



Appomattox Town Council Workshop Meeting Agenda

Appomattox Municipal Building, 210 Linden Street, Appomattox, Virginia 24522

Tuesday, January 27, 2026

6:30 PM – Town Council Workshop Meeting

(Location: Appomattox Municipal Building, 210 Linden Street, Appomattox, Virginia 24522)

Call to Order

Citizen Comments

Council Discussion Items

1. Council Action Form Item for the discussion and/or approval of Fiscal Year 2026 Write-Offs.
2. Discussion and adoption of the Fiscal Year 2026-2027 Budget Timeline.
3. Discussion and approval of \$2,500 to be earmarked for the Council for A Day Committee to utilize within its scope of provision for the program's prizes, photography, treats, etc.
4. Review and approval of execution of the final Agreement for Professional Services with CHA for the Master Utility Plan.

Council Organizational Items

5. Discussion and approval of the 2026 Town Council Meeting Schedule.
6. Discussion, approval, and signatures of Town Council of the Town of Appomattox Code of Ethics and Conduct Policy, and the Town of Appomattox Ethics Pledge.

Council Standing Committee Reports

Staff Reports

7. Town Treasurer's Financial Status Report - January 2026
8. Presentation and discussion of proposed FY26 Budget amendments.

Council Comments

Adjournment

File Attachments for Item:

1. Council Action Form Item for the discussion and/or approval of Fiscal Year 2026 Write-Offs.



TOWN OF APPOMATTOX TOWN COUNCIL ACTION FORM

Order of Business:

- Consent Agenda
- Public Hearing
- Presentation-Boards/Commissions
- Unfinished Business
- Citizen/Councilor Request
- Regular Business
- Reports of Council Committees

Action:

- Approve and File
- Take Appropriate Action
- Receive & File (no motion required)
- Approve Ordinance 1st Reading
- Approve Ordinance 2nd Reading
- Set a Public Hearing
- Approve on Emergency Measure

COUNCIL AGENDA ITEM TITLE:**ISSUE:** FY2026 Write-Off Request**RECOMMENDATION:** Approval of uncollectible delinquencies due to the Statute of Limitations

| Uncollectible | Year | Statute of Limitations | Total Amount | Collection Rate Percentage |
|---|------|------------------------|-------------------|----------------------------|
| Real Estate | 2005 | 20 years | \$0.00 | 100% |
| Personal Property | 2020 | 5 years | \$4,451.14 | 98% |
| Miscellaneous | 2020 | 5 years | \$0.00 | 100% |
| Utility & Trash | 2022 | 3 years | \$1,273.35 | 99.999% |
| TOTAL REQUESTED WRITE-OFF AMOUNT | | | \$5,724.49 | |

TIMING: Annual Action for Town Council approval**BACKGROUND:** Annual Action for Town Council approval**ENCLOSED DOCUMENTS:** Attached the breakdown of each category**STAFF/SPONSOR:** Kim Ray, Treasurer**FOR IN MEETING USE ONLY****MOTION:** _____**Roll Call****SUMMARY:**

Y N

- Councilor Timothy W. Garrett
- Councilor Janc Allen
- Councilor James Boyce,Sr.
- Councilor McKinley Cardwell

Y N

- Councilor Nathan A. Simpson
- Councilor Mary Lou Spiggle
- Mayor Richard Conner (If required)

File Attachments for Item:

2. Discussion and adoption of the Fiscal Year 2026-2027 Budget Timeline.

TOWN OF APPOMATTOX

FY 2026-2027 BUDGET TIMELINE

- **Monday, February 2, 2026** – Departments receive drafts to prepare departmental requests Staff Budget Meetings and Discussions
- **Friday, February 27, 2026** – Department heads return budget sheets to Town Treasurer and/or Town Manager
- **Monday, March 9, 2026** – Budget Meeting (5:45 p.m.) prior to Council Meeting to present first draft of budget to Council with review of all funds.
- **Tuesday, March 24, 2026** – Budget Meeting prior to Workshop Meeting (5:45 p.m.). Donation presentations to Council (6:30 pm)
- **Monday, April 13, 2026** – Budget Meeting (5:45 p.m.) prior to Council Meeting for approval of the final draft
- **Tuesday, April 21, 2026** – (4:00 pm) deadline to post the public hearing notice for public hearing on May 11, 2026
- **Thursday, May 11, 2026** – Public Hearing at the Council Meeting (6:30 pm)
- **Tuesday, May 26, 2026** – Adopt final budget by Resolution at the Workshop Meeting (6:30 pm)

File Attachments for Item:

3. Discussion and approval of \$2,500 to be earmarked for the Council for A Day Committee to utilize within its scope of provision for the program's prizes, photography, treats, etc.



TOWN OF APPOMATTOX TOWN COUNCIL ACTION FORM

Order of Business:

- Consent Agenda
- Public Hearing
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- Unfinished Business
- Citizen/Councilor Request
- Regular Business
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Action:

- Approve and File
- Take Appropriate Action
- Receive & File (no motion required)
- Approve Ordinance 1st Reading
- Approve Ordinance 2nd Reading
- Set a Public Hearing
- Approve on Emergency Measure

COUNCIL AGENDA ITEM TITLE: Budget For “Council For A Day” Program

ISSUE: Purpose is to make provision for the program, for prizes, photography, and treats etc.

RECOMMENDATION: Motion to *“Approve \$2,500 to be earmarked for the committee to utilize within its scope, and any excess funds not utilized after May 1st, 2026 to be released back to the community picnic funds.”*

TIMING: Requesting approval by February 9th, 2025 11:59pm.

BACKGROUND: This matter was previously discussed at the November 25, 2025, Workshop Meeting, where Council determined that a budget of approximately \$2,500 would be most appropriate to ensure the best experience for this program.

ENCLOSED DOCUMENTS:

STAFF/SPONSOR: McKinley D. Cardwell

FOR IN MEETING USE ONLY

MOTION: _____

Roll Call**SUMMARY:**

Y **N**

- Councilor Timothy W. Garrett
- Councilor Jack Hensley
- Councilor James Boyce, Sr.
- Councilor McKinley Cardwell

Y **N**

- Councilor Nathan A. Simpson
- Councilor Mary Lou Spiggle
- Mayor Richard Conner (If required)

File Attachments for Item:

4. Review and approval of execution of the final Agreement for Professional Services with CHA for the Master Utility Plan.

CHA

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT is made this 8th day of January, 2026, by and between CHA Consulting, Inc., with its principal place of business at 3 Winners Circle, Albany, New York 12205 (hereinafter "CHA") and Town of Appomattox with an office located at 1799 Church Street Appomattox, VA 24522 (hereinafter "Client").

