Louisa Town Council – Regular Meeting
212 Fredericksburg Avenue
Louisa, Virginia 23093
Tuesday, July 21, 2026

I: Call to Order - 6:00 PM

II: Administrative Items:

1. Invocation
2. Pledge of Allegiance
3. Adoption of the Agenda
4. Consent Agenda Items
    a. Consideration of Accounts and Appropriations
    b. Sell of Cemetery Plot
    c. Approval of Minutes: June 9, 2026 and June 16, 2026

III: Public Comment:

This section of the Council meeting provides citizens the opportunity to discuss matters, which are not listed on the printed agenda. Any person wishing to bring a matter to the Council's attention under this section of the agenda should: (1) State their name and address; (2) State the matter that they wish to discuss and what action they would like the Council to take. When appropriate or if requested, we will respond to direct questions in writing. Please limit comments to 3 minutes or less.

IV: Comments/Discussion by Members of Town Council

V: Old Business:

1. Discussion and Action: Organizational Flow Chart

VI: New Business:

1. Discussion and Action: Updating Planning Commission Pay Code Section
2. Discussion and Action: Payroll Consultant
3. Discussion and Action: Bill Pay Policy

VII: Standing Committee Reports:

1. Public Works
2. Public Safety
3. Finance
4. Personnel
5. Community Development & Events
6. Cemeteries
7. Intergovernmental Relations

VIII: Reports from Staff:

1. Police Chief
2. Public Works Superintendent
3. Legal Counsel
4. Clerk
5. Treasurer
6. Town Manager

IX: Closed Session:

In accordance with Virginia Code §2.2-3711(A)(1) of the Code of Virginia, Town Council convene in closed session to discuss personnel matters regarding performance evaluation or job assignments of specific employees; and pursuant to §2.2-3711(A)7 of the Code of Virginia to discuss the pending litigation of Moore et al. v. Town of Louisa.

X: Adjournment

TOWN OF LOUISA

Preliminary Bill List for Town Council Meeting - July 21, 2026

VENDOR NAME	GENERAL FUND	WATER FUND	SEWER FUND	HILLCREST FUND	TOTAL
Advance Auto Parts	59.76				$ 59.76
Air Nerds	3,605.00				$ 3,605.00
Automated Office Systems	99.00				$ 99.00
BAI Training	100.00				$ 100.00
Blue Ridge Bank	10,051.57				$ 10,051.57
Cedar Mountain Stone Corp.			1,609.51		$ 1,609.51
Central VA Contractors, Inc.		9,675.00			$ 9,675.00
Cintas	664.94				$ 664.94
Chiles Enterprises, LLC	954.00				$ 954.00
Clean Latrine	325.00				$ 325.00
Cody Langridge/PWS Operations, LLC		701.33			$ 701.33
Core&Main		4,234.92			$ 4,234.92
County of Louisa, Landfill	897.12				$ 897.12
Document Destruction of VA, LLC	40.00				$ 40.00
Fortiline Waterworks, Inc.		682.47			$ 682.47
Gladys M Thomas (Focus Point)	1,625.00				$ 1,625.00
Harper Electric, LLC	1,567.23				$ 1,567.23
Hefty, Wiley & Gore, P.C.	4,500.00				$ 4,500.00
Industrial Chem Labs & Services, Inc			283.40		$ 283.40
Intrastate Pest Control	126.18				$ 126.18
J.S. Purcell Lumber Corp.		60.00	68.25		$ 128.25
LKA Signs & Designs, LLC	192.00				$ 192.00
Louisa Auto Parts, Inc.	220.83				$ 220.83
Louisa County Water Authority		42,099.76	61,944.26		$ 104,044.02
Louisa Hardware	242.84	160.29			$ 403.13
Magna5 MS, LLC	5,041.56				$ 5,041.56
Mansfield Oil Co.	1,282.41		64.11		$ 1,346.52
Piedmont Power	131.49				$ 131.49
Primo Brands	242.79				$ 242.79
RACO		1,050.00	525.00		$ 1,575.00
Ricoh USA, Inc.	389.37				$ 389.37
S & M Handman Service Shaun Brown	375.00				$ 375.00
Shirley Harris	30.00				$ 30.00
Stafford Technologies	274.95				$ 274.95
Unifirst Corp.	670.51				$ 670.51
United States Treasury	218.05				$ 218.05
Updike Industries, Inc.	6,387.00				$ 6,387.00
VML/ VACO Finance	5,377.40				$ 5,377.40
Virginia Utility Protection		102.00			$ 102.00
WBBI, Inc.	40.00				$ 40.00
TOTALS:	45,731.00	58,765.77	64,494.53	-	168,991.30

VENDOR NAME	GENERAL FUND	WATER FUND	SEWER FUND	HILLCREST FUND	TOTAL
Stocks General Contractors, LLC		298,804.07			$ 298,804.07

THRASHER

ARCHITECTURE
ENGINEERING
FIELD SERVICES

July 14, 2026

Town of Louisa
Attention: Stuart Turille, Town Manager
212 Fredericksburg Avenue
Louisa, Virginia 23043

RE: Town of Louisa – Water Line Improvement Project
Contractor Pay Application No. 7 – Engineer Recommendation
Thrasher Project #010-10010

Mr. Turille:

Stocks General Contractors, LLC submitted Application for Payment No. 7 for consideration for Water System Improvements Project. This application for payment is for the period of construction from June 1, 2026, through June 30, 2026.

Based on my review, I recommend processing this Application for Payment in the amount of $298,804.07. The majority of this pay application is for asphalt paving.

Thrasher will provide the executed copy of the Application for Payment including the Affidavit of Payment and Weather Days Form. If there are any questions or concerns, please contact me at esherrard@thethrashergroup.com or at 304-918-4317.

Sincerely,

THE THRASHER GROUP, INC.

ERIC S. SHERRARD, EI
Project Manager

000005

This Deed, made and entered into this 7 day of July, 2026, by and between THE TOWN OF LOUISA, a municipal corporation, located in the County of Louisa, Virginia, party of the first part, and Grantor ;

Zachary Edwards,

party of the second part, and Grantee(s); WITNESSETH:

That for and in consideration of the sum of $ 2,500 cash in hand paid by the party of the second part to the party of the first part, the receipt whereof is hereby acknowledged, and by virtue of a resolution of the Town Council of the Town of Louisa, Virginia, duly passed by said council at a meeting of the said council duly held on the 21 day of July, 2026, authorizing this conveyance, the said party of the first part has bargained and sold and by these presents doth grant and convey, with Special Warranty of Title, unto the said party of the second part, subject to the conditions and restrictions hereinafter set forth, all that certain lot in "Hillcrest Cemetery" designated as Lot No. 848 space 3 on a certain map and plan of said cemetery made by W.R. Shank, dated October, 1973, and recorded in the Clerk's Office of Louisa County in Plat Book 8, page 51; and being part of the same property conveyed to the party of the first part by deed from Lawrence F. and Nellie Fleshman, recorded in said office in Deed Book 116, page 417; and reference is hereby made to said plat recorded as aforesaid for a more accurate description of said lot.

Prepared by Town of Louisa

It is covenanted and agreed upon by and between the said parties that the said lot is conveyed to be used solely by the said party of the second part and his or her successors in title as a burial ground; and that the said lot is conveyed subject to the following conditions and restrictions, which shall forever run with the lot:

1: That the said party of the second part and his or her successors in title to said lot, are to hold the title to same subject to all the rules, regulations and restrictions heretofore or which may be hereinafter made by the Town Council of said town governing the section in which the said lot is located;

2: That a permit for the interment of any body or bodies in said lot, whether by an undertaker or a private party, must be secured from the Clerk of said town before such interment may be made;

3: A permit for the erection of any monument, stone or marker, or the planting of any tree, shrub or plant in said lot, must be secured from the Clerk of said town before erecting or planting same; and the number and size of any monuments, stones and markers, and the number of trees, shrubs or plants to be placed in said lot, shall be subject to the rules and regulations made by the committee in charge of said cemetery;

4: That neither the said party of the second part, nor his or her successors in title shall erect, raise or construct, or cause to be erected, raised or constructed any fence or curbing in or around said lot; nor mound, terrace or change the said lot from its present condition, or cause the same to be mounded, terraced or raised from its present condition, or to make such change in any grave located or to be hereafter located in said lot.

5: That any conveyance of said lot or any part thereof shall be made by deed indenture in which all of the above restrictions and conditions shall be set out, and which said deed shall be signed by the grantee therein.

6: In consideration of the purchase price paid for said lot, the said party of the first part covenants and agrees to and with the said party of the second part that it will perpetually maintain and properly care for said lot.

7: No transfer of burial rights whether by will or by intestacy shall be effective until noted on the cemetery records at the Town Office of the Town of Louisa.

8: There is hereby reserved unto the Town a right of first refusal to repurchase the lot herein conveyed, if the Grantee(s) determine to sell the same, at the same purchase price as said Grantee(s) paid the Town, or the Town's then current selling price for lots, whichever shall be greater. No deed of conveyance, or other instrument of conveyance, of any such lot by any owner shall be deemed effective to transfer ownership of said lot, unless and until the Town shall execute said deed waiving its right of first refusal herein reserved.

IN WITNESS WHEREOF, the said party of the first part has caused its name to be signed to this deed by Ashley Michael, its Mayor, and its corporate seal to be affixed hereto, and attested by Stephanie Dorman, its Clerk, this the day and year first above written; and the said party of the second part hereunto sets his signature and seal to signify his agreement to the restrictions and conditions binding the said lot as set out above.

TOWN OF LOUISA, GRANTOR

By: Ashley M

Mayor of the Town of Louisa

—Signature on file—

GRANTEE (seal)

Attest:

Clerk of the Town of Louisa

STATE OF VIRGINIA

County of Louisa, to-wit:

I, Shiann Brooke Turpin, a Notary Public in and for the County of Louisa, Virginia, do certify that Ashley Michael, Mayor of the Town of Louisa, Virginia, and Stephanie Dorman, Clerk of said town, whose names as such are signed to the foregoing deed dated the 7 day of July, 2026, have each personally appeared and acknowledged the same before me in my County and State aforesaid.

Given under my hand this 7 day of July, 2026.

Shiann Brooke Turpin

Notary Public.

My commission expires on the 30 day of September, 2029.

SHIANN BROOKE TURPIN
NOTARY PUBLIC
REG. # 00397282
COMMISSION EXPIRES 09/30/2029
COMMONWEALTH OF VIRGINIA

Town of Louisa

Town Council Public Hearing

June 9, 2026

Present:

Ashley Michael, Mayor;
Roger Henry, Vice-Mayor;
Vicky Harte, Sylvia Rigsby, Graven Craig,
David Purcell

Also in Attendance: Stuart Turille, Town Manager

Stephanie Dorman, Clerk;
Anthony Larry, Superintendent of Public Works;

All copies, including reports, handouts, and documents can be found following the minutes.

Mayor Michael called the Louisa Town Council Meeting to order at 6:00 PM. The Mayor led the Invocation as well as the Pledge of Allegiance.

