Louisa Town Council – Regular Meeting
212 Fredericksburg Avenue
Louisa, Virginia 23093
Tuesday, October 20, 2026

I: Call to Order - 6:00 PM

II: Administrative Items:

1. Invocation
2. Pledge of Allegiance
3. Adoption of the Agenda
4. Consent Agenda Items
    a. Consideration of Accounts and Appropriations
    b. Sell of Cemetery Plot
    c. Approval of Minutes: September 29, 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: Presentation:

1. CHA

V: Comments/Discussion by Members of Town Council

VI: New Business

1. Playground Grant Seeking
2. DCR/NPS Water Line Easement Request
3. Antenna RFP Approval
4. EDA Beautification

5. Discussion and Action: Rotary Club Benches

VII: Standing Committee Reports:

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

VII: Reports from Staff:

1. Police Chief
2. Public Works Superintendent
3. Legal Counsel
4. Deputy Town Manager/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 actual or probable future litigation.

X: Adjournment

This Deed, made and entered into this 5 day of October, 2026, by and between THE TOWN OF LOUISA, a municipal corporation, located in the County of Louisa, Virginia, party of the first part, and Grantor ;

Linda Sestito,

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

That for and in consideration of the sum of $3,000 cash in hand paid by the party of the second part to the party of the first part, the receipt whereof is hereby acknowledged, and by virtue of a resolution of the Town Council of the Town of Louisa, Virginia, duly passed by said council at a meeting of the said council duly held on the 20 day of October, 2026, authorizing this conveyance, the said party of the first part has bargained and sold and by these presents doth grant and convey, with Special Warranty of Title, unto the said party of the second part, subject to the conditions and restrictions hereinafter set forth, all that certain lot in "Hillcrest Cemetery" designated as Lot No. Lot 825 space 1+2 on a certain map and plan of said cemetery made by W.R. Shank, dated October, 1973, and recorded in the Clerk's Office of Louisa County in Plat Book 8, page 51; and being part of the same property conveyed to the party of the first part by deed from Lawrence F. and Nellie Fleshman, recorded in said office in Deed Book 116, page 417; and reference is hereby made to said plat recorded as aforesaid for a more accurate description of said lot.

Prepared by Town of Louisa

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

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

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

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

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

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

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

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

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

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

TOWN OF LOUISA, GRANTOR

By:

_____

Mayor of the Town of Louisa

– Signature on file –

GRANTEE (seal)

Attest:

_____

Clerk of the Town of Louisa

STATE OF VIRGINIA

County of Louisa, to-wit:

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

Given under my hand this _____ day of _____, _____.

_____

Notary Public.

My commission expires on the _____ day of _____, _____.

Town of Louisa

Town Council Meeting

September 29, 2026

Present:

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

Also in Attendance:

Jay Scudder, Interim Town Manager;
Stephanie Dorman, Deputy Town Manger/Clerk;
Anthony Larry, Director of Public Works;
Franchesca Mall-Padilla, Treasurer;
Jeff Gore, Esq.

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 and Craig led the Invocation as well as the Pledge of Allegiance.

ADOPTION OF AGENDA:

Motion to adopt agenda as presented.

Motion made by Craig, Seconded by Purcell.

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

PRESENTATION:

Potential Adult Park Presentation

Rick Mittler with the Alliance for the Chesapeake Bay presented information on a potential adult park in the Town. He shared a visual of what the proposed park could look like and discussed the plans for the area. He also noted that the Town and TJPDC had applied for a grant and are waiting to hear whether funding will be awarded.

PUBLIC COMMENT:

Scott Jordan on behalf of the Economic Development Administration (EDA) would like time on the agenda for beautification.

COUNCIL COMMENTS:

Mayor Michael reported receiving eight applications for the Town Manager position.

Council Member Harte stated that she would like to be briefed on water-related issues that she believed had been discussed in closed session. Council Member Craig clarified that the Water Committee had not met in closed session but offered to brief her on the issues.

NEW BUSINESS:

1. **Discussion and Action: Public Works HVAC CIP**

The Director of Public Works presented updated HVAC project costs resulting from the need for increased electrical service capacity.

Motion to approve additional funding.
Motion made by Henry, seconded by Purcell.
Voting For: Harte, Rigsby, Henry, Craig, Purcell.

2. **Discussion and Action: Mural Reveal Special Events Permit**

Mayor Michael presented the special event permit.

Council discussed maintenance responsibilities related to the proposed mural and determined that the Town would not be responsible for its upkeep, as the permit pertained only to the event.

Motion to approve.
Motion made by Craig, seconded by Harte.
Voting For: Harte, Rigsby, Henry, Craig, Purcell.

OLD BUSINESS:

1. **Discussion and Action: SUP 2024-03(B)**

Council member Craig recused himself

Scudder presented the original approvals and noted that Condition #4 was added to address a zoning requirement and was the only change since the public hearing.

Scudder recommends approval.

Council discussed and considered the resolution presented for approval.

Motion to approve as presented.
Motion by Henry, seconded by Rigsby.
Voting For: Harte, Rigsby, Henry, Purcell.
Recused: Craig

Council took a 5-minute recess at 6:54
Council was called back to order at 6:58

APPOINTMENTS:

1. Discussion and Action: Planning Commission Appointment

Council discussed the qualifications and interest of Matthew Mehlhaff for appointment to the Planning Commission.

Motion to appoint Matthew Mehlhaff to the Planning Commission.
Motion made by Henry, seconded by Craig.
Voting For: Harte, Rigsby, Henry, Craig, Purcell.

COMMITTEES REPORT:

Public Works Committee: No report.

Public Safety Committee: The public safety committee met and discussed recruitment efforts and initiatives.

Finance Committee: The Finance Committee met and discussed Capital Improvement Projects budget and reviewed budgetary changes.

Personnel Committee: No report.

Community Development & Events Committee: No report.

Cemetery Committee: No report.

Intergovernmental Relations Committee: No report.

Water/Sewer Committee: The Water/Sewer Committee met with the Director of Public Works to discuss water contract negotiations, sewer system matters, awaiting a report regarding the hydraulic model, and CHA's attendance at the October meeting.

STAFF REPORT

Police: Was not present. Submitted report.

Public Works: Nothing additional to report.

Legal: Nothing to report.

Treasurer: Nothing additional to report.

Clerk: Noting additional to report.

Manager: The Interim Town Manager provided updates on the completion of paving projects and commented on the flower baskets and flags throughout town.

Council Member Purcell mentioned that he has received positive feedback on the parking signs.

CLOSED SESSION

The Council entered closed session at 7:09.

A motion to enter back into open session.

Motion made by Purcell, seconded by Rigsby.
Voting For: Harte, Rigsby, Henry, Craig, Purcell.

ADJOURNMENT

Motion to adjourn.

Motion made by Purcell, Seconded by Henry.

All for.

The meeting adjourned at 8:00 p.m.