Client and CHA, for the consideration hereinafter set forth, hereby agree as follows:

1. Services of CHA

- (a) CHA agrees to provide the professional services described in Exhibit A (hereinafter the "Services") attached hereto and incorporated herein with respect to Town of Appomattox Water and Sewer Capital Improvements Master Plan (hereinafter the "Project").
- (b) Any activities or Services not included within the scope of the Services will be considered "Extra Services" and will require additional compensation.
- (c) CHA is responsible for the professional quality, technical accuracy, timely completion and coordination of all designs, drawings, specifications, reports, and other services furnished by CHA under this Agreement. CHA shall, without additional compensation, correct or revise any errors, omissions or other deficiencies in its design, drawings, specifications, reports and other services, unless such corrective action is directly attributable to deficiencies in Client-furnished information. In the case of an omission, CHA shall be responsible only for the additional cost, if any, compared with what the cost of work would have been if it were included in the initial estimates of cost.

2. Schedule of Services

CHA shall use reasonable diligence and expediency consistent with sound professional practices to complete the Services in a timely fashion so as to meet Client's requirements. If Client requests significant modifications or changes in the scope or requests Extra Services, the time for performance shall be correspondingly adjusted. If the parties have agreed to a specific Project schedule and specific milestone dates, such information shall be set forth in Exhibit B attached hereto.

3. Responsibilities of Client

- (a) Client shall furnish or make available to CHA any and all of its records, maps, or other data which are pertinent to CHA's work. CHA shall be entitled to use and rely upon, without reverification, the accuracy, reliability and completeness of said records, maps and all other data provided by Client or its employees, agents, officers, or consultants in conjunction with CHA's performance of the Services. Client shall authorize and assist CHA in obtaining any such pertinent information from other public and private sources. When requested by CHA, the Client shall furnish all reasonable assistance necessary for CHA to perform appropriate site investigations.
- (b) Client shall provide all criteria and full information as to the Client's requirements for the Project; designate a person to act with authority on the Client's behalf in respect to all aspects of the Project; examine and respond promptly to CHA's submittals; and give prompt written notice to CHA whenever the Client observes or otherwise becomes aware of any defect in the work.
- (c) Client shall notify CHA promptly of all known or suspected Hazardous Material at the site, of any contamination of the site by Hazardous Materials, and of any other conditions requiring special care, and provide CHA with any available documents describing the nature, location and extent of such materials, contamination or conditions.

4. Compensation

(a) As compensation for the performance of the Services, Client shall pay CHA its fees and expenses in accordance with Exhibit C.

(b) Client shall reimburse CHA for any application and/or permit fees paid for securing approval of authorities having jurisdiction over the Project.

(c) Invoices will be rendered monthly for Services performed and expenses incurred during the previous month. Supporting documentation and additional detail will be provided upon Client's request. Payments are due at the address appearing on the invoice within 30 days following the invoice date. Invoices not paid within 30 days will accrue interest from the 31st day at the rate of 1% per month (12% per annum). Any late payment will be applied first to interest and then to the oldest outstanding balance due. If Client contests an invoice, Client may withhold only the contested portion and must timely pay the undisputed portion.

(d) In the event that Client disputes any portion of an invoice submitted by CHA, Client shall notify CHA within fourteen (14) days of the invoice date, identify the cause of the disagreement, and timely pay any amounts not in dispute. The parties agree to use their best efforts to resolve the dispute within thirty (30) days of Client's notice to CHA. Client's failure to dispute an invoice within fourteen (14) days of the invoice date shall be deemed a waiver of all claims pertaining to that invoice.

5. Termination

(a) This Agreement may be terminated by either party upon not less than seven (7) days written notice should the other party substantially fail to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination. Client's failure to make payments when due for Services and expenses shall be deemed a material failure permitting CHA to terminate this Agreement.

(b) In the event of termination of this Agreement not caused by the fault of CHA, CHA shall be compensated for Services performed and expenses incurred prior to the date of termination along with all reasonable and necessary expenses attributable to such termination.

6. Suspension

If CHA fails to receive payment when due for Services and expenses, CHA may, upon seven (7) days written notice to Client, suspend performance of the services without further notice. Upon a suspension of Services, CHA shall have no liability to the Client for delay or damage caused by such suspension.

7. Estimates of Costs and Schedules

CHA's estimate of construction costs and schedules are for budget and planning assistance purposes only. Cost and schedule estimates are based on CHA's professional judgment of the requirements known at the time of the Agreement. Accordingly, CHA does not guarantee that proposals, bids or actual costs will not vary from opinions, evaluation or studies submitted by CHA to Client.

8. Relationship of Parties

CHA is, and shall at all times during the term of this Agreement be, an independent contractor of Client. This Agreement and the relationship of the parties shall not be deemed to create or be one of employment, agency, partnership, joint venture or any other association.

9. Use of Documents

All documents produced by CHA pursuant to this Agreement are instruments of service and shall remain CHA's property. Submission or distribution of any said instruments of service to meet statutory or regulatory requirements or for other purposes in connection with the Project shall not constitute publication or otherwise affect CHA's reserved rights with respect to said documents. Provided that the Client meets its obligations under this Agreement including, but not limited to, payment, CHA shall grant to the Client a nonexclusive license to use said instruments of service, and shall provide the Client with reproducible

copies of Schematic Design, Design Development and final Bidding Drawings, and copies of reports, cost estimates, specifications, and other final documents that Client may request. Documents or computerized materials provided to Client are for Client's use only, for the purposes disclosed to CHA, and Client shall not transfer them to others or use them or permit them to be used for an extension of Services or any other project or purpose for which they were not prepared, without CHA's express written consent. If this Agreement shall be terminated prior to completion of CHA's Services, the Client shall pay a licensing fee to CHA for the Client's continued use of CHA's drawings, plans or other documents for purposes of the Project. Client and CHA agree to indemnify and defend one another for any unauthorized use of any document or computerized materials.

10. Designated Representative

Both parties shall designate specific individuals to act as their respective representatives for this Project. Such individuals shall have authority to transmit instructions, receive information and render decisions relative to the Project on behalf of each respective party.

11. Standard of Care

The standard of care for all professional engineering and related Services performed or furnished by CHA under this Agreement will be the care and skill ordinarily used by the members of CHA's profession practicing under similar conditions at the same time and in the same locality. There are no expressed or implied warranties, including the implied warranties of merchantability and fitness for a particular purpose, not specified herein.

