES  
FY2027 ADOPTED BUDGET**

|                                                                     |    |        |                                                                      |
|---------------------------------------------------------------------|----|--------|----------------------------------------------------------------------|
| Biochemical Oxygen Demand (BOD) rate                                | \$ | 5.56   |                                                                      |
| Chemical Oxygen Demand (COD) rate                                   | \$ | 2.67   |                                                                      |
| Total Suspended Solids (TSS) rate                                   | \$ | 3.71   |                                                                      |
| Application for Service / Application Fee                           | \$ | 25.00  |                                                                      |
| Security Deposit (Owner)                                            | \$ | 50.00  |                                                                      |
| Security Deposit (Tenant)                                           | \$ | 150.00 |                                                                      |
| Cut-Off Charge Fee for Non-payment                                  | \$ | 50.00  |                                                                      |
| Service request during work hours (7:00 am-3:30 pm M-F)             | \$ | 25.00  |                                                                      |
| Service request after work hours (3:30 pm M-F; Saturday and Sunday) | \$ | 50.00  |                                                                      |
| Purchase of water at WTP                                            | \$ | 20.00  | for each 1,000 gallons / minimum \$20.00 <i>Updated from \$10.00</i> |
| Disposal Fee Permit for WWTP per 1,000 gallons                      | \$ | 55.00  |                                                                      |

**MISCELLANEOUS CHARGES**

|                                                                  |    |        |                                                                      |
|------------------------------------------------------------------|----|--------|----------------------------------------------------------------------|
| Return Check Charge                                              | \$ | 35.00  |                                                                      |
| Notary Service Fee                                               | \$ | 5.00   | Per Signature                                                        |
| Police Report                                                    | \$ | 5.00   |                                                                      |
| Customer Copies - Black and White                                | \$ | 0.20   | Per Page                                                             |
| Customer Copies - Color                                          | \$ | 0.25   |                                                                      |
| Fax                                                              | \$ | 1.25   | first page                                                           |
|                                                                  | \$ | 0.75   | each additional page                                                 |
| Vehicle Withholding Fee (DMV stop)                               | \$ | 45.00  |                                                                      |
| Solid Waste Collection Fee                                       | \$ | 8.00   | Per Month                                                            |
| Dealers in precious metals; permit required from Chief of Police | \$ | 200.00 |                                                                      |
| Going out of business permit                                     | \$ | 25.00  |                                                                      |
| Additional Solid Waste Container                                 | \$ | 100.00 |                                                                      |
| Replacement Container                                            | \$ | 100.00 |                                                                      |
| House Cleanout                                                   | \$ | 250.00 | per load    \$250 deposit required with balance due after collection |

TOWN OF ALTAVISTA, VA

ORDINANCE NO: 20-06-01

PRESENTED: April 14, 2026

ADOPTED: June 9, 2026

**AN ORDINANCE: ADOPTING AND RE-ORDAINING THE TOWN'S TAX RATES, WATER AND SEWER RATES, FEES, AND OTHER CHARGES**

The Town Council of the Town of Altavista, Virginia hereby ordains:

**SECTION I.** That all tax rates, fees, and other charges for the Town of Altavista are hereby adopted and re-ordained as set forth in Appendix A to this Ordinance, "Master List Rates, Fees and Charges".

**SECTION II.** That all tax rates, water and sewer rates, and fees adopted under this Ordinance shall supersede any conflicting tax rate, water and sewer rates, fee or charge previously adopted.

**SECTION III.** That the "Master List, Rates, Fee and Charges" adopted and re-ordained under this Ordinance shall be incorporated by reference in the Town Code of Altavista, Virginia, as necessary.

**SECTION IV.** That if any portion of this Ordinance shall be adjudged invalid by a court of competent jurisdiction, the same shall not affect the validity of this Ordinance as a whole or any part or provisions thereof, other than the part so decided to be invalid.

**SECTION V.** That this Ordinance shall be effective July 1, 2026.

**PASSED THIS 9<sup>th</sup> DAY OF JUNE 2026.**

  
\_\_\_\_\_  
Reggie Bennett, Mayor  
Town of Altavista

ATTEST:

  
\_\_\_\_\_  
Crystal Hailey, Town Clerk

TOWN OF ALTAVISTA, VA

**FISCAL YEAR 2027 UTILITY (WATER AND SEWER) RATES INCREASE RESOLUTION**

**AN UNCODIFIED ORDINANCE SETTING THE UTILITY (WATER & SEWER) RATES FOR FY2027**

1. **BE IT ORDAINED** that by the Town Council of the Town of Altavista, Virginia, meeting in regular session this 9<sup>th</sup> day of June 2026, that the Town's utility (water & sewer) rates will be as follows effective December 1, 2026:
  - a. **Water**
    - Business & Residential - \$4.52 per 1,000 gallons**
    - Industrial - \$4.44 per 1,000 gallons**
    - Town of Hurt - \$6.78 per 1,000 gallons**
    - Business & Residential (Outside Town Limits) - \$9.04 per 1,000 gallons**
    - Industrial (Outside Town Limits) - \$8.88 per 1,000 gallons**
  - b. **Sewer (based on 85% of water consumption or metered consumption)**
    - Business & Residential - \$4.95 per 1,000 gallons**
    - Industrial - \$5.08 per 1,000 gallons**
    - Town of Hurt - \$4.95 per 1,000 gallons**
    - Business & Residential (Outside of Town Limits) - \$9.90 per 1,000 gallons**
    - Industrial (Outside of Town Limits) - \$10.16 per 1,000 gallons**
    - Sewer Only Charge (flat rate with monthly fixed charge) - \$49.10**
  - c. **Surcharge**
    - Biochemical Oxygen Demand (BOD) - \$5.56**
    - Chemical Oxygen Demand (COD) - \$2.67**
    - Total suspended Solids (TSS) - \$3.71**
  - d. **All other Utility Rates, Fees and Charges will remain unchanged.**
  - e. **These changes will be incorporated into the Town of Altavista FY2027 Master List for Fees, Rates and Charges.**
2. These rates will take effect on December 1, 2026.

**PASSED THIS 9th DAY OF JUNE 2026.**

  
\_\_\_\_\_  
Reggie Bennett, Mayor  
Town of Altavista

ATTEST:  
  
\_\_\_\_\_  
Crystal Hailey, Town Clerk

TOWN OF ALTAVISTA, VA

**RESOLUTION TO APPROVE THE FY 2027 – 2031 CAPITAL IMPROVEMENT PROGRAM**

**WHEREAS,** the Town Manager presented a draft FY2027-2031 Capital Improvement Program, as part of the budget entitled *Proposed Operating Budget and Capital Improvement Plan for Fiscal Year 2027*, which was the subject of a duly advertised Town Council public hearing, and was considered and discussed by Town Council through a series of budget work sessions; and

**WHEREAS,** as a result of several budget work sessions, the Town Council directed that certain changes be made to the FY 2027 Budget and Capital Improvement Program.

**WHEREAS,** a Public Hearing was held on May 12, 2026, to receive public comment; now therefore

**BE IT RESOLVED,** that the FY2027-2031 Capital Improvement Program for the Town of Altavista, as modified in work sessions held during January, February, and March 2026, is hereby approved.

Voting for: Reggie Bennett, Wayne Mitchell, Tim George, Tracy Emerson,  
Scott Lowman, Gary Penn, and Viki Mattox

Against: None

Adopted: Tuesday, June 9<sup>th</sup>, 2026

Crystal Hailey  
Town Clerk

TOWN OF ALTAVISTA, VA

**FISCAL YEAR 2027 BUDGET & APPROPRIATION RESOLUTION**

**A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED REVENUES FOR FY 2026-2027 FOR THE OPERATING BUDGETS AND THE CAPITAL IMPROVEMENT PROGRAM FOR THE TOWN OF ALTAVISTA, VIRGINIA**

**WHEREAS,** pursuant to Section 15.2-2503 of the Code of Virginia (1950), as amended, the Town Council of Altavista, Virginia must approve for informative and fiscal planning purposes a budget that contains a complete and itemized classified plan for all contemplated expenditures, all estimated revenues, and all estimated borrowings for the Town during the fiscal year beginning July 1, 2026 and ending June 30, 2027 (“FY2027”); and

**WHEREAS,** the Town Manager prepared for FY 2027 a budget entitled *Proposed Operating Budget and Capital Improvement Plan for Fiscal Year 2027* (“FY2027 Budget”), which was the subject of a duly advertised Town Council public hearing, and was considered and discussed by Town Council through a series of budget work sessions; and

**WHEREAS,** it is the finding and conclusion of the Town Council that the schedules and exhibits of anticipated revenues and expenditures for the fiscal year appear to be as accurate as possible for budgetary purposes.