ADOPTION OF AGENDA:

Motion to adopt agenda as presented.

Motion made by Craig, Seconded by Henry.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

PUBLIC HEARING:

1. **Public Comment**

The Mayor opened public comment at 6:01 PM, and with no comments being made, the public comment was closed at 6:02 PM.

ADJOURNMENT

Motion to adjourn**.**

Motion made by Rigsby, Seconded by Purcell.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

_____ _____

Mayor Clerk

DRAFT

Town of Louisa

Town Council Regular Meeting

June 16, 2026

Present:

Ashley Michael, Mayor;
Roger Henry, Vice-Mayor;
Vicky Harte, Sylvia Rigsby,
Graven Craig, David Purcell

Also in Attendance:

Stuart Turille, Town Manager
Jeff Gore, Esq.
Stephanie Dorman, Clerk;
Martin Nachtman, Chief of Police.
Anthony Larry, Superintendent of Public Works

All copies, including reports, handouts, and documents

can be found following the minutes.

Mayor Michael called the Louisa Town Council Meeting to order at 6:04 PM. The Mayor led the Invocation as well as the Pledge of Allegiance.

ADOPTION OF AGENDA:

Agenda Amendments:

- Addition of "Sell of Cemetery Lots" to the Consent Agenda
- Addition of "2.2-3711(A)(8)" to closed session
- Separation May 12, 2026 Minutes from Consent Agenda

Motion made by Purcell, Seconded by Henry.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

CONSENT AGENDA ITEMS:

Motion to approve May 12, 2026, Minutes.

Motion made by Craig, Seconded by Harte.

Voting For: Craig, Harte, Henry, Rigsby.

Voting Absentia: Purcell

Motion to approve Consent Agenda.

Motion made by Craig, Seconded by Rigsby.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

BUSINESS FROM THE FLOOR:

Nobody from the public signed up to speak.

COMMENTS BY MEMBERS OF TOWN COUNCIL:

Council Member Craig asked about the antennas on top of the water tower, raised concerns about political statements on the website, and suggested updating the phone system to reflect current staff.

Council Member Harte is searching for a copy of the 1977 annexation order and expressed concerns about sewer connections in the Hollyhurst corridor.

Vice Mayor Henry commented on the Sunset Market and how well the event went.

OLD BUSINESS:

Discussion and Action: Community Event Ordinance

The Town Manager and Town Attorney presented the proposed ordinance. Council Member Harte raised questions regarding its application to car shows. Council discussed fee exemptions and which organizations or events would qualify. Council Member Craig expressed concerns regarding events held on the courthouse lawn, while Council Member Rigsby raised concerns about the staff time required to administer the program and the Town's ability to adequately track participating vendors.

Motion to approve the ordinance as presented.

DRAFT

Motion made by Craig, Seconded by Purcell.

Voting For: Craig, Henry, Purcell, Rigsby.

Voting Against: Harte.

Discussion and Action: Adoption of FY26-27 Budget Resolution and Tax Rates

Motion to adopt FY26-27 Budget Resolution and Tax Rate Ordinance.

Motion made by Rigsby, Seconded by Henry.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

Discussion and Action: Adoption of FY26-27 Water and Sewer Fee Ordinance

Motion to adopt FY26-27 Water and Sewer Fee Ordinance.

Motion made by Henry, Seconded by Rigsby.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

Discussion and Action: Adoption of FY26-27 Zoning and Planning Fee Ordinance

Motion to adopt FY26-27 Zoning and Planning Fee Ordinance.

Motion made by Henry, Seconded by Rigsby.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

Discussion and Action: FY 25-26 Budget Amendment

The Town Manager presented the need for a budget amendment to add a line item for the Downtown Community Events Grant.

Motion to approve the budget amendment.

Motion made by Henry, Seconded by Rigsby.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

DRAFT

NEW BUSINESS:

Discussion and Action: Organizational Structure Flow Chart

The Town Manager presented the proposed organizational chart, which included three new positions: Deputy Town Manager, Director of Public Works, and Public Works Foreman. Council's discussion focused primarily on the Town Clerk position, including where those duties would be assigned, as well as the responsibilities of the Town Manager and the structure of direct reports.

Motion to add Town Clerk title to the Deputy Town Manager position and to move the Treasurer out of the direct report of the Deputy Town Manager.

Motion made by Harte

No second, motion dies.

Personnel Committee to review job descriptions and organizational structure.

Motion to adopt all three resolutions.

Motion made by Rigsby, Seconded by Purcell.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

STANDING COMMITTEE REPORTS:

Public Works

Committee advised members met with Stocks to discuss billing. The contractor has paved West Street.

Public Works installed a manhole on Fredericksburg Avenue.

Conversations about Meadow Avenue was continued to the next meeting.

Public Safety

No Report.

Finance

DRAFT

The Committee reviewed the Bill Pay Policy which will be presented to Council at the July meeting. They also reviewed the server issue for the Police Department, which they will continue to review at their next meeting.

Council directed the committee to work with staff to research the Town's costs.

Personnel

No Report.

Community Development & Events

The Committee discussed that the August Market meeting will be a back-to-school event and that the upcoming Fourth of July event will be a large-scale event.

The Committee asked if there were any objections to a school supply donation box placed in Town Hall – there were no objections.

Cemeteries

The Committee has not met. Staff will investigate costs related to the columbarium.

Intergovernmental Relations

No Report.

STAFF REPORTS:

Police Chief:

Chief Nachtman reported that he has not had time to review additional applicants for vacancies within the Police Department.

Public Works Superintendent:

Nothing additional to report.

Legal Counsel:

Nothing to report.

Clerk:

Nothing additional to report.

Treasurer:

The Town Treasurer advised the VML Consultant has reached their cap and is no longer being used, however, she is using a different consultant.

Town Manager:

DRAFT

The Town Manager reported a leak on Fredericksburg Avenue. He advised that preparatory work is being completed on West and Cammock Streets. He also noted that the sewer manhole is in place for the railroad project.

He reported that the Town is continuing to build its relationship with VDOT.

The Hillcrest contractors are doing a good job.

The Town Manager further reported that the Police Department received a grant for speed detection devices and that staff is developing a speed management plan.

He advised that everything is in place for the Fourth of July.

He expressed a desire to schedule time for staff to meet with Council members.

CLOSED SESSION

In accordance with Virginia Code §2.2-3711(A)(1) of the Code of Virginia, Town Council convene in closed session to discuss personnel matters regarding performance evaluation or job assignments of specific employee,

Section 2.2-3711(A)(7) of the Code of Virginia for consultation with legal counsel regarding pending litigation.

Section 2.2-3711(A)(8) consultation with legal counsel.

Council Member Craig stated his Conflict of Interest with the pending litigation and will not attend that portion of the closed session.

Motion made by Craig, Seconded by Purcell.

Voting For: Craig, Harte, Henry, Purcell, Rigsby.

Council went into closed session at 7:36 PM.

Certification

Certify that the best of each member's knowledgeable public business matters exempted from the open meeting requirements were discussed and only such public business matters that were identified in the motion to enter the close session were heard, discussed, were considered.

DRAFT

All members certified.

Council back in session at 7:36 PM.

ADJOURNMENT

Motion to adjourn**.**

Motion made by Purcell, Seconded by Rigsby.

All in favor.

Meeting adjourned at 8:36 PM.

_____ _____

Mayor Clerk

DRAFT

LOUISA TOWN COUNCIL

AGENDA ITEM REPORT

Meeting Date: July 21, 2026

To: Louisa Town Council
From: Stuart Turille, Town Manager
Subject: **Proposed Staff Organizational Chart**

Background:

- At the Personnel committee meeting on July 6, 2026 the Committee recommended the proposed Staff organizational chart, attached.

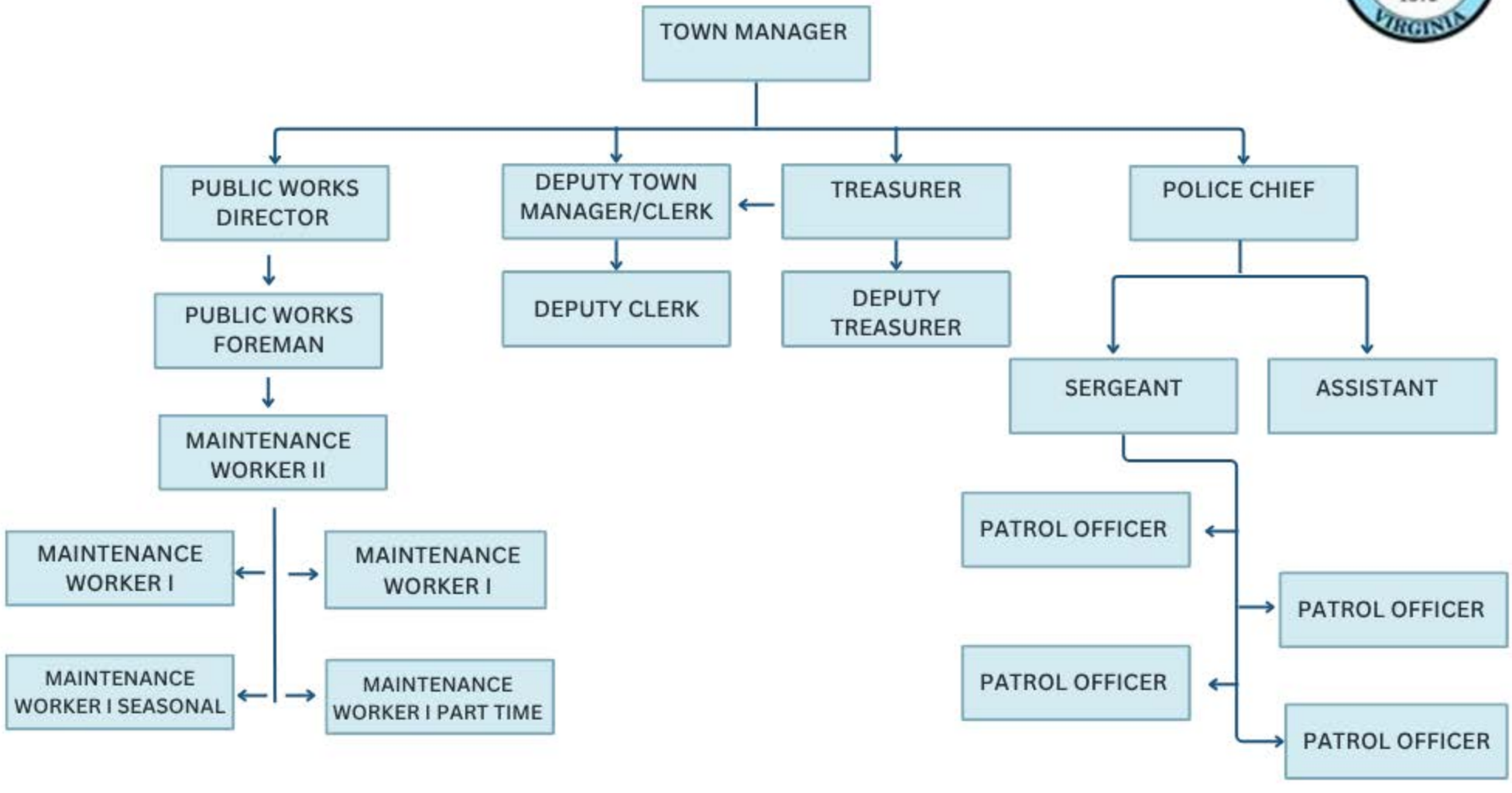
- The only substantive change from the June meeting agenda is that the Treasurer remains a direct report to the Town Manager, but will take direction from the Deputy Town Manager as requested by the Town Manager.