12. Jobsite Safety

Neither the professional activities of CHA, nor the presence of CHA or their employees and/or sub-consultants at the construction site, shall relieve Client and any other entity of their obligations, duties and responsibilities including, but not limited to, construction means, methods, sequence, techniques or procedures necessary for performing, superintending or coordinating all portions of the Work or construction in accordance with the Contract Documents and any health or safety precautions required by any regulatory agencies. CHA and their personnel have no authority to exercise any control over any construction contractor or entity or their employees in connection with their work or any health or safety precautions. The Client agrees that the contractor(s) is solely responsible for jobsite safety and warrants that this intent shall be made evident in the Client's Agreement with the contractor(s). The Client also agrees that CHA and CHA's consultants shall be indemnified by the contractors and shall be named as additional insureds under the contractor's general liability insurance policy.

13. Test Results

Test results apply only to materials actually tested and represent the condition of the tested material only at the time of testing. There are no expressed or implied warranties made or intended by CHA as to the applicability of test results for other than our purposes for preparation of the study or for any time beyond the actual field and laboratory testing. Unless otherwise stated in writing, the Client assumes responsibility for determining whether the quantity and the nature of the services ordered is adequate and sufficient for the Client's intended purposes.

14. Insurance

(a) CHA shall procure and maintain: (a) worker's compensation and employer's liability insurance in accordance with requirements of the state in which the Services are being performed; (b) commercial general liability insurance (including contractual and contractor's protective liability coverage) with combined single limits of \$1,000,000 per occurrence for bodily injury and property damage; (c) automobile liability coverage including owned and hired vehicles with a combined single limit of \$1,000,000 per occurrence for bodily injury and property damage; and (d) professional liability insurance in the amount of \$2,000,000 per claim.

(b) Upon reasonable notice, Client shall provide CHA with copies of the certificates of insurance necessary to demonstrate that all contractors, subcontractors, independent contractors and others on the site

have appropriate insurance coverage, including but not limited to commercial general liability, worker's compensation, disability and, where applicable, professional liability coverage.

15. Indemnification

- (a) CHA shall indemnify and hold harmless Client, its officers, directors, shareholders, partners, agents and employees from and against those damages and costs (including reasonable attorney's fees) that Client is legally obligated to pay as a result of a third party claim concerning the death or bodily injury to any person or the destruction or damage to any property, but only to the extent caused by the negligent act, error or omission of CHA subject to any limitations of liability contained in this Agreement. In no event shall the indemnification obligation extend beyond the date when the institution of legal or equitable proceedings for professional negligence would be barred by any applicable statute of repose or statute of limitations.
- (b) Client shall indemnify and hold harmless CHA, its officers, directors, shareholders, partners, agents and employees from and against those damages and costs (including reasonable attorney's fees) that CHA is legally obligated to pay as a result of a third-party claim concerning the death or bodily injury to any person or the destruction or damage to any property, but only to the extent caused by the negligent act, error or omission of Client.

16. Limitation on Liability

The total liability of CHA and its partners, officers, directors, shareholders, employees and agents to Client and any one claiming by, through or under Client for any and all injuries, claims, losses, expenses or damages whatsoever arising out of, or in any way related to, the Services of this Agreement from any cause or causes whatsoever including, but not limited to, negligence, errors, omissions, strict liability or breach of contract shall not exceed the total compensation received by CHA under this Agreement or the total amount of \$1,000,000, whichever is greater.

17. Assignment of Rights

This Agreement is binding on the heirs, successors, and assigns of the parties hereto. This Agreement may not be assigned by Client or CHA without the prior written consent of the other.

18. Use of Subconsultants

CHA may use independent professional associates, consultants or subcontractors in the performance of a portion of the Services.

19. Third Party Beneficiary

The Services to be performed by CHA are intended solely for the benefit of Client and no benefit is conferred on, nor any contractual relationship established with any person or entity not a party to this Agreement. No such person or entity shall be entitled to rely on CHA's performance of its Services hereunder. No right to assert a claim against CHA, its officers, employees, agents or consultants shall accrue to any third party as a result of this Agreement or the performance or non-performance of CHA's Services hereunder.

20. Waiver of Consequential Damages

In no event shall CHA be liable to Client or the Client to CHA for consequential or indirect damages, including but not limited to, loss of profits or revenue, loss of use of equipment, loss of production, additional expenses incurred in the use of the equipment and facilities and claims of customers of the Client. This disclaimer shall apply to consequential damages based upon any cause of action whatsoever asserted including ones arising out of any breach of contract, warranty, guarantee, products liability, negligence, tort, strict liability, or any other cause pertaining to the performance or non-performance of the contract by Client/CHA.

21. Mediation

The parties, as a condition precedent to commencing litigation (other than for the non-payment of CHA's fees), shall endeavor to resolve their claims by mediation which shall be in accordance with the Construction Industry Mediation Rules of the American Arbitration Association currently in effect. Request for mediation shall be filed in writing with the other party to the contract and with the American Arbitration Association.

22. Electronic Media

Data, words, graphical representations and drawings that are stored on electronic media such as computer disks and magnetic tape, or which are transmitted electronically, may be subject to uncontrollable alteration. Client agrees it may only justifiably rely upon the final hardcopy materials bearing the consultant's original signature and seal.

23. No Waiver

No waiver by CHA or Client of any power, right or remedy hereunder or under applicable law with respect to any event or occurrence shall prevent the subsequent exercise of such power, right or remedy with respect to any other or subsequent occurrence.

24. Severability and Reformation

Any provision or part thereof of this Agreement held to be void or unenforceable under any law shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the parties. The parties agree that this Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision which comes as close as possible to expressing the intention of the stricken provision.

25. Integration & Amendments

This Agreement represents the entire understanding of the parties as to those matters contained herein. No prior oral or written understanding shall be of any force or effect with respect to those matters. This Agreement shall not be amended, modified, supplemented or rescinded in any manner except by written agreement executed by the parties.

26. Force Majeure

CHA shall not be liable for any failure to perform or delay in the performance of the Services due to circumstances beyond its control, including, but not limited to: (1) strikes, lockouts, work slowdowns or stoppages; (2) Acts of God; or (3) failure of Client to furnish information in a timely manner.

27. Choice of Law/Jurisdiction

This Agreement shall be governed by and construed in accordance with the law of the state where the project is located.