**NOW THEREFORE,** the Council of the Town of Altavista, Virginia hereby resolves:

**SECTION I.** The FY 2027 Budget is hereby approved and adopted in its entirety. The FY 2027 Budget shall include fund categories and budgeted expenditures for such fund categories as follows: General Fund, **\$6,566,890**; Enterprise “Utility” Fund (Water & Sewer), **\$5,438,100**; Highway Maintenance Fund, **\$947,320**; Cemetery Fund, **\$102,890**; and Transfer to General Fund Reserves (Fire Department loan repayment) **\$65,000**. Included in these funds is **\$13,757,720** for Capital Outlay;

**SECTION II.** Amendments to the adopted FY 2027 Budget may be enacted by the Town Council by resolution from time to time.

**SECTION III.** The Town Manager may authorize the transfer of any unencumbered balance, or portion thereof, from one classification of expenditure to another within the same department or appropriation category.

**SECTION IV.** The Town Manager may increase appropriations for non-budgeted revenue that may occur during the fiscal year as follows:

1. Insurance recoveries received for damage to any town property.
2. Refunds or reimbursements made to the town.

**SECTION V.** All outstanding encumbrances in the capital projects fund at June 30, 2026 shall be an amendment to the adopted budget and shall be reappropriated to the FY2026-2027 fiscal year to the same department and account for which they were assigned in the previous year subject to any applicable public hearing requirements. Appropriations designated for capital projects will not lapse at the end of the fiscal year. The Town Manager may approve transfers between funds to enable capital projects to be accounted for properly. Upon completion of a capital project, the Town Manager is authorized to close out the project and transfer any remaining balances to the original funding source. The Town Manager is authorized to approve transfers among capital projects as long as funding sources are consistent and total appropriations are not increased. If the actual contract amount for a project is less than the appropriations, the Town Manager may approve the transfer of excess funds back to the original funding source upon completion of the project.

**SECTION VI.** The Town Manager is hereby authorized and directed to take all appropriate administrative actions necessary and prudent to effectuate implementation of this Resolution including but not limited to, transferring money within and between funds, paying all short and long-term debt due, and establishing necessary encumbrances at the end of the fiscal year.

**SECTION VII.** All appropriations are declared to be maximum.

**SECTION VIII.** No department, agency or individual receiving appropriations under the provision of this Resolution shall exceed the amount of its or his appropriation, except with the prior approval of, and appropriation by, the Town Council.

**SECTION IX.** All prior budgets, ordinances, and resolutions in conflict herewith are hereby repealed.

**SECTION X.** If any provision of this Resolution is declared invalid, the decision shall not affect the validity of the Resolution as a whole or any remaining provisions of the Resolution.

**SECTION XI.** This Resolution shall be effective on and after July 1, 2026.

**PASSED THIS 9<sup>th</sup> DAY OF June 2026.**

  
\_\_\_\_\_  
Reggie Bennett, Mayor  
Town of Altavista

ATTEST:

  
\_\_\_\_\_  
Crystal Hailey, Town Clerk

TOWN OF ALTAVISTA, VA

**FISCAL YEAR 2027 SOLID WASTE COLLECTION FEE RESOLUTION**

1. **BE IT RESOLVED** that by the Town Council of the Town of Altavista, Virginia, meeting in regular session this 9<sup>th</sup> day of June 2026, that the Town's solid waste collection fee will be \$8.00 per month effective July 1, 2026.
2. This fee will be incorporated into the Town of Altavista FY2027 Master List for Fees, Rates, and Charges.

**PASSED THIS 9th DAY OF JUNE 2026.**

  
\_\_\_\_\_  
Reggie Bennett, Mayor  
Town of Altavista

ATTEST:

  
\_\_\_\_\_  
Crystal Hailey, Town Clerk

# **EXPENDITURE SUMMARY (ALL FUNDS)**

Town of Altavista  
Fund Expenditure Totals  
**FY2027 BUDGET**

| <b>GENERAL FUND (FUND 10)</b>                  | <b>FY2024<br/>ACTUAL</b> | <b>FY2025<br/>ACTUAL</b> | <b>FY2026<br/>ADOPTED</b> | <b>FY2026<br/>PROJECTED</b> | <b>FY2027<br/>ADOPTED</b> |
|------------------------------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|---------------------------|
| Council                                        |                          |                          |                           |                             |                           |
| Personnel                                      | 27,989                   | 27,989                   | 28,000                    | 38,220                      | 48,440                    |
| Operations                                     | 12,239                   | 20,037                   | 28,600                    | 29,200                      | 37,580                    |
| CIP                                            | 0                        | 0                        | 0                         | 0                           | 22,000                    |
| Council / Planning Commission - TOTAL:         | <u>40,228</u>            | <u>48,026</u>            | <u>56,600</u>             | <u>67,420</u>               | <u>108,020</u>            |
| Administration                                 |                          |                          |                           |                             |                           |
| Personnel                                      | 676,109                  | 687,660                  | 720,530                   | 738,790                     | 762,670                   |
| Operations                                     | 423,423                  | 536,633                  | 577,680                   | 581,825                     | 634,800                   |
| Debt Service                                   | 0                        | 0                        | 0                         | 0                           | 0                         |
| CIP                                            | <u>12,158</u>            | <u>0</u>                 | <u>16,500</u>             | <u>16,500</u>               | <u>40,000</u>             |
| Administration - TOTAL:                        | <u>1,111,691</u>         | <u>1,224,293</u>         | <u>1,314,710</u>          | <u>1,337,115</u>            | <u>1,437,470</u>          |
| Non-Departmental                               |                          |                          |                           |                             |                           |
| Operations including Transfers                 | 1,178,111                | 1,598,314                | 465,470                   | 743,917                     | 631,270                   |
| Transfer Out to Cemetery Fund                  | -79,371                  | -60,963                  | -77,500                   | -77,945                     | -87,890                   |
| Transfer Out to Enterprise Fund                | 0                        | 0                        | 0                         | 0                           | 0                         |
| Transfer Out to General Fund Reserve           | -554,696                 | -1,155,702               | 0                         | -275,282                    | -153,320                  |
| Transfer Out to Gen. Fund Reserve (Fire Dept.) | -65,000                  | -65,000                  | -65,000                   | -65,000                     | -65,000                   |
| Transfer Out to C. I. F.                       | 0                        | 0                        | 0                         | 0                           | 0                         |
| Transfer Out to EDA Checking                   | -4,375                   | -5,000                   | 0                         | 0                           | 0                         |
| Operations & CIP w/o Transfers Out             | 474,669                  | 311,649                  | 322,970                   | 325,690                     | 325,060                   |
| Non-Departmental - TOTAL:                      | <u>474,669</u>           | <u>311,649</u>           | <u>322,970</u>            | <u>325,690</u>              | <u>325,060</u>            |
| Public Safety                                  |                          |                          |                           |                             |                           |
| Personnel                                      | 1,149,176                | 1,203,464                | 1,325,780                 | 1,336,350                   | 1,345,990                 |
| Operations                                     | 213,219                  | 212,138                  | 309,800                   | 293,620                     | 313,270                   |
| Debt Service                                   | 0                        | 0                        | 0                         | 0                           | 0                         |
| CIP                                            | <u>212,996</u>           | <u>31,433</u>            | <u>73,020</u>             | <u>123,120</u>              | <u>92,000</u>             |
| Public Safety - TOTAL:                         | <u>1,575,392</u>         | <u>1,447,035</u>         | <u>1,708,600</u>          | <u>1,753,090</u>            | <u>1,751,260</u>          |
| Public Works                                   |                          |                          |                           |                             |                           |
| Personnel                                      | 905,843                  | 869,526                  | 1,127,530                 | 970,780                     | 1,234,980                 |
| Operations                                     | 450,830                  | 495,798                  | 737,910                   | 602,335                     | 786,640                   |
| Debt Service                                   | 21,766                   | 21,427                   | 22,080                    | 22,100                      | 21,730                    |
| CIP                                            | <u>127,952</u>           | <u>151,232</u>           | <u>1,539,990</u>          | <u>1,769,940</u>            | <u>538,500</u>            |
| Public Works - TOTAL:                          | <u>1,506,391</u>         | <u>1,537,983</u>         | <u>3,427,510</u>          | <u>3,365,155</u>            | <u>2,581,850</u>          |
| Transit System                                 |                          |                          |                           |                             |                           |
| Personnel                                      | 132,015                  | 146,647                  | 160,690                   | 160,690                     | 175,380                   |
| Operations                                     | 33,695                   | 30,147                   | 48,250                    | 43,260                      | 51,250                    |
| Debt Service                                   | 0                        | 0                        | 0                         | 0                           | 0                         |
| CIP                                            | <u>134,158</u>           | <u>0</u>                 | <u>27,680</u>             | <u>32,070</u>               | <u>0</u>                  |
| Transit System - TOTAL:                        | <u>299,868</u>           | <u>176,795</u>           | <u>236,620</u>            | <u>236,020</u>              | <u>226,630</u>            |
| Economic Development                           |                          |                          |                           |                             |                           |
| Personnel                                      | 0                        | 0                        | 0                         | 0                           | 0                         |
| Operations                                     | 45,134                   | 126,819                  | 224,300                   | 189,515                     | 275,970                   |
| Debt Service                                   | 0                        | 0                        | 0                         | 0                           | 0                         |
| CIP                                            | <u>487,566</u>           | <u>750,334</u>           | <u>0</u>                  | <u>132,280</u>              | <u>0</u>                  |
| Economic Development - TOTAL:                  | <u>532,700</u>           | <u>877,153</u>           | <u>224,300</u>            | <u>321,795</u>              | <u>275,970</u>            |
| Community Development                          |                          |                          |                           |                             |                           |
| Personnel                                      | 127,280                  | 100,659                  | 134,880                   | 117,250                     | 133,710                   |
| Operations                                     | 22,909                   | 85,783                   | 85,650                    | 28,250                      | 92,000                    |
| Debt Service                                   | 0                        | 0                        | 0                         | 0                           | 0                         |
| CIP                                            | <u>187,420</u>           | <u>61,690</u>            | <u>0</u>                  | <u>71,000</u>               | <u>0</u>                  |
| Community Development - TOTAL:                 | <u>337,609</u>           | <u>248,131</u>           | <u>220,530</u>            | <u>216,500</u>              | <u>225,710</u>            |