Recommendation:

- This will improve operational efficiency in the chain of command to improve work- flow and accomplish more administrative tasks.

- Approve the proposed organizational chart, as recommended by the Personnel committee.

TOWN OF LOUISA UPDATED ORGANIZATIONAL CHART



LOUISA TOWN COUNCIL

AGENDA ITEM REPORT

Meeting Date: July 21, 2026

To: Louisa Town Council
From: Stuart Turille, Town Manager
Subject: **Ordinance Amendment to Pay Planning Commission for Services**

Background:

- Town Code states that Planning Commission members are volunteers, without pay.
- Since 2003 the Town has been paying PC members $450 bi-annually.
- Pay is in the FY26-27 budget.

Recommendation:

Town Attorney's recommended change allows for payment to occur for Planning Commission members.

Town of Louisa

Ordinance to Allow for Planning Commissioner Compensation

Whereas, state law authorizes the Town to provide compensation to Planning Commission Members: and

Whereas, Town Code currently does not authorize it; and

Whereas, in recognition of the time and dedication it takes to serve in this role, Town Council desires to amend Town Code to allow for such compensation as Council sees fit.

Now Therefore be it Ordained that Section 25-1 is hereby amended in accordance with Section 15.21-2212 of the Code of Virginia as follows:

§ 25-1. Commission created; membership; terms of office; *compensation*; vacancies. [Amended 6-18-1991 by Ord. No. 1991-1; at time of adoption of Code (see Ch. 1, General Provisions, Art. II)]

A Town Planning Commission is hereby created. Such Commission is to consist of five members, all of whom shall be residents of the Town, provided that at least 1/2 of the members shall be freeholders. One of such members may be the Mayor or a member of the Council, another of whom may be an administrative official of the Town and the remaining members, hereinafter referred to as "appointed members," shall be residents of the Town. All of the members shall be appointed by the Town Council. The terms of the councilmanic members and of any administrative official who is appointed as a member of such Commission shall in all cases correspond with their terms of office. The remaining members of the Commission first appointed shall serve respectively for terms of one year, two years, three years and four years. Their successors shall be appointed for terms of four years. Any vacancy in the membership shall be filled by appointment by the Council, and such appointment shall be for the unexpired term. Any appointed member may be removed by the Council for malfeasance in office, provided that such removal may be made only after a public hearing at which such member shall be given an opportunity to appear and be heard on the charge against him. Notwithstanding the foregoing provision, a member of the Planning Commission may be removed from office by the Town Council without limitation in the event that the Commission member is absent from any three consecutive meetings of the Commission, or is absent from any four meetings of the Commission within any twelve-month period. In either such event, a successor shall be appointed by the Town Council for the unexpired portion of the term of the member who has been removed~~. All members of the Town Planning Commission shall serve as such without compensation.~~ *Town Council may, in its discretion and in accordance with state law, authorize and appropriate compensation to be paid to Planning Commission members for their service and may adopt policies related to such compensation.*

LOUISA TOWN COUNCIL
AGENDA ITEM REPORT
Meeting Date: July 21, 2026

To: Louisa Town Council
From: Stuart Turille, Town Manager
Subject: **Payroll Assistance for Treasurer**

Background:

The Town contracted with Virginia Municipal League to address issues with our accounting, budgeting/auditing and payroll functions that remained with the rapid departure of three critical staff in Spring of 2025:

1. Bank reconciliations and correcting journal entries from June 2025 through current
2. Accrual journal entries for FY2025 closing
3. Assist with documentation in response to auditor requests for FY2025 audit
4. Review of payroll and payroll tax entries, making correcting journal entries, as needed
5. Assistance with quarterly payroll tax filing for the quarters ending June 30, 2025 and September 30, 2025
6. Training for the new Treasurer (everything to include payroll).

- Significant work was accomplished by the VML consultant to obtain a strong, positive FY 24-25 audit and to provide accurate year-to-date data for the FY26-27 budget adoption.

- However, the work was not completed on items 4-6 above: ***Review***, ***correction and training of the payroll function.***

- ***Please see the Treasurer's memo attached for further details as to what was done and is needed.***

- The Town Manager is responsible for ensuring that contract monitoring occurs; I am accountable for not requesting adjustment of consultant's work schedule to complete the payroll task in a timely manner. However, ***moving forward***, this work must be completed in a timely manner.

Recommendation:

- We have a local Treasurer consultant who offered to perform the work at an hourly rate ($50/hour versus the previous VML $130/hour), and has familiarity with small local government organization's payroll process. (see attachment with a proposal and resume).

- The Finance Committee met July 14 to review and is recommending the scope of work mentioned in the proposed contract.

MEMORANDUM

To: Town Council and Finance Committee
From: Franchesca Mall-Padilla, Town Treasurer
Date: July 6, 2026
Subject: Summary of VML Services and Request for Dedicated Payroll, Tax, and VRS Training Support

Purpose

The purpose of this memorandum is to summarize the services provided by Virginia Municipal League (VML) during its recent engagement and to request approval for an additional engagement focused exclusively on correcting FY2026 payroll, tax, and Virginia Retirement System (VRS) reporting while providing hands-on training to strengthen internal processes and ensure ongoing compliance.

Background

VML was engaged to provide support for the FY2025 audit, assist with payroll corrections for FY2025 and FY2026, prepare and file tax documents, and provide training.

During the engagement, VML's primary focus was completing the FY2025 audit. In addition, VML assisted the Town Manager with reports and aided the Treasurer with real estate taxes, personal property taxes, and W-2/1099 preparation. Because these responsibilities required a significant amount of time, there was limited opportunity to address the payroll errors affecting FY2026.

The engagement also encountered several system-related challenges. It took several days to obtain the necessary system access before work could begin. Once access was established, duplicate transactions and improperly combined entries were discovered within the financial system. Considerable time was spent identifying these issues and determining the appropriate corrections before payroll-related work could proceed.

Based on a review of VML's invoices, the majority of billable hours were dedicated to:

- FY2025 audit support (approximately $30,000+)
- Requests from the Town Manager (approximately $4,000+)
- Payroll corrections and training with the Treasurer's Office (approximately $2,000+)

While VML provided valuable assistance throughout the engagement, the original scope did not allow sufficient dedicated time to fully review and correct the FY2026 payroll issues.

Need for Additional Support

My primary need is focused assistance in reviewing and correcting payroll, tax withholdings, and VRS retirement reporting for FY2026 (July through February). During my review, I identified

discrepancies involving payroll processing, tax withholdings, payroll entries, and VRS retirement contributions that require careful correction to ensure compliance with federal, state, and VRS requirements.

Mrs. Singletary will present a proposal for a new VML engagement dedicated exclusively to working with the Treasurer's Office. Unlike the previous engagement, this proposal would not include audit support or unrelated projects. Instead, it would provide concentrated training and technical assistance focused solely on correcting FY2026 payroll records while strengthening internal knowledge and procedures.

Benefits of the Proposed Engagement

The proposed engagement will provide several long-term benefits:

- **Accurate Payroll and Reporting:** Correct payroll processing, tax withholdings, and VRS retirement reporting for FY2026.
- **Regulatory Compliance:** Ensure compliance with IRS, Virginia tax, and VRS reporting requirements while reducing the risk of penalties or interest.
- **Staff Development:** Provide hands-on training that strengthens internal knowledge and improves long-term payroll administration.
- **Operational Efficiency:** Improve payroll and financial processes through standardized procedures and increased accuracy.
- **Employee Confidence:** Ensure employees receive accurate pay and retirement contributions, promoting trust and confidence in the Town's financial operations.

Recommendation

I respectfully request approval of Mrs. Singletary's proposal for engagement dedicated to payroll, tax, and VRS support and training. Investing in focused assistance now will allow the Town to correct existing FY2026 issues, improve internal processes, reduce future compliance risks, and build the expertise necessary to manage payroll accurately and independently going forward.

Conclusion

The previous VML engagement provided valuable support for the FY2025 audit and other operational needs; however, those responsibilities limited the amount of time available to address the payroll issues affecting FY2026. A dedicated engagement focused solely on payroll, tax compliance, VRS reporting, and staff training will provide the specialized attention needed to resolve current issues and establish sustainable, compliant payroll practices for the future.

Thank you for your consideration of this request.

Respectfully submitted,
Franchesca Mall-Padilla
Town Treasurer

Addendum to Proposal for Payroll, Payroll Tax, and Retirement Consulting Services

Submitted by: Kelly Singletary
Date: July 1, 2026

Purpose

This addendum is submitted per the request of the Town of Louisa's Manager to provide additional documentation and scope of work, including expected time line for completion of these functions.

Additional Information Regarding Scope of Services

- Review, research, reconciliation, resolution of, and training in payroll records handling, identifying and correcting any discrepancies
    - From information received from the Treasurer and my observation, payroll records beginning July 2025 will need to be reconciled, which will include researching actual time paid, withholdings, and reconciliation with the general ledger
- Review, research, reconciliation, resolution of, and training in payroll tax liabilities and payments, assisting with reporting and corrections, as needed
- Review, research, reconciliation, verification, resolution of, and training in State Retirement System records and reporting, including processing of employee enrollments, terminations, status changes, and contribution updates
    - Based on findings from the above, payroll deposits, quarterly 941 reports, state withholding reports, and W2s may require corrections
- Documentation of findings, corrective actions, and recommendations
- Assistance with implementation of procedures to improve payroll, retirement reporting, and overall compliance, along with establishing standard operating procedures for reporting, including schedules for payroll taxes, retirement processing, and audit compliance
    - Reporting of findings and corrective actions will be submitted to the Town Manager, Mayor, and Council, along with recommendations for implementation of standard operating procedures

Reporting Guidelines

Suggested reporting to Town Manager, Mayor, and Council monthly, including progress and steps/measures taken for corrective actions.

Hours, Compensation, Projected Time of Completion, Terms

Services will be provided on an as-needed basis, averaging **10–12 hours per week**. Compensation shall be at a rate of **$50.00 per hour**, payable either through the Town's payroll system as a W-2 employee or contract services.

The scope of work covers the current fiscal year. At 10-12 hours per week, I anticipate the project taking 4-6 months, which falls outside the $5,000 limit you set forth in our meeting.

This arrangement shall begin upon approval by the Town Manager, Mayor, and Council and continue until the payroll and retirement cleanup project is substantially completed, unless terminated earlier by either party upon written notice.