_____ _____

Mayor Clerk

To: Louisa Town Council
From: Stephanie Dorman, Deputy Town Manager
Subject: Louisa Town Park Grant Opportunities

BACKGROUND:

I have been approached regarding community stakeholders and project partners to explore the development of a fully accessible and inclusive playground that would serve residents and visitors of all ages and abilities. The proposed playground would be located within a Town park and is envisioned as a community-wide amenity designed to provide inclusive recreational opportunities for children and families regardless of physical, developmental, sensory, or cognitive abilities.

Unlike a traditional playground, this project is being designed to meet National Demonstration Site standards for accessibility and inclusivity, placing it among the highest tier of inclusive playground facilities in the nation. Upon completion, the playground is expected to become one of only twelve municipally owned playgrounds in Virginia that meet these standards.

The project would serve as a destination park and a lasting community asset that reflects the Town's commitment to accessibility, inclusion, and quality of life.

DETAILS:

A substantial portion of the project is anticipated to be funded through private donations, sponsorships, community fundraising efforts, and in-kind contributions from businesses, civic organizations, foundations, and residents. However, grant funding opportunities will be critical to ensuring the project can be fully realized without reliance on local tax dollars.

Council authorization to pursue grants will allow staff and project partners to identify and apply for funding opportunities from federal, state, regional, and private sources that support accessibility, recreation, health, wellness, and community development initiatives.

The ability to pursue these grants does not obligate the Town to expend funds or commit to future appropriations. Rather, it allows staff to actively seek outside funding sources that may be available to support the project and maximize private investment in the community.

Through a combination of grants, private donations, fundraising efforts, and in-kind contributions, staff believes the project can be fully funded through external sources while minimizing or eliminating any financial burden on Town taxpayers.

The organization assisting with this initiative has successfully completed numerous inclusive playground projects that have become legacy community assets and regional destinations. These projects have provided lasting recreational, social, and economic benefits to their communities while ensuring individuals of all abilities can participate in meaningful play and recreation opportunities.

FISCAL IMPACT:

There is no direct financial commitment associated with this request.

Approval of this item simply authorizes staff to pursue and apply for grants and other external funding opportunities. The project is intended to be funded through grants, private donations, sponsorships, fundraising activities, and in-kind contributions. Any future Town financial participation, if proposed, would be brought before Council for separate consideration and approval.

RECOMMENDED ACTION:

Provide direction authorizing staff to pursue grant opportunities and funding partnerships to support the development of a fully accessible and inclusive playground within a Town-owned park and to continue efforts to secure private donations, sponsorships, fundraising support, and in-kind contributions necessary to fully fund the project.









LOUISA TOWN COUNCIL

To: Louisa Town Council
From: Ashley Michael, Mayor
Subject: Land and Water Conservation Fund Grant Easement Request for Supplemental Water Resource Exploration

BACKGROUND:

The Town owns a parcel of property that is subject to restrictions associated with a previously expended Land and Water Conservation Fund (LWCF) Grant administered through the National Park Service and the Virginia Department of Conservation and Recreation (DCR). As a condition of the grant funding, the property is restricted to uses that are specifically related to outdoor recreation and public recreational activities.

At some point in the past, a water well was drilled on this parcel. However, due to the grant restrictions and uncertainty regarding allowable uses, the well has remained dormant and unused.

After conducting further research and discussions with the grant coordinator and staff at DCR, I have learned that the Town may be eligible to seek approval for an easement that would allow continued protection of the recreational property while permitting the use of the existing well and associated underground utility lines. If approved, this easement could provide the Town with the opportunity to explore the well as a supplemental water resource.

The Chief Grants Manager with DCR has requested that the Town provide supporting documentation, including the location of the well, well house, and underground utility lines, along with a description of the proposed easement area, for review and consideration of an easement approval request.

DETAILS:

I believe it is prudent to continue exploring this opportunity to better understand the potential benefits, costs, and risks associated with utilizing the existing well as a supplemental water supply source.

Approval to proceed at this stage would allow staff to compile and submit the requested documentation to DCR and begin the formal review process for a potential easement. This action would not authorize construction, activation of the well, or any operational changes to the Town's water system. Rather, it would allow the Town to determine whether the necessary approvals can be obtained before considering any future action.

If the easement is approved, the Town would be positioned to further evaluate:

- The well's production capacity and reliability;
- Potential water quality and treatment requirements;
- Costs associated with bringing the well online;
- Regulatory and permitting requirements;
- Operational impacts on the Town's existing water system; and
- Potential long-term community and financial benefits associated with maintaining a supplemental water source

As the Town continues to plan for future growth and resiliency of its utility infrastructure, exploring opportunities to diversify available water resources may provide valuable information for future decision-making. Approval of this request simply allows staff to pursue the necessary regulatory review and gather information needed to evaluate the feasibility of utilizing this resource.

FISCAL IMPACT:

There is no significant fiscal impact associated with this request beyond staff time necessary to compile documentation and coordinate with DCR.

Approval of this item does not commit the Town to any future expenditure, construction project, or operational changes. Any future recommendations regarding the activation, development, or utilization of the well would be presented to Town Council for separate consideration and approval.

RECOMMENDED ACTION:

Provide direction authorizing staff to work with the Virginia Department of Conservation and Recreation to prepare and submit the documentation necessary to seek easement approval for the existing well, well house, and associated underground utility infrastructure located on the LWCF-restricted property and to continue evaluating the feasibility, benefits, costs, and risks associated with utilizing the well as a supplemental water resource for the Town.

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To: Finance Committee and Council member Craig
From: Stephanie Dorman, Deputy Town Manager
Date: September 3, 2026
Re: Water Tank Wireless

PURPOSE

The purpose of this memorandum is to provide Finance Committee with information regarding the potential for leasing space on the Town's water tanks for wireless telecommunications equipment and to outline options for determining whether this could provide an additional source of revenue for the Town.

SITE ASSESSMENT

An initial assessment was conducted regarding the potential for wireless carrier interest at the Town's two water tank locations.

Downtown Tank

The likelihood of significant wireless carrier interest in the Downtown Tank appears to be relatively low. There is a very tall American Tower (AMT) lattice tower located approximately 0.2 miles from the tank. It appears that all three major wireless carriers — Verizon, AT&T, and T-Mobile — are already located on that tower.

Because the existing tower is in close proximity and already accommodates the major wireless carriers, there may be limited demand for additional wireless facilities at the Downtown Tank.

Acme Tank

The Acme Tank appears to have somewhat greater potential, although the probability of carrier interest is still considered relatively low.

There are no immediately adjacent telecommunications towers, which is a positive factor. However, the tank is not particularly tall and the surrounding area is fairly rural. The wireless carriers may also already receive some coverage in the area from the existing AMT tower near the Downtown Tank.

While the Acme Tank may be worth investigating, there is no guarantee that a wireless carrier would have an interest in leasing space at the site.

OPTIONS FOR MOVING FORWARD

Option 1 – Contact Wireless Carriers Directly

The Town could contact wireless carriers directly to determine whether there is any interest in utilizing either water tank.