Town of Altavista  
Fund Expenditure Totals  
**FY2027 BUDGET**

|                                    | <b><u>FY2024<br/>ACTUAL</u></b> | <b><u>FY2025<br/>ACTUAL</u></b> | <b><u>FY2026<br/>ADOPTED</u></b> | <b><u>FY2026<br/>PROJECTED</u></b> | <b><u>FY2027<br/>ADOPTED</u></b> |
|------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|----------------------------------|
| <b>GENERAL FUND (FUND 10)</b>      |                                 |                                 |                                  |                                    |                                  |
| Spark Innovation Center            |                                 |                                 |                                  |                                    |                                  |
| Personnel                          | 53,183                          | 70,151                          | 81,240                           | 81,240                             | 85,500                           |
| Operations                         | 63,511                          | 57,056                          | 88,600                           | 88,600                             | 88,600                           |
| Debt Service                       | 0                               | 0                               | 0                                | 0                                  | 0                                |
| CIP                                | 0                               | 47,000                          | 0                                | 0                                  | 0                                |
| Spark Innovation Center - TOTAL:   | <u>116,694</u>                  | <u>174,207</u>                  | <u>169,840</u>                   | <u>169,840</u>                     | <u>174,100</u>                   |
| <b>GENERAL FUND TOTALS</b>         |                                 |                                 |                                  |                                    |                                  |
| Personnel                          | 3,071,596                       | 3,106,096                       | 3,578,650                        | 3,443,320                          | 3,786,670                        |
| Operations                         | 1,739,629                       | 1,876,061                       | 2,423,760                        | 2,182,295                          | 2,605,170                        |
| Debt Service                       | 21,766                          | 21,427                          | 22,080                           | 22,100                             | 21,730                           |
| CIP                                | 1,162,250                       | 1,041,688                       | 1,657,190                        | 2,144,910                          | 692,500                          |
| <b>GENERAL FUND - GRAND TOTAL:</b> | <u>5,995,240</u>                | <u>6,045,272</u>                | <u>7,681,680</u>                 | <u>7,792,625</u>                   | <u>7,106,070</u>                 |

Town of Altavista  
Fund Expenditure Totals  
**FY2027 BUDGET**

| <b>ENTERPRISE FUND (FUND 50)</b>      | <b><u>FY2024<br/>ACTUAL</u></b> | <b><u>FY2025<br/>ACTUAL</u></b> | <b><u>FY2026<br/>ADOPTED</u></b> | <b><u>FY2026<br/>PROJECTED</u></b> | <b><u>FY2027<br/>ADOPTED</u></b> |
|---------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|----------------------------------|
| Water Department                      |                                 |                                 |                                  |                                    |                                  |
| Personnel                             | 612,144                         | 751,819                         | 978,510                          | 829,900                            | 1,014,310                        |
| Operations                            | 680,871                         | 678,397                         | 960,230                          | 813,728                            | 993,890                          |
| Debt Service                          | 631,273                         | 607,808                         | 629,680                          | 635,941                            | 630,090                          |
| CIP                                   | 1,253,061                       | 1,700,771                       | 348,610                          | 3,328,074                          | 477,110                          |
| Transfers                             | <u>105,511</u>                  | <u>588,389</u>                  | <u>0</u>                         | <u>304</u>                         | <u>0</u>                         |
| Water Department - TOTAL:             | <u>3,282,860</u>                | <u>4,327,184</u>                | <u>2,917,030</u>                 | <u>5,607,947</u>                   | <u>3,115,400</u>                 |
| Wastewater Department                 |                                 |                                 |                                  |                                    |                                  |
| Personnel                             | 788,030                         | 834,383                         | 1,172,540                        | 884,620                            | 1,220,800                        |
| Operations                            | 782,727                         | 771,877                         | 965,460                          | 897,790                            | 995,950                          |
| Debt Service                          | 582,536                         | 587,133                         | 583,330                          | 1,092,552                          | 583,060                          |
| CIP                                   | 614,798                         | 700,760                         | 832,790                          | 1,856,259                          | 12,512,110                       |
| Transfers                             | <u>105,510</u>                  | <u>588,389</u>                  | <u>0</u>                         | <u>304</u>                         | <u>0</u>                         |
| Wastewater Department - TOTAL:        | <u>2,873,601</u>                | <u>3,482,542</u>                | <u>3,554,120</u>                 | <u>4,731,525</u>                   | <u>15,311,920</u>                |
| ENTERPRISE FUND TOTAL                 |                                 |                                 |                                  |                                    |                                  |
| Personnel                             | 1,400,174                       | 1,586,202                       | 2,151,050                        | 1,714,520                          | 2,235,110                        |
| Operations                            | 1,463,598                       | 1,450,274                       | 1,925,690                        | 1,711,518                          | 1,989,840                        |
| Debt Service                          | 1,213,808                       | 1,194,941                       | 1,213,010                        | 1,728,493                          | 1,213,150                        |
| CIP                                   | 1,867,859                       | 2,401,531                       | 1,181,400                        | 5,184,333                          | 12,989,220                       |
| Transfers Out - Enterprise Fund       | <u>211,021</u>                  | <u>1,176,778</u>                | <u>0</u>                         | <u>608</u>                         | <u>0</u>                         |
| <b>ENTERPRISE FUND - GRAND TOTAL:</b> | <u><b>6,156,461</b></u>         | <u><b>7,809,726</b></u>         | <u><b>6,471,150</b></u>          | <u><b>10,339,471</b></u>           | <u><b>18,427,320</b></u>         |

Town of Altavista  
Fund Expenditure Totals  
**FY2027 BUDGET**

|                                               | <b><u>FY2024</u></b><br><b><u>ACTUAL</u></b> | <b><u>FY2025</u></b><br><b><u>ACTUAL</u></b> | <b><u>FY2026</u></b><br><b><u>ADOPTED</u></b> | <b><u>FY2026</u></b><br><b><u>PROJECTED</u></b> | <b><u>FY2027</u></b><br><b><u>ADOPTED</u></b> |
|-----------------------------------------------|----------------------------------------------|----------------------------------------------|-----------------------------------------------|-------------------------------------------------|-----------------------------------------------|
| <b>State/Hwy Reimbursement Fund (Fund 20)</b> |                                              |                                              |                                               |                                                 |                                               |
| Operations                                    | 864,604                                      | 936,939                                      | 731,000                                       | 723,000                                         | 947,320                                       |
| CIP                                           | 100,803                                      | 54,526                                       | 1,076,350                                     | 1,117,060                                       | 76,000                                        |
| State/Hwy Reimbursement Fund - Total:         | <u>965,407</u>                               | <u>991,465</u>                               | <u>1,807,350</u>                              | <u>1,840,060</u>                                | <u>1,023,320</u>                              |
|                                               |                                              |                                              |                                               |                                                 |                                               |
|                                               | <b><u>FY2024</u></b><br><b><u>ACTUAL</u></b> | <b><u>FY2025</u></b><br><b><u>ACTUAL</u></b> | <b><u>FY2026</u></b><br><b><u>ADOPTED</u></b> | <b><u>FY2026</u></b><br><b><u>PROJECTED</u></b> | <b><u>FY2027</u></b><br><b><u>ADOPTED</u></b> |
| <b>Cemetery Fund - (Fund 90)</b>              |                                              |                                              |                                               |                                                 |                                               |
| Personnel                                     | 20,366                                       | 26,213                                       | 24,500                                        | 26,280                                          | 27,640                                        |
| Operations                                    | 43,129                                       | 25,776                                       | 48,000                                        | 31,800                                          | 48,000                                        |
| Transfer Out - Cemetery Reserve               | 27,250                                       | 27,250                                       | 27,250                                        | 27,250                                          | 27,250                                        |
| CIP                                           | <u>0</u>                                     | <u>0</u>                                     | <u>0</u>                                      | <u>7,640</u>                                    | <u>0</u>                                      |
| Cemetery Fund - TOTAL:                        | <u>90,746</u>                                | <u>79,238</u>                                | <u>99,750</u>                                 | <u>92,970</u>                                   | <u>102,890</u>                                |

