



Louisa Town Council – Regular Meeting
212 Fredericksburg Avenue
Louisa, Virginia 23093
Tuesday, June 16, 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. Approval of Minutes: May 12, 2026; May 19, 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: Community Event Ordinance
2. Discussion and Action: Adoption of FY26-27 Budget Resolution and Tax Rates
3. Discussion and Action: Adoption of FY26-27 Water and Sewer Fee Ordinance
4. Discussion and Action: Adoption of FY26-27 Planning and Zoning Fee Ordinance
5. Discussion and Action: FY 25-26 Budget Amendment

VI: New Business:

1. Discussion and Action: Organizational Structure Flow Chart
 - a. Discussion and Action: Creation of Director of Public Works Position
 - b. Discussion and Action: Creation of Foreman Public Works Position
 - c. Discussion and Action: Creation of Deputy Town Manager Position

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 - June 16, 2026

VENDOR NAME	GENERAL FUND	WATER FUND	SEWER FUND	HILLCREST FUND	TOTAL
Advance Auto Parts	187.25				\$ 187.25
Alert 360	264.00				\$ 264.00
Automated Office Systems	99.00				\$ 99.00
BAI Treasurers' User Group	350.00				\$ 350.00
Blue Ridge Bank	7,253.12				\$ 7,253.12
Central VA Contractors, Inc.		16,143.00	10,375.00		\$ 26,518.00
Cintas	473.23				\$ 473.23
Clean Latrine	125.00				\$ 125.00
Cody Langridge/PWS Operations, LLC		771.33			\$ 771.33
Core & Main		4,088.24			\$ 4,088.24
CourseVector	1,269.00				\$ 1,269.00
County of Louisa, Landfill	1,012.32				\$ 1,012.32
Document Destruction of VA, LLC	40.00				\$ 40.00
Ethical Investigators, Inc.	350.00				\$ 350.00
EverGro Cooperative	1,959.51				\$ 1,959.51
Fortiline Waterworks, Inc.			2,811.00		\$ 2,811.00
Gladys M Thomas (Focus Point)	1,625.00				\$ 1,625.00
Hefty, Wiley & Gore, P.C.	4,500.00				\$ 4,500.00
Intrastate Pest Control	126.18				\$ 126.18
J.S. Purcell Lumber Corp.	2,514.56		60.00		\$ 2,574.56
LKA Signs & Designs, LLC	12.50				\$ 12.50
Look Out Safety Co. LLC	7,400.00				\$ 7,400.00
Louisa Auto Parts, Inc.	208.39				\$ 208.39
Louisa County Water Authority		36,112.17	43,132.36		\$ 79,244.53
Louisa Hardware	67.58			19.95	\$ 87.53
Magna5 MS, LLC	5,008.35				\$ 5,008.35
Main St. Plumbing & Electrical Supply		350.14			\$ 350.14
Mansfield Oil Co.	1,130.51		128.26		\$ 1,258.77
Mechums River Security Solutions	196.25				\$ 196.25
Primo Brands	63.94				\$ 63.94
Ricoh USA, Inc.	480.28				\$ 480.28
Stafford Technologies	274.95				\$ 274.95
Stephanie Dorman	152.25				\$ 152.25
The Police & Sheriffs Press	20.00				\$ 20.00
Unifirst Corp.	161.22				\$ 161.22
Updike Industries, Inc.	6,387.00				\$ 6,387.00
Virginia Municipal Clerk Assoc.	50.00				\$ 50.00
Virginia Utility Protection		48.00			\$ 48.00
WBBI, Inc.	994.35				\$ 994.35
TOTALS:	44,755.74	57,512.88	56,506.62	19.95	\$ 158,795.19

VENDOR NAME	GENERAL FUND	WATER FUND	SEWER FUND	HILLCREST FUND	TOTAL
Stocks General Contractors, LLC					\$ -

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Town of Louisa
Town Council Special Meeting
May 12, 2026

Present:

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

Also in Attendance:

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

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

Mayor Michael called the Louisa Town Council Meeting to order at 6:02 PM. The Mayor led the Invocation as well as the Pledge of Allegiance.

ADOPTION OF AGENDA:

Motion to present the candidates in this case one and make it available for inspection to the public and then that way we can vote on it at the next meeting.

Motion made by Craig, Seconded by Henry.

Voting For: Craig, Harte, Henry, Rigsby.

Motion to adopt the agenda as amended.

Motion made by Sylvia , Seconded by Henry.

Voting For: Craig, Harte, Henry, Rigsby.

1 **OLD BUSINESS:**

2 1. **Budget Workshop**

3

4 Council reviewed the proposed Capital Improvement Program (CIP), focusing primarily
5 on technology upgrades, including server replacement and future financial software
6 modernization. Members also discussed a potential traffic management study and
7 agreed that pursuing grant funding should be explored before including the project in
8 the budget, noting that it could be added at a later date if necessary.

9

10 Council further reviewed several Town Hall improvement projects, including roof repairs
11 versus replacement, restoration of the historic wood flooring, basement moisture
12 concerns, parking lot maintenance, and the possibility of deep cleaning existing carpet
13 rather than replacing it. Additionally, proposed improvements to the Public Works
14 facility were discussed, with particular attention given to HVAC and electrical upgrades.

15

16 Council also reviewed budget and public hearing timelines and emphasized the need
17 for additional quotes, cost estimates, and project information before making final
18 funding decisions.

19

20 No action was taken at this time.

21

22 **ADJOURNMENT**

23 Motion to adjourn.

24 Motion made by Craig, Seconded by Henry.

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

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29 Mayor

Clerk

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Town of Louisa
Town Council Regular Meeting
May 19, 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 “Juneteenth Permit” to New Business
- Addition of “Closed Session”

Motion to approve agenda as amended.

Motion made by Craig, Seconded by Henry.

Voting For: Craig, Harte, Henry, Rigsby.

CONSENT AGENDA ITEMS:

Motion to approve Accounts and Appropriations.

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May 19, 2026
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1 Motion made by Rigsby, Seconded by Craig.

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

3

4 Motion to approve the April 21, 2026, minutes.

5 Motion made by Rigsby, Seconded by Henry.

6 Voting For: Harte, Henry, Rigsby.

7 Voting in Absentia: Craig

8

9 Motion to approve the April 21, 2026, minutes.

10 Motion made by Rigsby, Seconded by Craig.

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

12

13 **BUSINESS FROM THE FLOOR:**

14 Nobody from the public signed up to speak.

15 **PRESENTATION:**

16 **Recognition of Vendors for Volunteer Work.**

17

18 Mayor Micheal read aloud the Proclamation for the reach day event.

19 Vice Mayor Henry presented to Proclamation to the organizations that were present.

20 **APPOINTMENTS:**

21 **Appointment of Interim Council Member Application**

22

23 Motion to appoint David Purcell as interim Council Member until the upcoming election cycle.

24

25 Motion made by Craig, Seconded by Henry.

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

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1 Mr. Purcell was sworn in and then took his seat at the dais.

2

3 **COMMENTS BY MEMBERS OF TOWN COUNCIL:**

4 Council Member Craig suggested sending a letter to businesses clarifying the difference
5 between residential trash fee and the commercial trash fee.

6 Council Member Harte welcomed Mr. Purcell to Council. She advised that she will not be
7 running for re-election in the Fall.

8 **OLD BUSINESS:**

9 **Discussion and Action: Amendment of Signage Ordinance**

10

11 The Mayor presented the need for a mural ordinance, noting that murals are not directly
12 addressed in the current Town Code. The Town Manager read the proposed ordinance
13 aloud for Council's consideration. Following discussion and concerns raised by Council
14 members, the matter was tabled until the next meeting to allow staff additional time to
15 research the concerns presented.

16

17 **Discussion and Action: Amendment of Peddlers/ Itinerant Merchant Ordinance**

18 Staff reviewed the Town's current vendor licensing requirements and discussed challenges
19 associated with requiring vendors who only participate in occasional events to obtain
20 business licenses and itinerant merchant permits. Alternative approaches used by other
21 localities were presented, including event-based permitting administered through event
22 sponsors.

23

24 Council discussed potential fee structures, eligibility requirements, and the possibility of
25 allowing vendors participating in approved events to operate under an event sponsor
26 permit. Questions were raised regarding the definition of an infrequent vendor and how
27 repeat vendors would be treated.

28

29 Staff was directed to continue researching options and return with additional information
30 and recommendations for Council's consideration.

31

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33 **Discussion: Budget Workshop**

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1 Council completed an additional budget workshop, reviewing several line items of
2 concern, primarily salaries and fuel costs. Following discussion, Council agreed to create
3 two full-time Public Works positions. Council also reviewed the proposed fee schedule.
4 The budget and fee proposals are now ready to proceed to public hearing.

5
6

7 **NEW BUSINESS:**

8 **Festival Permit: Louisa Art Center**

9 Motion to approve the Louisa Art Center's Festival Permit.
10 Motion made by Rigsby, Seconded by Purcell.

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

12

13 **Discussion: Landlord Water Meter Deposit**

14 Staff presented a proposed policy regarding landlord water and sewer account deposits.
15 Under the current code, landlords may be required to repeatedly provide deposits as
16 tenants open and close utility accounts, creating administrative burdens for both property
17 owners and staff.

18

19 The proposed policy would allow a property owner to assume responsibility for a water or
20 sewer account between tenants without being required to pay an additional deposit,
21 provided the owner is not delinquent on Town taxes or fees and does not have a history of
22 nonpayment. The policy would not apply to new accounts initially established in a
23 landlord's name and would not affect the Town's ability to collect delinquent utility charges
24 in accordance with applicable Town Code.

25

26 Motion to approve the Water Meter Deposit Policy.

27 Motion made by Harte, Seconded by Purcell.

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

29

30 **Discussion and Action: Mold Remediation**

31

32 The Town Manager and Chief of Police presented the mold inspection report and the
33 associated remediation quote to Council. Members of Council expressed concern

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1 regarding the cost of the proposed work, particularly considering the potential relocation of
2 the Police Department to another building in the future.

3

4 Motion to approve surplus police salaries for mold remediation not to exceed \$14,227 after
5 receipt and review of additional quotes.

6

7 Motion made by Rigsby, Seconded by Harte.

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

9 Voting Against: Henry

10

11 **Discussion and Action: Magna5 Recommendation**

12

13 Motion to table this matter until the next regular June meeting.

14 Motion made by Rigsby, Seconded by Purcell.

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

16

17 **Discussion and Action: Take Home Vehicle Policy Recommendation**

18

19 Staff presented a proposed amendment to the Town's take-home vehicle policy. The
20 proposed change would not modify the existing policy but would delegate authority to the
21 Town Manager to approve take-home vehicles for recruitment and retention purposes,
22 rather than requiring Council approval.

23 Council discussed the proposal and expressed support for allowing the Town Manager to
24 approve take-home vehicles for police officers as a recruitment and retention tool.

25 Concerns were raised regarding extending the same authority to other Town vehicles due to
26 liability and oversight considerations. Council generally agreed that take-home vehicles for
27 on-call employees would continue to be permitted as necessary for operational purposes.

28 Staff was directed to revise the policy language to allow the Town Manager to approve take-
29 home vehicles for police officers under the recruitment and retention provisions while
30 retaining Council oversight for other circumstances.

31 Motion to amend paragraph C of the take home vehicle policy.

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1 Motion made by Craig, Seconded by Rigsby.

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

3

4 **Discussion and Action: Juneteenth Permit**

5 Motion to approve the Juneteenth Event Permit.

6 Motion made by Craig, Seconded by Rigsby.

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

8

9 **STANDING COMMITTEE REPORTS:**

10 Due to timing, committees did not give a report.

11

12 **STAFF REPORTS:**

13 **Police Chief**

14 Nothing additional to report.

15 **Public Works Superintendent**

16 Nothing additional to report.

17 **Legal Counsel:**

18 Nothing additional to report.

19 **Clerk**

20 Nothing additional to report.

21 **Treasurer**

22 The Treasurer was absent and submitted her report in advance.

23 **Town Manager**

24 The Town Manager is working on grants from the VDH for water infrastructure. He advised
25 there will need to be a Public Works meeting for the Water Main Project updates and LCWA
26 contract.

27

28 **CLOSED SESSION**

29 Council Member Graven Craig read a statement into the record regarding the pending
30 litigation involving RTW Construction Corporation and the Town of Louisa. Mr. Craig
31 determined this relationship with the parties creates a conflict of interest under applicable
32 Virginia law and the Rules of Professional Conduct. Accordingly, he announced that he

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1 would recuse himself from all discussions, deliberations, votes, settlement negotiations,
2 executive sessions, and other Council actions related to the litigation for the duration of the
3 conflict.

4 Mr. Craig further stated that he had not discussed the litigation with any other Council
5 member and had made no effort to influence the matter.

6 Following the disclosure, a motion was made to convene a closed session pursuant to
7 Section 2.2-3711(A)(7) of the Code of Virginia for consultation with legal counsel regarding
8 pending litigation.

9 Motion to enter closed session.

10 Motion made by Rigsby, Seconded by Henry.

11 Council Member Craig left the meeting at this time.

12 Council went into closed session at 9:28 PM.

13 **Certification**

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

18 All remaining Council members certified the vote.

19 Council came back into session at 10:03 PM.

20 **ADJOURNMENT**

21 Motion to adjourn.

22 Motion made by Purcell.

23 All in Favor.

24

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27 _____
Mayor

Clerk

**LOUISA TOWN COUNCIL****AGENDA ITEM REPORT**

Meeting Date: May 19, 2026

To: Louisa Town Council
From: Stuart Turille, Town Manager
Subject: **Vendors Participating in Community Events—Fees & Taxes**

Background:

- Currently, Town code requires that **any** vendor selling products in Town, to obtain an Itinerant Merchant/Peddler permit, Business license, and register for meals tax when working in the Town.
- Certain events in Town have only a one-time business sales period: *Community events*.
- These events require a one-time vendor to pay many fees and taxes just to attend and sell product for one day.

Issue:

How do we encourage one time vendors to participate in community events and not discourage participation with the imposition of high fees and taxes?

Analysis:

One potential approach is from Virginia Beach, which has a “community event license” that serves as an umbrella license for all participating vendors. The event sponsor would get the event license, for a fee (ranging from \$50 to \$500 depending on the scope/scale of the event), and the participating vendors would just register with the Town under that event license and pay a nominal fee of \$10.00. <https://cor.virginiabeach.gov/businesses/community-events>

Traditional business licensing requirements are difficult and costly to enforce uniformly among temporary merchants who operate only once or twice per year and may discourage vendor participation. Virginia Beach offers a sub-classification separate from Itinerant Merchant allowing qualifying event promoters to pay a fee based on vendor participation in the specific event.

The umbrella "Community Event" license satisfies business license requirements for all registered merchants and vendors at the event and is available through the Commissioner of the Revenue's office.

Recommendation:

1. Define “community event” in Town code; tie this to the town’s [special event provision](#), which may need to be updated since they focus mainly on outdoor music festivals.
2. For discussion and consideration clear direction on a new ordinance for the June meeting.



**Town of Louisa
Community Event Ordinance**

Whereas, the Town recognizes that local organizations vital to the community such as educational and civic groups and non-profit charitable organizations may want to host or promote events that boost civic pride and enhance community involvement; and

Whereas, traditional business licensing requirements are difficult and costly to enforce uniformly among temporary merchants who operate only a few times per year and may discourage vendor participation; and

Whereas, to encourage community events and foster economic activity, Town Council has determined it to be in the best interest of the public to create a program that exempts such events and its participants from the Town's more extensive licensing and tax requirements, which are intended for entities that conduct more frequent business activities in the Town.

Now therefore be it ordained by the Louisa Town Council that the Town Code is hereby amended as follows:

Chapter 82 Festivals, Musical or Entertainment, and Community Events

§ 82-1. Purpose.

This chapter is enacted for the purpose of providing necessary regulation (i) of certain community events, and (ii) for the conducting of musical or entertainment festivals conducted in open spaces not within an enclosed structure and of any gathering or group of individuals for the purpose of listening to or participating in entertainment which consists primarily of musical renditions conducted in open spaces not within an enclosed structure and to provide for the necessary regulation of community events in the interest of the public health, safety and welfare of the citizens and inhabitants of the Town.