At a minimum, the Town would want to provide the latitude and longitude of the site, along with the height of the structure. Staff could use this information to determine whether the carriers have any current or anticipated need for additional coverage in the area.

Option 2 – Engage Precision Cell as a Consultant

The Town could engage Precision Cell as a consultant to contact wireless carriers on the Town's behalf and gauge their interest.

If a carrier is interested, Precision Cell could also assist the Town with negotiating the lease and overseeing the initial installation and construction.

This option would allow the Town to utilize specialized telecommunications expertise while maintaining greater direct control over the leasing arrangement.

Option 3 – Engage Precision Cell for Full Wireless Management

The Town could engage Precision Cell to manage the water tanks for wireless antenna attachments.

Under this arrangement, Precision Cell would handle:

- Carrier outreach;
- Lease negotiations;
- Coordination of structural and engineering reviews;
- Construction and installation oversight; and
- Ongoing management of wireless tenants.

There would be no upfront consulting fees to the Town. Instead, Precision Cell would receive an agreed-upon percentage of the revenue generated from wireless leases.

Precision Cell currently has this type of arrangement with the Town of Farmville for its Andrews Drive Water Tank and can provide a Town contact as a reference.

Option 4 – Contract Through the Sister Company of the Town's Existing Water Tank Maintenance Provider

Another option would be for the Town to contract with the sister company of the company currently providing the Town's water tank maintenance services.

Under this arrangement, the sister company would handle the wireless-related work on behalf of the Town, including carrier outreach, coordination, lease-related work, and other necessary services associated with wireless antenna attachments.

The proposed revenue-sharing arrangement would be a 70/30 split, with 70% of the wireless revenue going to the Town and 30% going to the company.

One potential benefit of this option is that the company already has an established relationship with the Town through its water tank maintenance work and is familiar with the

Option 5 – Take No Action at This Time

Given the relatively low probability of carrier interest at either location, the Town could elect not to pursue wireless leasing opportunities at this time.

The Town could revisit the opportunity in the future if carrier demand, development, or technology changes in the surrounding areas.

STAFF RECOMMENDATIONS

Although the initial assessment indicates that the probability of attracting a wireless carrier to either location is relatively low, staff believes there may be value in determining whether there is any market interest before deciding not to pursue the opportunity.

The Town has several options available, ranging from contacting carriers directly to utilizing a specialized telecommunications company or the sister company of the Town's existing water tank maintenance provider.

Of the third-party options, the proposed profit-sharing arrangement with either the sister company, or Precision Cell, would be the recommendation of staff.

To: Louisa Town Council

From: Stephanie Dorman, Deputy Town Manager

Subject: Rotary Club Bench Donation and Installation

Background:

The Louisa Rotary Club has expressed interest in donating and installing three high-visibility benches at Town Hall to provide additional seating for residents and visitors.

The proposed locations include two benches positioned on either side of the main entrance doors and one bench located on the patio along the side of the building. The proposed bench design is included in the accompanying materials for Council's review.

The Rotary Club will coordinate and fund the installation through a general contractor and will assume responsibility for the ongoing maintenance of the benches.

Fiscal Impact

There will be no fiscal impact to the Town of Louisa, as all installation and maintenance costs will be the responsibility of the Louisa Rotary Club.

Requested Action

The Louisa Rotary Club is requesting Town Council's permission to install the three benches on Town Hall property at the proposed locations.

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

Sergeant McKenna and I participated in a Coffee with a Cop event at McDonald's on October 7. Several community members stopped by and engaged in informal conversations about law enforcement and the Town of Louisa Police Department. We plan to hold additional events at various locations throughout the year.

On Saturday, October 17, from 12:00 p.m. to 1:30 p.m., a No Kings/Vote Early rally will be held in the area of the Circuit Court. The Town of Louisa Police Department will monitor the event and has requested additional personnel assistance from the Louisa County Sheriff's Office.

On Wednesday, October 21, at 4:00 p.m., the Town of Louisa Police Department will assist with the mural reveal event in the area of Main Street and Meadow Avenue.

On Saturday, October 24, the Town of Louisa Police Department will assist with the Halloween event (Tricks, Treats and Boo Grass Beats) in the downtown area. Our duties will include closing Courthouse Square and ensuring pedestrians can safely cross Main Street between the courthouse and downtown businesses.

On Saturday, October 31, the Town of Louisa Police Department will once again visit neighborhoods throughout town as part of our Halloween Caravan. Officers will meet with families and children, help promote a safe Halloween evening, and hand out candy.

We continue to emphasize proactive policing when officers are not responding to calls for service. These efforts include maintaining a visible presence throughout town, enforcing traffic laws, and engaging with local businesses and residents. We also continue our recruitment efforts and are currently processing recently received applications.

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

Public Works Operations

- Continued routine water and wastewater system maintenance, including utility locates, service requests, and system inspections.
- Performed scheduled mowing, right-of-way maintenance, brush collection, and general grounds maintenance throughout Town facilities and parks.
- Continued routine maintenance of Town streets, sidewalks, and stormwater infrastructure.
- Installation of new banners and hanging baskets on Main Street.
- Repair of Lateral Leak on Cammack Street
- Landscaping at Town Hall.

Administrative

- Received Draft Hydraulic Model from CHA and began reviewing and data collection from Hydraulic Model
- 6 zoning permits, 2 sign permits were reviewed and approved
- Ongoing coordination with Alliance of the Chesapeake Bay and TJPDC. For grant opportunities for Old Wastewater Treatment plant.

Upcoming Priorities

- Completion of remaining Arpa Projects-Began Final Meter Install
- Begin work on in-house I&I issues as per CHA Sanitary Sewer Report

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

Council:

1. Committee Agendas

Planning Commission:

1. Public Hearing Ad

Administration:

1. Water Disconnections/ Cutoffs
2. Attended UVA – Certified Public Manager Training
3. Met with Magna5 re: servers
4. Post job opening
5. Handed out business licenses applications to unlicensed businesses
6. Continue to meet with BAI re: late fees
7. Worked with Public Works on Zoning Violations
8. Press Release
9. Met with vendor on cemetery app

Upcoming Meetings:

1. November 17, 2026 @ 6:00 PM

As of September 30, 2026

General Fund Revenue (Fund 100)					
Account Number	Description	Monthly	YTD	Budget	Variance
Taxes (RE, PP, PS)					
100-11010-0001	Real Estate Current Year Tax	$ -	$ 820.78	$ 406,816.00	$ 405,995.22
100-11010-0002	Delinquent Real Estate Tax	$ 130.98	$ 508.99	$ 5,000.00	$ 4,491.01
100-11020-0001	Personal Property Current Year Tax	$ 112.96	$ 489.86	$ 92,700.00	$ 92,210.14
100-11020-0002	Delinquent Personal Property Tax	$ 49.61	$ 49.61	$ 5,000.00	$ 4,950.39
100-11020-0003	VA Personal Property Relief Allowance	$ -	$ 21,378.84	$ 21,379.00	$ 0.16
100-11025-0001	Public Service Tax Current Year	$ -	$ -	$ 9,000.00	$ 9,000.00
100-11060-0001	Penalties - All Property Tax	$ 29.36	$ 177.61	$ 5,000.00	$ 4,822.39
100-11060-0002	Interest - All Property Tax	$ 61.32	$ 287.09	$ 5,000.00	$ 4,712.91
Local Taxes					
100-12010-0001	Local Sales Use and Tax	$ 26,409.84	$ 79,580.30	$ 250,000.00	$ 170,419.70
100-12020-0002	Consumption Tax	$ 729.39	$ 2,094.70	$ 7,000.00	$ 4,905.30
100-12030-0001	Business License Tax	$ 6,421.10	$ 20,450.61	$ 260,020.00	$ 239,569.39
100-12060-0001	Bank Stock Tax	$ -	$ -	$ 194,000.00	$ 194,000.00
100-12100-0001	Transient Lodging Tax	$ 2,548.04	$ 8,867.05	$ 25,000.00	$ 16,132.95
100-12110-0001	Meals Tax	$ 105,248.65	$ 314,543.40	$ 900,000.00	$ 585,456.60
Permits and Other Licenses					
100-13030-0007	Zoning Permits	$ 885.00	$ 1,225.00	$ 2,000.00	$ 775.00
100-13030-0100	Special Use Permits	$ -	$ -	$ 1,500.00	$ 1,500.00
Fines and Forfeitures					
100-14010-0001	Court Fines & Forfeitures	$ 166.76	$ 373.61	$ 5,000.00	$ 4,626.39
100-14010-0005	Parking Violation Fees	$ -	$ -	$ 200.00	$ 200.00
100-24040-0015	PD Fines/Charges	$ 15.00	$ 25.00	$ 3,000.00	$ 2,975.00
Other Revenue					
100-15010-0001	Interest Earned	$ 6,948.07	$ 21,033.00	$ 70,000.00	$ 48,967.00
100-15020-0005	Pettit Storage Rental	$ 400.00	$ 1,200.00	$ 4,800.00	$ 3,600.00
100-15020-0009	Parking Lot Building Rental	$ 3,000.00	$ 3,000.00	$ 6,600.00	$ 3,600.00
100-15020-0015	Arts Center Lease Rent	$ -	$ -	$ 12,000.00	$ 12,000.00
100-16080-0001	Solid Waste Fees	$ 46.50	$ 546.00	$ 7,000.00	$ 6,454.00
100-16080-0004	Brush Removal	$ -	$ -	$ -	$ -
100-18990-0001	Miscellaneous	$ -	$ 37.12	$ 1,000.00	$ 962.88
100-18990-0009	Sale of Equipment	$ -	$ -	$ 5,000.00	$ 5,000.00
100-18990-0013	NSF Fees	$ -	$ 25.00	$ 100.00	$ 75.00
100-18990-0100	Downtown Grant	$ -	$ 2,855.00	$ -	$ (2,855.00)
100-18990-0050	MLR Rebate	$ -	$ -	$ 2,500.00	$ 2,500.00
100-18990-0702	Lot Sales at Hillcrest Cemetery	$ 3,833.33	$ 6,333.33	$ 5,000.00	$ (1,333.33)
Due From Other Governments					
100-22010-0005	Rolling Stock Tax	$ -	$ 14.85	$ -	$ (14.85)
100-22010-0006	Communication Tax	$ 385.68	$ 1,074.69	$ 3,000.00	$ 1,925.31
100-23201-0010	Auto Rental Tax	$ -	$ 0.52	$ -	$ (0.52)
100-23201-0003	Arts Center Grant	$ -	$ -	$ 4,500.00	$ 4,500.00
100-24040-0001	Law Enforcement - 599 Funds	$ -	$ 11,713.00	$ 36,000.00	$ 24,287.00
100-24040-0006	DCJS Grants	$ 2,862.00	$ 2,862.00	$ 20,000.00	$ 17,138.00
100-24040-0012	Fire Program Grant	$ -	$ -	$ 15,000.00	$ 15,000.00
Transfers from Reserves/Other Funds					
100-41050-0006	Transfer from Reserves - TA Sidewalk	$ -	$ -	$ 134,071.00	$ 134,071.00
100-41050-2020	Trans DR-ARPA to Water Infra Imp	$ -	$ -	$ 290,000.00	$ 290,000.00
100-41050-2026	Trans DR-ARPA to Sewer Infra Imp	$ -	$ -	$ 400,000.00	$ 400,000.00
Total Revenue General Fund		$ 160,283.59	$ 501,566.96	$ 3,214,186.00	$ 2,712,619.04

