



Louisa Town Council – Budget Public Hearing  
212 Fredericksburg Avenue  
Louisa, Virginia 23093  
**June 9, 2026**

**I: Call to Order - 6:00 PM**

**II: Administrative Items:**

1. Invocation
2. Pledge of Allegiance
3. Adoption of the Agenda

**III: Public Hearing**

1. FY2026-2027 Budget Public Hearing

**IV: Adjournment**



## All Funds Summary Sheet

### General Fund

	<b>FY26 Budget</b>	<b>FY26 YTD</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
<b>Revenues</b>	\$3,509,419	\$1,816,427	\$2,889,075	\$3,214,186
<b>Expenses</b>	\$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	..	..	<b>\$5,372,710</b>	..

	<b>FY26 Budget</b>	<b>FY26 YTD</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
<b>Water Revenues</b>	\$2,881,203	\$1,467,873	\$2,251,226	\$1,493,508
<b>Water Expenses</b>	\$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	..	..	<b>\$950,237</b>	..

	<b>FY26 Budget</b>	<b>FY26 YTD</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
<b>Sewer Revenues</b>	\$1,524,060	\$677,614	\$1,164,093	\$1,420,062
<b>Sewer Expenses</b>	\$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	..	..	<b>\$336,999</b>	..

	<b>FY26 Budget</b>	<b>FY26 YTD</b>	<b>FY26 Forecast</b>	<b>FY27 Proposed</b>
<b>Hillcrest Revenues</b>	\$113,314	\$30,844	\$104,895	\$118,389
<b>Hillcrest Expenses</b>	\$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	..	..	<b>\$567,271</b>	..

**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>
<b><u>General Fund</u></b>			
FY24-25 Audited FB	\$4,702,959		
Estimated Surplus/Deficit FY26		\$334,875	
Estimated Fund balance forward July 1, 2026			\$5,037,834
<b><u>Water</u></b>			
FY23-24 Audited FB	\$876,791		
Estimated Surplus/Deficit FY26		\$73,446	
Estimated Fund balance forward July 1, 2026			\$950,237
<b><u>Sewer</u></b>			
FY23-24 Audited FB	\$375,528		
Estimated Surplus/Deficit FY26		-\$38,529	
Estimated Fund balance forward July 1, 2026			\$336,999
<b><u>Hillcrest</u></b>			
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	4,269	5,467	\$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	25	\$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
<b>Due From Other Governments</b>									
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	35,139	\$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
<b>Transfers from Reserves/Other Funds</b>									
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
<b>Total Revenue General Fund</b>					<b>3,509,419</b>	<b>2,197,159</b>	<b>1,816,427</b>	<b>2,889,075</b>	<b>3,214,186</b>



**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
<b>Grants Awarded</b>									
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

<b>General Fund Expenses (Fund 100)</b>									
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
<b>Total Town Administration/Town Hall Expenses</b>					2,157,134	806,278	788,891	1,696,901	1,972,342

**General Fund Expenses (Fund 100)**

<b>Account Number</b>	<b>Description</b>	<b>FY23 Expenses</b>	<b>FY24 Expenses</b>	<b>FY25 Adopted/ Amended</b>	<b>FY26 Adopted</b>	<b>FY2024-2025 Actual</b>	<b>Year-to-Date April 1, 2026</b>	<b>Forecast to June 30, 2026</b>	<b>Proposed FY26-27</b>
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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)**

	<b>Account Number</b>	<b>Description</b>	<b>FY23 Expenses</b>	<b>FY24 Expenses</b>	<b>FY25 Adopted/ Amended</b>	<b>FY26 Adopted</b>	<b>FY2024-2025 Actual</b>	<b>Year-to-Date April 1, 2026</b>	<b>Forecast to June 30, 2026</b>	<b>Proposed FY26-27</b>
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>									
	<b>Total Police Expenditures</b>				<b>\$738,600</b>	<b>\$749,404</b>	<b>\$564,675</b>	<b>\$256,293</b>	<b>\$388,672</b>	<b>\$780,455</b>