Thank you for your consideration. I welcome the opportunity to assist the Town in resolving these matters.

Respectfully submitted,

Kelly Singletary

MEMORANDUM

To: Finance Committee & Town Council
From: Franchesca Mall-Padilla
Date: 7/15/2026
Subject: General Fund Line Item 100-10000-1175

After reviewing the General Fund line item, I identified an issue with line item **100-10000-1175**. Although it is listed as **Contractual Services**, our financial system identifies it as **Contractual Services – Interim Town Manager**. There is a more appropriate line for intended use, I recommend reallocating the available funds.

The total available balance in line item **100-10000-1175** is **$22,000.00**. I recommend the following approach:

1. **Allocate the full $22,000.00** to **General Fund line item 100-10000-5540 – Conferences & Education**. This allocation would provide funding for the Treasurer's additional training and professional development.

Thank you for your consideration.

FY26-27 Budget Re-Allocation

FROM:

FY26-27 General Fund Expenses	Account	FY26-27 ADOPTED Line Item BUDGET	FY26-27 Budget AMENDMENT	New FY26-27 General Fund Line Item Budget	FY26-27 General Fund Budget	NOTES
Contractual Services	100-10000-1175	$22,000	-$22,000	$0	$3,214,186	Move to Staff Training

TO:

FY26-27 General Fund Expenses	Account	FY26-27 ADOPTED Line Item BUDGET	FY26-27 Budget AMENDMENT	New FY26-27 General Fund Line Item Budget	FY26-27 General Fund Budget	NOTES
Conferences & Education	100-10000-5540	$10,000	$22,000	$32,000	$3,214,186	For additional Staff Training

000026

Kelly Singletary

904 Mineral Avenue, Mineral, VA 23117 I (985) 640-3413 I kasingletary@gmail.com

PROFESSIONAL PROFILE

- Town Treasurer with two years' experience in government budgeting and finance; personnel-related issues including Virginia Retirement System management, health insurance administration, payroll processing, payroll taxes and all subsequent reporting; preparation of budget reports in excess of $1M; utility software system management and billing; local real estate and personal property taxes billing and collection; cemetery coordination and management; accounts receivable; accounts payable; bank reconciliation; audit preparation
- Permit Tech/Administrative Assistant with 6+ years' experience in building permit issuance within county government, including verification of information; knowledge and implementation of zoning practices; issuance of building permits, scheduling inspections, processing related documents; basic Freedom of Information Act procedures, records retention scheduling and maintenance, front counter customer service, and various administrative responsibilities
- Financial Secretary/Ministry Assistant with 10+ years of experience in church finances and personnel-related issues, including account reconciliation; preparation and management of budget reports in excess of $1M; contributions receipt and reconciliation; bank transactions; payables; vendor communication; coordination of meeting agenda preparation and minutes recordation; provide support for meetings; coordination of and preparation for events; assistance of updating and maintaining personnel and financial policies; maintaining the utmost confidentiality
- Possess comprehensive knowledge of Microsoft Excel and Word; ACS Technologies Financial software
- Possess excellent organizational and communication skills

PROFESSIONAL EXPERIENCE

TOWN OF MINERAL, VIRGINIA, Mineral, VA

Town Treasurer/Cemetery Coordinator – March 2024 – June 2026

- Responsible for accounts receivable of utility billing, local real estate and personal property taxes, cemetery plots
- Responsible for all accounts payable
- Personnel-related: weekly payroll administration, monthly and quarterly reporting to state and federal authorities, health insurance administration
- Monthly utility billing, including processing of payments, late fees, late notices, cutoff notices and following state guidelines for each
- Monthly tax collection for meals taxes and transient occupancy taxes
- Annual business license issuance
- Annual preparation and collection of real estate and personal property taxes
- Cemetery Coordinator assisting customers with selection of burial plots and coordination with funeral homes and monument companies for burials and memorial headstones
- Extensive knowledge of Southern Software Financial Management System for small- to mid-size government entities

LOUISA COUNTY COMMUNITY DEVELOPMENT, Louisa, VA

Permit Tech/Administrative Assistant, April 2017 – March 2024

- Responsible for receiving building permit applications, verifying information necessary for zoning and building plan review, issuing permits
- Daily engagement in customer service through greeting and assisting customers in person, by email and phone to answer questions regarding building permit process
- Schedule building inspections as requested by customers and monitor total number of inspections scheduled daily
- Provide information to contractors, property owners, and the general public on building permit issuance
- Various administrative tasks as directed by supervisors to serve customers, including correspondence, filing, and records retention

FIRST BAPTIST CHURCH, Slidell, LA

Financial Secretary & Pastor's Ministry Assistant, April 2003 – November 2015

- Responsible for receipt, reconciliation, recording, and depositing of weekly contributions

- Prepared and posted weekly payables
- Gathered information necessary for preparation of monthly budget reports
- Essential team member in yearly budget preparation
- Handled semi-monthly payroll processing
- Coordinated benefits administration, including salary administration, benefits enrollment and maintenance
- Coordinated communication, personnel, and financial needs between on-site Christian School, Child Development Center and church
- Communicated daily with various vendors and service personnel
- Assisted Senior Pastor in various meetings and in coordinating major events
- Coordinated various ministry schedules
- Safeguarded confidential employee and congregant information

S & H BOOKKEEPING SERVICES, Slidell, LA

Bookkeeper, October 1990 – June 2000

- Responsible for monthly maintenance of clients' receivables and payables
- Balanced clients' monthly bank accounts
- Filed clients' payroll reports and sales tax reports
- Generated monthly profit and loss statements
- Year-end responsibilities included generating of 1099s for clients, year-end closing, income tax preparation

EDUCATION

OUACHITA BAPTIST UNIVERSITY, Arkadelphia, AR

Bachelor of Arts in Business and Office Administration, May 1984

PERSONAL

- Born June 4, 1962 – Douglas, AZ – U.S. Citizen
- Widowed; two adult children
- References available upon request

TOWN OF LOUISA
Payroll Consulting Agreement

Upon signatures by the Parties, this agreement shall be effective as of the ___ day of _____ 2026 by and between the Town of Louisa ("Town") a municipal corporation and Kelly Singletary ("Consultant").

Whereas, the Louisa Town Council voted at its July 21, 2026, meeting to contract with Consultant to provide certain consulting services to the Town, as further described herein.

Now, therefore, in consideration of the mutual covenants and obligations set forth herein and other good and valuable considerations, the parties agree as follows:

Section 1. Term

This agreement shall have an initial term of three (3) months. Either Party may terminate this agreement for convenience at any time with 30 days' notice. Prior to the end of the initial 3-month term, the Town Manager in coordination with the Consultant, shall determine the extent to which, if any, additional time is needed to complete the desired Services and the estimated costs therefor, and report such information to Town Council. Upon consideration thereof, Town Council may agree to extend the agreement for an additional term as agreed to in writing by the Parties.

Section 2. Scope of Services

Consultant shall advise the Town on its employee payroll withholdings and deductions. Such services are set out in more detail in the Addendum to Proposal for Payroll, Payroll Tax, and Retirement Consulting Services submitted by Consultant on July 1, 2026 ("Services Addendum"), which is attached hereto and incorporated herein. For the initial 3-month term, Consultant shall focus Services on reviewing, reconciling, and correcting, if necessary, the Town payroll, Virginia Retirement System payments and administration, and related employee taxes and withholdings for the period covering July 2025 through February 2026. Time and initial contract budget permitting, Consultant shall also provide training to the Town Treasurer and other personnel on how to perform payroll duties going forward. Consultant shall work independently and shall coordinate with the Town Manager and staff in performing the services under this Agreement.

Section 3. Fee

The Town agrees to pay Contractor's hourly fee as set out in the Services Addendum subject to the provisions herein. The total amount of fees for the initial 3-month term shall not exceed $5,000, unless otherwise approved in writing by the Town Manager or Town Council.

Section 4. Independent Contractor

The parties understand that Consultant is an independent contractor, not an employee of the Town. Consultant shall exercise her own professional judgment and is not under the supervision of the Town Council or Town Manager. However, Consultant agrees to perform the services under this agreement in coordination with the Town Manager and staff and agrees to regularly communicate with those and other Town officials as necessary to provide such services.

Section 5. Amendments or Modifications

All amendments or modifications to this Agreement shall be made in writing and signed by all parties.

Section 6: Notices

Notice pursuant to this Agreement shall be given by depositing in the custody of the United States Postal Service, postage prepaid, addressed as follows:

TOWN:

Town of Louisa
Attention: Town Manager
P.O. Box 531
212 Fredericksburg Ave
Louisa, Virginia 23093

CONSULTANT:

Kelly Singletary
[insert address]

Section 7: General Provisions

a) Integration. This Agreement sets forth and establishes the entire understanding between the Town and Consultant. Any prior discussions or representations by or between the parties are merged into and rendered null and void by this Agreement. The parties by mutual written agreement may amend any provision of this agreement during the life of the agreement. Such amendments shall be incorporated and made a part of this agreement.

b) Binding Effect. This Agreement shall be binding on the Town and Consultant as well as their heirs, assigns, executors, personal representatives and successors in interest.

c) Effective Date. This Agreement shall become effective upon signing of the last party to execute it.

d) Severability. The invalidity or partial invalidity of any portion of this Agreement as determined by a court of law will not affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid, the remaining provisions shall be deemed to be in full force and effect as if they have been executed by both parties subsequent to the expungement or judicial modification of the invalid provision.

IN WITNESS WHEREOF, the said parties have caused this Agreement to be executed and caused their respective signatures to be affixed, and attested by themselves or their authorized representatives as set forth below:

Town of Louisa, Virginia:

_____
Stuart Turille, Town Manager
Town of Louisa

Consultant:

_____
Kelly Singletary

APPROVED AS TO FORM:

_____
Jeffrey S. Gore, Town Attorney

Addendum to Proposal for Payroll, Payroll Tax, and Retirement Consulting Services
Submitted by Kelly Singletary
July 1, 2026

LOUISA TOWN COUNCIL

AGENDA ITEM REPORT

Meeting Date: July 21, 2026

To: Louisa Town Council
From: Stuart Turille, Town Manager
Subject: **Proposed New Bill Pay Policy**

Background:

- At a Town Finance committee meeting on June 10, 2026, the Committee was presented with options to expedite bill payments, in order to pay vendors promptly rather than await Council review once a month.

- The Memo drafted by the Deputy Town Manager/Town Clerk recommended Option 4, allowing staff to approve recurring or non-recurring bills up to purchasing policy limits, after internal staff review, prior to Council approval, while providing weekly reports of expenditures.

- The Committee agreed to Option 4, setting a $5,000 threshold limit for staff

- This option is incorporated into the Bill Pay policy document attached.

Recommendation:

Approve the recommendation of the Personnel Committee, as outlined in the Bill Pay policy attached.

Town of Louisa: Administration			Subject: Bill Pay Policy		
Document:	Issue Date: 7/21/2026	Revised	Pages: 2	Prepared by: Stephanie Dorman _ Deputy Town Manager	Approved by:

1.0 PURPOSE

This policy establishes guidelines for the review, approval, and reporting of Town expenditures while maintaining appropriate internal controls and ensuring timely payment of obligations.