As of September 30, 2026

General Fund Expenses (Fund100)					
Account Number	Description	Monthly	YTD	Budget	Variance
Town Administration/Town Hall					
Administrative Salaries and Benefits					
100-10000-1110	Salaries - Mayor	$ 300.00	$ 900.00	$ 3,600.00	$ 2,700.00
100-10000-1111	Salaries - Administration	$ 16,921.18	$ 114,290.23	$ 264,613.00	$ 150,322.77
100-10000-1115	Salaries - Planning Commission	$ -	$ 450.00	$ 4,500.00	$ 4,050.00
100-10000-1116	Salaries - Grounds	$ 3,200.03	$ 6,883.46	$ 38,146.00	$ 31,262.54
100-10000-1711	Salaries - Council	$ -	$ 600.00	$ 12,000.00	$ 11,400.00
100-10000-2100	FICA	$ 3,276.06	$ 11,398.66	$ 24,354.00	$ 12,955.34
100-10000-2210	VRS	$ 1,499.82	$ 4,243.79	$ 11,656.00	$ 7,412.21
100-10000-2240	Group Life Insurance	$ 248.15	$ 699.74	$ 1,272.00	$ 572.26
100-10000-2300	Medical Insurance	$ 3,834.15	$ 9,637.87	$ 28,159.00	$ 18,521.13
100-10000-2310	Dental Insurance	$ 174.59	$ 398.03	$ 1,415.00	$ 1,016.97
100-10000-2700	Worker's Compensation	$ -	$ 5,572.90	$ 28,000.00	$ 22,427.10
Operating Expenses			$ -		
100-10000-3100	Custodial Services	$ 1,625.00	$ 4,975.00	$ 18,000.00	$ 13,025.00
100-10000-3101	Custodial Supplies	$ 431.10	$ 2,258.60	$ 5,000.00	$ 2,741.40
100-10000-3120	Audit Fees	$ -	$ 5,002.40	$ 32,000.00	$ 26,997.60
100-10000-3150	Legal Fees	$ 5,500.00	$ 15,839.50	$ 57,000.00	$ 41,160.50
100-10000-3152	Election Fees	$ -	$ -	$ 5,000.00	$ 5,000.00
100-10000-3160	Website/Email Maintenance	$ 274.95	$ 824.85	$ 9,000.00	$ 8,175.15
100-10000-3180	Bank Fees	$ -	$ -	$ 100.00	$ 100.00
100-10000-3190	Economic Development/Donations	$ -	$ 700.00	$ 3,000.00	$ 2,300.00
100-10000-3330	Repairs & Maintenance Grounds	$ 350.00	$ 2,094.30	$ 20,000.00	$ 17,905.70
100-10000-3340	Building Contractual Services	$ 3,601.84	$ 7,326.84	$ 10,000.00	$ 2,673.16
100-10000-3350	Equipment Repairs/Supplies TH	$ -	$ -	$ 5,000.00	$ 5,000.00
100-10000-3600	Advertising	$ 538.41	$ 1,213.79	$ 6,000.00	$ 4,786.21
100-10000-5120	Electricity	$ 2,380.03	$ 6,968.26	$ 20,000.00	$ 13,031.74
100-10000-5130	Fuel Oil	$ -	$ -	$ 3,000.00	$ 3,000.00
100-10000-5140	Contractual Services	$ 17,529.70	$ 32,528.30	$ 22,000.00	$ (10,528.30)
100-10000-5210	Postage	$ 72.67	$ 808.07	$ 6,000.00	$ 5,191.93
100-10000-5215	Tax Preparation	$ -	$ 1,600.00	$ 3,500.00	$ 1,900.00
100-10000-5230	Telephone	$ 786.06	$ 2,731.21	$ 8,000.00	$ 5,268.79
100-10000-5235	Cell Phones	$ 443.61	$ 1,774.35	$ 8,000.00	$ 6,225.65
100-10000-5309	Insurance (VRSA)	$ -	$ 5,209.45	$ 26,500.00	$ 21,290.55
100-10000-5410	Lease Equipment (Copier)	$ 179.46	$ 538.38	$ 5,000.00	$ 4,461.62
100-10000-5540	Conferences & Education	$ 273.87	$ 829.39	$ 10,000.00	$ 9,170.61
100-10000-5557	Community Events	$ -	$ 564.00	$ 10,000.00	$ 9,436.00
100-10000-5800	Miscellaneous	$ (25,115.22)	$ (25,055.24)	$ 2,000.00	$ 27,055.24
100-10000-5810	Code Updates	$ -	$ 1,295.00	$ 5,000.00	$ 3,705.00
100-10000-6001	Office Supplies	$ 645.18	$ 2,183.09	$ 15,300.00	$ 13,116.91
100-10000-6002	Shenandoah Water	$ 346.96	$ 667.73	$ 800.00	$ 132.27
100-10000-6003	Emergency Generator Maintenance	$ -	$ -	$ 1,500.00	$ 1,500.00
100-10000-6004	Alarm Monitoring	$ -	$ -	$ 1,500.00	$ 1,500.00
100-10000-6005	Elevator Maintenance & Inspection	$ -	$ 376.02	$ 1,500.00	$ 1,123.98
100-10000-6006	Fire System Maintenance & Inspection	$ -	$ -	$ 2,500.00	$ 2,500.00
100-10000-6007	Propane	$ -	$ -	$ 5,000.00	$ 5,000.00
100-10000-6008	Road Fuel	$ 76.14	$ 76.14	$ 2,000.00	$ 1,923.86
100-10000-6010	HVAC Service Contract	$ -	$ -	$ 1,800.00	$ 1,800.00
100-10000-6011	Fire Alarm Maintenance & Inspection	$ 295.15	$ 295.15	$ 1,500.00	$ 1,204.85
100-10000-6012	Dues & Subscriptions	$ -	$ 1,700.00	$ 4,000.00	$ 2,300.00
100-10000-6021	Safety Equipment	$ -	$ 30.98	$ 1,500.00	$ 1,469.02

Account Number	Description	Monthly	YTD	Budget	Variance
Town Administration/Town Hall					
100-10000-8214	BAI Computer System	$ -	$ 8,426.00	$ 20,000.00	$ 11,574.00
100-10000-8220	Computer Tech Support	$ 1,834.88	$ 5,656.44	$ 32,000.00	$ 26,343.56
100-10000-8222	Computer Equipment Upgrade	$ 412.76	$ 1,907.76	$ 10,000.00	$ 8,092.24
Grants Awarded			$ -		
100-10000-7017	Downtown Grants	$ 300.00	$ 4,333.89	$ -	$ (4,333.89)
100-10000-7018	Commission for the Arts Grant Funding	$ -	$ -	$ 9,000.00	$ 9,000.00
100-10000-7019	VRS LSL/CHA Expenses	$ -	$ -	$ -	$ -
Capital Improvements					
100-10000-8100	Capital Improvement	$ -	$ -	$ 136,818.00	$ 136,818.00
Administrative Debt Service					
100-10000-9002	LAC Debt Service	$ 6,017.00	$ 18,051.00	$ 72,204.00	$ 54,153.00
100-10000-9230	Principal 2008 GO Bonds (R1 2 3)	$ 9,805.00	$ 29,415.00	$ 107,855.00	$ 78,440.00
Transfers					
100-10000-9502	Sewer Fund Transfer	$ -	$ -	$ 98,561.00	$ 98,561.00
100-93100-0702	Transfer Hillcrest Cemetery	$ -	$ -	$ 40,189.00	$ 40,189.00
100-93100-2020	Trans DR - ARPA to Water Infra Imp	$ -	$ -	$ 290,000.00	$ 290,000.00
100-93100-2026	Trans DR - ARPA to Water Infra Imp	$ -	$ -	$ 400,000.00	$ 400,000.00
Total Town Administration/Town Hall Expenses		$ 58,058.53	$ 298,220.33	$ 1,972,342.00	$ 1,674,121.67