§ 82-2. Definition.

As used in this chapter, the following term shall have the meaning indicated:

MUSICAL OR ENTERTAINMENT FESTIVAL

Any gathering of groups or individuals for the purpose of listening to or participating in entertainment which consists primarily of musical renditions conducted in open spaces not within an enclosed structure.

COMMUNITY EVENT

Any fair, show, exhibition, or celebration conducted over a period three (3) or fewer consecutive days involving a gathering of groups, individuals and vendors.

§ 82-3. Special Event Permit required.

No person shall stage, promote or conduct any musical or entertainment festival or community event in the Town unless there shall have been first obtained from the Town Council, or the Town Manager if Council delegates such authority to the Manager, a special entertainment event permit for such festival or community event.

§ 82-4. Permit fees.

Fees for special entertainment event permits shall be as established by Town Council. Fire departments, rescue squads, agricultural fairs, service clubs, entertainment sponsored by local schools or any event in which the participants are all school students or any other local charitable or nonprofit organization, and governmental entities are exempt from the fee requirements herein set forth.

§ 82-5. Permit application.

Application for a special entertainment event permit issued under this chapter shall be, in writing, on forms provided for such purpose and filed in duplicate with the Town Clerk at least 45 days before the date of such festival. Town Council, or the Town Manger if delegated such authority by Council, may waive the 45-day requirement for good cause. Such applications shall have attached thereto and made a part thereof the plans, statements, approvals and other documents required by this chapter.

§ 82-6. Consideration of application; issuance or denial of permit.

The Town Council, or Town Manager, if delegated such authority by Council, shall act on permit applications within 10 days from the date on which the application is considered. If granted, the permit shall be issued, in writing, on a form for such purpose and mailed by the Town Clerk to the applicant at the address indicated. If denied, the refusal shall be in writing and the reasons for such denial stated therein and mailed by the Town Clerk to the applicant at the address indicated.

§ 82-7. Conditions prerequisite to permit issuance.

Such permit shall not be issued unless the following conditions are met and the following plans, statements and approvals are submitted to the Town Council with the application:

- A. The application for a special entertainment event permit shall have attached to it a copy of the ticket or badge of admission to such festival or community event, containing the date and time of such festival or community event, together with a statement by the applicant of the total number of tickets to be offered for sale, if any, and the best reasonable estimate by the applicant of the number of persons expected to be in attendance.
- B. A statement of the name and address of the promoters or sponsors of the festival or community event, and for festivals, the financial backing of the festival and the names of all persons or groups who will perform at such festival.
- C. A statement of the location of the proposed festival or community event, the name and address of the owner of the property on which such festival or community event is to be held and the nature and interest of the applicant therein.

D. A plan for adequate sanitation facilities and garbage, trash and sewage disposal for persons at the festival or community event. This plan shall meet the requirements of all state and local statutes, ordinances and regulations and shall be approved by the Health Officer.

E. If applicable, a plan for providing food, water and lodging of the persons at the festival or community event. This plan shall meet the requirements of all state and local statutes, ordinances and regulations and shall be approved by the Health Officer.

F. A plan for adequate medical facilities for persons at the festival or community event, approved by the Health Officer.

G. A plan for adequate parking facilities, crowd control and traffic control in and around the festival or community event area, approved by the Chief of Police.

H. A plan for adequate fire protection. This plan shall meet the requirements of all state and local statutes, ordinances and regulations and shall be approved by the Town Fire Chief.

I. A statement specifying whether any outdoor lights or lighting is to be utilized and, if so, a plan showing the location of such lights and shielding devices or other equipment to prevent unreasonable glow beyond the property on which the festival or community event is located.

J. A statement that no music shall be played, either by mechanical device or live performance, in such manner that the sound emanating therefrom shall be unreasonably audible beyond the property on which the festival or community event is located.

Chapter 83. Community Events

§ 83-1 Definition.

For the purposes of this Chapter a "community event" is any fair, show, exhibition, or celebration conducted over a period three (3) or fewer consecutive days for which a permit is required pursuant Chapter 82 of this Code, or may be required pursuant to other applicable provisions of this Code; and such permit has been obtained.

§ 83-2. Exemption from certain licensure, tax and fee provisions.

Community event sponsors and participating vendors shall be exempt from the business licensing and tax requirements of Chapter 103 and shall be exempt from meals taxes for prepared food and beverages sold at such events if otherwise applicable under Chapter 147, Article III of this Code.

§ 83-3. Limitations. The licensure and tax exemptions provided in this Chapter are limited to those sponsoring or participating in no more than three such community events in a calendar year. Persons or entities that exceed that limit, whether as an event sponsor or participating vendor, shall forfeit such exemptions, and in such event all otherwise applicable Town licensure and tax requirements shall apply.

Except as amended by this Ordinance the Town Code shall remain in effect as previously enacted. This Ordinance shall take effect immediately upon adoption.

Adopted this __ day of _____, 2026 by the Louisa Town Council.

By: _____
Ashley Michael, Mayor

Attest: _____
Stephanie Dorman, Clerk to Council



All Funds Summary Sheet

General Fund

	FY26 Budget	FY26 YTD	FY26 Forecast	FY27 Proposed
Revenues	\$3,509,419	\$1,816,427	\$2,889,075	\$3,214,186
Expenses	\$3,509,419	\$1,322,738	\$2,554,200	\$3,214,186
Estimated Surplus/Deficit FY26	..	\$493,689	\$334,875	..
FY24-25 Audited FB	..	..	\$5,037,834	..
Estimated FB July 1, 2026	..	..	\$5,372,710	..

	FY26 Budget	FY26 YTD	FY26 Forecast	FY27 Proposed
Water Revenues	\$2,881,203	\$1,467,873	\$2,251,226	\$1,493,508
Expenses	\$2,874,185	\$1,385,037	\$2,177,780	\$1,493,508
Estimated Surplus/Deficit FY26	..	\$82,836	\$73,446	..
FY24-25 Audited FB	..	..	\$876,791	..
Estimated FB July 1, 2026	..	..	\$950,237	..

	FY26 Budget	FY26 YTD	FY26 Forecast	FY27 Proposed
Sewer Revenues	\$1,524,060	\$677,614	\$1,164,093	\$1,420,062
Expenses	\$1,524,060	\$700,347	\$1,202,623	\$1,420,062
Estimated Surplus/Deficit FY26	..	..	-\$38,529	..
FY24-25 Audited FB	..	..	\$375,528	..
Estimated FB July 1, 2026	..	..	\$336,999	..

	FY26 Budget	FY26 YTD	FY26 Forecast	FY27 Proposed
Hillcrest Revenues	\$113,314	\$30,844	\$104,895	\$118,389
Expenses	\$113,314	\$55,816	\$74,422	\$118,389
Estimated Surplus/Deficit FY26	..	..	\$30,474	..
FY24-25 Audited FB	..	..	\$536,797	..
Estimated FB July 1, 2026	..	..	\$567,271	..

**Total
(All Funds) \$6,246,145**



Current Fund Balance Calculation

	<u>Audited</u> <u>FY24-25</u>	<u>FY25-26</u>	<u>Estimated</u> <u>7/1/2026</u>
<u>General Fund</u>			
FY24-25 Audited FB	\$4,702,959		
Estimated Surplus/Deficit FY26		\$334,875	
Estimated Fund balance forward July 1, 2026			\$5,037,834
<u>Water</u>			
FY23-24 Audited FB	\$876,791		
Estimated Surplus/Deficit FY26		\$73,446	
Estimated Fund balance forward July 1, 2026			\$950,237
<u>Sewer</u>			
FY23-24 Audited FB	\$375,528		
Estimated Surplus/Deficit FY26		-\$38,529	
Estimated Fund balance forward July 1, 2026			\$336,999
<u>Hillcrest</u>			
FY23-24 Audited FB	\$536,797		
Estimated Surplus/Deficit FY26		\$30,474	
Estimated Fund balance forward July 1, 2026			\$567,271



Town of Louisa, VA FY26-27 Proposed Budget (July1, 2026 -June 30, 2027)

General Fund Revenue (Fund 100)

Account Number	Description	FY21 Revenues	FY23 Revenues	FY24 Revenues	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
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Taxes (RE, PP, PS)

1	100-11010-0001	Real Estate Current Year Tax	248,449	295,636	325,763	363,258	344,811	\$374,713	\$375,000	\$406,816
2	100-11010-0002	Delinquent Real Estate Tax	7,323	11,806	5,434	3,500	896	\$3,000	\$5,000	\$5,000
3	100-11020-0001	Personal Property Current Year Tax	67,435	80,531	78,229	78,000	81,760	\$86,203	\$90,000	\$92,700
4	100-11020-0002	Delinquent Personal Property Tax	5,100	9,281	5,590	5,600	12,641	\$4,866	\$5,000	\$5,000
5	100-11020-0003	VA Personal Property Relief Allowance	21,379	21,379	21,379	21,379	21,379	\$21,379	\$21,379	\$21,379
6	100-11025-0001	Public Service Tax Current Year	8,076	6,773	6,555	7,000	7,537	\$9,031	\$9,031	\$9,000
7	100-11060-0001	Penalties - All Property Tax	3,139	3,841	2,850	2,900	3,920	\$1,695	\$5,000	\$5,000
8	100-11060-0002	Interest - All Property Tax	3,171	5,030	2,103	2,000	3,327	\$3,370	\$5,000	\$5,000

Local Taxes

9	100-12010-0001	Local Sales Use and Tax	104,554	130,517	144,998	135,000	185,131	\$196,166	\$261,555	\$250,000
10	100-12020-0002	Consumption Tax	4,695	3,598	6,331	4,000	6,464	\$5,486	\$7,000	\$7,000
11	100-12030-0001	Business License Tax	258,864	266,402	227,477	230,000	260,020	\$205,875	\$260,020	\$260,020
12	100-12060-0001	Bank Stock Tax	162,329	203,099	190,000	194,000	256,111	\$0	\$194,000	\$194,000
13	100-12100-0001	Transient Lodging Tax	1,048	2,726	2,802	16,200	2,747	\$18,731	\$24,974	\$25,000
14	100-12110-0001	Meals Tax	709,600	827,395	633,625	810,000	828,589	\$733,806	\$928,408	\$900,000

Permits and Other Licenses

15	100-13030-0007	Zoning Permits	3,158	1,038	2,352	1,875	1,917	\$1,928	\$2,000	\$2,000
16	100-13030-0100	Special Use Permits	0	3,000	2,250	3,000	1,500	\$750	\$1,500	\$1,500

Fines and Forfeitures

17	100-14010-0001	Court Fines & Forfeitures	11,001	16,548	4,532	5,000	4,149	\$7,533	\$8,000	\$5,000
18	100-14010-0005	Parking Violation Fees	90	0	150	100	0	\$0	\$0	\$200
19	100-24040-0015	PD Fines/Charges	0	0	2,479	2,800	422	\$146	\$500	\$3,000

Other Revenue

20	100-15010-0001	Interest Earned	1,054	19,149	21,895	22,000	26,442	\$57,984	\$86,976	\$70,000
21	100-15020-0005	Pettit Storage Rental	4,800	5,200	4,800	4,800	4,800	\$3,600	\$4,800	\$4,800
22	100-15020-0009	Parking Lot Building Rental	6,000	4,000	7,500	6,600	6,500	\$4,000	\$6,600	\$6,600
23	100-15020-0015	Arts Center Lease Rent	0	0	12,000	12,000	12,000	\$0	\$12,000	\$12,000
24	100-16080-0001	Solid Waste Fees	8,418	7,872	7,512	7,500	6,814	\$6,209	\$9,313	\$7,000

General Fund Revenue (Fund 100)									
Account Number	Description	FY21 Revenues	FY23 Revenues	FY24 Revenues	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1 2026	Forecast to June 30, 2026	Proposed FY26-27
25	100-16080-0004	Brush Removal	184	0	100	0	0	\$0	\$0
26	100-18990-0001	Miscellaneous	18,986	12,061	5,918	500	4,269	\$1,350	\$1,000
27	100-18990-0009	Sale of Equipment	0	3,050	0	9,000	25	\$21,000	\$5,000
28	100-18990-0013	NSF Fees	112	225	125	100	2,292	\$100	\$100
29	100-18990-0050	MLR Rebate	0	6,578	4,546	4,500	7,733	\$0	\$2,500
30	100-18990-0702	Lot Sales at Hillcrest Cemetery	7,100	10,800	4,533	7,000	7,300	\$6,158	\$5,000
Due From Other Governments									
31	100-22010-0005	Rolling Stock Tax	1,692	0	1,600	1,600	4	\$4,500	\$0
32	100-22010-0006	Communication Tax	5,277	4,973	3,150	3,000	3,909	\$3,000	\$3,000
33	100-22010-0010	Auto Rental Tax	19,907	750	0	0	0	\$0	\$0
34	100-23201-0003	Arts Center Grant	4,500	4,500	4,500	4,500	4,500	\$4,500	\$4,500
35	100-24010-0005	TEA Grant Downtown	0	0	1,134,000	0	0	\$0	\$0
37	100-24040-0001	Law Enforcement - 599 Funds	43,146	43,003	45,000	46,849	46,849	\$35,139	\$36,000
38	100-24040-0006	DCJS/Other Grants	0	0	42,000	30,000	19,999	\$0	\$20,000
39	100-24040-0007	Anti-Litter Grant	981	1,674	2,189	1,900	1,931	\$0	\$0
40	100-24040-0012	Fire Program Grant	15,000	15,000	15,000	15,000	15,000	\$15,000	\$15,000
41	100-33201-2020	ARPA Grant PD	0	0	0	0	3,471	\$0	\$0
Transfers from Reserves/Other Funds									
42	100-41050-0006	Transfer from Reserves	0	0	687,000	281,685	0	\$0	\$134,071
43	100-41050-2020	Transfer from Deferred Revenue - ARPA to Water Infrastructure Improvements	0	0	8,650	515,273	0	\$225,273	\$290,000
44	100-41050-2026	Transfer from Deferred Revenue - ARPA to Sewer Infrastructure Improvements	0	0	26,658	650,000	0	\$250,000	\$400,000
Total Revenue General Fund					3,509,419	2,197,159	1,816,427	2,889,075	3,214,186



General Fund (Fund 100)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
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Town Administration/Town

Administrative Salaries and Benefits

1	100-10000-1110	Salaries - Mayor	\$2,968	\$3,000	\$3,600	\$2,700	\$3,750	\$5,000	3,600
2	100-10000-1111	Salaries - Administration	\$101,342	\$103,824	\$186,530	\$119,322	\$166,403	\$221,870	264,613
3	100-10000-1115	Salaries - Planning Commission	\$3,711	\$2,250	\$4,500	\$3,150	\$3,150	\$4,200	4,500
4	100-10000-1116	Salaries - Grounds	\$10,148	\$10,114	\$24,000	\$23,384	\$17,275	\$23,033	38,146
5	100-10000-1711	Salaries - Council	\$9,895	\$6,000	\$12,000	\$8,400	\$7,650	\$10,200	12,000
	100-10000-1175	Contractual Services	..	..	..	..	\$16,500	\$22,000	22,000
6	100-10000-2100	FICA	\$11,927	\$9,684	\$18,035	\$12,086	\$14,536	\$19,381	24,354
7	100-10000-2210	VRS	\$7,761	\$7,950	\$12,406	\$4,397	\$2,634	\$3,512	11,656
8	100-10000-2240	Group Life Insurance	\$1,782	\$1,591	\$2,300	\$1,654	\$1,327	\$1,769	1,272
9	100-10000-2300	Medical Insurance	\$21,784	\$18,655	\$48,300	\$24,499	\$19,737	\$26,317	28,159
10	100-10000-2310	Dental Insurance	\$1,358	\$1,100	\$2,300	\$1,392	\$1,035	\$1,381	1,415
11	100-10000-2700	Worker's Compensation	\$23,191	\$24,080	\$34,500	\$20,144	\$20,715	\$27,620	28,000