2.0 Authority and References

This policy is adopted pursuant to applicable provisions of the Town Personnel policy.

3.0 Responsibility

Administration and enforcement of this policy shall be carried out in accordance with the Town Personnel policy.

4.0 Procedures

4.1 Staff Review and Approval

Staff shall review all invoices for accuracy, verify receipt of goods or services, and confirm that sufficient budget appropriations are available.

Routine recurring or non-recurring expenditures within the established staff purchasing authority not to exceed $5,000 may be approved for payment by authorized staff, prior to Council approval.

Capital expenditures and any purchase exceeding the approved staff purchasing authority shall be submitted to Town Council for approval prior to payment, unless previously authorized through the budget or other Council action.

4.2 Weekly Payment Processing

Approved invoices shall be processed for payment on a weekly basis to ensure vendors are paid in a timely manner.

The Treasurer shall compute and enter approved bills into the Town's payment system. Before checks are signed or released, the Deputy Town Manager, or another Town designee, shall independently review and verify the bills, supporting documentation, and payment amounts. This dual-review process is intended to provide an additional internal control by ensuring that one authorized employee processes the payment information and a second authorized employee verifies the payment prior to check signing.

4.3 Reporting to Town Council

Following each weekly payment cycle, the Treasurer shall prepare and distribute a report listing all expenditures processed during that period.

At each regularly scheduled Town Council meeting, the Treasurer shall provide:

- A compiled listing of all expenditures processed since the previous regular meeting;
- A budget-to-actual comparison report; and
- A current bank reconciliation report.

4.4 Internal Controls

No employee may approve payment for expenditures outside their delegated authority.

Supporting documentation shall be maintained for all payments in accordance with the Town's record retention requirements.

The weekly expenditure report and monthly financial reports provide Council with ongoing oversight of Town finances while allowing staff to efficiently process routine payments.

MEMORANDUM

To: Stuart Turille, Town Manager
Ashley Michael, Mayor

From: Stephanie Dorman, Town Clerk

Date: 5/27/2026
Subject: Bill list

Purpose
The purpose of this memo is to provide an overview of potential options for improving the Town's bill payment process and reducing delays in invoice approvals and payments.

Background/Context
The Town Manager requested that I research possible ways to expedite bill payments while still maintaining appropriate fiscal oversight.

Currently, a bill list is prepared for Council review each month, with a supplemental list often being added the day of the Council meeting. Because Council meets only once monthly, staff attempts to include all invoices possible to ensure timely payment.

This process creates several operational challenges, including:

- last-minute additions and administrative pressure on staff,
- limited review time for Council and the public prior to meetings, and
- invoices becoming past due while awaiting approval.

Potential Correction Suggestions:

Option 1:

Review after payment Model

Process:

Staff pays invoices once they are received and verified. Verification shall be by two employees. Council would then receive a detailed monthly expenditure report showing vendors, amounts paid, and impacted budget line items.

Benefits:

This would prevent past due fees and damaging relationships with vendors. This would alleviate last-minute pressure on staff and would provide council and the public time to review.

Option 2:

Pre-Approved Recurring Bills

Process:

Council could adopt a policy that authorizes staff to pay routine operating expenses without prior approval (i.e., phone bill, insurance, etc.)

Council would still approve large, abnormal purchases, contracts, capital expenditures, and budget amendments.

Benefits:

This would remove issues with most of the time sensitive invoices and would prevent past due fees.

Option 3:

Finance Committee Approves bills

Process:

The finance committee schedule a meeting every two weeks to review and approve invoices for payment between regular Council meetings.

Benefits:

Members of Council would still be heavily involved in the detailed payments.

Option 4:

Hybrid

Process:

Council would allow for staff verification of bills. The amount could align with the already approved staff purchasing amount. All large or capital expenditures will still need to be reviewed and approved by Council.

Staff will process the bills weekly and the treasurer will provide Council with a weekly report of expenditures. This list will then be compiled along with a budget comparison and a bank reconciliation report at the regularly scheduled meeting.

Benefits:

This option still allows for heavy fiscal oversight while also preventing operational delays.

Conclusion:

Most councils are not intended to function as accounts payable departments. Their role is oversight of the budget and expenditures, not approving individual utility bills or routine invoices.

The implementation of a bill pay policy is crucial to avoid late payments and fragmenting relationships with vendors. This would also allow for greater transparency with the public and elected officials.

The Town of Louisa, Virginia

Incorporated 1873

P.O. Box 531
212 Fredericksburg Avenue
Louisa, Virginia 23093

Phone: (540) 967-1400
Fax: (540) 967-9580
www.louisatown.org

To: Mayor Michael and Town Council Members
From: Martin Nachtman, Chief of Police
Date: July 14, 2026
Re: Staff Report

The Police Department is in the final stages of renegotiating costs associated with the department's printer, scanner, copier, and fax machine in an effort to reduce overall equipment and recurring service costs.

We are putting the final touches on our annual National Night Out event, which will take place on Tuesday, August 4, 2026, from 5:00 p.m. to 8:00 p.m. in the Courthouse Square area. This year's event will feature food trucks and live entertainment, in addition to participation from several law enforcement agencies and nonprofit organizations.

The department will also be assisting with the Back to School Night event on Saturday, August 8, 2026, from 4:00 p.m. to 7:00 p.m. in the Courthouse Square area.

Previously authorized Police Department building repairs and maintenance, approved in an amount up to $14,227.50, have been completed. After additional quotes were obtained, the work was completed at a total cost of $7,403.64.

An application will be filed for the Town of Louisa to receive State Aid for Localities with Police Departments, commonly referred to as 599 funding. This year's allocation to the Town of Louisa is $46,850.

The Town of Louisa, Virginia

Incorporated 1873

P.O. Box 531
212 Fredericksburg Avenue
Louisa, Virginia 23093

Phone: (540) 967-1400
Fax: (540) 967-9580
www.louisatown.org

To: Mayor Michael and Town Council Members
From: Anthony Larry, Superintendent of Public Works
Date: June 2026
Re: Monthly Report

Public Works-

- The following routine operations were performed: Miss Utility tickets, Work Orders, installation and repair of meters, and record management. The meter reads and re-reads.
- Utility operations (waterline repairs, sewer maintenance, monthly water meter reads, hydrant checks).
  Distribution of Cut of Notices.
  Installation of Ace Hardware ARPA Meter

Facilities-

Repair of Handrails and Arts Center entryway

Personnel-

- Regularly Scheduled Weekly Safety Meetings
- Interviews for Seasonal Public Works Employee

Administrative-

- Budget monitoring and purchasing approvals.
- Review of facilities standards manual and policy updates to meet current specifications.
- Citizen inquiries and service requests addressed.
- Plan Review for multiple subdivisions.

- Met with VDOT regarding permitted work.
- Worked on quotes for numerous CIP assignments.
- Attended Water Operator Short School

The Town of Louisa, Virginia

Incorporated 1873

P.O. Box 531
212 Fredericksburg Avenue
Louisa, Virginia 23093

Phone: (540) 967-1400
Fax: (540) 967-9580
www.louisatown.org

To: Mayor Michael and Town Council Members
From: Stephanie Dorman, Deputy Town Manager
Date: July 14, 2026
Re: Staff Report

Council:

1. Committee Agendas

Administration:

1. VRSA Insurance Quotes
2. Special Events Permit
3. Press Releases
4. Worked With The County To Transfer Electric Bills
5. Coordinating Meeting With Little League Re: Electric Bill
6. Water Disconnections/ Cutoffs
7. Phone System
8. Collaborated With Public Works Director Re: Antennas On Water Tower
9. Researched Internet Options
10. Wrote Bill Pay Policy

Upcoming Meetings:

1. August 18, 2026 @ 6:00PM

General Fund Revenue (Fund 100)				
Account Number	Description	Budget	Received	Balance
Taxes (RE, PP, PS)				
100-11010-0001	Real Estate Current Year Tax	$ 363,258.00	$ 376,874.88	$ (13,616.88)
100-11010-0002	Delinquent Real Estate Tax	$ 3,500.00	$ 3,316.29	$ 183.71
100-11020-0001	Personal Property Current Year Tax	$ 78,000.00	$ 87,369.40	$ (9,369.40)
100-11020-0002	Delinquent Personal Property Tax	$ 5,600.00	$ 4,865.86	$ 734.14
100-11020-0003	VA Personal Property Relief Allowance	$ 21,378.84	$ 21,378.84	$ -
100-11025-0001	Public Service Tax Current Year	$ 7,000.00	$ 9,031.10	$ (2,031.10)
100-11060-0001	Penalties - All Property Tax	$ 2,900.00	$ 1,986.44	$ 913.56
100-11060-0002	Interest - All Property Tax	$ 2,000.00	$ 3,606.61	$ (1,606.61)
Local Taxes				
100-12010-0001	Local Sales Use and Tax	$ 135,000.00	$ 261,519.76	$ (126,519.76)
100-12020-0002	Consumption Tax	$ 4,000.00	$ 7,273.66	$ (3,273.66)
100-12030-0001	Business License Tax	$ 230,000.00	$ 313,585.74	$ (83,585.74)
100-12060-0001	Bank Stock Tax	$ 194,000.00	$ 244,023.00	$ (50,023.00)
100-12100-0001	Transient Lodging Tax	$ 16,200.00	$ 26,020.10	$ (9,820.10)
100-12110-0001	Meals Tax	$ 810,000.00	$ 1,033,957.73	$ (223,957.73)
Permits and Other Licenses				
100-13030-0007	Zoning Permits	$ 1,875.00	$ 3,636.00	$ (1,761.00)
100-13030-0100	Special Use Permits	$ 3,000.00	$ 750.00	$ 2,250.00
Fines and Forfeitures				
100-14010-0001	Court Fines & Forfeitures	$ 5,000.00	$ 8,071.35	$ (3,071.35)
100-14010-0005	Parking Violation Fees	$ 100.00	$ -	$ 100.00
100-24040-0015	PD Fines/Charges	$ 2,800.00	$ 161.00	$ 2,639.00
Other Revenue				
100-15010-0001	Interest Earned	$ 22,000.00	$ 85,593.35	$ (63,593.35)
100-15020-0005	Pettit Storage Rental	$ 4,800.00	$ 4,800.00	$ -
100-15020-0009	Parking Lot Building Rental	$ 6,600.00	$ 6,500.00	$ 100.00
100-15020-0015	Arts Center Lease Rent	$ 12,000.00	$ 12,000.00	$ -
100-16080-0001	Solid Waste Fees	$ 7,500.00	$ 7,400.50	$ 99.50
100-18990-0001	Miscellaneous	$ 500.00	$ 5,718.35	$ (5,218.35)
100-18990-0009	Sale of Equipment	$ 9,000.00	$ 22,781.94	$ (13,781.94)
100-18990-0013	NSF Fees	$ 100.00	$ 25.00	$ 75.00
100-18990-100	Downtown Grant		$ 2,250.00	$ (2,250.00)
100-18990-0050	MLR Rebate	$ 4,500.00	$ 1,349.54	$ 3,150.46
100-18990-0702	Lot Sales at Hillcrest Cemetery	$ 7,000.00	$ 5,166.68	$ 1,833.32
Due From Other Governments				
100-22010-0005	Rolling Stock Tax	$ 1,600.00	$ -	$ 1,600.00
100-22010-0006	Communication Tax	$ 3,000.00	$ 5,235.72	$ (2,235.72)
100-23201-0003	Arts Center Grant	$ 4,500.00	$ 4,500.00	$ -
100-24010-0005	TEA Grant Downtown	$ -	$ -	$ -
100-24010-2025	Additional Grant for TA Project	$ -	$ -	$ -
100-24040-0001	Law Enforcement - 599 Funds	$ 46,849.00	$ 46,850.01	$ (1.01)
100-24040-0006	DCJS Grants	$ 30,000.00	$ -	$ 30,000.00
100-24040-0007	Anti-Litter Grant	$ 1,900.00	$ -	$ 1,900.00
100-24040-0012	Fire Program Grant	$ 15,000.00	$ 15,000.00	$ -
100-33201-2020	ARPA Grant	$ -	$ -	$ -
100-33201-3500	VRA LSL Principal Forgive Loan	$ -	$ -	$ -
Transfers from Reserves/Other Funds				
100-41050-0006	Transfer from Reserves - TA Sidewalk	$ 281,684.79	$ -	$ 281,684.79
100-41050-2020	Trans DR-ARPA to Water Infra Imp	$ 515,273.12	$ -	$ 515,273.12
100-41050-2026	Trans DR-ARPA to Sewer Infra Imp	$ 650,000.00	$ -	$ 650,000.00
Total Revenue General Fund		$ 3,509,418.75	$ 2,632,598.85	$ 876,819.90