28. No Personal Liability

Notwithstanding any other provision of this Agreement to the contrary, CHA's officers, directors, shareholders, partners, employees, or agents shall not be personally liable, regardless of the cause of action asserted including breach of contract, warranty, guarantee, products liability, negligence, tort, strict liability, or any other cause pertaining to CHA's performance or non-performance of the Agreement. Client will look solely to CHA for its remedy for any claim arising out of or related to this Agreement.

29. Notices

Any and all notices provided for under this Agreement shall be in writing and shall be deemed to have been sufficiently given if personally delivered or if mailed, postage prepaid, by certified or return receipt

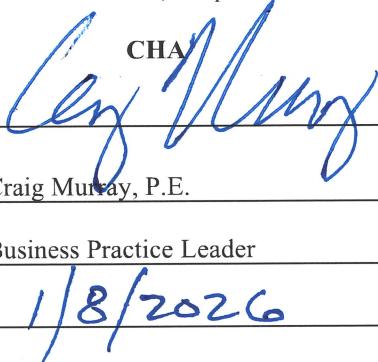
requested mail addressed to the parties at the addresses set forth above in the preamble. Notice given by certified mail shall be deemed complete on the third business day after mailing.

30. Representations

Each party represents and warrants to the other that:

- (a) It is duly organized and validly existing in the jurisdiction of its organization and has all the necessary power and authority to execute, deliver and perform this Agreement.
- (b) The execution, delivery and performance of this Agreement has received all necessary partnership, corporate or other approvals, and does not conflict with any law, regulation, order, contract or instrument to which such party is bound.
- (c) The individual signing on its behalf is duly authorized to execute this Agreement to legally bind such party.

IN WITNESS WHEREOF, the parties have entered into this Agreement as of the date set forth above.

| | | | |
|-------|--|-------|---------------------------------|
| By |  _____ Name: Craig Murray, P.E. | By | _____ Name: Michael Campbell |
| Title | Business Practice Leader | Title | Town Manager |
| Date: | 1/8/2026 | Date: | _____ |

Rev 08.2024



January 7, 2026

Exhibits A, B, and C
Town of Appomattox
Water and Sewer Capital Improvements Master Plan

CHA Consulting, Inc. (CHA) is pleased to provide the following scope of services, proposed schedule, and associated engineering fee for the Town of Appomattox Water and Sewer Capital Improvements Master Plan.

Project Understanding

The Town of Appomattox has commissioned CHA to prepare a planning tool to support decision making for both the water and wastewater utility systems. The upcoming need in both utilities includes a combination of increased efficiency in operation and maintenance, existing system upgrades and funding of asset depreciation, and preparation for future growth and support of economic development. The planning tool needs to be interactive and easy to manipulate to better understand the impact that operational and capital investment will have on utility rates. The planning tool will be supported by three major components; engineering consulting for utility condition and need assessment, rate study information based on recommendations for operational and capital spending, and evaluation of the Town's overall financial condition. Each of these components are equally important in the development of the Town's road map to the future. Most importantly, this planning tool will be crucial as Town leadership and Council members educate the rate payers and justify the need for recommended spending and utility system improvements.

Exhibit A - Scope of Services

Task 1 - Comprehensive Financial Review – Phase 1

Understand the Financial/Cash-Flow Structure of the Town

Identify strengths and weaknesses in the Town's annual cash-flow and budgets through a multi-year historical trend analysis of the General Fund and the various Enterprise Funds.

Assessment of Reserve Levels and Fund Balances

Understand/Recommend the appropriate/minimum levels of reserves in the General Fund and Enterprise Funds that the Town should maintain for operations and, in the event of an economic downturn, to avoid any need for short-term cash-flow borrowing in the future, as well as the potential for freeing up dollars to enhance funding for capital projects and maximize interest earnings.

Peer Comparative Analysis

Present a comparative analysis demonstrating the Town's key demographic, financial, and debt metrics relative to National Medians, State Medians, and selected peer comparative cities.

Analyze Capital Funding Strategies (i.e. Capital Improvement Plan Development

Working with the Town's other consultants Identify potential capital needs, such as any anticipated borrowing(s) for the future Utility System, and develop recommendations on the best use of monies to fund capital, i.e. cash funding vs. debt/lease funding vs. grant/USDA/VRA funding, etc.

Debt Capacity Analysis

Analyze and assess the Town's Debt Capacity, i.e. the Town's ability to incur debt for capital projects, while maintaining compliance with "best-practices" and potential policy levels.

Debt Affordability Analysis

Analyze and assess the Town's Debt Affordability, i.e. the budgetary impact of incurring additional debt in relation to any anticipated borrowings/capital project. This analysis will assist the Town in determining high level revenue increases that may be needed in the future.

Financial Policy Development / Updates

Utilizing the above-mentioned analyses, Davenport will review the Town's Financial Policy Guidelines, if any, and advise on any revisions to help guide future financial decisions such as new borrowings.

Phase Two – Strategy Implementation Services (not included in this proposal)

After successfully completing Phase One, Town could engage CHA and the Davenport team to implement the strategies outlined in the report, among other Financial Advisory Services requested by the Town. Such services could include the following, among others:

- Assistance in obtaining financing, if any, related to the Town's Utility System needs;
- Help with any other capital funding/projects;
- Provide assistance with state and federal funding providers including grants, VRA, and DEQ, among others.

Note: The Town would be under no obligation to proceed with any Phase Two work. Also, any components under Phase Two would be agreed upon by both parties before commencing with the work contemplated.

Task 2: Water Utility – GIS Mapping and Hydraulic Model

As part of the LSL Inventory Project (100% grant funded), CHA is currently finalizing the development of the Town's water system mapping update and hydraulic model. CHA will evaluate existing fire flow data to identify locations for more detailed flow and pressure testing necessary to calibrate the model so that the modeling conditions generally reflect actual water system conditions. Model calibration will be achieved by adjusting the friction coefficient in the pipes until fire flow field data generally matches the fire flow data in the model. If additional fire flow testing is required, CHA will provide this recommendation for the Town to implement early in the development of this task. This task is being completed under the LSL Inventory Project.

Task 3: Water Utility - Existing System Evaluation

CHA will work with Town staff to develop multiple demand scenarios for use in evaluating the water system's ability to store and deliver adequate flow to the existing demand centers in the Town's service area. All scenarios will be evaluated based on maintaining a minimum of 25 psi at all meter locations.