Operating Expenses

12	100-10000-3100	Custodial Services	\$16,380	\$12,150	\$18,000	\$15,600	\$12,825	\$17,100	18,000
13	100-10000-3101	Custodial Supplies	\$2,558	\$2,591	\$3,500	\$4,721	\$3,807	\$5,077	5,000
14	100-10000-3120	Audit Fees	\$30,999	\$30,000	\$32,500	\$30,100	\$20,578	\$57,437	32,000
15	100-10000-3150	Legal Fees	\$48,260	\$40,500	\$57,000	\$49,500	\$40,500	\$54,000	57,000
16	100-10000-3152	Election Fees	\$1,453	\$0	\$2,000	\$1,373	\$1,426	\$1,901	5,000
17	100-10000-3160	Website/Email Maintenance	\$3,049	\$2,764	\$4,000	\$3,314	\$6,943	\$9,257	9,000
18	100-10000-3180	Bank Fees	\$97	\$8	\$100	\$0	\$0	\$0	100
19	100-10000-3190	Economic Development/Donations	\$1,485	\$901	\$3,000	\$1,964	\$760	\$1,013	3,000
20	100-10000-3330	Repairs & Maintenance Grounds	\$11,410	\$11,046	\$20,000	\$28,612	\$11,581	\$15,442	20,000
21	100-10000-3340	Building Contractual Services	\$0	\$8,521	\$10,000	\$5,850	\$5,239	\$6,986	10,000
22	100-10000-3350	Equipment Repairs/Supplies TH	\$14,687	\$2,411	\$5,000	\$5,061	\$1,171	\$1,562	5,000
23	100-10000-3600	Advertising	\$15,417	\$8,562	\$12,000	\$3,987	\$3,312	\$4,416	6,000
24	100-10000-5120	Electricity	\$13,492	\$13,044	\$24,000	\$11,560	\$10,990	\$14,654	20,000
25	100-10000-5130	Fuel Oil	\$3,168	\$2,777	\$3,000	\$18,608	\$2,281	\$3,041	3,000

General Fund Expenses (Fund100)									
Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1 2026	Forecast to June 30, 2026	Proposed FY26-27	
26	100-10000-5210	Postage	3,142	2,679	6,000	2,030	\$2,198	\$2,931	6,000
27	100-10000-5215	Tax Preparation	2,092	1,803	2,500	3,331	\$3,068	\$4,090	3,500
28	100-10000-5230	Telephone	6,757	5,523	9,700	2,071	\$5,644	\$7,525	8,000
29	100-10000-5235	Cell Phones	3,322	3,431	6,800	7,442	\$3,523	\$4,698	8,000
30	100-10000-5309	Insurance (VRSA)	20,000	22,848	26,500	24,348	\$19,465	\$25,953	26,500
31	100-10000-5410	Lease Equipment (Copier)	2,154	1,795	2,900	4,655	\$1,615	\$2,154	5,000
32*	100-10000-5540	Conferences & Education	1,075	0	5,000	2,154	\$3,224	\$4,299	10,000
	New	Community Events	0	0	0	0	\$0	0	10,000
34	100-10000-5800	Miscellaneous	1,229	507	1,000	629	\$1,531	\$2,042	2,000
35	100-10000-5810	Code Updates	1,195	1,195	2,000	1,195	\$1,195	\$1,593	5,000
36	100-10000-6001	Office Supplies	6,810	6,964	15,300	10,559	\$7,547	\$10,063	15,300
37	100-10000-6002	Shenandoah Water	102	91	800	654	\$716	\$955	800
38	100-10000-6003	Emergency Generator Maintenance	457	582	1,500	1,947	\$0	\$0	1,500
39	100-10000-6004	Alarm Monitoring	366	240	500	504	\$240	\$320	1,500
40	100-10000-6005	Elevator Maintenance & Inspection	991	797	2,000	1,268	\$1,054	\$1,406	1,500
41	100-10000-6006	Fire System Maintenance & Inspection	540	0	2,500	0	\$0	\$2,500	2,500
42	100-10000-6007	Propane	4,768	4,907	3,800	6,469	\$3,682	\$4,910	5,000
43	100-10000-6008	Road Fuel	2,429	1,533	1,000	116	\$1,462	\$1,949	2,000
44	100-10000-6010	HVAC Service Contract	1,718	1,811	1,811	0	\$219	\$292	1,800
45	100-10000-6011	Fire Alarm Maintenance & Inspection	1,327	750	1,500	750	\$411	\$548	1,500
46	100-10000-6012	Dues & Subscriptions	2,769	2,350	3,000	2,672	\$2,961	\$3,948	4,000
47	100-10000-6021	Safety Equipment	216	0	1,600	2,190	\$728	\$970	1,500
48	100-10000-8214	BAI Computer System	13,825	14,424	15,500	14,921	\$16,069	\$21,425	20,000
49	100-10000-8220	Computer Tech Support	17,294	17,165	30,000	20,077	\$24,462	\$32,617	32,000
50	100-10000-8222	Computer Equipment Upgrade	56,377	5,669	15,000	9,197	\$842	\$5,000	10,000
Grants Awarded									
51	100-10000-7018	Commission for the Arts Grant Funding	9,000	9,000	9,000	9,000	\$9,000	\$9,000	9,000
	100-10000-7019	VRA LSL/ CHA Expenses	\$ -	\$ -	\$ -	\$96,662	\$153,338	\$250,000	0

General Fund Expenses (Fund 100)									
Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27	
<u>Capital Improvements</u>									
52**	100-10000-8100	Capital Improvement Reserve	13,096	0	10,000	0	\$0	0	136,818
53	100-10000-8175	Stormwater Pond Management - Countryside	0	0	0	0	0	0	0
54	100-10000-8212	Capital Expense - Vehicles	0	0	0	0	\$0	0	0
<u>Administrative Debt Service</u>									
55	100-10000-9002	LAC Debt Service	60,170	60,170	72,204	\$72,204	\$48,136	\$72,204	72,204
56	100-10000-9230	Principal 2008 GO Bonds (R1 2 3)	93,341	98,050	117,660	\$107,855	\$88,284	\$107,855	107,855
<u>Transfers</u>									
57	100-10000-9502	Sewer Fund Transfer	0	0	55,000	\$0	\$0	\$55,000	98,561
58	100-93100-0702	Transfer Hillcrest Cemetery	0	0	27,214	\$0	\$0	27,214	40,189
59		Transfer from Deferred Revenue - ARPA to Water Infrastructure Improvements	0	0	515,273	\$0	\$0	225,273	290,000
60		Transfer from Deferred Revenue - ARPA to Sewer Infrastructure Improvements	0	0	650,000	\$0	\$0	250,000	400,000
Total Town Administration/Town Hall Expenses					2,157,134	806,278	788,891	1,696,901	1,972,342

General Fund Expenses (Fund 100)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY25 Adopted/ Amended	FY26 Adopted	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
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Police Department

Police Department Salaries and Benefits

1	100-31000-1139	Salaries	\$206,767	\$160,421	\$372,000	\$425,375	\$279,478	\$150,822	\$186,096	\$463,000
2	100-31000-1140	Overtime	\$7,101	\$4,748	\$7,000	\$9,500	\$11,307	\$1,462	\$1,949	\$9,500
3	100-31000-1150	Holiday/Part Time Pay	\$16,875	\$1,153	\$3,400	\$3,900	\$1,709	\$623	\$831	\$3,900
4	100-31000-1175	Contractual Services					\$4,620	\$0	\$5,000	\$5,000
5	100-31000-2100	FICA	\$20,715	\$12,737	\$28,500	\$36,000	\$22,240	\$11,499	\$15,332	\$35,420
6	100-31000-2210	VRS	\$14,471	\$6,240	\$19,200	\$21,869	\$2,048	\$734	\$7,165	\$17,826
7	100-31000-2240	Group Life Insurance	\$3,280	\$1,334	\$4,200	\$4,200	\$2,279	\$817	\$1,089	\$4,200
8	100-31000-2300	Medical Insurance	\$33,791	\$17,949	\$65,500	\$69,420	\$42,823	\$13,592	\$18,123	\$69,420
	100-31000-2310	Dental Insurance	\$1,966	\$1,049	\$2,850	\$3,850	\$2,006	\$604	\$806	\$3,850

Police Department Operating Expenses

10	100-31000-2350	Employee Hire Process	\$1,580	\$1,240	\$3,000	\$3,000	\$2,368	\$1,663	\$2,217	\$4,800
11	100-31000-3310	Equipment Replacement	\$10,117	\$7,349	\$20,000	\$14,000	\$79,927	\$2,575	\$3,433	\$14,000
12	100-31000-3330	Police Building Maintenance	\$2,668	\$3,048	\$5,000	\$6,000	\$4,740	\$681	\$45,000	\$6,000
13	100-31000-3710	Uniform Replacement	\$2,677	\$4,550	\$10,000	\$7,000	\$2,374	\$1,721	\$2,294	\$7,000
14	100-31000-5120	Electricity	\$2,031	\$1,948	\$2,500	\$2,500	\$2,622	\$1,651	\$2,202	\$2,500
15	100-31000-5215	Propane Generator	\$0	\$0	\$500	\$500	\$0	\$0	\$0	\$500
16	100-31000-5230	Police Telephone	\$882	\$1,237	\$1,200	\$1,200	\$2,665	\$2,047	\$2,730	\$1,895
17	100-31000-5235	Cell Phone	\$5,790	\$4,821	\$5,000	\$5,800	\$5,310	\$4,346	\$5,794	\$6,276
18	100-31000-5309	Line of Duty Benefit	\$10,500	\$5,523	\$9,250	\$9,250	\$4,212	\$3,771	\$4,000	\$9,250
19	100-31000-5410	Copier	\$990	\$1,723	\$2,500	\$2,500	\$1,990	\$792	\$1,056	\$2,500
20	100-31000-5450	State Police VCIN Terminal	\$180	\$198	\$250	\$250	\$198	\$198	\$264	\$250
21	100-31000-5540	Conferences/Education	\$1,491	\$669	\$5,000	\$5,000	\$3,343	\$749	\$999	\$5,000
22	100-31000-5800	Miscellaneous	\$337	\$2,274	\$350	\$350	\$106	\$40	\$53	\$350
23	100-31000-5810	Dues, Subscriptions	\$4,359	\$5,679	\$6,000	\$6,400	\$5,356	\$5,711	\$7,615	\$7,615
	100-31000-5820	Attorney Fees	\$0	\$0	\$500	\$500	\$0	\$0	\$0	\$0

General Fund Expenses (Fund 100)										
Account Number	Description	FY23 Expenses	FY24 Expenses	FY25 Adopted/ Amended	FY26 Adopted	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27	
24										
25	100-31000-5830	Police Public Relations	\$136	\$204	\$2,500	\$3,500	\$1,013	\$1,137	\$1,515	\$3,500
26	100-31000-5850	PD Health and Wellness Program	\$0	\$0	\$4,400	\$4,400	\$1,905	\$0	\$0	\$2,400
27	100-31000-6001	Office Supplies/Materials	\$2,509	\$1,367	\$2,500	\$2,000	\$1,145	\$804	\$1,072	\$2,000
28	100-31000-6008	Fuel	\$10,220	\$5,112	\$10,000	\$12,500	\$7,747	\$4,424	\$5,899	\$13,000
29	100-31000-6009	Repairs & Maintenance Vehicles	\$6,112	\$3,630	\$10,000	\$6,500	\$7,093	\$4,448	\$5,931	\$7,500
30	100-31000-6014	Police Radios	\$411	\$0	\$1,000	\$1,600	\$24	\$0	\$0	\$1,600
31	100-31000-6050	Accreditation Assessment Fees	\$0	\$0	\$3,000	\$500	\$0	\$0	\$0	\$0
	100-31000-8103	Axon - BWC & In-Car	\$0	\$0	\$1,500	\$20,040	\$14,013	\$11,210	\$20,040	\$20,040
33	100-31000-8104	CAD/RMS Upgrade	\$9,076	\$9,148	\$10,000	\$10,000	\$9,697	\$10,182	\$10,182	\$10,364
34	<u>Police Department Capital Improvements</u>									
35	100-31000-8212	PD Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	100-31000-8213	PD Vehicle Capital Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	..
36	100-31000-8218	Server/Computers/Alarm	\$27,154	\$14,717	\$20,000	\$20,000	\$15,714	\$17,987	\$23,983	\$20,000
37	<u>Police Department Grant Expenses</u>									
	NEW	DCJS/Other Grant	\$0	\$0	\$100,000	\$30,000	\$22,602	\$0	\$6,000	\$20,000
	100-31000-8223	PD ARPA Grant	\$0	\$24,080	\$0	\$0	\$0	\$0	\$0	\$0
	<u>Police Department Debt Service</u>									
	Total Police Expenditures			\$738,600	\$749,404	\$564,675	\$256,293	\$388,672	\$780,455	

General Fund Expenses (Fund 100)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Adopted	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
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Fire and Rescue Departments

Contributions and Grants

1	100-32100-5640	Fire Dept. Contribution	6,000	6,000	6,000	\$6,000	\$6,000	\$6,000	\$6,000
2	100-32100-5641	Fire Programs Grant	10,000	30,000	15,000	\$15,000	\$15,000	\$15,000	\$15,000
3	100-32100-5740	Rescue Squad Contribution	5,000	6,000	6,000	\$6,000	\$6,000	\$6,000	\$6,000
Total Fire/Rescue Expense				27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000

Streets and Sidewalks Expenses

Streets and Sidewalks Salaries and Benefits

4	100-41000-1130	Salaries - Streets & Sidewalks	49,247	43,246	70,560	\$60,240	\$41,244	\$54,992	\$71,993
5	100-41000-1140	Overtime	2,623	2,064	6,000	\$11,813	\$21,848	\$22,000	\$10,000
6	100-41000-1150	Part Time	2,117	420	2,000	\$397	\$1,216	\$1,621	\$2,000
7	100-41000-2100	FICA	3,962	3,460	7,000	\$5,561	\$2,904	\$3,872	5,507
8	100-41000-2210	VRS	2,186	2,399	4,200	\$1,207	\$489	\$652	2,772
9	100-41000-2240	Group Life Insurance	485	499	900	\$684	\$330	\$439	302
10	100-41000-2300	Medical Insurance	7,501	6,863	18,800	\$11,390	\$6,336	\$8,448	9,040
11	100-41000-2310	Dental Insurance	437	392	900	\$643	\$266	\$355	364

Streets and Sidewalks Operations

12	100-41000-3330	Repairs on Streets & Sidewalks	1,171	3,405	8,000	\$3,036	\$40	\$53	\$18,000
13	100-41000-3350	Main Street Parking	19,449	17,109	24,000	\$21,253	\$16,336	\$21,781	\$24,720
14	100-41000-5120	Electricity	24,088	17,000	26,000	\$21,396	\$18,798	\$25,064	\$25,000
15	100-41000-5800	Miscellaneous	25	84	100	\$100	\$99	\$131	\$1,000
16	100-41000-6003	Agricultural/Beautification	2,432	3,676	7,000	\$5,716	\$2,228	\$2,970	\$20,000
17	100-41000-6007	Repairs & Maintenance Supplies	665	2,472	5,000	\$9,319	\$814	\$1,085	\$9,000
18	100-41000-6008	Fuel	2,783	1,685	5,500	\$4,075	\$2,484	\$3,312	\$9,000
19	100-41000-6009	Vehicle Maintenance	2,259	1,032	12,000	\$9,235	\$6,132	\$8,176	\$12,000
20	100-41000-6011	Uniforms	2,409	1,005	4,800	\$3,890	\$2,206	\$2,941	\$4,800
21	100-41000-6023	Snow Removal Supplies	16,036	539	6,500	\$6,206	\$21,238	\$37,238	\$10,000

General Fund Expenses (Fund 100)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
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Streets and Sidewalks Shop

22	100-41000-7100	Shop Building Maintenance	575	643	9,000	\$3,129	\$63	\$84	\$10,000
23	100-41000-7200	Equipment Repairs	1,958	4,381	12,000	\$7,400	\$13,281	\$17,708	\$20,000
24	100-41000-7300	Shop Supplies/Utilities	656	1,310	9,000	\$3,872	\$6,608	\$8,810	\$10,000
25	100-41000-8101	Equipment Replacement	1,520	2,043	55,000	\$42,236	\$9,083	\$12,110	\$10,000