As of September 30, 2026

General Fund Expenses (Fund100)					
Account Number	Description	Monthly	YTD	Budget	Variance
Police Department					
Police Department Salaries and Benefits					
100-31000-1139	Salaries	$ 16,621.25	$ 50,304.72	$ 463,000.00	$ 412,695.28
100-31000-1140	Overtime	$ -	$ -	$ 9,500.00	$ 9,500.00
100-31000-1150	Holiday/Part Time Pay	$ 140.50	$ 281.02	$ 3,900.00	$ 3,618.98
100-31000-1175	Contractual Services	$ -	$ -	$ 5,000.00	$ 5,000.00
100-31000-2100	FICA	$ 1,285.44	$ 3,879.32	$ 35,420.00	$ 31,540.68
100-31000-2210	VRS	$ 247.04	$ 741.12	$ 17,826.00	$ 17,084.88
100-31000-2240	Group Life Insurance	$ 247.04	$ 383.08	$ 4,200.00	$ 3,816.92
100-31000-2300	Medical Insurance	$ -	$ -	$ 69,420.00	$ 69,420.00
100-31000-2310	Dental Insurance	$ -	$ -	$ 3,850.00	$ 3,850.00
Police Department Operating Expenses					
100-31000-2350	Employee Hire Process	$ 442.72	$ 773.26	$ 4,800.00	$ 4,026.74
100-31000-3310	Equipment Replacement	$ 398.91	$ 2,289.51	$ 14,000.00	$ 11,710.49
100-31000-3330	Police Building Maintenance	$ -	$ 676.14	$ 6,000.00	$ 5,323.86
100-31000-3710	Uniform Replacement	$ -	$ 142.86	$ 7,000.00	$ 6,857.14
100-31000-5120	Electricity	$ 247.03	$ 649.23	$ 2,500.00	$ 1,850.77
100-31000-5215	Propane Generator	$ -	$ -	$ 500.00	$ 500.00
100-31000-5230	Police Telephone	$ 258.63	$ 876.61	$ 1,895.00	$ 1,018.39
100-31000-5235	Cell Phone	$ 361.50	$ 1,113.33	$ 6,276.00	$ 5,162.67
100-31000-5309	Line of Duty Benefit	$ -	$ 1,332.65	$ 9,250.00	$ 7,917.35
100-31000-5410	Copier	$ 470.24	$ 868.23	$ 2,500.00	$ 1,631.77
100-31000-5450	State Police VCIN Terminal	$ 198.00	$ 198.00	$ 250.00	$ 52.00
100-31000-5540	Conferences/Education	$ -	$ -	$ 5,000.00	$ 5,000.00
100-31000-5800	Miscellaneous	$ -	$ 70.00	$ 350.00	$ 280.00
100-31000-5810	Dues, Subscriptions	$ 25.20	$ 80.60	$ 7,615.00	$ 7,534.40
100-31000-5830	Police Public Relations	$ (500.00)	$ 273.53	$ 3,500.00	$ 3,226.47
100-31000-5850	PD Health and Wellness Program	$ -	$ -	$ 2,400.00	$ 2,400.00
100-31000-6001	Office Supplies/Materials	$ 175.94	$ 175.94	$ 2,000.00	$ 1,824.06
100-31000-6008	Fuel	$ 700.33	$ 2,165.25	$ 13,000.00	$ 10,834.75
100-31000-6009	Repairs & Maintenance Vehicles	$ -	$ 230.00	$ 7,500.00	$ 7,270.00
100-31000-6014	Police Radios	$ -	$ 40.04	$ 1,600.00	$ 1,559.96
100-31000-8103	Axon-BWC & In-Car	$ -	$ 11,210.30	$ 20,040.00	$ 8,829.70
100-31000-8104	CAD/RMS Upgrade	$ -	$ 1,329.88	$ 10,364.00	$ 9,034.12
Police Department Capital Improvements					
100-31000-8218	Server/Computers/Alarm	$ 2,483.31	$ 5,143.07	$ 20,000.00	$ 14,856.93
Police Department Grant Expenses					
100-31000-8225	DCJS/Other Grant	$ 2,862.00	$ 2,862.00	$ 20,000.00	$ 17,138.00
Total Police Expenditures		$ 26,665.08	$ 88,089.69	$ 780,456.00	$ 692,366.31

As of September 30, 2026

General Fund Expenses (Fund100)					
Account Number	Description	Monthly	YTD	Budget	Variance
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	$ 6,000.00	$ -
Total Fire/Rescue Expense			$ 6,000.00	$ 27,000.00	$ 21,000.00
Streets and Sidewalks Expenses					
Streets and Sidewalks Salaries and Benefits					
100-41000-1130	Salaries - Streets & Sidewalks	$ 3,546.36	$ 10,670.91	$ 71,993.00	$ 61,322.09
100-41000-1140	Overtime	$ -	$ 947.70	$ 10,000.00	$ 9,052.30
100-41000-1150	Part Time	$ -	$ -	$ 2,000.00	$ 2,000.00
100-41000-2100	FICA	$ 299.98	$ 1,033.10	$ 5,507.00	$ 4,473.90
100-41000-2210	VRS	$ 209.53	$ 435.05	$ 2,772.00	$ 2,336.95
100-41000-2240	Group Life Insurance	$ 41.30	$ 94.40	$ 302.00	$ 207.60
100-41000-2300	Medical Insurance	$ 752.08	$ 1,684.40	$ 9,040.00	$ 7,355.60
100-41000-2310	Dental Insurance	$ 34.44	$ 49.51	$ 364.00	$ 314.49
Streets and Sidewalks Operations			$ -		
100-41000-3330	Repairs on Streets & Sidewalks	$ -	$ -	$ 18,000.00	$ 18,000.00
100-41000-3350	Main Street Parking	$ 1,869.55	$ 9,347.75	$ 24,720.00	$ 15,372.25
100-41000-5120	Electricity	$ 3,032.79	$ 8,073.29	$ 25,000.00	$ 16,926.71
100-41000-5800	Miscellaneous	$ -	$ 142.16	$ 1,000.00	$ 857.84
100-41000-6003	Agricultural/Beautification	$ 2,311.27	$ 11,423.30	$ 20,000.00	$ 8,576.70
100-41000-6007	Repairs & Maintenance Supplies	$ 652.47	$ 4,274.15	$ 9,000.00	$ 4,725.85
100-41000-6008	Fuel	$ 868.69	$ 1,909.31	$ 9,000.00	$ 7,090.69
100-41000-6009	Vehicle Maintenance	$ 125.56	$ 1,092.97	$ 12,000.00	$ 10,907.03
100-41000-6011	Uniforms	$ 337.76	$ 1,406.49	$ 4,800.00	$ 3,393.51
100-41000-6023	Snow Removal Supplies	$ -	$ -	$ 10,000.00	$ 10,000.00
Streets and Sidewalks Shop			$ -		
100-41000-7100	Shop Building Maintenance	$ -	$ -	$ 10,000.00	$ 10,000.00
100-41000-7200	Equipment Repairs	$ 551.16	$ 3,167.64	$ 20,000.00	$ 16,832.36
100-41000-7300	Shop Supplies/Utilities	$ 151.96	$ 603.23	$ 10,000.00	$ 9,396.77
100-41000-8101	Equipment Replacement	$ -	$ -	$ 10,000.00	$ 10,000.00
Streets and Sidewalks Capital Improvements					
100-41000-8100	Capital Improvements Buildings	$ -	$ -	$ -	$ -
100-41000-8102	Capital Improvements S/S	$ -	$ -	$ -	$ -
100-41000-7250	Sidewalk Construction - VDOT	$ -	$ -	$ -	$ -
Total Streets/Sidewalk Expense			$ 56,355.36	$ 285,498.00	$ 229,142.64
Trash and Recycle Expenses					
Contract Fees					
100-42300-3050	Fuel Surcharge	$ -	$ -	$ 2,000.00	$ 2,000.00
100-42300-4000	Subcontract Work - Updike	$ 5,517.00	$ 16,551.00	$ 66,200.00	$ 49,649.00
100-42300-4001	Contract Contingency - Add Cans	$ 55.50	$ 138.75	$ 4,000.00	$ 3,861.25
100-42350-3000	Tipping Fee - County of Louisa	$ 1,634.40	$ 4,190.04	$ 21,000.00	$ 16,809.96
100-42350-4000	Subcontract Work - Updike Recycle	$ 833.00	$ 2,499.00	$ 10,000.00	$ 7,501.00
Total Trash Expense			$ 23,378.79	$ 103,200.00	$ 79,821.21