**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
<b>Total Fire/Rescue Expense</b>				<b>27,000</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$27,000</b>

**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

<b>Total Streets/Sidewalk Expense</b>					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

<b>Total Trash Expense</b>					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

<b>Total Ball Park Expense</b>					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	
<b>Oakland Cemetery</b>									
<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
<b>Total Oakland Cemetery</b>					<b>31,857</b>	<b>\$25,002</b>	<b>\$6,855</b>	<b>\$9,140</b>	<b>\$38,889</b>
<b>Total General Fund Operational Expenses</b>					<b>3,509,419</b>	<b>\$1,750,091</b>	<b>\$1,322,738</b>	<b>2,554,200</b>	<b>3,214,186</b>

**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
<b>Total Water Revenue</b>				<b>\$2,881,203</b>	<b>\$1,348,422</b>	<b>\$1,467,873</b>	<b>\$2,251,226</b>	<b>\$1,493,508</b>

**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
<b>Capital Improvements</b>									
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
<b>Debt Service</b>									
	NEW	USDA Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$26,012
	NEW	Transfer Debt Service Reserve Fund							\$2,604
<b>Transfers</b>									
46	501-93100-0501	Water to Sewer fund Transfer for Operations	0	0	10,140	0	\$ -	\$ -	\$ -
<b>Total Water Expenses</b>					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
<b>Total Sewer Revenue</b>				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

<b>Sewer Fund Expenses (Fund 502)</b>									
<b>Account Number</b>	<b>Description</b>	<b>FY23 Expenses</b>	<b>FY24 Expenses</b>	<b>FY26 Budget</b>	<b>FY2024-2025 Actual</b>	<b>Year-to-Date April 1, 2026</b>	<b>Forecast to June 30, 2026</b>	<b>Proposed FY26-27</b>	
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
<b>Capital Improvements</b>									
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
<b>Debt Service</b>									
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
<b>Total Sewer Expenses</b>					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
<b>Total Hillcrest Revenue</b>		<b>16,548</b>	<b>38,191</b>	<b>113,314</b>	<b>\$46,004</b>	<b>\$30,844</b>	<b>\$104,895</b>	<b>\$118,389</b>

**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
<b>Hillcrest Salaries and Benefits</b>								
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
<b>Hillcrest Operations</b>								
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
<b>Hillcrest Capital Improvements</b>								
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
<b>Total Hillcrest Expenses</b>		<b>\$75,789</b>	<b>\$85,757</b>	<b>\$113,314</b>	<b>\$91,050</b>	<b>\$55,816</b>	<b>\$74,422</b>	<b>\$118,389</b>



**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 sessions to discuss the proposed budget on March 31, 2026; April 9, 2026; and April 15, 2026 ; and Town Council convened open budget work sessions 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 duly advertised and adopted by Council.

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.

All as shown in the published budget summary and the zoning and land use fee ordinance duly advertised and adopted by Council.

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.

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Ashley Michael, Mayor

Attest:

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Stephanie Dorman  
Clerk of the Council

# 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

## 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

# 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](http://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](mailto:info@louisatown.org). Comments can also be submitted prior to the meeting by email at [info@louisatown.org](mailto: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	
<b>General Fund</b>								
<b>Revenue Estimates:</b>								
	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
	<b>Total Projected General Fund Revenue</b>			<b>\$3,511,401</b>			<b>\$3,214,186</b>	<b>-\$297,215</b>
<b>Contemplated Expenditures:</b>								
	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
	<b>Sub Total</b>			<b>\$2,110,167</b>			<b>\$2,367,368</b>	<b>\$257,200</b>
	Capital Expenditures:			\$1,401,233.60			\$846,818.00	-\$554,416
	<b>Total Contemplated General Fund Expenditures</b>			<b>3,511,400.75</b>			<b>3,214,185.57</b>	<b>-297,215.18</b>
	<b>Balance or</b>	<b>Surplus/(Deficit)</b>		<b>\$0.00</b>			<b>\$0.00</b>	