Streets and Sidewalks Capital Improvements

26	100-41000-8100	Capital Improvements Buildings	0	0	40,000	\$0	\$0	\$17,000	\$0
27*	100-41000-8102	Capital Improvements S/S	6,224	23,854	15,000	\$0	\$0	\$0	\$0
28	100-41000-7250	Sidewalk Construction - VDOT	0	0	86,764	\$0	\$0	\$86,764	\$0

Total Streets/Sidewalk Expense					436,024	232,799	174,041	337,609	285,499
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Trash and Recycle Expenses

Contract Fees

29	100-42300-3050	Fuel Surcharge	0	0	2,000	\$0	\$0	\$2,000	\$2,000
30	100-42300-4000	Subcontract Work - Updike	50,892	55,270	66,200	\$66,204	\$49,653	\$66,204	\$66,200
31	100-42300-4001	Contract Contingency - Add Cans	16,385	100	4,000	\$29	\$296	\$395	\$4,000
32	100-42350-3000	Tipping Fee - County of Louisa	19,645	13,597	21,000	\$14,847	\$10,868	\$14,491	\$21,000
33	100-42350-4000	Subcontract Work - Updike Recycle	9,996	8,330	10,000	\$9,996	\$7,497	\$9,996	\$10,000

Total Trash Expense					103,200	91,076	68,314	93,086	103,200
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Ball Park Expenses

Maintenance Expenses

34	100-71300-5110	Electric	1,043	1,548	1,800	\$3,262	\$1,344	\$1,791	\$1,800
35	100-71300-5200	Field Facility Improvements	0	0	3,000	\$0	\$0	\$0	\$5,000

Total Ball Park Expense					4,800	3,262	1,344	1,791	6,800
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General Fund Expenses (Fund 100)									
Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27	
Oakland Cemetery									
<u>Oakland Salaries and Benefits</u>									
36	100-71400-1130	Salaries - Oakland	8,285	6,867	13,370	\$10,944	\$2,426	\$3,234	\$21,454
37	100-71400-2100	FICA	638	532	1,087	\$830	\$257	\$343	\$1,641
38	100-71400-2210	VRS	518	460	845	\$284	\$561	\$747	\$826
39	100-71400-2240	Group Life Insurance	112	95	175	\$130	\$45	\$61	\$90
40	100-71400-2300	Medical Insurance	1,139	911	2,700	\$1,789	\$911	\$1,215	\$1,300
41	100-71400-2310	Dental Insurance	89	65	130	\$110	\$20	\$27	\$27
<u>Oakland Operations</u>									\$0
42	100-71400-3310	Repairs and Maintenance	145	10,100	13,000	\$10,692	\$2,308	\$3,077	\$13,000
43	100-71400-6008	Fuel	0	0	50	\$0	\$50	\$67	\$50
44	100-71400-6017	Lights and Flags	77	66	500	\$223	\$277	\$369	\$500
Total Oakland Cemetery					31,857	\$25,002	\$6,855	\$9,140	\$38,889
Total General Fund Operational Expenses					3,509,419	\$1,750,091	\$1,322,738	2,554,200	3,214,186

Water Fund Revenue (Fund 501)

Account Number	Description	FY23 Revenues	FY24 Revenues	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
501-15010-0001	Interest Earned	\$1,888	\$34,992	\$31,600	\$39,876	\$26,403	\$35,204	\$40,000
501-16001-0001	Water Revenue	\$646,001	\$478,765	\$695,250	\$649,548	\$548,279	\$731,039	\$746,862
501-16001-0003	Water Connections	\$2,280	\$19,120	\$32,058	\$32,180	\$58,556	\$58,556	\$11,400
501-16001-0007	Penalty Fees	\$2,400	\$7,100	\$6,000	\$2,950	\$1,600	\$2,133	\$6,798
501-41050-2020	ARPA Funding General Fund Transfer	\$0	\$0	\$515,273	\$372,229	\$496,517	\$225,273	\$290,000
501-34040-0002	VDH Grant	\$0	\$0	\$250,000	\$200,662	\$250,000	\$250,000	\$0
501-41050-0002	USDA Loan Proceeds	\$0	\$0	\$1,351,022	\$50,978	\$86,518	\$949,022	\$351,022
New	Water Fund Balance	..	..	..	..	..	..	\$47,426
Total Water Revenue				\$2,881,203	\$1,348,422	\$1,467,873	\$2,251,226	\$1,493,508

Water Fund Expenses (Fund 501)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
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Water Salaries and Benefits

501-45000-1130	Salaries - Water	78,425	58,784	118,450	76,599	\$45,296	\$60,395	\$111,688
501-45000-1140	Overtime	1,513	3,531	5,000	1,388	\$1,033	\$1,378	\$2,000
501-45000-1150	Part time	1,613	0	2,000	565	\$0	\$4,560	\$0
501-45000-2100	FICA	6,268	4,813	8,400	5,761	\$3,558	\$4,744	\$8,697
501-45000-2210	VRS	-13,178	4,056	6,200	1,557	\$832	\$1,110	\$4,300
501-45000-2240	Group Life Insurance	94	846	1,400	868	\$352	\$470	\$715
501-45000-2300	Medical Insurance	6,145	5,158	17,500	8,563	\$6,632	\$8,843	\$14,170
501-45000-2310	Dental Insurance	570	459	800	622	\$374	\$499	\$800

Operating Expenses

501-45000-3180	Water Tank Maintenance	14,821	18,108	20,000	18,855	\$20,396	\$27,195	\$20,000
501-45000-3185	Contractual Services	0	6,242	8,500	7,576	\$6,607	\$8,809	\$10,000
501-45000-3310	Repairs & Maintenance Equipment	1,059	18	2,000	20	\$0	\$0	\$5,000
501-45000-3600	Advertising	0	0	500	0	\$0	\$0	\$0
501-45000-5130	Water Purchased	296,909	231,375	420,000	364,121	\$328,258	\$437,678	\$420,000

Water Fund Expenses (Fund 501)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
22 501-45000-5210	Postage/Billing Supplies	3,690	3,571	7,000	4,456	\$ 4,142	\$5,523	\$7,000
23 501-45000-5220	Water Testing Fees	3,888	350	500	0	\$ -	\$0	\$800
24 501-45000-5650	VDOT Fees	0	200	300	0	\$ -	\$0	\$300
25 501-45000-5660	Waterworks Operation Fund	2,295	2,295	2,500	2,616	\$ 1,978	\$2,637	\$2,700
26 501-45000-5670	Miss Utility	329	394	800	369	\$ 699	\$931	\$1,000
27 501-45000-5680	Road Repairs	0	3,500	7,500	1,250	\$ 162	\$216	\$2,000
28 501-45000-5690	Electricity Tower Pumps	1,364	215	1,000	207	\$ 93	\$124	\$1,000
29 501-45000-5800	Safety Equipment/Training	0	0	5,000	127	\$ 122	\$162	\$10,000
30 501-45000-5810	Dues/Subscriptions/Conferences	350	400	3,000	400	\$ 679	\$905	\$2,000
31 501-45000-5840	CSX Right of Way	643	100	2,600	1,333	\$ 642	\$856	\$2,600
32 501-45000-6001	Supplies	14,021	10,189	18,000	13,510	\$ 57,987	\$77,317	\$29,000
33 501-45000-6008	Fuel	798	662	3,000	1,729	\$ 1,698	\$2,264	\$2,000
34 501-45000-6010	Mapping	700	700	700	700	\$ 700	\$933	\$1,000
35 501-45000-6011	Uniforms	1,500	993	1,500	1,500	\$ 1,214	\$1,619	\$2,000
36 501-45000-6510	Itron Software Handhelds	8,860	4,680	2,100	1,464	\$ -	\$0	\$2,100
37 501-45000-6520	Itron Software Support	1,367	0	6,500	0	\$ 1,552	\$2,069	\$6,500
38 501-45000-6555	VDH Planning/Design Grant	0	0	250,000	\$ -	\$ 250,000	\$250,000	\$0
39 501-45000-7000	Joint Operations LCWA Connect	0	1,835	10,000	12,937	\$ 12,937	\$17,249	\$18,000
Capital Improvements								
40 501-45000-6004	Hydrant Replacement & Maintenance	0	0	15,000	0	\$ -	\$0	\$15,000
41* 501-45000-8100	Capital Expenditures	0	0	15,000	\$ -	\$ -	\$0	\$96,500
42 501-45000-8175	Contractual Services Water Operations	0	19,067	20,000	12,827	\$ 54,058	\$85,000	\$25,000
43 501-45000-9300	Water Contingency	5,736	16,832	15,000	4,053	\$ -	\$0	\$0
44 501-093100-2020	ARPA Funding Infrastructure Improvements	0	8,650	515,273	372,229	\$ 496,517	\$225,273	\$290,000
45 501-45000-9305	Water Line Replacement Project	0	133,404	1,351,022	50,978	\$ 86,518	\$949,022	\$351,022
Debt Service								
NEW	USDA Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$26,012
NEW	Transfer Debt Service Reserve Fund							\$2,604
Transfers								
46 501-93100-0501	Water to Sewer fund Transfer for Operations	0	0	10,140	0	\$ -	\$ -	\$ -
Total Water Expenses				2,874,185	969,180	\$1,385,037	\$2,177,780	\$1,493,508

Sewer Fund Revenue (Fund 502)

Account Number	Description	FY23 Revenues	FY24 Revenues	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
1 502-15010-0001	Interest Earned	841	15,766	15,000	17,379	10,415	13,886	\$18,000
2 502-16001-0002	Sewer Revenue	587,756	497,837	747,600	706,356	616,543	822,057	\$885,001
3 502-16001-0004	Sewer Connection	5,220	30,880	46,320	49,720	50,657	78,150	\$18,500
4 502-34040-0001	USDA/RD Grant/Loan	4,399	0	0	46,400	0	0	\$0
5 502-41050-0502	ARPA Funding General Fund Transfer	0	0	650,000	0	0	250,000	\$400,000
6 502-41050-0100	Transfer from General Fund	0	0	55,000	0	0	0	\$98,561
7 502-18990-0007	Reserves	0	0		0	0	0	0
8 502-41050-0502	Water to Sewer for Transfer for Operations	0	0	10,140	0	0	0	\$0
Total Sewer Revenue				1,524,060	819,855	677,614	1,164,093	\$1,420,062

Sewer Fund Expenses (Fund 502)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
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Sewer Salaries and Benefits

9 502-45500-1130	Salaries	83,080	63,547	125,660	82,434	50,309	67,079	\$121,758
10 502-45500-1145	Overtime	1,306	716	2,000	825	0	0	\$1,000
11 502-45500-1150	Part time	1,655	0	1,000	430	0	0	\$0
12 502-45500-2100	FICA	6,612	4,959	8,700	6,155	3,746	4,995	\$9,391
13 502-45500-2210	VRS	-14,865	4,261	4,400	1,727	830	1,106	\$4,688
14 502-45500-2240	Group Life Insurance	257	885	1,500	940	413	550	\$755
15 502-45500-2300	Medical Insurance	7,493	6,331	17,800	10,227	7,381	9,841	\$11,431
16 502-45500-2310	Dental Insurance	631	500	850	700	404	538	\$600

Operating Expenses

17 502-45500-3310	Replacement/Repairs/Maint.-Equipment	767	1,413	12,000	4,021	6,905	9,207	\$12,500
18 502-45500-3330	Repairs/Maintenance Buildings	0	0	8,000	479	6,220	8,293	\$8,000
19 502-45500-3340	Contractual Services RSTP	358,172	339,725	400,000	323,971	397,430	529,907	\$465,000
20 502-45500-3345	RSTP Plant Improvements/Expenses	0	0	70,000	57,550	68,592	91,456	\$25,000
21 502-45500-5120	Electricity	3,528	2,593	4,000	4,249	2,514	3,353	\$4,000

Sewer Fund Expenses (Fund 502)									
Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27	
22	502-45500-5210	Postage/Billing Supplies	3,548	3,571	4,300	4,456	3,303	4,404	\$4,500
23	502-45500-5230	Telephone - Pump Station	591	528	600	686	466	621	..
24	502-45500-5680	Road Repairs	0	6,410	7,000	3,696	1,600	2,133	\$8,000
25	502-45500-5800	Miscellaneous	2,844	35	110	166	0	0	\$600
26	502-45500-6001	Supplies	653	3,342	6,000	5,687	8,187	10,917	\$8,000
27	502-45500-6008	Fuel	683	667	1,200	1,195	1,009	1,345	\$2,000
28	502-45500-6011	Uniforms	1,000	993	1,500	1,500	1,372	1,830	\$2,000
Capital Improvements									
29	502-45500-8102	Capital Improvement Sewer	17,310	0	0	0	0	0	\$131,400
30	502-45500-8175	Contractual Services Sewer Operations	0	6,594	20,000	12,183	26,706	35,607	\$30,000
31	502-45500-9300	Sewer Contingency	1,132	7,000	8,000	0	0	0	\$0
32	502-93100-2026	ARPA Funding Infrastructure Improvement	0	26,658	650,000	0	0	250,000	\$400,000
Debt Service									
33	502-45500-9210	Principal 2001 GO Bonds (RD)	35,645	53,538	66,492	64,693	44,328	66,492	\$66,492
34	502-45500-9230	Principal 2010 GO Bonds (WWTP)	44,061	77,665	94,068	93,363	62,712	94,068	\$94,068
35	502-45500-9250	Principal 2020 GO Bond (Reline)	3,855	7,169	8,880	8,654	5,920	8,880	\$8,880
Total Sewer Expenses					1,524,060	689,986	700,347	1,202,623	1,420,062

Hillcrest Fund Revenue (Fund 702)

Account Number	Description	FY23 Revenues	FY24 Revenues	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
1 702-13030-0026	Burial Permits	\$3,050	\$3,850	\$3,750	\$4,550	\$5,150	\$3,817	\$4,000
2 702-13030-0031	Stone Permits	\$1,100	\$1,300	\$2,250	\$1,050	\$2,750	\$1,150	\$1,200
3 702-15010-0001	Interest Earned	\$2,098	\$17,441	\$18,000	\$24,937	\$14,944	\$19,926	\$19,000
702-13030-0050	Columbarium Services	\$0	\$0	\$5,600	\$0	\$0	\$0	\$0
4 702-18990-0001	Sales of Lots	\$10,300	\$15,600	\$17,500	\$15,467	\$8,000	\$13,789	\$14,000
5 702-34105-0001	Transfer from Reserves	\$0	\$0	\$39,000	\$0	\$0	\$39,000	\$40,000
6 702-41050-0100	Transfer from General Fund	\$0	\$0	\$27,214	\$0	\$0	\$27,214	\$40,189
Total Hillcrest Revenue		16,548	38,191	113,314	\$46,004	\$30,844	\$104,895	\$118,389

Hillcrest Fund Expenses (Fund 702)

Account Number	Description	FY23 Expenses	FY24 Expenses	FY26 Budget	FY2024-2025 Actual	Year-to-Date April 1, 2026	Forecast to June 30, 2026	Proposed FY26-27
Hillcrest Salaries and Benefits								
7 702-71400-1130	Salaries - Hillcrest	\$32,875	\$31,838	\$51,381	\$36,524	\$25,653	\$34,204	\$63,574
8 702-71400-1150	Part Time or Contract Work	\$28,700	\$34,200	\$40,000	\$45,022	\$19,740	\$26,320	\$33,560
9 702-71400-2100	FICA	\$2,530	\$2,592	\$4,162	\$2,738	\$3,174	\$4,232	\$4,863
10 702-71400-2210	VRS	\$7,200	\$2,681	\$2,372	\$825	\$723	\$964	\$2,448
11 702-71400-2240	Group Life Insurance	\$159	\$173	\$650	\$436	\$337	\$450	\$394
12 702-71400-2300	Medical Insurance	\$3,313	\$3,427	\$7,200	\$4,880	\$4,246	\$5,662	\$5,500
13 702-71400-2310	Dental Insurance	\$288	\$287	\$450	\$247	\$282	\$376	\$500
Hillcrest Operations								
14 702-71400-3310	Repairs and Maintenance	\$0	\$133	\$2,000	\$121	\$1,263	\$1,684	\$1,000
15 702-71400-5800	Miscellaneous	\$100	\$0	\$200	\$0	\$38	\$51	\$100
16 702-71400-6001	Supplies	\$143	\$10	\$250	\$153	\$74	\$99	\$150
17 702-71400-6008	Fuel	\$395	\$0	\$0	\$0	\$0	\$0	\$0
18 702-71400-6017	Lights and Flags	\$86	\$82	\$150	\$102	\$286	\$381	\$300
Hillcrest Capital Improvements								
19 702-71400-8100	Storage Building Maintenance	\$0	\$4,800	\$1,000	\$0	\$0	\$0	\$1,000
20 702-71400-8101	Grounds Improvements	\$0	\$5,534	\$3,500	\$0	\$0	\$0	\$5,000
Total Hillcrest Expenses		\$75,789	\$85,757	\$113,314	\$91,050	\$55,816	\$74,422	\$118,389