Account Number	Description		Budget	Spent	Balance
Ball Park Expenses					
Maintenance Expenses					
100-71300-5110	Electric	$ -	$ 186.55	$ 1,800.00	$ 1,613.45
100-71300-5200	Field Facility Improvements	$ -	$ -	$ 5,000.00	$ 5,000.00
Total Ball Park Expense			$ 186.55	$ 6,800.00	$ 6,613.45
Oakland Cemetery					
Oakland Salaries and Benefits					
100-71400-1130	Salaries - Oakland	$ 1,367.31	$ 5,815.71	$ 21,454.00	$ 15,638.29
100-71400-2100	FICA	$ 111.82	$ 480.38	$ 1,641.00	$ 1,160.62
100-71400-2210	VRS	$ 87.09	$ 382.22	$ 826.00	$ 443.78
100-71400-2240	Group Life Insurance	$ 15.88	$ 60.94	$ 90.00	$ 29.06
100-71400-2300	Medical Insurance	$ 265.08	$ 1,686.04	$ 1,300.00	$ (386.04)
100-71400-2310	Dental Insurance	$ 11.91	$ 95.94	$ 27.00	$ (68.94)
Oakland Operations					$ -
100-71400-3310	Repairs and Maintenance	$ -	$ -	$ 13,000.00	$ 13,000.00
100-71400-6008	Fuel	$ -	$ -	$ 50.00	$ 50.00
100-71400-6017	Lights and Flags	$ 13.34	$ 34.63	$ 500.00	$ 465.37
Total Oakland Cemetery			$ 8,555.86	$ 38,888.00	$ 30,332.14
Total General Fund Expenses			$ 480,786.58	$ 3,214,184.00	$ 2,733,397.42

As of September, 2026

Water Fund Revenue (Fund 501)

Account Number	Description	Monthly	YTD	Budget	Variance
501-15010-0001	Interest Earned	$ 3,431.64	$ 10,377.45	$ 40,000.00	$ 29,622.55
501-16001-0001	Water Revenue	$ 63,553.39	$ 189,841.08	$ 746,862.00	$ 557,020.92
501-16001-0003	Water Connections	$ -	$ 8,500.00	$ 11,400.00	$ 2,900.00
501-16001-0007	Penalty Fees	$ 250.00	$ 1,100.00	$ 6,798.00	$ 5,698.00
501-41050-0002	USDA Loan Proceeds	$ -	$ -	$ 351,022.00	$ 351,022.00
501-41050-0501	Transfer From Reserve	$ -	$ -	$ 47,426.00	$ 47,426.00
501-41050-2020	ARPA Funding General Fund Transfer	$ -	$ -	$ 290,000.00	$ 290,000.00
Total Water Revenue			$ 209,818.53	$ 1,493,508.00	$ (1,283,689.47)

Water Fund Expenses (Fund 501)

Account Number	Description	Monthly	YTD	Budget	Variance
Water Salaries and Benefits					
501-45000-1130	Salaries - Water	$ 5,312.26	$ 17,014.31	$ 111,688.00	$ 94,673.69
501-45000-1140	Overtime	$ 102.51	$ 273.36	$ 2,000.00	$ 1,726.64
501-45000-2100	FICA	$ 394.33	$ 1,255.26	$ 8,697.00	$ 7,441.74
501-45000-2210	VRS	$ 312.87	$ 714.13	$ 4,300.00	$ 3,585.87
501-45000-2240	Group Life Insurance	$ 60.28	$ 183.12	$ 715.00	$ 531.88
501-45000-2300	Medical Insurance	$ 1,052.04	$ 3,090.05	$ 14,170.00	$ 11,079.95
501-45000-2310	Dental Insurance	$ 48.95	$ 140.08	$ 800.00	$ 659.92
Operating Expenses					
501-45000-3180	Water Tank Maintenance	$ -	$ 10,680.70	$ 20,000.00	$ 9,319.30
501-45000-3185	Operator Contract Fees	$ 701.33	$ 2,005.66	$ 10,000.00	$ 7,994.34
501-45000-3310	Repairs & Maintenance Equipment	$ -	$ -	$ 5,000.00	$ 5,000.00
501-45000-5130	Water Purchased	$ 37,925.62	$ 125,334.60	$ 420,000.00	$ 294,665.40
501-45000-5210	Postage/Billing Supplies	$ 600.00	$ 1,942.22	$ 7,000.00	$ 5,057.78
501-45000-5220	Water Testing Fees	$ -	$ -	$ 800.00	$ 800.00
501-45000-5650	VDOT Fees	$ -	$ -	$ 300.00	$ 300.00
501-45000-5660	Waterworks Operation Fund	$ -	$ 1,321.50	$ 2,700.00	$ 1,378.50
501-45000-5670	Miss Utility	$ 37.20	$ 161.95	$ 1,000.00	$ 838.05
501-45000-5680	Road Repairs	$ 7,375.00	$ 7,375.00	$ 2,000.00	$ (5,375.00)
501-45000-5690	Electricity Tower Pumps	$ 11.31	$ 26.61	$ 1,000.00	$ 973.39
501-45000-5800	Miscellaneous	$ 762.93	$ 762.93	$ -	$ (762.93)
501-45000-5810	Dues/Subscriptions	$ 19.99	$ 39.98	$ 2,000.00	$ 1,960.02
501-45000-5840	CSX Right of Way	$ -	$ -	$ 2,600.00	$ 2,600.00
501-45000-6001	Supplies	$ 6,966.30	$ 11,437.33	$ 29,000.00	$ 17,562.67
501-45000-6008	Fuel	$ 62.76	$ 363.08	$ 2,000.00	$ 1,636.92
501-45000-6010	Mapping	$ 700.00	$ 700.00	$ 1,000.00	$ 300.00
501-45000-6011	Uniforms	$ 337.76	$ 511.30	$ 2,000.00	$ 1,488.70
501-45000-6021	Safety Equipment/ Training	$ 33.99	$ 33.99	$ 10,000.00	$ 9,966.01
501-45000-6510	Itron Software Handhelds	$ -	$ -	$ 2,100.00	$ 2,100.00
501-45000-6520	Itron Software Support	$ -	$ -	$ 6,500.00	$ 6,500.00
501-45000-7000	Joint Operations LCWA Connect	$ -	$ -	$ 18,000.00	$ 18,000.00
Capital Improvements					
501-45000-6004	Hydrant Replacement & Maintenance	$ -	$ -	$ 15,000.00	$ 15,000.00
501-45000-8100	Capital Expenditures	$ -	$ -	$ 96,500.00	$ 96,500.00
501-45000-8175	Contractual Services Water Operations	$ 19,790.00	$ 27,949.50	$ 25,000.00	$ (2,949.50)
501-45000-9305	Water Line Replacement Project	$ 417,343.89	$ 417,769.25	$ 351,022.00	$ (66,747.25)
501-93100-2020	ARPA Funding Infrastructure Imp	$ 123,776.92	$ 233,588.20	$ 290,000.00	$ 56,411.80
Debt Service					
501-93000-9240	USDA (WIP)	$ -	$ -	$ 26,012.00	$ 26,012.00
501-45500-9260	USDA WIP Bond Holding	$ -	$ -	$ 2,604.00	$ 2,604.00
Transfers					
501-93100-0501	Water to Sewer for Transfer for Operations	$ -	$ -	$ -	$ 026 -
Total Water Expenses			$ 864,674.11	$ 1,493,508.00	$ 628,833.89