General Fund Expenses (Fund100)				
Account Number	Description	Budget	Spent	Balance
	Town Administration/Town Hall			
Administrative Salaries and Benefits				
100-10000-1110	Salaries - Mayor	$ 3,600.00	$ 4,650.00	$ (1,050.00)
100-10000-1111	Salaries - Administration	$ 186,530.00	$ 230,383.77	$ (43,853.77)
100-10000-1115	Salaries - Planning Commission	$ 4,500.00	$ 4,500.00	$ -
100-10000-1116	Salaries - Grounds	$ 24,000.00	$ 23,583.80	$ 416.20
100-10000-1175	Contractual Services	$ -	$ 16,500.00	$ (16,500.00)
100-10000-1711	Salaries - Council	$ 12,000.00	$ 13,050.00	$ (1,050.00)
100-10000-2100	FICA	$ 18,035.00	$ 20,704.49	$ (2,669.49)
100-10000-2210	VRS	$ 12,406.00	$ 5,206.84	$ 7,199.16
100-10000-2240	Group Life Insurance	$ 2,300.00	$ 1,886.16	$ 413.84
100-10000-2300	Medical Insurance	$ 48,300.00	$ 29,324.05	$ 18,975.95
100-10000-2310	Dental Insurance	$ 2,300.00	$ 1,418.40	$ 881.60
100-10000-2700	Worker's Compensation	$ 34,500.00	$ 20,715.37	$ 13,784.63
Operating Expenses				
100-10000-3100	Custodial Services	$ 18,000.00	$ 17,500.00	$ 500.00
100-10000-3101	Custodial Supplies	$ 3,500.00	$ 5,012.62	$ (1,512.62)
100-10000-3120	Audit Fees	$ 32,500.00	$ 63,262.45	$ (30,762.45)
100-10000-3150	Legal Fees	$ 57,000.00	$ 54,000.00	$ 3,000.00
100-10000-3152	Election Fees	$ 2,000.00	$ 1,425.50	$ 574.50
100-10000-3160	Website/Email Maintenance	$ 4,000.00	$ 9,143.16	$ (5,143.16)
100-10000-3180	Bank Fees	$ 100.00	$ -	$ 100.00
100-10000-3190	Economic Development/Donations	$ 3,000.00	$ 1,075.00	$ 1,925.00
100-10000-3330	Repairs & Maintenance Grounds	$ 20,000.00	$ 11,831.23	$ 8,168.77
100-10000-3331	Playground Expenses	$ -	$ -	$ -
100-10000-3340	Building Contractual Services	$ 10,000.00	$ 5,750.74	$ 4,249.26
100-10000-3350	Equipment Repairs/Supplies TH	$ 5,000.00	$ 2,167.78	$ 2,832.22
100-10000-3600	Advertising	$ 12,000.00	$ 8,584.87	$ 3,415.13
100-10000-5120	Electricity	$ 24,000.00	$ 14,593.61	$ 9,406.39
100-10000-5130	Fuel Oil	$ 3,000.00	$ 4,240.34	$ (1,240.34)
100-10000-5210	Postage	$ 6,000.00	$ 2,654.21	$ 3,345.79
100-10000-5215	Tax Preparation	$ 2,500.00	$ 3,091.90	$ (591.90)
100-10000-5230	Telephone	$ 9,700.00	$ 7,993.34	$ 1,706.66
100-10000-5235	Cell Phones	$ 6,800.00	$ 4,853.80	$ 1,946.20
100-10000-5309	Insurance (VRSA)	$ 26,500.00	$ 19,465.06	$ 7,034.94
100-10000-5410	Lease Equipment (Copier)	$ 2,900.00	$ 2,153.52	$ 746.48
100-10000-5540	Conferences & Education	$ 5,000.00	$ 5,603.55	$ (603.55)
100-10000-5800	Miscellaneous	$ 1,000.00	$ 1,938.68	$ (938.68)
100-10000-5810	Code Updates	$ 2,000.00	$ 1,195.00	$ 805.00
100-10000-6001	Office Supplies	$ 15,300.00	$ 11,049.54	$ 4,250.46
100-10000-6002	Shenandoah Water	$ 800.00	$ 1,255.64	$ (455.64)
100-10000-6003	Emergency Generator Maintenance	$ 1,500.00	$ 667.30	$ 832.70
100-10000-6004	Alarm Monitoring	$ 500.00	$ 504.00	$ (4.00)
100-10000-6005	Elevator Maintenance & Inspection	$ 2,000.00	$ 1,430.46	$ 569.54
100-10000-6006	Fire System Maintenance & Inspection	$ 2,500.00	$ -	$ 2,500.00
100-10000-6007	Propane	$ 3,800.00	$ 5,503.20	$ (1,703.20)
100-10000-6008	Road Fuel	$ 1,000.00	$ 1,520.06	$ (520.06)
100-10000-6010	HVAC Service Contract	$ 1,811.40	$ 1,319.00	$ 492.40
100-10000-6011	Fire Alarm Maintenance & Inspection	$ 1,500.00	$ 1,358.27	$ 141.73

100-10000-6012	Dues & Subscriptions	$ 3,000.00	$ 4,890.00	$ (1,890.00)
100-10000-6021	Safety Equipment	$ 1,600.00	$ 988.13	$ 611.87

Account Number	Description	Budget	Spent	Balance
Town Administration/Town Hall				
100-10000-8214	BAI Computer System	$ 15,500.00	$ 16,069.00	$ (569.00)
100-10000-8220	Computer Tech Support	$ 30,000.00	$ 33,542.44	$ (3,542.44)
100-10000-8222	Computer Equipment Upgrade	$ 15,000.00	$ 9,045.92	$ 5,954.08
Grants Awarded				
100-10000-7017	Downtown Grant		$ 250.00	$ (250.00)
100-10000-7018	Commission for the Arts Grant Funding	$ 9,000.00	$ 9,000.00	$ -
100-10000-7019	VRA LSL/ CHA Expenses	$ -	$ 153,338.42	$ (153,338.42)
Capital Improvements				
100-10000-8100	Capital Improvement	$ 10,000.00	$ -	$ 10,000.00
Administrative Debt Service				
100-10000-9002	LAC Debt Service	$ 72,204.00	$ 72,204.00	$ -
100-10000-9230	Principal 2008 GO Bonds (R1 2 3)	$ 117,660.00	$ 127,504.07	$ (9,844.07)
Transfers				
100-10000-9502	Sewer Fund Transfer	$ 55,000.00	$ -	$ 55,000.00
100-93100-0702	Transfer Hillcrest Cemetery	$ 27,214.10	$ -	$ 27,214.10
100-93100-2020	Trans DR - ARPA to Water Infra Imp	$ 515,273.12	$ -	$ 515,273.12
100-93100-2026	Trans DR - ARPA to Water Infra Imp	$ 650,000.00	$ -	$ 650,000.00
Total Town Administration/Town Hall Expenses		$ 2,157,133.62	$ 1,070,898.69	$ 1,086,234.93

General Fund Expenses (Fund100)				
Account Number	Description	Budget	Spent	Balance
Police Department				
Police Department Salaries and Benefits				
100-31000-1139	Salaries	$ 425,375.00	$ 203,243.24	$ 222,131.76
100-31000-1140	Overtime	$ 9,500.00	$ 1,461.93	$ 8,038.07
100-31000-1150	Holiday/Part Time Pay	$ 3,900.00	$ 763.92	$ 3,136.08
100-31000-1175	Contractual Services		$ -	$ -
100-31000-2100	FICA	$ 36,000.00	$ 15,529.34	$ 20,470.66
100-31000-2210	VRS	$ 21,868.75	$ 930.90	$ 20,937.85
100-31000-2240	Group Life Insurance	$ 4,200.00	$ 1,036.33	$ 3,163.67
100-31000-2300	Medical Insurance	$ 69,420.00	$ 15,670.23	$ 53,749.77
100-31000-2310	Dental Insurance	$ 3,850.00	$ 684.66	$ 3,165.34
Police Department Operating Expenses				
100-31000-2350	Employee Hire Process	$ 3,000.00	$ 3,508.62	$ (508.62)
100-31000-3310	Equipment Replacement	$ 14,000.00	$ 1,541.35	$ 12,458.65
100-31000-3330	Police Building Maintenance	$ 6,000.00	$ 9,388.34	$ (3,388.34)
100-31000-3710	Uniform Replacement	$ 7,000.00	$ 4,531.86	$ 2,468.14
100-31000-5120	Electricity	$ 2,500.00	$ 2,043.65	$ 456.35
100-31000-5215	Propane Generator	$ 500.00	$ -	$ 500.00
100-31000-5230	Police Telephone	$ 1,200.00	$ 2,823.42	$ (1,623.42)
100-31000-5235	Cell Phone	$ 5,800.00	$ 5,794.50	$ 5.50
100-31000-5309	Line of Duty Benefit	$ 9,250.00	$ 3,771.49	$ 5,478.51
100-31000-5410	Copier	$ 2,500.00	$ 1,413.63	$ 1,086.37
100-31000-5450	State Police VCIN Terminal	$ 250.00	$ 198.00	$ 52.00
100-31000-5540	Conferences/Education	$ 5,000.00	$ 749.03	$ 4,250.97
100-31000-5800	Miscellaneous	$ 350.00	$ 175.28	$ 174.72
100-31000-5810	Dues, Subscriptions	$ 6,400.00	$ 10,577.44	$ (4,177.44)
100-31000-5820	Attorney Fees	$ 500.00	$ -	$ 500.00
100-31000-5830	Police Public Relations	$ 3,500.00	$ 1,136.52	$ 2,363.48
100-31000-5850	PD Health and Wellness Program	$ 4,400.00	$ -	$ 4,400.00
100-31000-6001	Office Supplies/Materials	$ 2,000.00	$ 1,013.70	$ 986.30
100-31000-6008	Fuel	$ 12,500.00	$ 5,104.09	$ 7,395.91
100-31000-6009	Repairs & Maintenance Vehicles	$ 6,500.00	$ 4,808.84	$ 1,691.16
100-31000-6014	Police Radios	$ 1,600.00	$ -	$ 1,600.00
100-31000-6050	Accreditation Assessment Fees	$ 500.00	$ -	$ 500.00
100-31000-8103	Axon-BWC & In-Car	$ 20,040.00	$ 17,236.54	$ 2,803.46
100-31000-8104	CAD/RMS Upgrade	$ 10,000.00	$ 10,182.11	$ (182.11)
Police Department Capital Improvements				
100-31000-8218	Server/Computers/Alarm	$ 20,000.00	$ 22,693.72	$ (2,693.72)
Police Department Grant Expenses				
100-31000-8225	DCJS/Other Grant	$ 30,000.00	$ 4,956.00	$ 25,044.00
Total Police Expenditures		$ 749,403.75	$ 352,968.68	$ 396,435.07