Town of Altavista  
Fund Expenditure Totals  
**FY2027 BUDGET**

|                                                  | <b><u>FY2024<br/>ACTUAL</u></b> | <b><u>FY2025<br/>ACTUAL</u></b> | <b><u>FY2026<br/>ADOPTED</u></b> | <b><u>FY2026<br/>PROJECTED</u></b> | <b><u>FY2027<br/>ADOPTED</u></b> |
|--------------------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|----------------------------------|
| <b>ALL FUNDS TOTAL</b>                           |                                 |                                 |                                  |                                    |                                  |
| Personnel                                        | 4,492,137                       | 4,718,510                       | 5,754,200                        | 5,184,120                          | 6,049,420                        |
| Operations                                       | 4,110,960                       | 4,289,050                       | 5,128,450                        | 4,648,613                          | 5,590,330                        |
| Debt Service                                     | 1,235,574                       | 1,216,368                       | 1,235,090                        | 1,750,593                          | 1,234,880                        |
| CIP                                              | 3,130,912                       | 3,497,745                       | 3,914,940                        | 8,453,943                          | 13,757,720                       |
| Transfer Out - General Fund Reserve              | 554,696                         | 1,160,702                       | 0                                | 275,282                            | 153,320                          |
| Transfer Out - General Fund Reserve (Fire Dept.) | 65,000                          | 65,000                          | 65,000                           | 65,000                             | 65,000                           |
| Transfer Out - Cemetery Reserve                  | 27,250                          | 27,250                          | 27,250                           | 27,250                             | 27,250                           |
| Transfer Out - Enterprise Fund Reserve           | <u>211,021</u>                  | <u>1,176,778</u>                | <u>0</u>                         | <u>608</u>                         | <u>0</u>                         |
| <b>ALL FUNDS - GRAND TOTAL:</b>                  | <u>13,827,550</u>               | <u>16,151,403</u>               | <u>16,124,930</u>                | <u>20,405,408</u>                  | <u>26,877,920</u>                |

# **GENERAL FUND REVENUE (FUND 10)**

Town of Altavista  
General Fund Revenue  
**FY2027 BUDGET**

| <b>General Fund Revenue</b>                   | <b><u>FY2024<br/>ACTUAL</u></b> | <b><u>FY2025<br/>ACTUAL</u></b> | <b><u>FY2026<br/>ADOPTED</u></b> | <b><u>FY2026<br/>PROJECTED</u></b> | <b><u>FY2027<br/>ADOPTED</u></b> |
|-----------------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|----------------------------------|
| Property Taxes - Real Property                | 372,934                         | 713,448                         | 708,000                          | 718,000                            | 711,000                          |
| Public Service - Real & Personal              | 121,142                         | 219,024                         | 216,140                          | 223,000                            | 223,000                          |
| Personal Property                             | 276,764                         | 330,534                         | 288,000                          | 290,000                            | 290,000                          |
| Personal Property - PPTRA                     | 114,247                         | 105,664                         | 100,000                          | 100,000                            | 100,000                          |
| Machinery & Tools                             | 2,045,582                       | 2,129,875                       | 2,101,150                        | 2,027,200                          | 2,179,240                        |
| Mobile Homes - Current                        | 184                             | 302                             | 250                              | 300                                | 300                              |
| Penalties - All Taxes                         | 39,256                          | 16,533                          | 12,000                           | 14,430                             | 10,000                           |
| Interest - All Taxes                          | 7,108                           | 6,269                           | 7,000                            | 5,100                              | 5,000                            |
| Local Sales & Use Taxes                       | 271,981                         | 296,643                         | 290,000                          | 300,000                            | 300,000                          |
| Local Electric and Gas Taxes                  | 112,083                         | 114,797                         | 114,000                          | 114,000                            | 114,000                          |
| Local Motor Vehicle License Tax               | 50,228                          | 49,479                          | 47,000                           | 49,000                             | 49,000                           |
| Local Bank Stock Taxes                        | 195,181                         | 226,069                         | 195,000                          | 226,000                            | 226,000                          |
| Local Hotel & Motel Taxes                     | 136,146                         | 120,659                         | 130,000                          | 98,000                             | 90,000                           |
| Local Meal Taxes                              | 1,499,462                       | 1,568,171                       | 1,490,000                        | 1,580,000                          | 1,580,000                        |
| Local Container Rental Fees                   | 1,733                           | 1,642                           | 1,500                            | 2,000                              | 2,000                            |
| Local Communications Tax                      | 26,500                          | 26,371                          | 26,000                           | 26,000                             | 26,000                           |
| Local Transit Passenger Revenue               | 0                               | 0                               | 5,000                            | 0                                  | 5,000                            |
| Local Cigarette Tax                           | 71,250                          | 67,500                          | 70,000                           | 82,500                             | 70,000                           |
| Local Mobile Restaurant Permit                | 100                             | 0                               | 100                              | 50                                 | 100                              |
| Local Solid Waste Collection Fee              | 0                               | 141,350                         | 160,000                          | 141,000                            | 141,000                          |
| Business License Fees/Contractors             | 10,773                          | 7,622                           | 5,000                            | 9,200                              | 7,500                            |
| Business License Fees/Retail Services         | 79,854                          | 71,258                          | 70,000                           | 70,000                             | 70,000                           |
| Business License Fees/Financial/RE/Prof.      | 6,105                           | 7,552                           | 6,000                            | 7,000                              | 7,000                            |
| Business License Fees/Repairs & Person Svcs   | 14,805                          | 14,322                          | 10,000                           | 14,000                             | 14,000                           |
| Business Licenses Fees/Wholesale Businesses   | 402                             | 438                             | 400                              | 400                                | 400                              |
| Business License Fees/Utilities               | 792                             | 999                             | 1,200                            | 930                                | 1,000                            |
| Business License Fees/Hotels                  | 1,405                           | 1,449                           | 1,400                            | 830                                | 1,400                            |
| Business License Fees/Vending, Coin Operated  | 651                             | 883                             | 500                              | 300                                | 800                              |
| Permits - Planning and Zoning Related         | 7,905                           | 5,410                           | 5,000                            | 3,800                              | 5,000                            |
| Fines & Forfeitures - Court                   | 11,924                          | 10,364                          | 10,000                           | 7,200                              | 5,000                            |
| Parking Fines                                 | 150                             | 910                             | 200                              | 240                                | 200                              |
| Traffic Camera Tickets                        | 85,625                          | 57,860                          | 30,000                           | 48,500                             | 30,000                           |
| Rents - Rental of General Property            | 2,812                           | 1,800                           | 2,800                            | 1,000                              | 1,000                            |
| Rents - Pavilion Rental                       | 1,775                           | 1,800                           | 1,900                            | 2,030                              | 1,900                            |
| Rents - Booker Building Rentals               | 9,490                           | 9,473                           | 9,500                            | 6,150                              | 8,000                            |
| Rents - Spark Innovation Center               | 20,910                          | 22,129                          | 16,000                           | 28,000                             | 25,000                           |
| Rents - Train Station Rental                  | 1,125                           | 10,755                          | 10,000                           | 13,000                             | 12,000                           |
| Rents - Rental of Real Property               | 129,146                         | 134,950                         | 112,000                          | 135,000                            | 135,000                          |
| Code Enforcement                              | 100                             | 375                             | 500                              | 2,250                              | 500                              |
| Railroad Rolling Stock Taxes                  | 17,229                          | 18,872                          | 18,900                           | 18,900                             | 18,900                           |
| State DCJS Grant                              | 103,075                         | 106,765                         | 106,800                          | 106,800                            | 106,800                          |
| State Rental Taxes                            | 1,967                           | 1,241                           | 1,150                            | 1,150                              | 1,150                            |
| State/Misc. Grants (Fire Grant)               | 15,209                          | 17,311                          | 17,310                           | 18,900                             | 18,900                           |
| State/Misc. Grants (DHCD Main St. Resurgence) | 57,000                          | 0                               | 0                                | 0                                  | 0                                |
| State/Misc. Grants (DHCD Feasibility Grant)   | 0                               | 57,950                          | 0                                | 2,050                              | 0                                |
| State/Misc. Grants (Hate Crimes Grant)        | 0                               | 0                               | 0                                | 26,540                             | 0                                |
| State/Police Grant                            | 0                               | 12,500                          | 0                                | 19,070                             | 0                                |
| State/VDOT Contract Services                  | 9,231                           | 19,035                          | 3,000                            | 23,850                             | 5,000                            |
| VDOT Police Grant for Overtime                | 725                             | 6,376                           | 5,000                            | 6,500                              | 0                                |
| State Transit Revenue                         | 32,351                          | 49,284                          | 30,600                           | 41,490                             | 32,700                           |