<b>Water Fund</b>					
	<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
	<b>Total Projected Water Revenue</b>		<b>\$2,682,181.12</b>	<b>\$1,493,507.79</b>	<b>-\$1,188,673.33</b>
	<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
	<b>Total Contemplated Water Expenditures</b>		<b>\$2,682,181.12</b>	<b>\$1,493,507.79</b>	<b>-\$1,188,673.33</b>
		<b>Balance or</b>	<b>Surplus/(Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Sewer Fund</b>					
	<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
	<b>Total Projected Sewer Revenue</b>		<b>\$1,524,060.00</b>	<b>\$1,420,062.42</b>	<b>-\$103,997.58</b>
	<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
	<b>Total Contemplated Sewer Expenditures</b>		<b>\$1,524,060.00</b>	<b>\$1,420,062.42</b>	<b>-\$103,997.58</b>
		<b>Balance or</b>	<b>Surplus/(Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Hillcrest Cemetery Fund</b>					
	<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
	<b>Total Projected Revenue</b>		<b>\$113,314.10</b>	<b>\$118,389.07</b>	<b>\$5,074.97</b>
	<u>Expenses</u>				
	Operating Expenses		\$113,314.10	\$113,389.07	\$74.97
	Capital Improvements		\$0.00	\$5,000.00	\$5,000.00
	<b>Total Contemplated Expenditures</b>		<b>\$113,314.10</b>	<b>\$118,389.07</b>	<b>\$5,074.97</b>
		<b>Balance or</b>	<b>Surplus/(Deficit)</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>All Funds</b>					
	<b>Total Projected Revenue</b>		<b>\$7,830,955.97</b>	<b>\$6,246,144.85</b>	<b>-\$1,584,811.12</b>
	<b>Total Contemplated Expenditures</b>		<b>\$7,830,955.97</b>	<b>\$6,246,144.85</b>	<b>-\$1,584,811.12</b>

**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	

<b>ZONING &amp; PERMIT FEES</b>						
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		
<b>CEMETERY FEES</b>						
Burial Permits (including cremains)		\$ 200.00		\$ 200.00	No Change	
Stone Permits		\$ 150.00		\$ 150.00	No Change	
<b>HILLCREST BURIAL SPACES</b>						
Town Real Estate Owners		\$ 1,500.00		\$ 1,500.00	No Change	
All Others		\$ 2,500.00		\$ 2,500.00	No Change	
<b>COLUMBARIUM SPACES</b>						
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	
<b>FOIA</b>						
FOIA Request		Varies		Varies		
<b>Administrative</b>						
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](http://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.



## Town of Louisa, Virginia Water and Sewer Rate Ordinance

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 proposed rates and charges for water and sewer services are hereby adopted and effective as of July 1, 2026, and shall remain in effect until amended by Town Council in accordance with state law:

<b>Utility Rates</b>	<b>Current (FY25/26)</b>	<b>Proposed as of July 1, 2026</b>	<b>Change</b>
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%)

<b>Connection Rates</b>	<b>Current (FY25/26)</b>	<b>Proposed as of July 1, 2026</b>	<b>Change</b>
<b>Water Connections</b>			
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
<b>Sewer Connections*</b>			
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**

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 1<sup>st</sup>, 2026 and such fees shall remain in effect until amended by Town Council in accordance with state law:

<b>Zoning and Planning Fees</b>	<b>Current (FY25/26)</b>	<b>Proposed as of July 1, 2026</b>	<b>Change</b>
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 16<sup>th</sup> day of June 2026.

\_\_\_\_\_  
Ashley Michael, Mayor

Attest:

\_\_\_\_\_

Stephanie Dorman, Clerk