General Fund Expenses (Fund100)				
Account Number	Description	Budget	Spent	Balance
Fire and Rescue Departments				
Contributions and Grants				
100-32100-5640	Fire Dept. Contribution	$ 6,000.00	$ -	$ 6,000.00
100-32100-5641	Fire Programs Grant	$ 15,000.00	$ 15,000.00	$ -
100-32100-5740	Rescue Squad Contribution	$ 6,000.00	$ 6,000.00	$ -
Total Fire/Rescue Expense		$ 27,000.00	$ 21,000.00	$ 6,000.00
Streets and Sidewalks Expenses				
Streets and Sidewalks Salaries and Benefits				
100-41000-1130	Salaries - Streets & Sidewalks	$ 70,560.00	$ 55,261.08	$ 15,298.92
100-41000-1140	Overtime	$ 6,000.00	$ 24,713.27	$ (18,713.27)
100-41000-1150	Part Time	$ 2,000.00	$ 1,216.00	$ 784.00
100-41000-2100	FICA	$ 7,000.00	$ 4,281.99	$ 2,718.01
100-41000-2210	VRS	$ 4,200.00	$ 751.22	$ 3,448.78
100-41000-2240	Group Life Insurance	$ 900.00	$ 458.75	$ 441.25
100-41000-2300	Medical Insurance	$ 18,800.00	$ 9,246.68	$ 9,553.32
100-41000-2310	Dental Insurance	$ 900.00	$ 379.19	$ 520.81
Streets and Sidewalks Operations				
100-41000-3330	Repairs on Streets & Sidewalks	$ 8,000.00	$ 441.01	$ 7,558.99
100-41000-3350	Main Street Parking	$ 24,000.00	$ 18,151.00	$ 5,849.00
100-41000-5120	Electricity	$ 26,000.00	$ 25,627.22	$ 372.78
100-41000-5800	Miscellaneous	$ 100.00	$ 98.58	$ 1.42
100-41000-6003	Agricultural/Beautification	$ 7,000.00	$ 2,752.70	$ 4,247.30
100-41000-6007	Repairs & Maintenance Supplies	$ 5,000.00	$ 1,217.94	$ 3,782.06
100-41000-6008	Fuel	$ 5,500.00	$ 4,386.54	$ 1,113.46
100-41000-6009	Vehicle Maintenance	$ 12,000.00	$ 6,627.10	$ 5,372.90
100-41000-6011	Uniforms	$ 4,800.00	$ 3,009.72	$ 1,790.28
100-41000-6023	Snow Removal Supplies	$ 6,500.00	$ 37,437.90	$ (30,937.90)
Streets and Sidewalks Shop				
100-41000-7100	Shop Building Maintenance	$ 9,000.00	$ 116.49	$ 8,883.51
100-41000-7200	Equipment Repairs	$ 12,000.00	$ 14,801.45	$ (2,801.45)
100-41000-7300	Shop Supplies/Utilities	$ 9,000.00	$ 7,652.67	$ 1,347.33
100-41000-8101	Equipment Replacement	$ 55,000.00	$ 55,743.58	$ (743.58)
Streets and Sidewalks Capital Improvements				
100-41000-8100	Capital Improvements Buildings	$ 40,000.00	$ 21,980.97	$ 18,019.03
100-41000-8102	Capital Improvements S/S	$ 15,000.00	$ -	$ 15,000.00
100-41000-7250	Sidewalk Construction - VDOT	$ 86,764.38	$ 86,764.38	$ -
Total Streets/Sidewalk Expense		$ 436,024.38	$ 383,117.43	$ 52,906.95
Trash and Recycle Expenses				
Contract Fees				
100-42300-3050	Fuel Surcharge	$ 2,000.00	$ -	$ 2,000.00
100-42300-4000	Subcontract Work - Updike	$ 66,200.00	$ 66,204.00	$ (4.00)
100-42300-4001	Contract Contingency - Add Cans	$ 4,000.00	$ 407.00	$ 3,593.00
100-42350-3000	Tipping Fee - County of Louisa	$ 21,000.00	$ 15,235.14	$ 5,764.86
100-42350-4000	Subcontract Work - Updike Recycle	$ 10,000.00	$ 9,996.00	$ 4.00
Total Trash Expense		$ 103,200.00	$ 91,842.14	$ 11,357.86

Account Number	Description	Budget	Spent	Balance
Ball Park Expenses				
Maintenance Expenses				
100-71300-5110	Electric	$ 1,800.00	$ 2,093.44	$ (293.44)
100-71300-5200	Field Facility Improvements	$ 3,000.00	$ -	$ 3,000.00
Total Ball Park Expense		$ 4,800.00	$ 2,093.44	$ 2,706.56
Oakland Cemetery				
Oakland Salaries and Benefits				
100-71400-1130	Salaries - Oakland	$ 13,370.00	$ 13,178.87	$ 191.13
100-71400-2100	FICA	$ 1,087.00	$ 1,080.84	$ 6.16
100-71400-2210	VRS	$ 845.00	$ 449.84	$ 395.16
100-71400-2240	Group Life Insurance	$ 175.00	$ 188.10	$ (13.10)
100-71400-2300	Medical Insurance	$ 2,700.00	$ 2,733.19	$ (33.19)
100-71400-2310	Dental Insurance	$ 130.00	$ 160.20	$ (30.20)
Oakland Operations				
100-71400-3310	Repairs and Maintenance	$ 13,000.00	$ 5,874.00	$ 7,126.00
100-71400-6008	Fuel	$ 50.00	$ -	$ 50.00
100-71400-6017	Lights and Flags	$ 500.00	$ 315.15	$ 184.85
Total Oakland Cemetery		$ 31,857.00	$ 23,980.19	$ 7,876.81
Total General Fund Expenses		$ 3,509,418.75	$ 1,945,900.57	$ 1,563,518.18

Water Fund Revenue (Fund 501)

Account Number	Description	Budget	Received	Balance
501-15010-0001	Interest Earned	$ 31,600.00	$ 39,858.66	$ (8,258.66)
501-16001-0001	Water Revenue	$ 695,250.00	$ 731,055.46	$ (35,805.46)
501-16001-0003	Water Connections	$ 32,058.00	$ 67,056.00	$ (34,998.00)
501-16001-0007	Penalty Fees	$ 6,000.00	$ 3,950.00	$ 2,050.00
501-41050-0002	Loan Proceeds	$ 1,351,022.00	$ -	$ 1,351,022.00
501-41050-2020	ARPA Funding General Fund Transfer	$ 515,273.12	$ -	$ 515,273.12
Total Water Revenue		$ 2,631,203.12	$ 841,920.12	$ 1,789,283.00

Water Fund Expenses (Fund 501)

Account Number	Description	Budget	Spent	Balance
Water Salaries and Benefits				
501-45000-1130	Salaries - Water	$ 118,450.00	$ 65,921.97	$ 52,528.03
501-45000-1140	Overtime	$ 5,000.00	$ 3,363.06	$ 1,636.94
501-45000-1150	Part time	$ 2,000.00	$ -	$ 2,000.00
501-45000-2100	FICA	$ 8,400.00	$ 5,165.56	$ 3,234.44
501-45000-2210	VRS	$ 6,200.00	$ 1,415.83	$ 4,784.17
501-45000-2240	Group Life Insurance	$ 1,400.00	$ 518.17	$ 881.83
501-45000-2300	Medical Insurance	$ 17,500.00	$ 10,150.83	$ 7,349.17
501-45000-2310	Dental Insurance	$ 800.00	$ 515.56	$ 284.44
Operating Expenses				
501-45000-3180	Water Tank Maintenance	$ 20,000.00	$ 20,396.12	$ (396.12)
501-45000-3185	Operator Contract Fees	$ 8,500.00	$ 9,130.98	$ (630.98)
501-45000-3310	Repairs & Maintenance Equipment	$ 2,000.00	$ -	$ 2,000.00
501-45000-3600	Advertising	$ 500.00	$ -	$ 500.00
501-45000-5130	Water Purchased	$ 420,000.00	$ 437,831.41	$ (17,831.41)
501-45000-5210	Postage/Billing Supplies	$ 7,000.00	$ 5,840.57	$ 1,159.43
501-45000-5220	Water Testing Fees	$ 500.00	$ -	$ 500.00
501-45000-5650	VDOT Fees	$ 300.00	$ -	$ 300.00
501-45000-5660	Waterworks Operation Fund	$ 2,500.00	$ 2,637.00	$ (137.00)
501-45000-5670	Miss Utility	$ 800.00	$ 859.35	$ (59.35)
501-45000-5680	Road Repairs	$ 7,500.00	$ 161.91	$ 7,338.09
501-45000-5690	Electricity Tower Pumps	$ 1,000.00	$ 117.34	$ 882.66
501-45000-5800	Miscellaneous	$ -	$ 734.94	$ (734.94)
501-45000-5810	Dues/Subscriptions	$ 3,000.00	$ 738.92	$ 2,261.08
501-45000-5840	CSX Right of Way	$ 2,600.00	$ 741.91	$ 1,858.09
501-45000-6001	Supplies	$ 18,000.00	$ 69,809.69	$ (51,809.69)
501-45000-6008	Fuel	$ 3,000.00	$ 2,040.16	$ 959.84
501-45000-6010	Mapping	$ 700.00	$ 700.00	$ -
501-45000-6011	Uniforms	$ 1,500.00	$ 1,736.76	$ (236.76)
501-45000-6021	Safety Equipment/ Training	$ 5,000.00	$ 275.29	$ 4,724.71
501-45000-6510	Itron Software Handhelds	$ 2,100.00	$ 1,551.84	$ 548.16
501-45000-6520	Itron Software Support	$ 6,500.00	$ 5,258.45	$ 1,241.55
501-45000-7000	Joint Operations LCWA Connect	$ 10,000.00	$ 10,093.00	$ (93.00)
Capital Improvements				
501-45000-6004	Hydrant Replacement & Maintenance	$ 15,000.00	$ -	$ 15,000.00
501-45000-8100	Capital Expenditures	$ 15,000.00	$ -	$ 15,000.00
501-45000-8175	Contractual Services Water Operations	$ 20,000.00	$ 121,350.55	$ (101,350.55)
501-45000-9300	Water Contingency	$ 15,000.00	$ 2,000.00	$ 13,000.00
501-45000-9305	Water Line Replacement Project	$ 1,351,022.00	$ 590,345.17	$ 760,676.83
501-93100-2020	ARPA Funding Infrastructure Imp	$ 515,273.12	$ 523,523.45	$ (8,250.33)
Transfers				
501-93100-0501	Water to Sewer for Transfer for Operations	$ 10,140.00	$ -	$ 10,140.00
Total Water Expenses		$ 2,624,185.12	$ 1,894,925.79	$ 729,259.33