Town of Altavista  
General Fund Revenue  
**FY2027 BUDGET**

| <b>General Fund Revenue</b>                  | <b>FY2024<br/>ACTUAL</b> | <b>FY2025<br/>ACTUAL</b> | <b>FY2026<br/>ADOPTED</b> | <b>FY2026<br/>PROJECTED</b> | <b>FY2027<br/>ADOPTED</b> |
|----------------------------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|---------------------------|
| State/Misc. Grants                           | 116,957                  | 122,468                  | 12,190                    | 12,190                      | 0                         |
| Litter Grant                                 | 3,977                    | 3,507                    | 3,500                     | 3,160                       | 3,160                     |
| Fuel - Fire Dept. (Paid by CC)               | 16,934                   | 12,689                   | 16,000                    | 17,130                      | 17,000                    |
| Federal/Law Enforcement Grant                | 212,776                  | 0                        | 0                         | 0                           | 0                         |
| Federal Transit Revenue                      | 223,436                  | 88,374                   | 116,560                   | 116,560                     | 108,950                   |
| Federal/Byrne Justice Grant                  | 4,000                    | 61,347                   | 0                         | 20,910                      | 0                         |
| Federal/VDEM                                 | 0                        | 27,236                   | 0                         | 63,600                      | 0                         |
| Misc. - Sale of Supplies & Materials         | 23,571                   | 108,069                  | 0                         | 54,050                      | 0                         |
| Misc. - Sale of Supplies & Materials-Transit | 0                        | 5,010                    | 4,500                     | 4,500                       | 9,510                     |
| Misc. - Cash Discounts                       | 0                        | 0                        | 4,630                     | 4,630                       | 100                       |
| Miscellaneous                                | 48,652                   | 91,276                   | 25,000                    | 38,000                      | 25,000                    |
| Miscellaneous / TOH / Lights                 | 133                      | 221                      | 270                       | 212                         | 200                       |
| Miscellaneous / TOH / Solid Waste Collection | 39,502                   | 2,992                    | 0                         | 0                           | 0                         |
| Miscellaneous / Estate of Roberta F. Jenks   | 8,482                    | 2,991                    | 0                         | 0                           | 0                         |
| Miscellaneous / Vending Machines at Park     | 69                       | 92                       | 100                       | 20                          | 100                       |
| Miscellaneous / Avoca Contributions          | 0                        | 0                        | 3,000                     | 3,000                       | 0                         |
| Miscellaneous / Community Gift Program       | 0                        | 1,200                    | 0                         | 0                           | 0                         |
| Miscellaneous / Reimb. Of Insurance Claim    | 35,775                   | 20,451                   | 0                         | 59,100                      | 0                         |
| Transfer In from General Fund Reserves       | 0                        | 0                        | 964,000                   | 964,000                     | 54,970                    |
| Transfer In from General Fund Des.Reserves   | 0                        | 0                        | 227,830                   | 227,830                     | 562,500                   |
| Transfer In from Community Imprvmt. Fund     | 0                        | 0                        | 0                         | 0                           | 0                         |
| Transfer In from War Memorial Funding        | 1                        | 0                        | 0                         | 0                           | 0                         |
| Transfer In Bldg. Maintenance Funds          | 0                        | 0                        | 10,300                    | 10,300                      | 0                         |
|                                              | <b>6,698,683</b>         | <b>7,331,938</b>         | <b>7,824,180</b>          | <b>8,210,852</b>            | <b>7,412,280</b>          |

# **GENERAL FUND DEPARTMENTS EXPENDITURES (FUND 10)**

- Council
- Administration
- Non-Departmental
- Public Safety
- Public Works
- Economic Development
- Community Development  
Planning Commission
- Spark
- Transit (ACTS)

# COUNCIL EXPENDITURES

Town of Altavista  
Town Council  
FY2027 BUDGET

**COUNCIL**  
**Fund 10 – Department 1001-400**

The Town Council of Altavista is the legislative policy-making body of the Town government. The Council is comprised of six members, elected at large, every two years in four-year staggered terms. The mayor is the chief presiding officer of the Town Council and is elected separately by the citizens and serves a term of four years. The Town Council meets the 2<sup>nd</sup> Tuesday of each month at 6:00 p.m. in Council's Chambers of the J.R. "Rudy" Burgess Town Hall.

**Town Council Members**

Reggie Bennett, *Mayor*  
Wayne Mitchell, *Vice Mayor*  
Tracy Emerson  
Tim George  
Scott Lowman  
Viki Mattox  
Gary Penn

Town of Altavista  
Council  
**FY2027 BUDGET**

| <b><u>COUNCIL - FUND 10</u></b>                    | <b><u>FY2024<br/>ACTUAL</u></b> | <b><u>FY2025<br/>ACTUAL</u></b> | <b><u>FY2026<br/>ADOPTED</u></b> | <b><u>FY2026<br/>PROJECTED</u></b> | <b><u>FY2027<br/>ADOPTED</u></b> |
|----------------------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|----------------------------------|
| Wages & Benefits                                   | 27,989                          | 27,989                          | 28,000                           | 38,220                             | 48,440                           |
| Other Employee Benefits                            |                                 |                                 |                                  |                                    |                                  |
| Services                                           | 10,881                          | 12,433                          | 21,000                           | 23,180                             | 21,500                           |
| Other Charges                                      | 1,357                           | 7,605                           | 6,600                            | 5,020                              | 14,380                           |
| Materials & Supplies                               | 0                               | 0                               | 1,000                            | 1,000                              | 1,700                            |
| Capital Outlay                                     | 0                               | 0                               | 0                                | 0                                  | 22,000                           |
| <b>Total Expenditures</b>                          | <b>40,228</b>                   | <b>48,026</b>                   | <b>56,600</b>                    | <b>67,420</b>                      | <b>108,020</b>                   |
| <b>COUNCIL - FUND 10</b>                           |                                 |                                 |                                  |                                    |                                  |
| <b>PERSONNEL-WAGES &amp; BENEFITS</b>              |                                 |                                 |                                  |                                    |                                  |
| Salaries & Wages Regular                           | 26,000                          | 26,000                          | 26,000                           | 35,500                             | 45,000                           |
| Benefits-FICA                                      | 1,989                           | 1,989                           | 2,000                            | 2,720                              | 3,440                            |
| <b>WAGES &amp; BENEFITS - TOTAL</b>                | <b>27,989</b>                   | <b>27,989</b>                   | <b>28,000</b>                    | <b>38,220</b>                      | <b>48,440</b>                    |
| <b>SERVICES-PURCHASED, SHARED,INTERNAL</b>         |                                 |                                 |                                  |                                    |                                  |
| Contractual Services/Misc & Professional Services  | 1,750                           | 1,792                           | 10,000                           | 10,000                             | 10,000                           |
| Contract. Svcs/IT Network & Website                | 9,131                           | 10,641                          | 11,000                           | 13,180                             | 11,500                           |
| <b>SERVICES-PURCHASED, SHARED,INTERNAL - TOTAL</b> | <b>10,881</b>                   | <b>12,433</b>                   | <b>21,000</b>                    | <b>23,180</b>                      | <b>21,500</b>                    |
| <b>OTHER CHARGES</b>                               |                                 |                                 |                                  |                                    |                                  |
| Telecommunications                                 | 0                               | 825                             | 1,600                            | 1,770                              | 1,800                            |
| Public Official Liability Insurance                | 900                             | 1,000                           | 1,000                            | 1,000                              | 1,080                            |
| Conventions & Education                            | 0                               | 0                               | 1,500                            | 1,500                              | 5,000                            |
| Miscellaneous Expense                              | 457                             | 5,779                           | 2,500                            | 750                                | 6,500                            |
| <b>OTHER CHARGES - TOTAL</b>                       | <b>1,357</b>                    | <b>7,605</b>                    | <b>6,600</b>                     | <b>5,020</b>                       | <b>14,380</b>                    |
| <b>MATERIALS &amp; SUPPLIES</b>                    |                                 |                                 |                                  |                                    |                                  |
| Office Supplies                                    | 0                               | 0                               | 1,000                            | 1,000                              | 1,700                            |
| <b>MATERIALS &amp; SUPPLIES - TOTAL</b>            | <b>0</b>                        | <b>0</b>                        | <b>1,000</b>                     | <b>1,000</b>                       | <b>1,700</b>                     |
| <b>COUNCIL TOTAL - OPERATIONS</b>                  | <b>40,228</b>                   | <b>48,026</b>                   | <b>56,600</b>                    | <b>67,420</b>                      | <b>86,020</b>                    |

Town of Altavista  
Council  
**FY2027 BUDGET**

| <b>COUNCIL - FUND 10</b>              | <b><u>FY2024<br/>ACTUAL</u></b> | <b><u>FY2025<br/>ACTUAL</u></b> | <b><u>FY2026<br/>ADOPTED</u></b> | <b><u>FY2026<br/>PROJECTED</u></b> | <b><u>FY2027<br/>ADOPTED</u></b> |
|---------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>                 |                                 |                                 |                                  |                                    |                                  |
| Replacement - Equipment               | 0                               | 0                               | 0                                | 0                                  | 22,000                           |
| Replacement - Furniture & Fixtures    | 0                               | 0                               | 0                                | 0                                  | 0                                |
| <b>COUNCIL TOTAL - CAPITAL OUTLAY</b> | <b>0</b>                        | <b>0</b>                        | <b>0</b>                         | <b>0</b>                           | <b>22,000</b>                    |

# ADMINISTRATION EXPENDITURES

**ADMINISTRATION**  
**Fund 10 – Department 1101-401**

The Town of Altavista Administration Department is comprised of the Town Manager's Office, Assistant Town Manager, Finance Department, Human Resources, Information Technology, and Town Attorney.