Proposed FY26-27 Budget, Fees, and Tax Rates List

Town of Louisa, Virginia

PROPOSED BUDGET FOR FISCAL YEAR COMMENCING JULY 1, 2026
 COMPARED WITH BUDGET FOR CURRENT FISCAL YEAR BUDGET COMMENCING JULY 1, 2025

This budget is prepared for informative and fiscal planning purposes only. Its proposal does not constitute an obligation or commitment on the part of the Town Council of this Town to appropriate any funds for that item or purpose. There is no allocation or designation of any funds of the Town for any purpose until there has been an appropriation for that purpose by the Town Council, in accordance with VA Code 15.2-2506. **The Town Council will hold a public hearing on the proposed budget, fees, and rates on June 9, 2026, 6:00PM, at Town Hall, 212 Fredericksburg Avenue.** In addition to the FY26-27 budget, this public hearing will include a proposed Water & Sewer Rates Ordinance (VA Code §§15.2-2143 & 15.2-2122) and a proposed Zoning & Planning Fee Ordinance (VA Code §15.2-2286). Copies of such ordinances and the full FY26-27 budget document can be viewed at www.louisatown.org or may be obtained at Town Hall or by calling or emailing the Town at 540-967-1400 or info@louisatown.org. Comments can also be submitted prior to the meeting by email at info@louisatown.org. Members of the public shall have the opportunity to provide written and oral comments during the public hearing. **The FY26-27 Budget, Fees, and Tax Rates are scheduled to be considered for adoption at a Council meeting on June 16, 2026.**

				Current Fiscal		Fiscal Year	
				Commencing		Commencing	Increase/(Decrease)
				July 1, 2025		July 1, 2026	
General Fund							
Revenue Estimates:							
	Real Estate & PP Tax Levy			\$483,636.84		\$509,515.96	\$25,879.12
	Meals/Transient Lodging Tax Levy			\$826,200.00		\$950,000.00	\$123,800.00
	Business and Professional License			\$230,000.00		\$260,019.94	\$30,019.94
	Sales Tax			\$135,000.00		\$250,000.00	\$115,000.00
	Interest on Bank Deposits			\$22,000.00		\$70,000.00	\$48,000.00
	Bank Franchise Tax			\$194,000.00		\$194,000.00	\$0.00
	Law Enforcement Assistance Grant			\$46,849.00		\$36,000.00	-\$10,849.00
	Other State and Local Revenue			\$73,375.00		\$81,078.84	\$7,703.84
	Grant Funds			\$1,225,673.12		\$729,500.00	-\$496,173.12
	From Reserves			\$274,666.79		\$134,070.83	-\$140,595.96
	Total Projected General Fund Revenue			\$3,511,401		\$3,214,186	-\$297,215
Contemplated Expenditures:							
	Administrative			\$899,646		\$1,125,524.05	\$225,878
	Streets and Sidewalks			\$294,260		\$285,499.08	-\$8,761
	Police			\$749,404		\$780,455.26	\$31,052
	Fire			\$27,000		\$27,000.00	\$0
	Trash/Recycle Collection			\$103,200		\$103,200.00	\$0
	Ball Park			\$4,800		\$6,800.00	\$2,000
	Oakland Cemetery			\$31,857		\$38,889.18	\$7,032
	Sub Total			\$2,110,167		\$2,367,368	\$257,200
	Capital Expenditures:			\$1,401,233.60		\$846,818.00	-\$554,416
	Total Contemplated General Fund Expenditures			3,511,400.75		3,214,185.57	-297,215.18
	Balance or	Surplus/(Deficit)		\$0.00		\$0.00	

Water Fund					
	<u>Revenue</u>				
	Water Revenue		\$764,908.00	\$805,060.00	\$40,152.00
	Other - State/Local/Federal		\$515,273.12	\$290,000.00	-\$225,273.12
	USDA Loan Proceeds - Water Project		\$1,402,000.00	\$351,022.00	-\$1,050,978.00
	From Reserves		\$0.00	\$47,425.79	\$47,425.79
	Total Projected Water Revenue		\$2,682,181.12	\$1,493,507.79	-\$1,188,673.33
	<u>Expenses</u>				
	Operating Expenditures		\$689,768.00	\$727,369.79	\$37,601.79
	Sewer Fund Transfer		\$10,140.00	\$0.00	-\$10,140.00
	Debt Service		\$0.00	\$26,012.00	\$26,012.00
	Transfer to Reserves		\$0.00	\$2,604.00	\$2,604.00
	Capital Expenditures		\$1,982,273.12	\$737,522.00	-\$1,244,751.12
	Total Contemplated Water Expenditures		\$2,682,181.12	\$1,493,507.79	-\$1,188,673.33
		Balance or	Surplus/(Deficit)	\$0.00	\$0.00
Sewer Fund					
	<u>Revenue</u>				
	Sewer Revenue		\$808,920.00	\$921,501.28	\$112,581.28
	Other - State/Local/Federal		\$650,000.00	\$400,000.00	-\$250,000.00
	From Reserves		\$65,140.00	\$98,561.14	\$33,421.14
	Total Projected Sewer Revenue		\$1,524,060.00	\$1,420,062.42	-\$103,997.58
	<u>Expenses</u>				
	Operating Expenses		\$676,620.00	\$719,222.42	\$42,602.42
	Debt Service		\$169,440.00	\$169,440.00	\$0.00
	Capital Expenditures		\$678,000.00	\$531,400.00	-\$146,600.00
	Total Contemplated Sewer Expenditures		\$1,524,060.00	\$1,420,062.42	-\$103,997.58
		Balance or	Surplus/(Deficit)	\$0.00	\$0.00
Hillcrest Cemetery Fund					
	<u>Revenue</u>				
	Interest Income		\$18,000.00	\$19,000.00	\$1,000.00
	Sale of Lots		\$17,500.00	\$14,000.00	-\$3,500.00
	Other		\$11,600.00	\$5,200.00	-\$6,400.00
	General Fund Transfer		\$27,214.10	\$40,189.07	
	From Hillcrest Reserve Funds		\$39,000.00	\$40,000.00	\$1,000.00
	Total Projected Revenue		\$113,314.10	\$118,389.07	\$5,074.97
	<u>Expenses</u>				
	Operating Expenses		\$113,314.10	\$113,389.07	\$74.97
	Capital Improvements		\$0.00	\$5,000.00	\$5,000.00
	Total Contemplated Expenditures		\$113,314.10	\$118,389.07	\$5,074.97
		Balance or	Surplus/(Deficit)	\$0.00	\$0.00
All Funds					
	Total Projected Revenue		\$7,830,955.97	\$6,246,144.85	-\$1,584,811.12
	Total Contemplated Expenditures		\$7,830,955.97	\$6,246,144.85	-\$1,584,811.12

Notice is hereby given that the Town Council proposes the following tax levies for the Fiscal Year commencing July 1, 2026 are as follows:

Unit Levy: Cents per \$100 Assessed Value		<u>FY25</u>	<u>Proposed Levy</u>	<u>Change</u>
Real Estate Tax		\$0.1635	\$0.1635	No Change
Tangible Personal Property		\$0.71	\$0.71	No Change
Prepared Meals Tax		6.0%	6.0%	No Change
Lodging Tax		6.0%	6.0%	No Change

Notice is hereby given that the Town Council proposes the following utility rates for the Fiscal Year commencing July 1, 2026 as indicated. The calculation of commercial sewer connection fees is based on gallons per month of water usage.

<u>UTILITY and SERVICE RATES</u>		<u>Current FY</u>	<u>FY 7/1/26-6/30/27</u>	<u>Change</u>	
Water Base Rate		\$ 45.44	\$ 45.44	No Change	for 4,000 gallons
Water Over 4,000 Rate		\$ 8.11	\$ 8.11	No Change	for 1,000 gallons
Sewer Base Rate		\$ 52.74	\$ 56.43	\$3.69	for 4,000 gallons
Sewer Over 4,000 Rate		\$ 11.02	\$ 11.79	\$0.77	for 1,000 gallons
Bulk Sale of Water w/\$25.75 Minimum		\$ 20.27	\$ 20.27	No Change	per 1,000 gallons
Meter Deposit		\$ 300.00	\$ 150.00	\$ (150.00)	
Water Base Rate (out of town)		\$ 51.03	\$ 51.03	No Change	for 4,000 gallons
Sewer Base Rate (out of town)		\$ 77.14	\$ 82.54	\$5.40	for 4,000 gallons
Water Over 4,000 Rate (out of town)		\$ 9.80	\$ 9.80	No Change	for 1,000 gallons
Sewer Over 4,000 Rate (out of town)		\$ 11.75	\$ 12.57	\$0.82	for 1,000 gallons
Residential Sewer Connection Fee					
Per Single Family Unit 5/8"		\$ 9,264.00	\$ 9,264.00	No Change	Plus installation cost
Residential Water Connection Fee					
Per Single Family Unit 5/8"		\$ 5,736.00	\$ 5,736.00	No Change	Plus installation cost
Large and Commercial Water Connection					
1"		\$ 19,008.00	\$ 19,008.00	No Change	Plus installation cost
1.5"		\$ 32,880.00	\$ 32,880.00	No Change	Plus installation cost
2"		\$ 50,718.00	\$ 50,718.00	No Change	Plus installation cost
3"		\$ 87,120.00	\$ 87,120.00	No Change	Plus installation cost
4"		\$ 139,758.00	\$ 139,758.00	No Change	Plus installation cost
6"		\$ 280,002.00	\$ 280,002.00	No Change	Plus installation cost
Large and Commercial Sewer Connection					
1"		\$ 27,438.00	\$ 27,438.00	No Change	Plus installation cost
1.5"		\$ 50,400.00	\$ 50,400.00	No Change	Plus installation cost
2"		\$ 80,640.00	\$ 80,640.00	No Change	Plus installation cost
3"		\$ 151,200.00	\$ 151,200.00	No Change	Plus installation cost
4"		\$ 252,000.00	\$ 252,000.00	No Change	Plus installation cost
6"		\$ 504,000.00	\$ 504,000.00	No Change	Plus installation cost
Commercial Solid Waste Tipping Fee		\$20/\$15.50/\$11.50	\$20/\$15.50/\$11.50	No Change	

ZONING & PERMIT FEES						
Zoning Permit (Residential)		\$250.00		\$ 250.00	No Change	
Zoning Permit (Commercial)		\$250.00		\$ 350.00	\$100	
Sign Permits		\$30 plus \$1sq ft>32		\$30 plus \$1sq ft>32	No Change	
Rezoning		\$ 1,500.00		\$ 1,500.00	No Change	
SUP		\$ 100.00		\$ 1,000.00	No Change	
Site Plan 2-5 Lots (Residential)				\$ 350.00		
Site Plan >5 Lots (Residential)				\$ 700.00		
Site Plan (Commercial & Multifamily)				\$ 700.00		
Boundary Line Adjustment				\$ 50.00		
CEMETERY FEES						
Burial Permits (including cremains)		\$ 200.00		\$ 200.00	No Change	
Stone Permits		\$ 150.00		\$ 150.00	No Change	
HILLCREST BURIAL SPACES						
Town Real Estate Owners		\$ 1,500.00		\$ 1,500.00	No Change	
All Others		\$ 2,500.00		\$ 2,500.00	No Change	
COLUMBARIUM SPACES						
Town Real Estate Owners		\$ 1,500.00		\$ 1,500.00	No Change	
All Others		\$ 2,500.00		\$ 2,500.00	No Change	
Opening/Closing Columbarium		\$2,800.00		\$ 2,800.00	No Change	
FOIA						
FOIA Request		Varies		Varies		
Administrative						
Utilities Late Payment		\$ -		\$ 5.00	\$ 5.00	
Water Disconnect/Reconnect (Requested		\$ -		\$ 25.00	\$ 25.00	

This summary and the entire proposed budget may be viewed at www.louisava.gov or call/email to request a copy.

The budget for the Fiscal Year commencing July 1, 2026 will be adopted at a Council meeting on June 16, 2026.

The Town of Louisa, Virginia

Incorporated 1873

000039

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



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

UTILITY and SERVICE RATES

	<u>Beginning 7/1/2026</u>
Water Base Rate	\$45.44 for 4,000 gallons
Water Over 4,000	\$8.11 for 1,000 gallons
Sewer Base Rate	\$56.43 for 4,000 gallons
Sewer Over 4,000	\$11.79 for 1,000 gallons
Bulk Sale of Water	\$20.27
	\$25.75 minimum
Meter Deposit	\$150.00
Meter Reconnection Fee	\$50.00
Water Base Rate (out of town)	\$51.03 for 4,000 gallons
Water Over 4,000 (out of town)	\$9.80 for 1,000 gallons
Sewer Base Rate (out of town)	\$82.54 for 4,000 gallons
Sewer Over 4,000 (out of town)	\$12.57 for 1,000 gallons
Residential Sewer Connection Fee	
	Per Single Family Unit 5/8" \$9,264.00 Plus installation cost
Residential Water Connection Fee	
	Per Single Family Unit 5/8" \$5,736.00 Plus installation cost
Large and Commercial Water Connection	
1"	\$19,008.00 Plus installation cost
1.5"	\$32,880.00 Plus installation cost
2"	\$50,718.00 Plus installation cost
3"	\$87,120.00 Plus installation cost
4"	\$139,758 Plus installation cost
6"	\$280,002.00 Plus installation cost
Large and Commercial Sewer Connection	
1"	\$27,438.00 Plus installation cost
1.5"	\$50,400.00 Plus installation cost
2"	\$80,640.00 Plus installation cost
3"	\$151,200.00 Plus installation cost
4"	\$252,000.00 Plus installation cost
6"	\$504,000.00 Plus installation cost
Commercial Solid Waste Tipping Fee	\$20/15.50/11.50

TAXES

Real Estate	\$.1635/100
Personal Property	\$.71/100
Meals Tax	6%
Lodging	6%

ZONING

Zoning Permit (Residential)	\$250
Zoning Permit (Commercial)	\$350
Sign Permits	\$30 plus \$1 per sqft over 32 sqft
Rezoning	\$1500
SUP	\$1000
Site Plan 2-5 Lots (Residential)	\$350
Site Plan >5 Lots (Residential)	\$700
Site Plan (Commercial and Multifamily)	\$700
Boundary Line Adjustment	\$50

Cemetery

Burial Permits (including cremains) – Hillcrest	\$200
Stone Permits – Hillcrest	\$150

HILLCREST BURIAL SPACES

Town Real Estate Owners	\$1500
All Others	\$2500

COLUMBARIUM SPACES

Town Real Estate Owners	\$1500
All Others	\$2500
Opening/ Closing Columbarium	\$2800

FOIA

FOIA Request	varies
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Administrative

Utilities Late Payments	\$5
Water disconnect/ reconnect (requested)	\$25



TOWN OF LOUISA
BUDGET RESOLUTION

ESTABLISHING TOWN FEES AND TAX RATES FOR FISCAL YEAR 2026-2027
APPROVING THE TOWN BUDGET FOR FISCAL YEAR 2026-2027
AND APPROPRIATING REVENUES
FOR THE PURPOSES SET FORTH IN THE BUDGET

Whereas, the Town Manager has presented the budget request and recommendations for FY 2026-2027, and a notice, including a summary of that budget, was published in the Central Virginian on May 28, 2026 and June 4, 2026, as required by Va. Code §§ 15.2-2504 and 15.2-2506; and

Whereas, the Town Manager has provided the Council with a proposed budget that delineates the proposed revenues and expenditures in such budget in greater detail than is shown in the published budget summary, and such proposed budget has been available for public inspection since the publication of the budget summary; and

Whereas, the Town Council conducted a public hearing on the proposed budget on June 9, 2026 and seven days have elapsed since that public hearing as also required by Va. Code Section 15.2-2506; and

Whereas, the Town Finance Committee convened three open budget work session to discuss the proposed budget on March 31, 2026; April 9, 2026; and April 15, 2026 ; and Town Council convened an open budget work session to discuss the proposed budget on April 29, 2026; May 12, 2026; and May 19, 2026.