The water system's existing conditions scenarios that will be developed and modeled in the water model to include the following:

- Average Day (Average Day Flow) – This scenario will be used to establish the base condition for the existing PSA system. Problem areas identified in this scenario will become the basis for establishing a list of critical system improvements necessary to meet existing needs.
- Peak Hour (Four Times Average Day Flow) – This scenario will be used as a comparison against all other scenarios to evaluate the impact of changes to demand needs on the current system. Additionally, problem areas identified in this scenario will become the basis for establishing a list of high priority system improvements necessary to adequately meet short-term needs.
- Max Day (Two Times Average Day Flow + Fire Flow) – This scenario will evaluate the existing system's ability to deliver the minimum fire flow to all hydrants within the system while maintaining two times the average flow to all connections within the system. This scenario will identify deficiencies in the system related to inadequate fire flow and will become the basis for establishing fire flow limitations until such time as long-term projects can be completed.

CHA will prepare a summary of calibration results and map of maximum existing flows and residual pressures in each water system pressure zone. CHA will evaluate the fire flow needs as required by the Town (i.e. AWWA or ISO). The deliverable from this activity will be a list of recommendations to consider for improvement to the existing water utility flows and pressures.

Task 4: Water Utility – Future Demand Development

Once the water model is completed, calibrated, and reflects the existing conditions of the water system, CHA proposes to convene a work session to meet with the Town to establish the future development Growth Areas to support the Town's capital improvement plan (CIP). For each Growth Area, CHA will then estimate the number of new service connections and demands in coordination with planning, zoning, and economic development targets. Based on these factors, CHA will apply residential, commercial, and industrial demands per unit area or proposed building size. CHA will evaluate these future water conditions from the Growth Areas as well as utilize the Town's Comprehensive Plan to model demands for the anticipated growth within the Town's existing service areas.

Total projected water demands will be compared to the current water purchased from the Campbell County Utility Services Authority (CCUSA) for use in development of future demand needs.

Water Utility – Alternative Water Source Evaluation

CHA is currently developing a Preliminary Engineering Report that evaluates the feasibility of utilizing existing and new wells to supplement or fully serve the Town's water supply needs. The findings of that report will be included in the master plan. In addition, neighboring water systems will be evaluated as an alternative water supply source. This section of the master plan will discuss options for short and long-term water supply with and without the current flow from the Campbell County Utility Service Authority.

Water Utility – Recommended Improvements

CHA will first use the model to provide recommended system improvements to the existing system to address critical infrastructure needs and inadequate fire flows. This list of improvements will be driven by water system component age, repair history, and capacity limitations based on future system



conditions. CHA will then use the model to propose system improvements to adequately serve each Growth Area and estimate the capital cost to develop adequate additional water sources. To support the Town in planning the future development phasing, CHA will propose a ranking criteria based on various factors (e.g. cost per connection, feasibility to construct, revenue generation, jobs, etc).

CHA will develop a detailed map of the proposed improvements and a matrix of evaluation criteria. CHA will then conduct a meeting with the Town to review the proposed system improvements and the evaluation criteria.

Task 5: Wastewater Utility – Sewer Model Development

CHA has extensive knowledge related to the sewer collection and conveyance systems that serve the Town customers and businesses. The data that has been collected to date include CCTV, manhole inspections, flow metering, mapping, and drainage basin identification. This data, along with available record drawings will be utilized to develop a sewer system model. The model will be calibrated with dry weather flow data already collected by CHA, followed by calibration using wet weather flow conditions (up to three common recurrence events). The wet weather flow conditions (2-year frequency) are most commonly used to determine whether the sanitary system has capacity. CHA will evaluate the sanitary sewer system's ability to convey and treat the existing flows in the Town's service area (dry weather conditions) as well as larger rain events in the sewer system (wet weather). Peak flow rates through the modeled system will be estimated based on a synthetic storm (e.g. 2-year, 24-hour storm with a Virginia Rainfall Distribution).

CHA will prepare a summary of dry and wet weather flow development, calibration results, and identification of sewer and pump stations with capacity limitations.

Task 6: Wastewater Utility – Future Sewer Flow Development

After establishing the existing conditions of the sewer system, CHA will add the flows generated by the demand projections identified in the water system future demands portion of the study. Available capacity for existing and future flows will be evaluated and a list of recommended improvements will be developed with rankings to justify each capital project.

Task 7: Rate Study – Water and Sewer Utility Systems

Project Initiation and Management

CHA's rate study team will prepare detailed data request lists for both the water and wastewater studies. Information required will include recent and current utility budgets, a description of service areas, current and historical billing data and rate structure, and debt service schedules. Some of this information will be readily available, whereas other components may require more detailed analyses of operational data, customer billing information, and costs.

The completion of this task is contingent upon the timely receipt of the requested information and in the format requested. We will incorporate one set of information into our analysis. This initial set of information will serve as the basis of our analysis and our model and report deliverables. If you provide subsequent updated information during the course of our work that necessitates updates to our analysis, these revisions will be subject to additional costs. The additional costs will be determined based on the extent of the required changes to the analysis and will be discussed and agreed upon prior to commencing the required updates and revisions.

Data Collection and Review



As part of this task, CHA's rate study team we will meet with Town staff to obtain a thorough understanding of the financial, operational, regulatory, and political environments. Key issues, areas of concern, and pricing objectives will be reviewed and discussed. Other information reviewed will include regulatory requirements, bond covenants, contractual requirements, and capital plans for each utility. During the data collection and review, we will begin to identify assumptions used to project costs that will be integrated into our model. As these assumptions are identified, Town staff will have an opportunity to review our findings to ensure that the assumptions make sense with regard to the water and sewer utility systems.

Project Management

CHA's rate study team will be in frequent communication with Town staff regarding data requests, data validation, data decisions, and reviewing preliminary and final results. Much of this can be accomplished through conference calls, emails, and demonstrations using tools such as Microsoft Teams or GoToMeeting. These efforts provide for consistent and competent project management to ensure that all deadlines and objectives are met in a timely and efficient manner. We believe in a no-surprises approach so that the Town is always aware of the project status.

Units of Service and Current Revenue Analysis

Projecting future demand and developing realistic per capita consumption estimates is one of the single most difficult tasks that a utility faces each year. Unforeseen developments such as population growth or decline or commercial customers moving in and out of a service area can have a dramatic effect on revenues. However, projecting customer demand is one of the most important financial planning tasks, as future projections directly affect user rates, which, in turn, determine how much cash a utility will collect. To inform projections, we will study available historical billing data. CHA's rate study team will then develop projections of demand for the forecast period under various scenarios, resulting in an optimistic projection, pessimistic projection, and most likely projection.