Sewer Fund Revenue (Fund 502)

Account Number	Description	Budget	Received	Balance
502-15010-0001	Interest Earned	$ 15,000.00	$ 15,792.28	$ (792.28)
502-16001-0002	Sewer Revenue	$ 747,600.00	$ 816,961.85	$ (69,361.85)
502-16001-0004	Sewer Connection	$ 46,320.00	$ 78,095.00	$ (31,775.00)
502-41050-0100	Transfer from General Funds	$ 55,000.00	$ -	$ 55,000.00
502-41050-0502	Water to Sewer for Transfer for Operations	$ 10,140.00	$ -	$ 10,140.00
502-41050-2026	ARPA Funding General Fund Transfer	$ 650,000.00	$ -	$ 650,000.00
Total Sewer Revenue		$ 1,524,060.00	$ 910,849.13	$ 613,210.87

Sewer Fund Expenses (Fund 502)

Account Number	Description	Budget	Spent	Balance
Sewer Salaries and Benefits				
502-45500-1130	Salaries	$ 125,660.00	$ 73,225.16	$ 52,434.84
502-45500-1145	Overtime	$ 2,000.00	$ 222.84	$ 1,777.16
502-45500-1150	Part time	$ 1,000.00	$ -	$ 1,000.00
502-45500-2100	FICA	$ 8,700.00	$ 5,379.56	$ 3,320.44
502-45500-2210	VRS	$ 4,400.00	$ 1,435.39	$ 2,964.61
502-45500-2240	Group Life Insurance	$ 1,500.00	$ 580.62	$ 919.38
502-45500-2300	Medical Insurance	$ 17,800.00	$ 11,192.97	$ 6,607.03
502-45500-2310	Dental Insurance	$ 850.00	$ 550.78	$ 299.22
Operating Expenses				
502-45500-3310	Repairs/Maintenance Equipment	$ 12,000.00	$ 6,905.24	$ 5,094.76
502-45500-3330	Repairs/Maintenance Buildings	$ 8,000.00	$ 6,220.00	$ 1,780.00
502-45500-3340	Contractual Services RSTP	$ 400,000.00	$ 541,303.35	$ (141,303.35)
502-45500-3345	RSTP Plant Improvements	$ 70,000.00	$ 69,441.50	$ 558.50
502-45500-5120	Electricity	$ 4,000.00	$ 3,387.75	$ 612.25
502-45500-5210	Postage/Billing Supplies	$ 4,300.00	$ 4,426.65	$ (126.65)
502-45500-5230	Telephone - Pump Station	$ 600.00	$ 746.57	$ (146.57)
502-45500-5680	Road Repairs	$ 7,000.00	$ 1,600.00	$ 5,400.00
502-45500-5800	Miscellaneous	$ 110.00	$ -	$ 110.00
502-45500-6001	Supplies	$ 6,000.00	$ 11,780.45	$ (5,780.45)
502-45500-6008	Fuel	$ 1,200.00	$ 1,550.82	$ (350.82)
502-45500-6011	Uniforms	$ 1,500.00	$ 1,702.95	$ (202.95)
Capital Improvements				
502-45500-8175	Contractual Services Sewer Operations	$ 20,000.00	$ 44,480.50	$ (24,480.50)
502-45500-9300	Sewer Contingency	$ 8,000.00	$ -	$ 8,000.00
502-93100-2026	ARPA Funding Infrastructure Imp	$ 650,000.00	$ 187,723.00	$ 462,277.00
Debt Service				
502-45500-9210	Principal 2001 GO Bonds (RD)	$ 66,492.00	$ 66,492.00	$ -
502-45500-9230	Principal 2010 GO Bonds (WWTP)	$ 94,068.00	$ 94,068.00	$ -
502-45500-9250	Principal 2020 GO Bond (Reline)	$ 8,880.00	$ 8,880.00	$ -
Total Sewer Expenses		$ 1,524,060.00	$ 1,143,296.10	$ 380,763.90

Hillcrest Fund Revenue (Fund 702)				
Account Number	Description	Budget	Received	Balance
702-13030-0026	Burial Permits	$ 3,750.00	$ 7,550.00	$ (3,800.00)
702-13030-0031	Stone Permits	$ 2,250.00	$ 3,350.00	$ (1,100.00)
702-13030-0050	Columbarium Services	$ 5,600.00	$ -	$ 5,600.00
702-15010-0001	Interest Earned	$ 18,000.00	$ 21,394.97	$ (3,394.97)
702-18990-0001	Sales of Lots	$ 17,500.00	$ 11,333.32	$ 6,166.68
702-34105-0001	Transfer from Reserves	$ 39,000.00	$ -	$ 39,000.00
702-41050-0100	Transfer from General Fund	$ 27,214.10	$ -	$ 27,214.10
Total Hillcrest Revenue		$ 113,314.10	$ 43,628.29	$ 69,685.81

Hillcrest Fund Expenses (Fund 702)				
Account Number	Description	Budget	Spent	Balance
Hillcrest Salaries and Benefits				
702-71400-1130	Salaries - Hillcrest	$ 51,381.00	$ 36,885.72	$ 14,495.28
702-71400-1150	Part Time or Contract Work	$ 40,000.00	$ 32,380.00	$ 7,620.00
702-71400-2100	FICA	$ 4,161.60	$ 3,960.83	$ 200.77
702-71400-2210	VRS	$ 2,371.50	$ 1,015.97	$ 1,355.53
702-71400-2240	Group Life Insurance	$ 650.00	$ 423.44	$ 226.56
702-71400-2300	Medical Insurance	$ 7,200.00	$ 5,970.49	$ 1,229.51
702-71400-2310	Dental Insurance	$ 450.00	$ 354.39	$ 95.61
Hillcrest Operations				
702-71400-3310	Repairs and Maintenance	$ 2,000.00	$ 1,263.16	$ 736.84
702-71400-5800	Miscellaneous	$ 200.00	$ 37.99	$ 162.01
702-71400-6001	Supplies	$ 250.00	$ 93.88	$ 156.12
702-71400-6017	Lights and Flags	$ 150.00	$ 316.17	$ (166.17)
Hillcrest Capital Improvements				
702-71400-8100	Storage Building Maintenance	$ 1,000.00	$ -	$ 1,000.00
702-71400-8101	Grounds Improvement	$ 3,500.00	$ -	$ 3,500.00
Total Hillcrest Expenses		$ 113,314.10	$ 82,702.04	$ 30,612.06

Deposit Account Balances

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As of June 30, 2026

Institution Name	Treasurer's Fund Account Number	Balance	Maturity Date (if applicable)	Date of Next Interest (if applicable)	Interest Rate (if applicable)
Operating Account (All Funds - General 100, Police Asset Forfeiture 102, Water 501, Sewer 502 and Hillcrest 702)					
Blue Ridge Bank	999 103 0008	$ 1,667,510.68	N/A	N/A	N/A
General Fund (100)					
LGIP	999 105 0001	$ 397,777.87	N/A	Monthly	3.834%
LGIP **(Oakland Cemetery)**	999 105 0002	$ 56,151.46	N/A	Monthly	3.834%
Blue Ridge Bank - Savings Account	999 103 0017	$ 299,329.97	N/A	Quarterly	2.420%
Blue Ridge Bank - Money Market Account	999 103 0009	$ 736,004.74	N/A	Monthly	0.100%
Blue Ridge Bank - PF ARPA Funds MM	999 103 0020	$ 1,855,423.21	N/A	Monthly	2.620%
General Fund - Total		$ 3,344,687.25			
Water Fund (501)					
LGIP	999 105 0003	$ 847,234.41	N/A	Monthly	3.834%
Blue Ridge Bank - Savings Account	999 103 0018	$ 422,974.36	N/A	Monthly	2.070%
Water Fund - Total		$ 1,270,208.77			
Sewer Fund (502)					
LGIP	999 105 0005	$ 389,374.69	N/A	Monthly	3.834%
United Bank - Checking Account	999 108 0006	$ 680.11	N/A	N/A	N/A
Sewer Fund - Total		$ 390,054.80			
Hillcrest Cemetery Fund (702)					
LGIP	999 105 0004	$ 558,711.73	N/A	Monthly	3.834%
Hillcrest Fund - Total		$ 558,711.73			

Total Cash on Deposit (All Institutions)	$ 7,231,173.23

Total Cash on Deposit at Blue Ridge Bank	$ 4,981,242.96
Total Cash on Deposit at United Bank	$ 680.11
Total Cash on Deposit at LGIP	$ 2,249,250.16

Town Manager's Report
July 21, 2026

1. **Infrastructure Update:**

   - **Water Main Replacement Project:**
     Now in the VDOT inspection, punchlist phase as project winds down, to include any remedial work needed.

   - Public Works Director is pursuing VA Department of Health grants for Transite line replacement.

   - Plans were discussed at the Public Works Committee to upgrade the water line on Meadows Avenue for more water looping/valve control, hydrant and development potential.

2. **LCWA Water Agreement:**

   Work is continuing on updating the Water Agreement to ensure Town water capacity well into the future.

3. **Town VDOT Meeting:**

   A road resurfacing and thermoplastic cross walk pavement marking is headed our way late August**, to include W. Main Street and Ellisville Drive**. I will forward maps, details etc. as we receive information.

4. **Police:**

   We received a grant for 6 new speed detection devices for improved traffic management. Two devices are located on West and Fredericksburg. Chief Nachtman reports they are having an affect on slowing traffic rates.

5. **Community Events—moving forward:**

   July 4^{t} kicked off the revitalization of central community events at the Fairgrounds, implementing a goal we set at the January 2026 goal setting meeting—More community events building community spirit.