Whereas, the budget does propose changes in some rates, fees, or taxes as set forth in the 2026-2027 fiscal year; and

Now Therefore, be it Resolved by the Town Council for the Town of Louisa, Virginia that the Town Manager's proposed budget as previously advertised and attached hereto, and as summarized in the published budget summary is hereby approved subject to the following conditions:

- a. Real and Personal Property tax rates for FY 2026-2027 shall remain at the rates shown in such published budget summary, which is unchanged from FY 2026-2027:

Real Property tax rate: \$0.1635 per \$100.00 of assessed value.
Personal Property tax rate: \$0.71 per \$100.00 of assessed value.
- b. The Personal Property tax relief rate for FY 2026-2027 shall remain at 50% of the assessed value, which is unchanged from FY 2025-2026.
- c. The Meals Tax rate for FY 2026-2027 shall remain at 6.0% as shown in such published budget summary, which is unchanged from FY 2025-2026 rate.
- d. Vehicle decal rate for FY 2026-2027 shall remain at \$0.00, as shown in the published budget summary, which is unchanged from the FY 2025-2026 rate.
- e. Hillcrest Cemetery burial space sales, burial (including cremains) and stone permits and fees for FY 2026-2027 shall remain at the rate shown in the published budget summary, which are unchanged from the FY 2025-2026 rates.

Hillcrest Cemetery columbarium niche purchase fee for FY 2026-2027 shall remain unchanged at the rate shown in the published budget summary, which are unchanged from the FY 2025-2026 rates.
- f. Water/Sewer Rates for Town Citizens:
The water rates for 4,000 gallons of consumption shall remain at \$45.44 for FY 2026-2027; water rates for consumption over 4,000 gallons shall remain at \$8.11;

bulk water sales per 1,000 gallons, shall remain at \$20.27 with a minimum charge of \$25.27.

The sewer rates for 4,000 gallons of consumption shall increase by \$3.69 (7%) to \$56.43 for FY 2026-2027, this is an increase from \$52.74 in FY 2025-2026; sewer rates for consumption over 4,000 gallons shall increase by \$0.77 (7%) to \$11.79 for FY 2026-2027, this is an increase from \$11.02 in FY 2025-2026; all as shown in the published budget summary and water and sewer rate ordinance.

Water/Sewer Rates for out of Town Customers;

The water rates for 4,000 gallons of consumption shall remain at \$51.03 for FY 2026-2027; water rates for consumption over 4,000 gallons shall remain at \$9.80;

The sewer rates for 4,000 gallons of consumption shall increase by \$5.40 (7%) to \$82.54 for FY 2026-2027, this is an increase from \$77.14 in FY 2025-2026; sewer rates for consumption over 4,000 gallons shall increase by \$0.82 (7%) to \$12.57 for FY 2025-2026, this is an increase from \$11.75 in FY 2025-2026; all as shown in the published budget summary and water and sewer rate ordinance.

- g.** Meter Deposits and Connection fees for FY 2026-2027 shall be reduced to \$150, which is a decrease from the FY 2025- 2026 rate of \$300.

- h.** Other Rates/Fees

Zoning permit (Residential) fee shall remain at \$250, the same as FY 2025- 2026. Zoning permit (Commercial) fee shall increase to \$350 in FY2026-2027, this is a \$100 increase from \$250 in FY 2025 – FY 2026.

Rezoning fees shall remain at \$1,500 for FY 2026-2027, this is the same as FY 2025-2026.

Council has created a three-tiered site plan review fee structure: 1) Site Plan 2-5 lots (residential), 2) Site Plan > 5 (Residential) and 3) Site Plan (Commercial & Multi-Family).

Site Plan 2-5 lots (residential) fee shall be set at \$350 for FY 2026-2027.

Site Plan > 5 (Residential) fee shall be set at \$700 for FY 2026-2027.

Site Plan (Commercial & Multi-Family) fee shall be set at \$700 for FY 2026-2027.

Council has created a Boundary Line Adjustment fee which shall be set at \$50 for FY 2026-2027.

FOIA rates will be charged in accordance with Va. Code §2.2-3704(F).

All other service fees set forth in the published budget summary, including commercial solid waste tipping fees, sign permits, special use permits, and trespass notices, shall remain unchanged from the FY 2025-2026 rates, as shown on the published budget summary; and

Be it Further Resolved that all amounts identified as expenditures in the Town Manager's budget are hereby appropriated for use during FY 2026-2027 for the purposes so identified; and

Be it Further Resolved that such appropriations and expenditures shall be subject to the following conditions:

- i.** Unless otherwise provided by law, or unless otherwise set forth in the budget, all amounts appropriated for purposes listed in proposed budget that have not been expended as of June 30, 2027 shall revert to the unexpended balance of the Town's General Fund. Unless carried over for a specific approved purpose or allocated expense.
- j.** Amounts reflected in the published budget summary and delineated in the proposed budget for debt service are appropriated for that purpose, and the Town Treasurer is authorized and directed to transfer funds for such payments in accordance with the terms of applicable bond indentures or other financing agreements.
- k.** The budget of the Town of Louisa Water and Sewer Funds are approved, and the amounts delineated in the published budget summary and proposed budget are hereby appropriated for operations, debt service and capital improvements for the water and sewer systems.
- l.** The budget of the Hillcrest Cemetery Fund is approved, and the amounts delineated in the published budget summary and proposed budget are hereby appropriated for operations, debt service, and capital improvements.
- m.** Amounts shown as revenues in the proposed budget are estimates based upon the best information available at this time. If the Town Manger determines that total actual revenues received may be less than the total of budgeted expenditures, he/she shall take appropriate action to reduce expenditures to the amount available, and shall report such action to the Town Council, which may then take further actions to adjust expenditures and/or revenues.

Approved by the Town Council for the Town of Louisa, Virginia
this 16th day of June 2026.

Ashley Michael, Mayor

Attest:

Stephanie Dorman
Clerk of the Council



**Town of Louisa, Virginia
Water and Sewer Rate Ordinance
Fiscal Year 2026-2027**

Whereas, the Town of Louisa, Virginia owns and operates both a drinking water distribution system and a sanitary sewer system for the Town, its businesses and residents; and

Whereas, these necessary public services require ongoing investment and maintenance as well as continual oversight and administration; and

Whereas, pursuant to power granted by state law (Va. Code §15.2-2119), the Town has authority to adopt reasonable fees and charges for providing such water and sewer services; and

Whereas, in past years, the ongoing costs of these systems have been partially paid for with Town general funds; and

Whereas, the Town Council deems it to be in the best interests and general welfare of its citizens and businesses to continue providing these important services in a fiscally prudent manner that relies increasingly less on general taxpayer dollars and more on actual system user fees and charges; and

Whereas, such proposed rates as set forth below were previously advertised in the newspaper as required by state law, and Town Council held a public hearing on June 9, 2026, which afforded residents the opportunity to comment on the proposed rates and charges in addition to other proposed rates and fees that help fund Town operations.

Now Therefore, Be It Ordained by the Town Council for the Town of Louisa, Virginia, that the following rates and charges for water and sewer services are hereby adopted for the 2026-2027 fiscal year.

Utility Rates	Current (FY25/26)	Proposed (FY26/27)	Change
Base Water Rate for 0-4,000 gallons of consumption	\$45.44	\$45.44	No Change
Water Rate for consumption in excess of 4,000 gallons - per 1,000 additional gallons	\$8.11	\$8.11	No Change
Base Sewer Rate for 0-4,000 gallons of consumption	\$52.74	\$56.43	\$3.69 Increase (7%)
Sewer Rate for consumption in excess of 4,000 gallons - per 1,000 additional gallons	\$11.02	\$11.79	\$0.77 Increase (7%)
Bulk Water Sales per 1,000 gallons (\$25 minimum billing)	\$20.27	\$20.27	No Change
Meter Deposit for all new services	\$300.00	\$150.00	Decrease \$150 (50%)
Base Water Rate for 0-4,000 gallons of consumption - OUT OF TOWN	\$51.03	\$51.03	No Change
Water Rate for consumption in excess of 4,000 gallons - per 1,000 additional gallons- OUT OF TOWN	\$9.80	\$9.80	No Change
Base Sewer Rate for 0-4,000 gallons of consumption - OUT OF TOWN	\$77.14	\$82.54	\$5.40 Increase (7%)
Sewer Rate for consumption in excess of 4,000 gallons - per 1,000 additional gallons- OUT OF TOWN	\$11.75	\$12.57	\$0.82 Increase (7%)

Connection Rates	Current (FY25/26)	Proposed (FY26/27)	Change
Water Connections			
Residential Water Connection Fee - Single Family Unit - 5/8" – plus installation cost	\$5,736.00	\$5,736.00	No Change
Commercial/Large Water Connection Fee - 1" - plus installation cost	\$19,008.00	\$19,008.00	No Change
Commercial/Large Water Connection Fee - 1.5" - plus installation cost	\$32,880.00	\$32,880.00	No Change
Commercial/Large Water Connection Fee - 2" - plus installation cost	\$50,718.00	\$50,718.00	No Change
Commercial/Large Water Connection Fee - 3" - plus installation cost	\$87,120.00	\$87,120.00	No Change
Commercial/Large Water Connection Fee - 4" - plus installation cost	\$139,758.00	\$139,758.00	No Change
Commercial/Large Water Connection Fee - 6" - plus installation cost	\$280,002.00	\$280,002.00	No Change
Sewer Connections*			
Residential Sewer Connection Fee - Single Family Unit - 5/8" – plus installation cost	\$9,264.00	\$9,264.00	No Change
Commercial/Large Sewer Connection Fee - 1" - plus installation cost	\$27,438.00	\$27,438.00	No Change
Commercial/Large Sewer Connection Fee - 1.5" - plus installation cost	\$50,400.00	\$50,400.00	No Change
Commercial/Large Sewer Connection Fee - 2" - plus installation cost	\$80,640.00	\$80,640.00	No Change
Commercial/Large Sewer Connection Fee - 3" - plus installation cost	\$151,200.00	\$151,200.00	No Change
Commercial/Large Sewer Connection Fee - 4" - plus installation cost	\$252,000.00	\$252,000.00	No Change
Commercial/Large Sewer Connection Fee - 6" - plus installation cost	\$504,000.00	\$504,000.00	No Change

* The calculation of commercial sewer connection fees is based on gallons per month of water usage.

This Ordinance shall take effect upon passage and the schedule of rates and charges shall be applicable as of July 1, 2026.

Adopted by the Town Council for the Town of Louisa, Virginia this 16th day of June 2026.

By: _____
Mayor, Ashley Michael

Attest: _____
Clerk, Stephanie Dorman



**Town of Louisa, Virginia
Zoning and Planning Fees Ordinance
Fiscal Year 2026-2027**

Whereas, the Town of Louisa incurs significant costs administering and enforcing its zoning regulations; and

Whereas, pursuant to § 15.2-2286 of the Code of Virginia, the Town may impose fees to cover the cost of making inspections, issuing permits, advertising of notices and other expenses incident to the administration of the zoning ordinance or to the filing or processing of any appeal or amendment thereto; and

Whereas, such fees and charges shall not exceed an amount commensurate with the services rendered taking into consideration the time, skill and administrator's expense involved; and

Whereas, pursuant to § 15.2-2286 of the Code of Virginia the Town Council may adopt such zoning fee schedule after the public notice and hearing required by state law; and

Whereas, the Louisa Town Council desires to update its zoning and planning fee schedules in accordance with state law and Town Code; and

Whereas, this Ordinance was properly advertised, and a public hearing has been conducted as required by § 15.2-2204 of the Code of Virginia.

Now Therefore, be it Ordained, by the Louisa Town Council, that the following proposed Zoning and planning fees schedule is hereby adopted effective July 1st, 2026:

Zoning and Planning Fees	Current (FY25/26)	Proposed (FY26/27)	Change
Zoning Permit (Residential)	\$250	\$250	No Change
Zoning Permit (Commercial)	\$250	\$350	\$100.00 increase
Site Plan 2-5 Lots (Residential)	..	\$350	\$350
Site Plan >5 Lots (Residential)	..	\$700	\$700
Site Plan (Commercial & Multi-Family)	..	\$700	\$700
Boundary Line Adjustment	..	\$50	\$50
Sign Permits	\$30 plus \$1 per sq. ft.>32	\$30 plus \$1 per sq. ft.>32	No Change
Rezoning	\$1500.00	\$1,500.00	No Change
Special Use Permit	\$1000.00	\$1000.00	No Change

Be it further Ordained, that this ordinance repeals and replaces in the entirety all prior ordinances, actions, and approvals as it relates to the fees set out herein.

Adopted by the Louisa Town Council this 16th day of June 2026.

Ashley Michael, Mayor

Attest:

Stephanie Dorman, Clerk



LOUISA TOWN COUNCIL

000046

AGENDA ITEM REPORT

Meeting Date: June 16, 2026

To: Louisa Town Council
 From: Stuart Turille, Town Manager
 Subject: **FY25-26 Budget Amendment to Recognize Downtown Events (Amazon) Grant**

Background:

- At the April Council Meeting the Mayor mentioned that grants may be secured for the Downtown sunset market.
- We received an Amazon grant for \$1,000 and need to recognize in this year’s FY25-26 budget.

Recommendation:

Amend the FY25-26 Budget to recognize this grant. As less than 1% of the budget no public hearing is required.