CHA's rate study team will develop a model for water and sewer utilities, which will include projections of customer demand for each utility reflecting the Town's existing rate structure. For sewer, this demand will be categorized by rate category. The Town currently charges a fixed monthly charges depending on service and then volumetric rates that vary by status (in-town vs. out-of-town). The Town does not currently different rates for commercial and residential users.

CHA's rate study team will calculate the revenues under current rates at projected consumption levels to understand the potential revenues realizable. We will then compare these revenues to the revenue requirements forecast in the Financial Plan to understand the magnitude of the potential shortfall under the current rates.

Development of Financial Plans

An important element in conducting a comprehensive rate study is to establish comprehensive short- and long-term financial plans for the Town's utilities. We will develop separate financial plans for the water and wastewater utilities. In preparing these plans, we will analyze the Town's current policies and practices for funding its operations, capital facilities plans, and debt service requirements. As appropriate, and as discussed with Town staff, we will consider various financing options, or a combination of options, such as operating revenue, new debt issuances, and miscellaneous fees.



We will assist the Town in achieving a suitable balance among the financing options when developing the proposed financial plans, which will accomplish the following:

- Ensure financial sufficiency to meet operating and capital costs as well as prudent reserves
- Meet the Town's service policies and objectives
- Fairly distribute financing responsibility to appropriate users
- Result in an appropriate capital structure so that the Town maintains a high rating with bond rating agencies

Maintaining detailed financial plans will ensure that Town's utilities are operating in a revenue self-sufficient manner and meet debt covenant requirements. The financial plans for each utility will include a capital improvement financing component that ensures each utility can fully finance the proposed capital improvement program while minimizing impacts to existing ratepayers and complying with existing revenue bond covenants.

Review and Evaluate Current Financial Information and Recommend Financial Policies and Programs

As part of this task, CHA's rate study team will evaluate the Town's operating and capital reserve requirements as well as financial and rate policies and recommend appropriate changes to the existing policies that will allow the utilities to most effectively meet their financial goals. These financial policy requirements will include identifying appropriate target reserve levels for the operating and capital programs; when these reserves can be used; infrastructure replacement funding from operations; debt funding of Capital Improvement Program (CIP), if needed; review of the level of transfers to the general fund; and debt service coverage designed to allow the Town to meet its financial objectives and goals while achieving improved rate stability and revenue sufficiency.

Develop Revenue Requirements

This task will include the projection of budget items, such as annual costs related to labor, power, materials, capital expenditures, plant investment, transfers, reserve contributions, and debt service coverage using assumptions based on different economic factors and growth trends.

Projecting revenue adjustments over a multi-year planning horizon can illustrate future rate impacts and potential challenges to the Town's financial situation. This will allow the Town to adjust its expenses, transfers, and reserve balances or schedule capital projects to smooth rate impacts and maintain financial stability.

Develop Multi-year Cash Flow Analysis and Recommend Reserve Balances

We will develop a multi-year cash flow analysis to determine the revenue adjustments needed to meet projected revenue requirements for the multi-year planning period while minimizing sharp rate fluctuations. The cash flow worksheet incorporates revenues generated from different sources, expenses needed to maintain the utility systems, any transfers in and out of the enterprise funds, as well as the coverage needed to meet current and proposed debt service requirements. The level of the transfers will be considered and compared to industry standards as well as considered based on regulatory guidelines. We will also review the reserve policies to recommend appropriate reserve balances consistent with industry standards and the Town's desire to appropriately address risk associated with various factors, including emergency expenditures or revenue shortfalls.

Cost-of-service Analysis and Rate Calculation



Although we take care to tailor a utility's cost-of-service analysis to meet the needs of the individual utility, we always make sure to follow the basic premise of cost-of-service allocations set forth by state and local laws, the WEF's Manual of Practice No. 27, Financing and Charges for Wastewater Systems, and other authoritative bodies.

The first step of a cost-of-service analysis is to complete a cost functionalization to allocate costs to the various functions within the utility. For example, in the wastewater utility, these categories may include meters and services, billing, and inflow and infiltration (I&I). The cost of serving each customer class will be determined based on each class's usage characteristics. CHA's rate study team will discuss with the Town whether this task and allocation analysis is necessary for each utility.

CHA's rate study team will examine the Town's current customer classifications and identify any changes that may be necessary to make them more consistent with current industry practices and standards including billing by meter size or residential/commercial designations (depending on the Town's preferences). We will then make recommendations for any relevant modifications to the rates based on industry standards and peer comparison.

Rate Calculation

After the revenue requirements have been functionalized, classified, and allocated, we will use the demand analysis performed in Task 2 and combine it with the new revenue requirements to calculate user rates reflecting the Town's specific rate goals and objectives.

We will project these rates for the forecast period to ensure that all policy target requirements defined in the Financial Plan are met, and to ensure that customer impacts of rate increases do not lead to rate shock.

At the end of this task, we will conduct a meeting with Town staff. This meeting will include a review of the entire cost-of-service and rate-setting process and preliminary rates. Prior to the meeting, Town staff will be provided with the draft water and sewer rate modes and preliminary rates so that they will be able to review our methodology and suggest changes. We will discuss all suggested changes and then work with the Town to come up with our final rate recommendations to incorporate into the Town's rate ordinances.

Rate Model Development

At the heart of any successful cost-of-service and rate study is the computer model that is used to develop revenue requirements; perform cost functionalization, classification, and allocation; and calculate rates. The model must be sophisticated enough to perform the complex calculations involved in a comprehensive cost-of-service and rate analysis and yet still be simple enough to allow for future updates by Town staff. The model will incorporate the data analysis and rate structures discussed in previous tasks. Town staff will be provided with working copies of rate model drafts in Microsoft Excel so that they will be able to provide input into the development of the models. Once the project is complete, the Town will be provided with fully functioning copy of the water and sewer model.

Rate Comparison

CHA's rate study team will prepare a comparative analysis of the Town's current and proposed water and sewer rates to comparable peer utilities. This comparison will be used in the reports and presentations of the findings of the study to provide a frame of reference for stakeholders and decision makers.



A draft report will document the rate development process, describe any recommended changes to the existing rate structures and the reason for such changes, and present the results of the cost-of-service and rate study. An electronic copy of the draft report will be presented to Town staff for their review and comment.

Town Review

Our fee estimate assumes the preparation and delivery of a draft report, and a final report. The Town will provide one consolidated set of comments after the delivery of the draft report. We will consider and address these comments in the final report. Any additional review comment cycles beyond the one included in this scope will be subject to additional costs, which will be determined based on the extent of the revisions required. Additional services, such as further revisions or additional deliverables, will be discussed and agreed upon separately.