The Town Manager serves as the chief administrative officer of the Town and is appointed by and serves at the pleasure of the Town Council. The Town Manager is responsible for the planning, organization, direction, and evaluation of all municipal operations and for carrying out the policies and directives established by the Town Council.

The Assistant Town Manager supports the Town Manager in the administration of Town operations and assists with financial management, budget development, personnel administration, special projects, and other duties as assigned.

The Finance Department is responsible for the Town's financial administration, including budgeting, accounting, payroll, accounts payable and receivable, cash and investment management, procurement, employee benefits administration, risk management, fixed asset accountability, financial reporting, and coordination of the annual independent audit.

The Town Attorney's expenses are included within the Administration budget. The Town Attorney is appointed by and serves at the pleasure of the Town Council and provides legal counsel and representation to the Town.

|                                         |  | Authorized No. of Employees |             |
|-----------------------------------------|--|-----------------------------|-------------|
| POSITION TITLE                          |  | FY 2026                     | FY 2027     |
| <b>ADMINISTRATION</b>                   |  |                             |             |
| Office Assistant - Payables             |  | 1                           | 0           |
| Office Assistant                        |  | 0.95                        | 0.95        |
| Customer Support Specialist             |  | 0.20                        | 0.20        |
| Human Resources & Actg. Specialist      |  | 1                           | 1           |
| Revenue Administrative Specialist       |  | 0                           | 1           |
| Town Clerk                              |  | 1                           | 1           |
| Director of Finance and Administration* |  | 0.90                        | 0.90        |
| Assistant Town Manager*                 |  | 0.60                        | 0.60        |
| Town Manager*                           |  | 1                           | 1           |
| <b>Total Staff</b>                      |  | <b>6.65</b>                 | <b>6.65</b> |

\* Denotes exempt employee

Town of Altavista  
Administration  
FY2027 BUDGET

|                                               | FY2024<br>ACTUAL | FY2025<br>ACTUAL | FY2026<br>ADOPTED | FY2026<br>PROJECTED | FY2027<br>ADOPTED |
|-----------------------------------------------|------------------|------------------|-------------------|---------------------|-------------------|
| <b>ADMINISTRATION - FUND 10</b>               |                  |                  |                   |                     |                   |
| Wages & Benefits                              | 676,109          | 687,660          | 720,530           | 738,790             | 762,670           |
| Other Employee Benefits                       | 15,223           | 27,620           | 32,500            | 22,457              | 34,020            |
| Services                                      | 281,174          | 380,727          | 390,080           | 385,630             | 435,620           |
| Other Charges                                 | 86,463           | 81,319           | 97,200            | 119,138             | 105,760           |
| Materials & Supplies                          | 40,563           | 46,967           | 57,900            | 54,600              | 59,400            |
| Capital Outlay                                | 12,158           | 0                | 16,500            | 16,500              | 40,000            |
| <b>Total Expenditures</b>                     | <b>1,111,691</b> | <b>1,224,293</b> | <b>1,314,710</b>  | <b>1,337,115</b>    | <b>1,437,470</b>  |
| <b>ADMINISTRATION - FUND 10</b>               |                  |                  |                   |                     |                   |
| <b>PERSONNEL-WAGES &amp; BENEFITS</b>         |                  |                  |                   |                     |                   |
| Salaries & Wages Regular                      | 471,450          | 486,615          | 502,590           | 520,000             | 533,670           |
| Salaries & Wages - Overtime                   | 818              | 1,024            | 1,900             | 1,900               | 2,000             |
| Benefits - FICA                               | 33,011           | 34,646           | 38,590            | 38,000              | 40,980            |
| Benefits - VRS                                | 49,279           | 52,447           | 51,520            | 50,840              | 45,360            |
| Benefits - Group Med. Ins.                    | 64,833           | 62,337           | 65,000            | 67,200              | 73,000            |
| Benefits - Group Life Ins.                    | 6,195            | 5,626            | 5,930             | 5,850               | 5,660             |
| Worker's Compensation                         | 50,523           | 44,964           | 55,000            | 55,000              | 62,000            |
| <b>WAGE &amp; BENEFITS - TOTAL</b>            | <b>676,109</b>   | <b>687,660</b>   | <b>720,530</b>    | <b>738,790</b>      | <b>762,670</b>    |
| <b>OTHER EMPLOYEE BENEFITS</b>                |                  |                  |                   |                     |                   |
| Employee Education Assistance                 | 0                | 0                | 500               | 500                 | 2,000             |
| Employee Assistance Program                   | 1,625            | 1,957            | 2,000             | 1,957               | 2,020             |
| Other Employee Benefits                       | 13,598           | 25,663           | 30,000            | 20,000              | 30,000            |
| <b>OTHER EMPLOYEE BENEFITS - TOTAL</b>        | <b>15,223</b>    | <b>27,620</b>    | <b>32,500</b>     | <b>22,457</b>       | <b>34,020</b>     |
| <b>SERVICES-PURCHASED,SHARED,INTERNAL</b>     |                  |                  |                   |                     |                   |
| Legal Services                                | 60,838           | 95,698           | 51,500            | 70,000              | 74,000            |
| Advertising                                   | 15,117           | 16,002           | 23,000            | 23,000              | 23,000            |
| Maintenance Service Contracts                 | 93,416           | 98,878           | 109,000           | 110,000             | 122,400           |
| Independent Auditor                           | 21,525           | 22,600           | 23,730            | 23,730              | 24,920            |
| Engineering & Architectural Services          | 5,800            | 1,013            | 5,000             | 1,000               | 5,000             |
| Misc. Professional Services (Meals Tax Audit) | 20,203           | 58,936           | 50,000            | 30,000              | 55,000            |
| Random Drug Screening                         | 1,290            | 1,104            | 1,400             | 1,400               | 1,400             |
| Contract. Svcs/IT Network & Website           | 62,986           | 86,496           | 126,450           | 126,500             | 129,900           |
| <b>SERVICES - TOTAL</b>                       | <b>281,174</b>   | <b>380,727</b>   | <b>390,080</b>    | <b>385,630</b>      | <b>435,620</b>    |
| <b>OTHER CHARGES</b>                          |                  |                  |                   |                     |                   |
| Electrical                                    | 15,933           | 15,795           | 16,500            | 16,000              | 16,500            |
| Heating                                       | 3,539            | 3,903            | 4,700             | 4,700               | 5,000             |
| Postal Services                               | 11,934           | 14,096           | 13,500            | 13,500              | 14,500            |
| Telecommunications                            | 8,656            | 7,283            | 9,500             | 9,500               | 9,600             |
| Other Property Insurance                      | 12,000           | 12,000           | 14,300            | 13,140              | 14,520            |
| Motor Vehicle Insurance                       | 600              | 213              | 720               | 500                 | 770               |
| Surety Bonds                                  | 225              | 225              | 950               | 918                 | 230               |
| General Liability Insurance                   | 4,889            | 5,000            | 5,830             | 5,830               | 6,420             |
| Conventions & Education                       | 3,293            | 162              | 4,000             | 3,000               | 6,000             |
| Dues & Association Memberships                | 8,406            | 9,304            | 10,600            | 10,600              | 11,600            |
| Refunds                                       | 195              | 0                | 500               | 250                 | 500               |
| Miscellaneous Expense                         | 16,562           | 13,339           | 15,900            | 41,000              | 19,920            |
| Miscellaneous Reimbursement                   | 231              | 0                | 200               | 200                 | 200               |
| <b>OTHER CHARGES - TOTAL</b>                  | <b>86,463</b>    | <b>81,319</b>    | <b>97,200</b>     | <b>119,138</b>      | <b>105,760</b>    |
| <b>MATERIALS &amp; SUPPLIES</b>               |                  |                  |                   |                     |                   |
| Office Supplies                               | 21,097           | 18,805           | 24,000            | 24,000              | 25,000            |
| Repairs & Maintenance                         | 18,925           | 27,839           | 32,800            | 30,000              | 32,800            |
| Fuel                                          | 475              | 257              | 1,000             | 300                 | 1,500             |
| Books & Subscriptions                         | 66               | 66               | 100               | 300                 | 100               |
| <b>MATERIALS &amp; SUPPLIES - TOTAL</b>       | <b>40,563</b>    | <b>46,967</b>    | <b>57,900</b>     | <b>54,600</b>       | <b>59,400</b>     |
| <b>ADMINISTRATION TOTAL - OPERATIONS</b>      | <b>1,099,533</b> | <b>1,224,293</b> | <b>1,298,210</b>  | <b>1,320,615</b>    | <b>1,397,470</b>  |