FY25-26 General Fund Revenues	Account	FY25-26 BUDGET	FY25-26 Budget AMENDMENT	Current FY25-26 General Fund Budget	New FY25-26 General Fund Budget	NOTES
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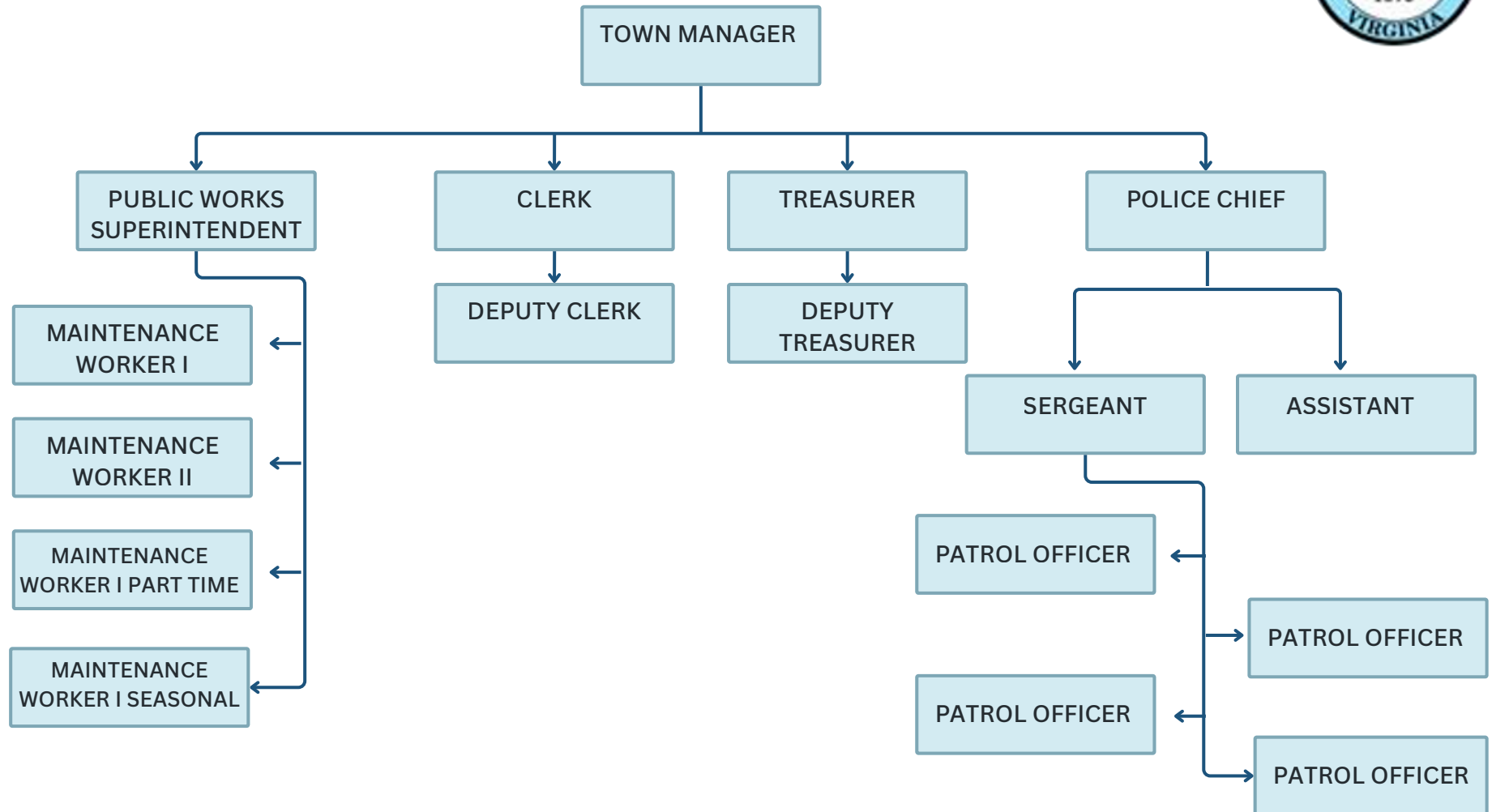
Downtown Events	100-18990-10	..	\$1,000	\$3,511,401	\$3,512,401	to Recognize Amazon grant of \$1,000 for Sunset Market
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FY25-26 General Fund Expenses	Account	FY25-26 BUDGET	FY25-26 Budget AMENDMENT	Current FY25-26 General Fund Budget	New FY25-26 General Fund Budget	NOTES
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Downtown Events	100-10000-7017	..	\$1,000	\$3,511,401	\$3,512,401	to Recognize Amazon grant of \$1,000 for Sunset Market
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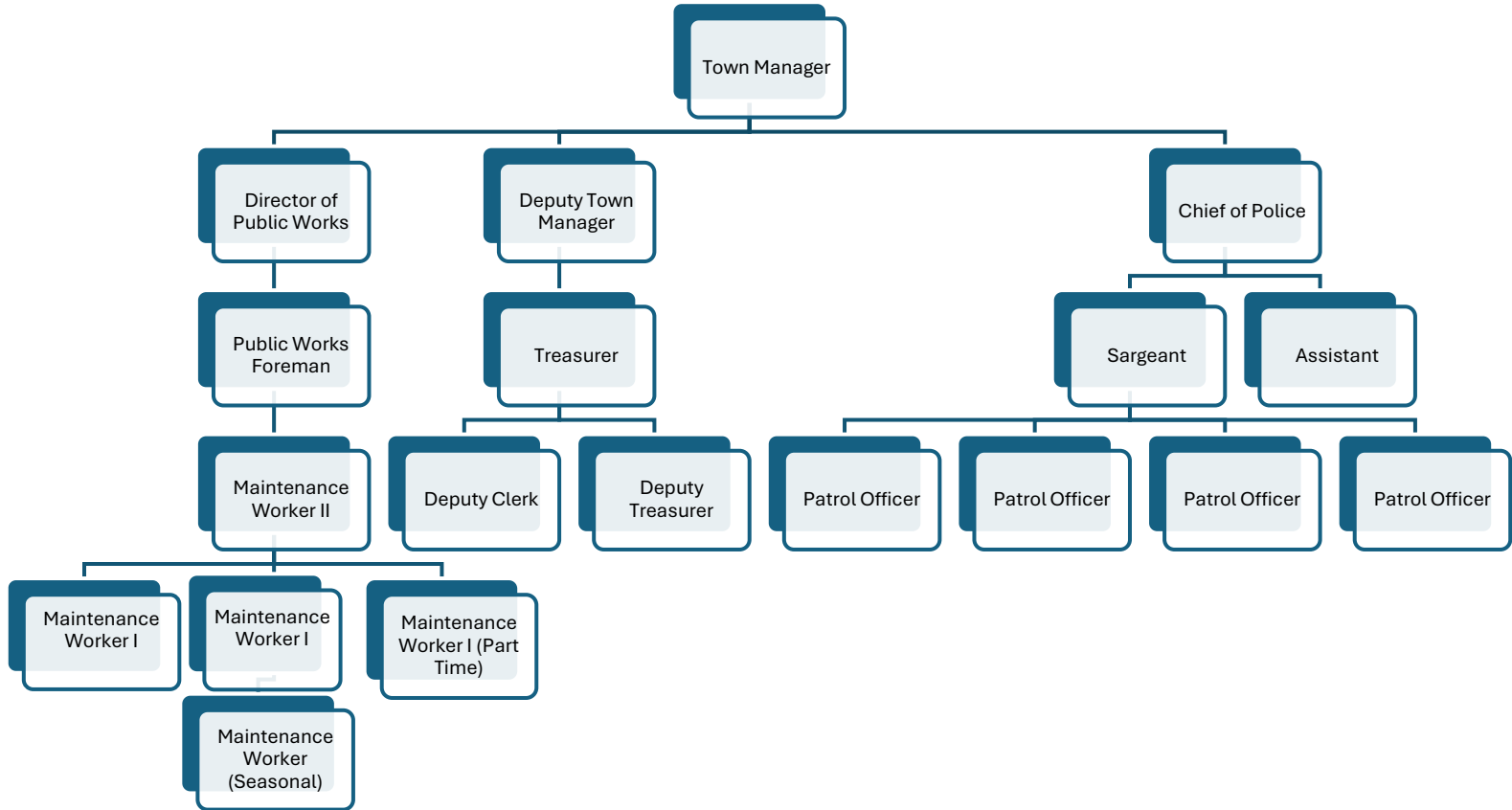


TOWN OF LOUISA CURRENT ORGANIZATIONAL CHART





Proposed FY26-27 Town Staff
Organizational Chart





**RESOLUTION ADOPTING A REVISED ORGANIZATIONAL STRUCTURE AND
ORGANIZATIONAL CHART**

Resolution 26-_____

WHEREAS, the Town Council has reviewed the Town's current organizational structure and has determined that modifications are necessary to improve operational efficiency, accountability, succession planning, and service delivery; and

WHEREAS, the Town Council has considered the recommendations of staff regarding departmental organization and reporting relationships; and

WHEREAS, the Town Council finds that the revised organizational chart will provide clear lines of authority, improve communication among departments, and better position the Town to meet current and future operational needs; now

BE IT RESOLVED, The revised Organizational Chart attached hereto as Exhibit A is hereby adopted as the official organizational structure of the Town and Any prior organizational chart or structure inconsistent with this Resolution is hereby superseded; and

BE IT FURTHER RESOLVED, The Town Manager is authorized and directed to implement the organizational structure reflected in Exhibit A beginning July 1, 2026.

Approved by the Town Council for the Town of Louisa,
Virginia on this 16th day of June, 2026.

Ashley Michael, Mayor

ATTEST:

Stephanie Dorman, Clerk



RESOLUTION AUTHORIZING THE CREATION OF THE DIRECTOR OF PUBLIC WORKS POSITION

Resolution 26-_____

WHEREAS, the Town Council recognizes the importance of effective leadership and management of the Town's public works operations; and

WHEREAS, the Town Council finds that establishing a Director of Public Works position will strengthen departmental oversight, improve planning and project implementation, and enhance accountability within the Public Works Department; and

WHEREAS, the Town Manager and Mayor have developed a job description and included funding for this position in the upcoming fiscal year; now

BE IT FURTHER RESOLVED, the position of Director of Public Works is hereby established as a full-time position within the Town's organizational structure effective July 1, 2026; and

Approved by the Town Council for the Town of Louisa,
Virginia on this 16th day of June, 2026.

Ashley Michael, Mayor

ATTEST:

Stephanie Dorman, Clerk



RESOLUTION AUTHORIZING THE CREATION OF PUBLIC WORKS FOREMAN POSITION

Resolution 26-_____

WHEREAS, the Town Council recognizes the need for enhanced field supervision and operational coordination within the Public Works Department; and

WHEREAS, the Town Council finds that establishing a Public Works Foreman position will improve daily work assignments, project management, staff supervision, and operational efficiency; and

WHEREAS, the Town Manager and Mayor have developed a job description and included funding for this position in the upcoming fiscal year; now

BE IT FURTHER RESOLVED, the position Public Works Foreman is hereby established as a full-time position within the Town's organizational structure effective July 1, 2026; and

Approved by the Town Council for the Town of Louisa,
Virginia on this 16th day of June, 2026.

Ashley Michael, Mayor

ATTEST:

Stephanie Dorman, Clerk



**RESOLUTION AUTHORIZING THE CREATION OF THE DEPUTY TOWN
MANAGER POSITION**

Resolution 26-_____

WHEREAS, the Town Council recognizes the increasing complexity of municipal operations and the need to ensure continuity in administrative leadership; and

WHEREAS, the Town Council finds that the creation of a Deputy Town Manager position will enhance organizational efficiency, improve coordination among departments, and provide administrative support to the Town Manager; and

WHEREAS, the Town Manager and Mayor have developed a job description and included funding for this position in the upcoming fiscal year; now

BE IT FURTHER RESOLVED, the position of Deputy Town Manager is hereby established as a full-time position within the Town's organizational structure effective July 1, 2026; and

Approved by the Town Council for the Town of Louisa,
Virginia on this 16th day of June, 2026.

Ashley Michael, Mayor

ATTEST:

Stephanie Dorman, Clerk

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: June 6, 2026
Re: Staff Report

On June 1, 2026, Sergeant Steven McKenna began his employment with the Town of Louisa Police Department and was sworn in. In addition, Matthew Fallon returned to the department in a part-time capacity.

The Police Department was awarded a grant in the amount of \$2,862 for the purchase of six speed signs, which we anticipate deploying throughout town pending VDOT approval.

The Police Department also received grant reimbursement in the amount of \$4,956 for the automatic license plate reader program currently deployed in our vehicles.

On June 8, 2026, town representatives and I met with VDOT and Mr. Craig Simpson, the new contact for our area. During that meeting, we again raised concerns regarding the difficulty of entering and exiting the Police Department parking lot. I will be submitting additional information to Mr. Simpson and formally requesting improvements to facilitate safer and more efficient access. Mr. Simpson will also serve as the point of contact for the additional information and new application required to install the speed signs funded through the recently awarded grant.

The department is currently reviewing applications received for the position of police officer and is conducting background investigations.

Mr. Dulaney is currently researching options to reduce operational expenses related to the two fax lines presently used by Town Hall and the Police Department, as well as options concerning the multifunction printer, scanner, and fax machine currently located at the Police Department.

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: May 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.
 - Water Lateral Replacement on Loving Street
 - Installation of Banners and Flags for Memorial Day

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.

- Oversight, Inspection, and Administration of Water Line Installation Project on West Street.
- Plan Review for multiple subdivisions.
- Met with VDOT regarding permitted work.
- Worked on quotes for numerous CIP assignments.

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, Clerk
Date: June 5, 2026
Re: Staff Report

Council:

1. Committee and Budget Agendas
2. Public Hearing Ad
3. Budget Resolutions

Administration:

1. Draft Policies: Water Policy
2. Bill Pay Memo
3. Press Releases
4. Cut off notices
5. Website Updates
6. New Hire Onboarding (Partial)
7. Commercial Trash Invoicing

Upcoming Meetings:

1. July 21, 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	\$ 376,639.45	\$ (13,381.45)
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	\$ 86,657.56	\$ (8,657.56)
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	\$ 1,915.00	\$ 985.00
100-11060-0002	Interest - All Property Tax	\$ 2,000.00	\$ 3,536.97	\$ (1,536.97)
Local Taxes				
100-12010-0001	Local Sales Use and Tax	\$ 135,000.00	\$ 238,603.97	\$ (103,603.97)
100-12020-0002	Consumption Tax	\$ 4,000.00	\$ 6,745.60	\$ (2,745.60)
100-12030-0001	Business License Tax	\$ 230,000.00	\$ 277,643.49	\$ (47,643.49)
100-12060-0001	Bank Stock Tax	\$ 194,000.00	\$ 126,173.00	\$ 67,827.00
100-12100-0001	Transient Lodging Tax	\$ 16,200.00	\$ 23,367.56	\$ (7,167.56)
100-12110-0001	Meals Tax	\$ 810,000.00	\$ 928,520.33	\$ (118,520.33)
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	\$ 7,846.03	\$ (2,846.03)
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	\$ 78,745.32	\$ (56,745.32)
100-15020-0005	Pettit Storage Rental	\$ 4,800.00	\$ 4,400.00	\$ 400.00
100-15020-0009	Parking Lot Building Rental	\$ 6,600.00	\$ 5,000.00	\$ 1,600.00
100-15020-0015	Arts Center Lease Rent	\$ 12,000.00	\$ -	\$ 12,000.00
100-16080-0001	Solid Waste Fees	\$ 7,500.00	\$ 6,277.50	\$ 1,222.50
100-18990-0001	Miscellaneous	\$ 500.00	\$ 5,466.81	\$ (4,966.81)
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		\$ 1,000.00	\$ (1,000.00)
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	\$ 3,500.00	\$ 3,500.00
Due From Other Governments				
100-22010-0005	Rolling Stock Tax	\$ 1,600.00	\$ -	\$ 1,600.00
100-22010-0006	Communication Tax	\$ 3,000.00	\$ 4,852.16	\$ (1,852.16)
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	\$ 2,320,536.33	\$ 1,188,882.42

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	\$ 4,350.00	\$ (750.00)
100-10000-1111	Salaries - Administration	\$ 186,530.00	\$ 212,080.93	\$ (25,550.93)
100-10000-1115	Salaries - Planning Commission	\$ 4,500.00	\$ 3,150.00	\$ 1,350.00
100-10000-1116	Salaries - Grounds	\$ 24,000.00	\$ 21,418.32	\$ 2,581.68
100-10000-1175	Contractual Services	\$ -	\$ 16,500.00	\$ (16,500.00)
100-10000-1711	Salaries - Council	\$ 12,000.00	\$ 7,650.00	\$ 4,350.00
100-10000-2100	FICA	\$ 18,035.00	\$ 18,468.76	\$ (433.76)
100-10000-2210	VRS	\$ 12,406.00	\$ 4,409.77	\$ 7,996.23
100-10000-2240	Group Life Insurance	\$ 2,300.00	\$ 1,630.66	\$ 669.34
100-10000-2300	Medical Insurance	\$ 48,300.00	\$ 26,182.90	\$ 22,117.10
100-10000-2310	Dental Insurance	\$ 2,300.00	\$ 1,282.75	\$ 1,017.25
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	\$ 15,875.00	\$ 2,125.00
100-10000-3101	Custodial Supplies	\$ 3,500.00	\$ 4,710.15	\$ (1,210.15)
100-10000-3120	Audit Fees	\$ 32,500.00	\$ 63,262.45	\$ (30,762.45)
100-10000-3150	Legal Fees	\$ 57,000.00	\$ 49,500.00	\$ 7,500.00
100-10000-3152	Election Fees	\$ 2,000.00	\$ 1,425.50	\$ 574.50
100-10000-3160	Website/Email Maintenance	\$ 4,000.00	\$ 7,599.21	\$ (3,599.21)
100-10000-3180	Bank Fees	\$ 100.00	\$ -	\$ 100.00
100-10000-3190	Economic Development/Donations	\$ 3,000.00	\$ 950.00	\$ 2,050.00
100-10000-3330	Repairs & Maintenance Grounds	\$ 20,000.00	\$ 11,747.93	\$ 8,252.07
100-10000-3331	Playground Expenses	\$ -	\$ -	\$ -
100-10000-3340	Building Contractual Services	\$ 10,000.00	\$ 5,514.49	\$ 4,485.51
100-10000-3350	Equipment Repairs/Supplies TH	\$ 5,000.00	\$ 2,081.36	\$ 2,918.64
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	\$ 2,280.83	\$ 719.17
100-10000-5210	Postage	\$ 6,000.00	\$ 2,424.21	\$ 3,575.79
100-10000-5215	Tax Preparation	\$ 2,500.00	\$ 3,091.90	\$ (591.90)
100-10000-5230	Telephone	\$ 9,700.00	\$ 7,587.65	\$ 2,112.35
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	\$ 1,974.31	\$ 925.69
100-10000-5540	Conferences & Education	\$ 5,000.00	\$ 5,368.84	\$ (368.84)
100-10000-5800	Miscellaneous	\$ 1,000.00	\$ 1,883.43	\$ (883.43)
100-10000-5810	Code Updates	\$ 2,000.00	\$ 1,195.00	\$ 805.00
100-10000-6001	Office Supplies	\$ 15,300.00	\$ 8,761.63	\$ 6,538.37
100-10000-6002	Shenandoah Water	\$ 800.00	\$ 1,191.70	\$ (391.70)
100-10000-6003	Emergency Generator Maintenance	\$ 1,500.00	\$ 667.30	\$ 832.70
100-10000-6004	Alarm Monitoring	\$ 500.00	\$ 240.00	\$ 260.00
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	\$ 1,461.68	\$ (461.68)
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	\$ 3,161.00	\$ (161.00)
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	\$ 31,829.05	\$ (1,829.05)
100-10000-8222	Computer Equipment Upgrade	\$ 15,000.00	\$ 9,045.92	\$ 5,954.08