Final Report

CHA's rate study team will incorporate Town staff's comments of the draft report into a final report. Upon finalization of the report, the Town will be provided an electronic copy of the report. In addition to the final report, the Town will also be provided with electronic copies of the final rate model in Microsoft Excel. CHA's rate study team will also deliver a model training workshop for Town staff.

Council Engagement

We will prepare a PowerPoint presentation summarizing the rate study process, findings, and recommendations in a clear and concise manner. We will provide a draft of this presentation to Town staff for their review and comment prior to delivering the final version. Our fee estimate assumes the preparation and delivery of one draft of the presentation. The Town will provide one consolidated set of comments after the delivery of the draft and the project team will consider and address these comments in the final presentation. Any additional review comment cycles beyond the one included in this scope will be subject to additional costs, which will be determined based on the extent of the revisions required and will be discussed and agreed upon separately.

Exhibit B - Schedule:

The proposed project schedule is outlined below. The proposed schedule for each Task is dependent on receipt of information from the Town in a timely manner. The schedule includes time for the Town to collect and provide data based on the requests provided by the CHA team for each task activity. In the event the assumed Town data collection time period is exceeded for any reason, the deliverable time for that task will be adjusted accordingly. The schedule has been developed in this fashion to allow the project team (Town and CHA) to effectively and efficiently manage the project schedule. This format will provide the ability to adjust milestone dates based on actual timelines that will be developed once the Town has received data requests and has had the opportunity to evaluate the magnitude of time required to collect the requested data. The days shown for tasks 2 – 7 are days to complete from execution of the agreement.

Task 1: Comprehensive Financial Review – Phase 1

January 23, 2026

Task 2: Water Utility – GIS Mapping and Hydraulic Model

60 days from NTP

Task 3: Water Utility - Existing System Evaluation

30 days from Task 2 Completion



| | |
|---|--------------------------------|
| Task 4: Water Utility – Future Demand Development | 20 days from Task 3 Completion |
| Task 5: Wastewater Utility – Sewer Model Development | 120 days from NTP |
| Task 6: Wastewater Utility – Future Sewer Flow Development | 30 days from Task 5 Completion |
| Task 7: Rate Study – Water and Sewer Utility Systems | 60 days from Task 1 Completion |

Exhibit C - Professional Fee:

All fee amounts shown below are lump sum not to exceed. Each task will be billed monthly based on percentage of work completed.

| | |
|---|--------------------|
| Task 1: Comprehensive Financial Review | \$49,000 |
| Task 2: Water Utility – GIS Mapping and Hydraulic Model | Currently Underway |
| Task 3: Water Utility - Existing System Evaluation | \$30,000 |
| Task 4: Water Utility – Future Demand Development | \$20,000 |
| Task 5: Wastewater Utility – Sewer Model Development | \$90,000 |
| Task 6: Wastewater Utility – Future Sewer Flow Development | \$20,000 |
| Task 7: Rate Study – Water and Sewer Utility Systems | \$75,000 |
| Total | \$284,000 |

File Attachments for Item:

5. Discussion and approval of the 2026 Town Council Meeting Schedule.

APPOMATTOX TOWN COUNCIL - 2026 MEETING SCHEDULE

Location:

Appomattox Municipal Building, 210 Linden Street, Appomattox, Virginia

January 2026

Monday, January 12, 2026

6:30 p.m. – Regular Meeting

Tuesday, January 27, 2026

6:30 p.m. – Workshop Meeting

July 2026

Monday, July 13, 2026

6:30 p.m. – Regular Meeting

Tuesday, July 28, 2026

6:30 p.m. – Workshop Meeting

February 2026

Monday, February 9, 2026

6:30 p.m. – Regular Meeting

Tuesday, February 24, 2026

6:30 p.m. – Workshop Meeting

August 2026

Monday, August 10, 2026

6:30 p.m. – Regular Meeting

Tuesday, August 25, 2026

6:30 p.m. – Workshop Meeting

March 2026

Monday, March 9, 2026

6:30 p.m. – Regular Meeting

Tuesday, March 24, 2026

6:30 p.m. – Workshop Meeting

September 2026

Monday, September 14, 2026

6:30 p.m. – Regular Meeting

Tuesday, September 29, 2026

6:30 p.m. – Workshop Meeting

April 2026

Monday, April 13, 2026

6:30 p.m. – Regular Meeting

Tuesday, April 28, 2026

6:30 p.m. – Workshop Meeting

October 2026

***Tuesday, October 13, 2026**

6:30 p.m. – Regular Meeting

Tuesday, October 27, 2026

6:30 p.m. – Workshop Meeting

May 2026

Monday, May 11, 2026

6:30 p.m. – Regular Meeting

Tuesday, May 26, 2026

6:30 p.m. – Workshop Meeting

November 2026

Monday, November 9, 2026

6:30 p.m. – Regular Meeting

Tuesday, November 24, 2026

6:30 p.m. – Workshop Meeting

June 2026

Monday, June 8, 2026

6:30 p.m. – Regular Meeting

Tuesday, June 23, 2026

6:30 p.m. – Workshop Meeting

December 2026

Monday, December 14, 2026

6:30 p.m. – Regular Meeting

*A Workshop meeting for December 2026 is not planned.

*Code of the Town of Appomattox. §5-8. Time and Place. If the second Monday of the month is a holiday, the meeting shall be held on the following day.

If the Mayor, or the Vice-Mayor is unable to act, finds and declares that the weather or other conditions are such that it is hazardous for the Council members to attend a regular meeting, the regular meeting shall be continued until the following Monday, unless that Monday is a legal Holiday, then the meeting shall be on the Tuesday following the Monday holiday.

File Attachments for Item:

6. Discussion, approval, and signatures of Town Council of the Town of Appomattox Code of Ethics and Conduct Policy, and the Town of Appomattox Ethics Pledge.

TOWN OF APPOMATTOX CODE OF ETHICS AND CONDUCT

This code and its associated Ethics Pledge are aspirational in nature. As such, they are subordinate to Federal, State, and Local law and do not confer and/or mandate any additional duties beyond those required under existing law, nor do they confer any right or cause of action that does not otherwise apply under existing law.