Town of Altavista  
Administration  
FY2027 BUDGET

|                                              | <u>FY2024</u><br><u>ACTUAL</u> | <u>FY2025</u><br><u>ACTUAL</u> | <u>FY2026</u><br><u>ADOPTED</u> | <u>FY2026</u><br><u>PROJECTED</u> | <u>FY2027</u><br><u>ADOPTED</u> |
|----------------------------------------------|--------------------------------|--------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>ADMINISTRATION - FUND 10</b>              |                                |                                |                                 |                                   |                                 |
| <b>CAPITAL OUTLAY</b>                        |                                |                                |                                 |                                   |                                 |
| Replacement- EDP Equipment                   | 10,394                         | 0                              | 0                               | 0                                 | 15,000                          |
| Communication Equipment - Replacement        | 0                              | 0                              | 16,500                          | 16,500                            | 0                               |
| Replacement - Building Maintenance           | 1,764                          | 0                              | 0                               | 0                                 | 25,000                          |
| <b>ADMINISTRATION TOTAL - CAPITAL OUTLAY</b> | <b>12,158</b>                  | <b>0</b>                       | <b>16,500</b>                   | <b>16,500</b>                     | <b>40,000</b>                   |

# NON~DEPARTMENTAL EXPENDITURES

Town of Altavista  
Non-Departmental  
**FY2027 BUDGET**

| <b><u>NON-DEPARTMENTAL - FUND 10</u></b>                 | <b><u>FY2024<br/>ACTUAL</u></b> | <b><u>FY2025<br/>ACTUAL</u></b> | <b><u>FY2026<br/>ADOPTED</u></b> | <b><u>FY2026<br/>PROJECTED</u></b> | <b><u>FY2027<br/>ADOPTED</u></b> |
|----------------------------------------------------------|---------------------------------|---------------------------------|----------------------------------|------------------------------------|----------------------------------|
| <b>CONTRIBUTIONS - OTHER CHARGES</b>                     |                                 |                                 |                                  |                                    |                                  |
| Other Charges - Misc.                                    | 5,184                           | 0                               | 5,600                            | 5,600                              | 6,100                            |
| <i>Property Maintenance Enforcement</i>                  | 0                               | 0                               | 5,000                            | 5,000                              | 5,000                            |
| <i>Dumpster Reimbursement</i>                            | 0                               | 0                               | 600                              | 600                                | 600                              |
| <i>Christmas Parade Liability Insurance</i>              | 0                               | 0                               | 0                                |                                    | 500                              |
| <i>Snowflakes</i>                                        | 5,184                           | 0                               | 0                                | 0                                  | 0                                |
| Contribution - Senior Center                             | 1,000                           | 1,500                           | 1,450                            | 1,450                              | 1,450                            |
| Contribution - YMCA Recreation Program                   | 100,000                         | 100,000                         | 100,000                          | 100,000                            | 100,000                          |
| Contribution - Altavista Fire Co.                        | 15,209                          | 17,311                          | 17,310                           | 18,900                             | 18,900                           |
| Contribution - Altavista On Track (MS)                   | 55,180                          | 55,180                          | 56,830                           | 56,830                             | 56,830                           |
| Contribution - Avoca                                     | 82,140                          | 87,140                          | 119,780                          | 119,780                            | 118,780                          |
| Contribution - Small Business Development Center         | 6,000                           | 6,000                           | 6,000                            | 6,000                              | 6,000                            |
| Contribution - Altavista Chamber of Commerce             | 22,500                          | 0                               | 0                                | 0                                  | 0                                |
| <b>CONTRIBUTIONS - OTHER CHARGES - TOTAL</b>             | <b>287,213</b>                  | <b>267,131</b>                  | <b>306,970</b>                   | <b>308,560</b>                     | <b>308,060</b>                   |
| <b>NON-DEPARTMENTAL</b>                                  |                                 |                                 |                                  |                                    |                                  |
| Insurance Claims                                         | 12,706                          | 32,061                          | 0                                | 0                                  | 0                                |
| Fuel - Fire Company and County EMS                       | 16,255                          | 12,457                          | 16,000                           | 17,130                             | 17,000                           |
| <b>NON-DEPARTMENTAL</b>                                  | <b>28,961</b>                   | <b>44,518</b>                   | <b>16,000</b>                    | <b>17,130</b>                      | <b>17,000</b>                    |
| <b>NON-DEPARTMENTAL - SUBTOTAL</b>                       | <b>316,174</b>                  | <b>311,649</b>                  | <b>322,970</b>                   | <b>325,690</b>                     | <b>325,060</b>                   |
| <b>TRANSFER OUT</b>                                      |                                 |                                 |                                  |                                    |                                  |
| Transfer Out - Cemetery Fund                             | 79,371                          | 60,963                          | 77,500                           | 77,945                             | 87,890                           |
| Transfer Out - General Fund Reserve                      | 554,696                         | 1,155,702                       | 0                                | 275,282                            | 0                                |
| Transfer Out - CIF                                       | 0                               | 0                               | 0                                | 0                                  | 153,320                          |
| Transfer Out - General Fund Reserve (Fire Dept.)         | 65,000                          | 65,000                          | 65,000                           | 65,000                             | 65,000                           |
| Transfer Out - EDA Checking                              | 4,375                           | 5,000                           | 0                                | 0                                  | 0                                |
| <b>TRANSFER OUT - TOTAL</b>                              | <b>703,442</b>                  | <b>1,286,665</b>                | <b>142,500</b>                   | <b>418,227</b>                     | <b>306,210</b>                   |
| <b>CAPITAL OUTLAY</b>                                    |                                 |                                 |                                  |                                    |                                  |
| New - Imp. - Other than Building - Brownsfield Grant     | 139,595                         | 0                               | 0                                | 0                                  | 0                                |
| Replacement - Improvements - Other than Building (Avoca) | 18,900                          | 0                               | 0                                | 0                                  | 0                                |
| <b>CAPITAL OUTLAY - TOTAL</b>                            | <b>158,495</b>                  | <b>0</b>                        | <b>0</b>                         | <b>0</b>                           | <b>0</b>                         |
| <b>NON-DEPARTMENTAL TOTAL</b>                            | <b>1,178,111</b>                | <b>1,598,314</b>                | <b>465,470</b>                   | <b>743,917</b>                     | <b>631,270</b>                   |
| <b>NON-DEPARTMENTAL TOTAL - EXCLUDING TRANSFERS OUT</b>  | <b>474,669</b>                  | <b>311,649</b>                  | <b>322,970</b>                   | <b>325,690</b>                     | <b>325,060</b>                   |

# **PUBLIC SAFETY EXPENDITURES**

Town of Altavista  
Public Safety  
FY2027 BUDGET

**PUBLIC SAFETY (POLICE)**  
**Fund 10 – Department 3101-501**

The Town of Altavista Police Department staff is currently made up of a chief, (13) full-time sworn officers, and a full-time non-sworn administrative position.