Grants Awarded

100-10000-7017	Downtown Grant			\$ -
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
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Administrative Debt Service

100-10000-9002	LAC Debt Service	\$ 72,204.00	\$ 66,187.00	\$ 6,017.00
100-10000-9230	Principal 2008 GO Bonds (R1 2 3)	\$ 117,660.00	\$ 117,699.07	\$ (39.07)

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	\$ 1,003,059.89	\$ 1,154,073.73

General Fund Expenses (Fund100)				
Account Number	Description	Budget	Spent	Balance
Police Department				
Police Department Salaries and Benefits				
100-31000-1139	Salaries	\$ 425,375.00	\$ 184,182.43	\$ 241,192.57
100-31000-1140	Overtime	\$ 9,500.00	\$ 1,461.93	\$ 8,038.07
100-31000-1150	Holiday/Part Time Pay	\$ 3,900.00	\$ 623.40	\$ 3,276.60
100-31000-1175	Contractual Services		\$ -	\$ -
100-31000-2100	FICA	\$ 36,000.00	\$ 14,057.27	\$ 21,942.73
100-31000-2210	VRS	\$ 21,868.75	\$ 862.88	\$ 21,005.87
100-31000-2240	Group Life Insurance	\$ 4,200.00	\$ 960.61	\$ 3,239.39
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	\$ 3,004.49	\$ (4.49)
100-31000-3310	Equipment Replacement	\$ 14,000.00	\$ 1,105.40	\$ 12,894.60
100-31000-3330	Police Building Maintenance	\$ 6,000.00	\$ 1,941.82	\$ 4,058.18
100-31000-3710	Uniform Replacement	\$ 7,000.00	\$ 1,720.75	\$ 5,279.25
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	\$ 1,314.63	\$ 1,185.37
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	\$ 10,062.08	\$ (3,662.08)
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	\$ 804.29	\$ 1,195.71
100-31000-6008	Fuel	\$ 12,500.00	\$ 5,104.09	\$ 7,395.91
100-31000-6009	Repairs & Maintenance Vehicles	\$ 6,500.00	\$ 4,600.99	\$ 1,899.01
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	\$ 22,077.93	\$ (2,077.93)
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	\$ 319,306.42	\$ 430,097.33

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	\$ 51,589.20	\$ 18,970.80
100-41000-1140	Overtime	\$ 6,000.00	\$ 23,354.92	\$ (17,354.92)
100-41000-1150	Part Time	\$ 2,000.00	\$ 1,216.00	\$ 784.00
100-41000-2100	FICA	\$ 7,000.00	\$ 3,871.05	\$ 3,128.95
100-41000-2210	VRS	\$ 4,200.00	\$ 659.12	\$ 3,540.88
100-41000-2240	Group Life Insurance	\$ 900.00	\$ 411.65	\$ 488.35
100-41000-2300	Medical Insurance	\$ 18,800.00	\$ 8,377.25	\$ 10,422.75
100-41000-2310	Dental Insurance	\$ 900.00	\$ 345.20	\$ 554.80

Streets and Sidewalks Operations

100-41000-3330	Repairs on Streets & Sidewalks	\$ 8,000.00	\$ 354.02	\$ 7,645.98
100-41000-3350	Main Street Parking	\$ 24,000.00	\$ 18,151.00	\$ 5,849.00
100-41000-5120	Electricity	\$ 26,000.00	\$ 23,860.13	\$ 2,139.87
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	\$ 3,462.36	\$ 2,037.64
100-41000-6009	Vehicle Maintenance	\$ 12,000.00	\$ 6,627.10	\$ 5,372.90
100-41000-6011	Uniforms	\$ 4,800.00	\$ 2,536.49	\$ 2,263.51
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	\$ 14,669.54	\$ (2,669.54)
100-41000-7300	Shop Supplies/Utilities	\$ 9,000.00	\$ 7,086.60	\$ 1,913.40
100-41000-8101	Equipment Replacement	\$ 55,000.00	\$ 50,395.79	\$ 4,604.21

Streets and Sidewalks Capital Improvements

100-41000-8100	Capital Improvements Buildings	\$ 40,000.00	\$ 19,505.06	\$ 20,494.94
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	\$ 364,860.47	\$ 71,163.91

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	\$ 60,687.00	\$ 5,513.00
100-42300-4001	Contract Contingency - Add Cans	\$ 4,000.00	\$ 370.00	\$ 3,630.00
100-42350-3000	Tipping Fee - County of Louisa	\$ 21,000.00	\$ 14,222.82	\$ 6,777.18
100-42350-4000	Subcontract Work - Updike Recycle	\$ 10,000.00	\$ 9,163.00	\$ 837.00
Total Trash Expense		\$ 103,200.00	\$ 84,442.82	\$ 18,757.18

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	\$ 11,554.83	\$ 1,815.17
100-71400-2100	FICA	\$ 1,087.00	\$ 908.13	\$ 178.87
100-71400-2210	VRS	\$ 845.00	\$ 409.37	\$ 435.63
100-71400-2240	Group Life Insurance	\$ 175.00	\$ 173.50	\$ 1.50
100-71400-2300	Medical Insurance	\$ 2,700.00	\$ 2,553.03	\$ 146.97
100-71400-2310	Dental Insurance	\$ 130.00	\$ 151.57	\$ (21.57)
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	\$ 21,939.58	\$ 9,917.42
Total General Fund Expenses		\$ 3,509,418.75	\$ 1,816,702.62	\$ 1,692,716.13

Water Fund Revenue (Fund 501)

Account Number	Description	Budget	Received	Balance
501-15010-0001	Interest Earned	\$ 31,600.00	\$ 36,531.17	\$ (4,931.17)
501-16001-0001	Water Revenue	\$ 695,250.00	\$ 669,783.97	\$ 25,466.03
501-16001-0003	Water Connections	\$ 32,058.00	\$ 58,556.00	\$ (26,498.00)
501-16001-0007	Penalty Fees	\$ 6,000.00	\$ 3,450.00	\$ 2,550.00
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	\$ 768,321.14	\$ 1,862,881.98

Water Fund Expenses (Fund 501)

Account Number	Description	Budget	Spent	Balance
Water Salaries and Benefits				
501-45000-1130	Salaries - Water	\$ 118,450.00	\$ 59,465.75	\$ 58,984.25
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	\$ 4,772.28	\$ 3,627.72
501-45000-2210	VRS	\$ 6,200.00	\$ 1,250.91	\$ 4,949.09
501-45000-2240	Group Life Insurance	\$ 1,400.00	\$ 452.76	\$ 947.24
501-45000-2300	Medical Insurance	\$ 17,500.00	\$ 9,193.51	\$ 8,306.49
501-45000-2310	Dental Insurance	\$ 800.00	\$ 477.79	\$ 322.21

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	\$ 8,359.65	\$ 140.35
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	\$ 401,719.24	\$ 18,280.76
501-45000-5210	Postage/Billing Supplies	\$ 7,000.00	\$ 5,659.63	\$ 1,340.37
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	\$ 811.00	\$ (11.00)
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	\$ -	\$ 609.94	\$ (609.94)
501-45000-5810	Dues/Subscriptions	\$ 3,000.00	\$ 718.93	\$ 2,281.07
501-45000-5840	CSX Right of Way	\$ 2,600.00	\$ 741.91	\$ 1,858.09
501-45000-6001	Supplies	\$ 18,000.00	\$ 65,684.74	\$ (47,684.74)
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	\$ 134.00	\$ 4,866.00
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	\$ 119,530.55	\$ (99,530.55)
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	\$ 454,858.21	\$ 896,163.79
501-93100-2020	ARPA Funding Infrastructure Imp	\$ 515,273.12	\$ 508,887.02	\$ 6,386.10

Transfers

501-93100-0501	Water to Sewer for Transfer for Operations	\$ 10,140.00	\$ -	\$ 10,140.00
Total Water Expenses		\$ 2,624,185.12	\$ 1,693,383.46	\$ 930,801.66

Sewer Fund Revenue (Fund 502)

Account Number	Description	Budget	Received	Balance
502-15010-0001	Interest Earned	\$ 15,000.00	\$ 14,590.02	\$ 409.98
502-16001-0002	Sewer Revenue	\$ 747,600.00	\$ 750,146.44	\$ (2,546.44)
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	\$ 842,831.46	\$ 681,228.54

Sewer Fund Expenses (Fund 502)

Account Number	Description	Budget	Spent	Balance
Sewer Salaries and Benefits				
502-45500-1130	Salaries	\$ 125,660.00	\$ 66,070.34	\$ 59,589.66
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	\$ 4,932.68	\$ 3,767.32
502-45500-2210	VRS	\$ 4,400.00	\$ 1,246.63	\$ 3,153.37
502-45500-2240	Group Life Insurance	\$ 1,500.00	\$ 506.37	\$ 993.63
502-45500-2300	Medical Insurance	\$ 17,800.00	\$ 10,088.83	\$ 7,711.17
502-45500-2310	Dental Insurance	\$ 850.00	\$ 507.47	\$ 342.53
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	\$ 498,170.99	\$ (98,170.99)
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	\$ 4,245.72	\$ 54.28
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	\$ 8,909.45	\$ (2,909.45)
502-45500-6008	Fuel	\$ 1,200.00	\$ 1,422.56	\$ (222.56)
502-45500-6011	Uniforms	\$ 1,500.00	\$ 1,702.95	\$ (202.95)
Capital Improvements				
502-45500-8175	Contractual Services Sewer Operations	\$ 20,000.00	\$ 26,705.50	\$ (6,705.50)
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	\$ 60,951.00	\$ 5,541.00
502-45500-9230	Principal 2010 GO Bonds (WWTP)	\$ 94,068.00	\$ 86,229.00	\$ 7,839.00
502-45500-9250	Principal 2020 GO Bond (Reline)	\$ 8,880.00	\$ 8,140.00	\$ 740.00
Total Sewer Expenses		\$ 1,524,060.00	\$ 1,056,076.39	\$ 467,983.61

Hillcrest Fund Revenue (Fund 702)

Account Number	Description	Budget	Received	Balance
702-13030-0026	Burial Permits	\$ 3,750.00	\$ 6,350.00	\$ (2,600.00)
702-13030-0031	Stone Permits	\$ 2,250.00	\$ 3,200.00	\$ (950.00)
702-13030-0050	Columbarium Services	\$ 5,600.00	\$ -	\$ 5,600.00
702-15010-0001	Interest Earned	\$ 18,000.00	\$ 19,669.82	\$ (1,669.82)
702-18990-0001	Sales of Lots	\$ 17,500.00	\$ 8,000.00	\$ 9,500.00
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	\$ 37,219.82	\$ 76,094.28

Hillcrest Fund Expenses (Fund 702)

Account Number	Description	Budget	Spent	Balance
Hillcrest Salaries and Benefits				
702-71400-1130	Salaries - Hillcrest	\$ 51,381.00	\$ 33,598.64	\$ 17,782.36
702-71400-1150	Part Time or Contract Work	\$ 40,000.00	\$ 27,140.00	\$ 12,860.00
702-71400-2100	FICA	\$ 4,161.60	\$ 3,744.94	\$ 416.66
702-71400-2210	VRS	\$ 2,371.50	\$ 923.45	\$ 1,448.05
702-71400-2240	Group Life Insurance	\$ 650.00	\$ 387.38	\$ 262.62
702-71400-2300	Medical Insurance	\$ 7,200.00	\$ 5,466.51	\$ 1,733.49
702-71400-2310	Dental Insurance	\$ 450.00	\$ 332.90	\$ 117.10
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	\$ 73.93	\$ 176.07
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	\$ 73,285.07	\$ 40,029.03

Deposit Account Balances

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As of May 31, 2026

Institution Name	Treasurer's Fund Account Number	Balance	Maturity Date (if applicable)	Date of Next Interest (if applicable)	Interest Rate (if applicable)
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Operating Account (All Funds - General 100, Police Asset Forfeiture 102, Water 501, Sewer 502 and Hillcrest 702)

Blue Ridge Bank	999 103 0008	\$ 1,516,975.79	N/A	N/A	N/A
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General Fund (100)

LGIP	999 105 0001	\$ 396,549.64	N/A	Monthly	3.803%
LGIP (Oakland Cemetery)	999 105 0002	\$ 55,978.08	N/A	Monthly	3.803%
Blue Ridge Bank - Savings Account	999 103 0017	\$ 299,255.36	N/A	Quarterly	0.100%
Blue Ridge Bank - Money Market Account	999 103 0009	\$ 729,294.04	N/A	Monthly	2.420%
Blue Ridge Bank - PF ARPA Funds MM	999 103 0020	\$ 1,851,489.43	N/A	Monthly	2.620%
General Fund - Total		\$ 3,332,566.55			

Water Fund (501)

LGIP	999 105 0003	\$ 844,618.40	N/A	Monthly	3.803%
Blue Ridge Bank - Savings Account	999 103 0018	\$ 422,262.88	N/A	Monthly	2.070%
Water Fund - Total		\$ 1,266,881.28			

Sewer Fund (502)

LGIP	999 105 0005	\$ 388,172.43	N/A	Monthly	3.803%
United Bank - Checking Account	999 108 0006	\$ 680.11	N/A	N/A	N/A
Sewer Fund - Total		\$ 388,852.54			

Hillcrest Cemetery Fund (702)

LGIP	999 105 0004	\$ 556,986.58	N/A	Monthly	3.835%
Hillcrest Fund - Total		\$ 556,986.58			

Total Cash on Deposit (All Institutions)	\$ 7,062,262.74
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Total Cash on Deposit at Blue Ridge Bank	\$ 4,819,277.50
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Total Cash on Deposit at United Bank	\$ 680.11
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Total Cash on Deposit at LGIP	\$ 2,242,305.13
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Town Manager's Report June 16, 2026

1. **Infrastructure Update:**

- **Water Main Replacement Project:**

The contractor is completing water tie-ins on Fredericksburg Avenue, prepping West street, Cammack and other streets for paving in the next few weeks as the project moves to completion.

- **Sewer Manhole for 203 Fredericksburg train storage lot** is now installed so that the RR is operationalized fully for the Summer tourist season.

2. **Two x Two Meeting with County Leaders:**

Scheduling for a Water-Sewer Available capacity meeting is underway.

3. **Town VDOT Meeting:**

The Mayor, Vice Mayor, Police Chief and Town Manager met with the new VDOT Resident Engineer to discuss our traffic, road and sidewalk conditions and continue improving our communication on road, stormwater and sidewalk repair.

4. **Hillcrest Cemetery:**

The new contractor is doing an excellent job maintaining the cleanliness and appearance of the cemetery.

5. **Police:**

- We received a grant for 6 new speed detection devices for improved traffic management.
- The Police department now has a Sargeant and Part time patrol officer as our increased pay leads to more staffing.

6. **July 4th**—event is ready, with the help of the EDA grant, and is set to be fantastic.