Recognizing that people holding public office have been given a public trust and that the stewardship of such office demands that performance be at the highest level of ethical and moral conduct, the Town of Appomattox adopts this Code of Ethics and Conduct. To honor the public trust and to serve with integrity, civility, and impartiality, the Mayor, the members of Town Council, and those officials who are appointed by Council pledge to do the following:

- (1) Provide the highest quality of service to the public, acting in a way that is conscientious, diligent, and transparent.
- (2) Perform the functions of the office with integrity, avoiding any improper use or influence of the office.
- (3) Not act on a matter in which a conflict of interest exists and be diligent in avoiding even the appearance of a conflict of interest by disclosing the same and acting in accord with the principles underlying this Code.
- (4) Behave in a manner that inspires public confidence.
- (5) Treat the public, Town employees, and fellow public officials with professionalism, courtesy, and respect.
- (6) Serve the public interest by upholding the letter and spirit of Town, Commonwealth, and Federal statutes, regulations, and policies.

The Mayor and members of Town Council will work together to implement and monitor this Code of Ethics and Conduct and to make changes as needed.

Richard Conner, Mayor

Timothy Garrett, Vice-Mayor

Mary Lou Spiggle, Council Member

McKinley Cardwell, Council Member

James Boyce, Sr., Council Member

Jack Hensley, Council Member

Danielle Ulmer, Council Member

Approved: January 27, 2026

TOWN OF APPOMATTOX ETHICS PLEDGE

1. I understand that as a Town representative, I am entrusted with protecting and preserving the integrity of the Town government.
2. I will honor this trust by:
 - a. Upholding the Town of Appomattox Code of Ethics and Conduct.
 - b. Putting the public interest first;
 - c. Conducting myself at all times in a manner that brings credit to the Town;
 - d. Serving with integrity, impartiality, and transparency;
 - e. Foster a culture of cordiality and professionalism;
 - f. Taking no action that will result in or create the appearance of personal gain or conflict of interest;
 - g. Making no private promises of any kind that will bind the duties of any office, since a public servant has no word that can be binding on public duty.
3. I will communicate openly and civilly, listening to all views, seeking common ground as a starting point, and being respectful even in areas of disagreement.

Signed: January 27, 2026

File Attachments for Item:

7. Town Treasurer's Financial Status Report - January 2026

TOWN OF APPOMATTOX

Financial Status
January 2026

(for balances ending December 31, 2025)

BUDGET PERIOD for FY2026

50% of budget year

6 months

GENERAL FUND

(Less \$506,227 Reserves and Loan/Grant Funded Projects)

| | Annual Operating Budget | YTD | |
|---------------------------|--|---------------------|-----|
| Operating Revenues | \$ 2,810,707 | \$ 1,413,506 | 50% |
| Operating Expenses | \$ 2,810,707 | \$ <u>1,357,239</u> | 48% |
| Net Revenue | \$ - | \$ <u>56,267</u> | |

GENERAL FUND REVENUE LEADERS

| | Budget(\$) | YTD (\$) |
|---------------------------|------------|----------|
| ► Meals Tax | 1,600,000 | 832,500 |
| ► Real Estate Tax | 170,000 | 172,536 |
| ► Business License | 245,000 | 1,398 |
| ► Bank Stock | 215,000 | 0 |
| ► Cigarette Tax | 135,000 | 37,500 |
| ► Personal Property Taxes | 87,000 | 99,975 |
| ► Sales Tax | 125,000 | 74,740 |
| ► Lodging Tax | 105,000 | 60,196 |

GENERAL FUND REVENUE LEADERS

(collection comparison)

| | Current YTD (\$) | Prior YTD (\$) | for Comparison |
|---------------------------|------------------|-----------------|----------------|
| | <u>Dec 2025</u> | <u>Dec 2024</u> | |
| ► Meals Tax | 832,500 | 825,566 | |
| ► Real Estate Tax | 172,536 | 172,944 | |
| ► Business License | 1,398 | 341 | |
| ► Bank Stock | 0 | 0 | |
| ► Cigarette Tax | 37,500 | 60,000 | |
| ► Personal Property Taxes | 99,975 | 86,270 | |
| ► Sales Tax | 74,740 | 67,081 | |
| ► Lodging Tax | 60,196 | 57,816 | |

WATER FUND

(Less \$735,071 Reserve and Loan/Grant Funded Projects)

| Annual Operating Budget | YTD | |
|-------------------------------|------------|------------|
| Operating Revenues | \$ 523,000 | \$ 351,520 |
| Operating Expenses | \$ 523,000 | \$ 362,466 |
| Net Revenue | \$ - | \$ 10,946 |

WATER FUND REVENUE

(Less \$735,071 Reserve and Loan/Grant Funded Projects)

| | Budget | YTD |
|------------------------------|----------------|-------------------|
| ► Water Sales | \$420,000 | \$ 254,707 61% |
| ► Other Revenue and Interest | <u>103,000</u> | <u>96,813</u> 94% |
| | \$523,000 | \$ 351,520 |

SEWER FUND

(Less \$134,862 Reserve and Loan/Grant Funded Projects)

| | <u>Annual Operating Budget</u> | <u>YTD</u> | |
|--------------------|--|------------------|-----|
| Operating Revenues | \$ 924,500 | \$ 551,527 | 60% |
| Operating Expenses | \$ 924,500 | \$ 562,775 | 61% |
| Net Revenue | \$ - | \$ 11,248 | |

*Pending Budget
Amendment

SEWER FUND REVENUE

(Less \$134,862 and Loan/Grant Funded Projects)

| | Budget | YTD | |
|------------------------------|------------------|------------------|------|
| ► Sewer Sales | \$900,000 | \$520,624 | 58% |
| ► Other Revenue and Interest | <u>24,500</u> | <u>30,903</u> | 126% |
| | \$924,500 | \$551,527 | |

CASH ACCOUNTS

| | |
|---|---|
| SUPERNOW CHECKING as of December 31, 2025 | |
| General Fund | \$ 4,585,047 |
| Water Fund (includes \$994,840 Water Tower Lease) | 710,122 |
| Sewer Fund | 1,551,585 |
| | <hr/> |
| | \$ 6,846,754 |
| ARPA CHECKING as of December 31, 2025 | |
| | \$268,241 |
| MONEY MARKET SAVINGS as of December 31, 2025 | |
| General Fund | 345,369 |
| Water Fund | 1,500 |
| Sewer Fund | \$125,196 Restricted until November 2060 |
| | <hr/> |
| | \$474,794 |
| CHURCH STREET WATER LINE as of December 31, 2025 | |
| Project Completed - Closed into the Water Fund | \$0.00 |
| CD ACCOUNTS as of December 31, 2025 | |
| General Fund | 1,453,653 |
| Water Fund | 633,195 |
| Sewer Fund | 564,228 |
| | <hr/> |
| | \$2,651,076 |
| CASH ON HAND | |
| | \$10,240,865 |