The Police Department is responsible for patrol duties throughout the corporate limits, working with citizens in neighborhood watch programs, investigations of criminal activities, arresting criminal offenders, providing testimony in criminal trials, issuing citations, parking enforcement on public streets and parking lots, education and crime prevention, and other matters related to public safety. The Police Department also assists other area law enforcement agencies through various avenues. The Altavista Police Department is devoted to the concept of community policing and encourages its officers to become involved in community activities and creating a forum of trust with our businesspersons and neighborhood residents.

|                            |  | <b>Authorized No. of Employees</b> |                |
|----------------------------|--|------------------------------------|----------------|
| <b>POSITION TITLE</b>      |  | <b>FY 2026</b>                     | <b>FY 2027</b> |
| <b>POLICE</b>              |  |                                    |                |
| Administrative Assistant   |  | 1                                  | 1              |
| Police Officer - Part-Time |  | 0                                  | 0              |
| Police Officer             |  | 7                                  | 7              |
| Corporal                   |  | 2                                  | 2              |
| Investigator               |  | 1                                  | 1              |
| Sergeant                   |  | 2                                  | 2              |
| Deputy Chief*              |  | 1                                  | 1              |
| Chief*                     |  | 1                                  | 1              |
| <b>Total Staff</b>         |  | <b>15</b>                          | <b>15</b>      |

\* Denotes exempt employee

Town of Altavista  
Public Safety  
FY2027 BUDGET

|                                                    | FY2024<br>ACTUAL | FY2025<br>ACTUAL | FY2026<br>ADOPTED | FY2026<br>PROJECTED | FY2027<br>ADOPTED |
|----------------------------------------------------|------------------|------------------|-------------------|---------------------|-------------------|
| <b><u>PUBLIC SAFETY - FUND 10</u></b>              |                  |                  |                   |                     |                   |
| Wages & Benefits                                   | 1,149,176        | 1,203,464        | 1,325,780         | 1,336,350           | 1,345,990         |
| Other Employee Benefits                            |                  |                  |                   |                     |                   |
| Services                                           | 62,690           | 82,026           | 131,700           | 132,000             | 121,000           |
| Other Charges                                      | 62,652           | 58,946           | 76,850            | 67,420              | 85,020            |
| Materials & Supplies                               | 87,877           | 71,166           | 101,250           | 94,200              | 107,250           |
| Capital Outlay                                     | 212,996          | 31,433           | 73,020            | 123,120             | 92,000            |
| <b>Total Expenditures</b>                          | <b>1,575,392</b> | <b>1,447,035</b> | <b>1,708,600</b>  | <b>1,753,090</b>    | <b>1,751,260</b>  |
| <b>PUBLIC SAFETY - FUND 10</b>                     |                  |                  |                   |                     |                   |
| <b>PERSONNEL - WAGES &amp; BENEFITS</b>            |                  |                  |                   |                     |                   |
| Salaries & Wages - Regular                         | 825,424          | 862,668          | 941,920           | 941,920             | 945,030           |
| Salaries & Wages - Overtime                        | 38,669           | 48,564           | 25,000            | 39,000              | 30,000            |
| DMV Grant - Overtime                               | 3,812            | 561              | 5,000             | 0                   | 0                 |
| Salaries & Wages - Educational & Residency Stipend | 12,726           | 12,367           | 18,000            | 14,200              | 14,200            |
| Take Home Car Program                              | 8,500            | 9,000            | 9,000             | 9,000               | 9,000             |
| Benefits - FICA                                    | 65,158           | 66,806           | 75,350            | 72,230              | 75,680            |
| Benefits - VRS                                     | 82,604           | 81,952           | 94,700            | 92,250              | 79,180            |
| Benefits - Group Med. Ins.                         | 92,057           | 102,987          | 134,010           | 148,000             | 171,120           |
| Benefits - Group Life Ins.                         | 10,384           | 9,434            | 10,900            | 10,620              | 9,880             |
| Other Employee Benefits                            | 9,842            | 9,124            | 11,900            | 9,130               | 11,900            |
| <b>WAGES &amp; BENEFITS - TOTAL</b>                | <b>1,149,176</b> | <b>1,203,464</b> | <b>1,325,780</b>  | <b>1,336,350</b>    | <b>1,345,990</b>  |
| <b>SERVICES - PURCHASED, SHARED, INTERNAL</b>      |                  |                  |                   |                     |                   |
| Advertising                                        | 815              | 690              | 1,000             | 1,000               | 1,000             |
| Maintenance Service Contracts                      | 2,645            | 2,844            | 3,000             | 3,000               | 3,000             |
| Misc. & Professional Services                      | 0                | 0                | 13,000            | 13,000              | 13,000            |
| Physicals                                          | 1,700            | 450              | 2,500             | 1,500               | 2,000             |
| Repairs & Maintenance - Electronics                | 0                | 0                | 200               | 200                 | 300               |
| IT Network Support                                 | 57,529           | 60,406           | 80,000            | 80,000              | 68,400            |
| Leasing Contract                                   | 0                | 17,636           | 32,000            | 33,300              | 33,300            |
| <b>SERVICES - TOTAL</b>                            | <b>62,690</b>    | <b>82,026</b>    | <b>131,700</b>    | <b>132,000</b>      | <b>121,000</b>    |
| <b>OTHER CHARGES</b>                               |                  |                  |                   |                     |                   |
| Telecommunications                                 | 24,275           | 23,346           | 23,000            | 23,000              | 23,000            |
| Other Property Insurance                           | 3,500            | 3,500            | 3,960             | 4,550               | 5,000             |
| Motor Vehicle Insurance                            | 6,000            | 6,200            | 6,820             | 6,800               | 7,510             |
| General Liability Insurance                        | 6,000            | 6,000            | 6,820             | 6,820               | 7,510             |
| Subsistence & Lodging                              | 6,762            | 4,877            | 10,000            | 5,000               | 12,000            |
| Conventions and Education                          | 1,875            | 4,733            | 10,000            | 5,000               | 12,000            |
| Dues & Association Memberships                     | 7,508            | 7,800            | 9,250             | 9,250               | 11,000            |
| Accreditation Program                              | 2,000            | 469              | 4,500             | 4,500               | 4,500             |
| Miscellaneous                                      | 4,219            | 1,021            | 1,000             | 1,000               | 1,000             |
| Community Engagement                               | 514              | 1,000            | 1,500             | 1,500               | 1,500             |
| <b>OTHER CHARGES - TOTAL</b>                       | <b>62,652</b>    | <b>58,946</b>    | <b>76,850</b>     | <b>67,420</b>       | <b>85,020</b>     |
| <b>MATERIALS &amp; SUPPLIES</b>                    |                  |                  |                   |                     |                   |
| Office Supplies                                    | 7,610            | 9,607            | 14,000            | 14,000              | 14,000            |
| K-9 Maintenance                                    | 1,558            | 1,711            | 1,750             | 1,700               | 1,750             |
| Repair & Maintenance Supplies                      | 1,620            | 855              | 2,000             | 2,000               | 2,000             |
| Fuel                                               | 44,216           | 25,348           | 40,000            | 35,000              | 42,000            |
| Vehicle & Equipment - Repairs                      | 8,886            | 10,567           | 13,000            | 13,000              | 13,000            |
| Uniforms and Wearing Apparel                       | 13,453           | 9,977            | 14,000            | 14,000              | 15,000            |
| Drug Investigations                                | 2,649            | 2,786            | 7,000             | 5,000               | 10,000            |
| Small Equipment                                    | 0                | 1,630            | 1,500             | 1,500               | 1,500             |
| Ammunition & Batteries                             | 7,885            | 8,685            | 8,000             | 8,000               | 8,000             |
| <b>MATERIALS &amp; SUPPLIES - TOTAL</b>            | <b>87,877</b>    | <b>71,166</b>    | <b>101,250</b>    | <b>94,200</b>       | <b>107,250</b>    |
| <b>POLICE DEPARTMENT TOTAL - OPERATIONS</b>        | <b>1,362,396</b> | <b>1,415,603</b> | <b>1,635,580</b>  | <b>1,629,970</b>    | <b>1,659,260</b>  |

Town of Altavista  
Public Safety  
**FY2027 BUDGET**

|                                                 | <u>FY2024</u><br><u>ACTUAL</u> | <u>FY2025</u><br><u>ACTUAL</u> | <u>FY2026</u><br><u>ADOPTED</u> | <u>FY2026</u><br><u>PROJECTED</u> | <u>FY2027</u><br><u>ADOPTED</u> |
|-------------------------------------------------|--------------------------------|--------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>PUBLIC SAFETY - FUND 10</b>                  |                                |                                |                                 |                                   |                                 |
| <b>CAPTIAL OUTLAY</b>                           |                                |                                |                                 |                                   |                                 |
| Replacement - Motor Vehicles                    | 0                              | 0                              | 60,000                          | 71,800                            | 62,000                          |
| Replacement - EDP Equipment                     | 4,598                          | 0                              | 0                               | 35,900                            | 30,000                          |
| Replacement - Machinery & Equip.                | 0                              | 0                              | 13,020                          | 15,420                            | 0                               |
| Replacement - Building                          | 0                              | 0                              | 0                               | 0                                 | 0                               |
| Replacement - Improvements Other Than Bldg      | 0                              | 15,183                         | 0                               | 0                                 | 0                               |
| New - Motor Vehicles                            | 208,398                        | 0                              | 0                               | 0                                 | 0                               |
| New - Machinery & Equip.                        | 0                              | 16,250                         | 0                               | 0                                 | 0                               |
| New - Improvements Other Than Building          | 0                              | 0                              | 0                               | 0                                 | 0                               |
| <b>POLICE DEPARTMENT TOTAL - CAPITAL OUTLAY</b> | <b>212,996</b>                 | <b>31,433</b>                  | <b>73,020</b>                   | <b>123,120</b>                    | <b>92,000</b>                   |

# **PUBLIC WORKS EXPENDITURES**