As of September, 2026

Sewer Fund Revenue (Fund 502)

Account Number	Description	Monthly	YTD	Budget	Variance
502-15010-0001	Interest Earned	$ 1,248.44	$ 2,499.82	$ 18,000.00	$ 15,500.18
502-16001-0002	Sewer Revenue	$ 76,848.09	$ 220,237.25	$ 885,001.00	$ 664,763.75
502-16001-0004	Sewer Connection	$ -	$ -	$ 18,500.00	$ 18,500.00
502-41050-0100	Transfer from General Funds	$ -	$ -	$ 98,561.00	$ 98,561.00
502-41050-0502	Water to Sewer for Transfer for Operations	$ -	$ -	$ -	$ -
502-41050-2026	ARPA Funding General Fund Transfer	$ -	$ -	$ 400,000.00	$ 400,000.00
Total Sewer Revenue		$ 78,096.53	$ 222,737.07	$ 1,420,062.00	$ 1,197,324.93

Sewer Fund Expenses (Fund 502)

Account Number	Description	Monthly	YTD	Budget	Variance
Sewer Salaries and Benefits					
502-45500-1130	Salaries	$ 5,889.12	$ 21,593.79	$ 121,758.00	$ 100,164.21
502-45500-1145	Overtime	$ -	$ 428.25	$ 1,000.00	$ 571.75
502-45500-2100	FICA	$ 430.71	$ 1,584.57	$ 9,391.00	$ 7,806.43
502-45500-2210	VRS	$ 350.50	$ 1,040.65	$ 4,688.00	$ 3,647.35
502-45500-2240	Group Life Insurance	$ 65.78	$ 190.59	$ 755.00	$ 564.41
502-45500-2300	Medical Insurance	$ 1,099.04	$ 3,625.74	$ 11,431.00	$ 7,805.26
502-45500-2310	Dental Insurance	$ 51.73	$ 154.99	$ 600.00	$ 445.01
Operating Expenses					
502-45500-3310	Repairs/Maintenance Equipment	$ -	$ -	$ 12,500.00	$ 12,500.00
502-45500-3330	Repairs/Maintenance Buildings	$ 4,784.42	$ 7,284.42	$ 8,000.00	$ 715.58
502-45500-3340	Contractual Services RSTP	$ 46,570.53	$ 166,046.57	$ 465,000.00	$ 298,953.43
502-45500-3345	RSTP Plant Improvements	$ -	$ -	$ 25,000.00	$ 25,000.00
502-45500-5120	Electricity	$ 260.88	$ 734.17	$ 4,000.00	$ 3,265.83
502-45500-5210	Postage/Billing Supplies	$ 600.00	$ 961.87	$ 4,500.00	$ 3,538.13
502-45500-5230	Telephone - Pump Station	$ 93.72	$ 374.77	$ -	$ (374.77)
502-45500-5680	Road Repairs	$ 7,532.52	$ 7,532.52	$ 8,000.00	$ 467.48
502-45500-5800	Miscellaneous	$ -	$ -	$ 600.00	$ 600.00
502-45500-6001	Supplies	$ 5,571.25	$ 8,797.90	$ 8,000.00	$ (797.90)
502-45500-6008	Fuel	$ 74.37	$ 213.53	$ 2,000.00	$ 1,786.47
502-45500-6011	Uniforms	$ 337.76	$ 507.17	$ 2,000.00	$ 1,492.83
Capital Improvements					
502-45500-8102	Capital Improvement Sewer	$ -	$ -	$ 131,400.00	$ 131,400.00
502-45500-8175	Contractual Services Sewer Operations	$ 2,635.00	$ 8,292.00	$ 30,000.00	$ 30,000.00
502-93100-2026	ARPA Funding Infrastructure Imp	$ -	$ -	$ 400,000.00	$ 400,000.00
Debt Service					
502-45500-9210	Principal 2001 GO Bonds (RD)	$ 5,541.00	$ 16,623.00	$ 66,492.00	$ 49,869.00
502-45500-9230	Principal 2010 GO Bonds (WWTP)	$ 7,839.00	$ 23,517.00	$ 94,068.00	$ 70,551.00
502-45500-9250	Principal 2020 GO Bond (Reline)	$ 740.00	$ 2,220.00	$ 8,880.00	$ 6,660.00
Total Sewer Expenses		90,467.33	$ 271,723.50	$ 1,420,063.00	$ 1,148,339.50

As of September 30, 2026

Hillcrest Fund Revenue (Fund 702)					
Account Number	Description	Monthly	YTD	Budget	Variance
702-13030-0026	Burial Permits	$ 1,400.00	$ 2,200.00	$ 4,000.00	$ 1,800.00
702-13030-0031	Stone Permits	$ 300.00	$ 300.00	$ 1,200.00	$ 900.00
702-13030-0050	Columbarium Services	$ -	$ -	$ -	$ -
702-15010-0001	Interest Earned	$ 1,791.38	$ 5,399.68	$ 19,000.00	$ 13,600.32
702-18990-0001	Sales of Lots	$ 2,666.67	$ 7,666.67	$ 14,000.00	$ 6,333.33
702-34105-0001	Transfer from Reserves	$ -	$ -	$ 40,000.00	$ 40,000.00
702-41050-0100	Transfer from General Fund	$ -	$ -	$ 40,189.00	$ 40,189.00
Total Hillcrest Revenue		$ 6,158.05	$ 15,566.35	$ 118,389.00	$ 102,822.65

Hillcrest Fund Expenses (Fund 702)					
Account Number	Description	Monthly	YTD	Budget	Variance
Hillcrest Salaries and Benefits					
702-71400-1130	Salaries - Hillcrest	$ 3,439.31	$ 11,404.96	$ 63,574.00	$ 52,169.04
702-71400-1150	Part Time or Contract Work	$ 5,240.00	$ 15,720.00	$ 33,560.00	$ 17,840.00
702-71400-2100	FICA	$ 250.98	$ 811.13	$ 4,863.00	$ 4,051.87
702-71400-2210	VRS	$ 203.29	$ 555.81	$ 2,448.00	$ 1,892.19
702-71400-2240	Group Life Insurance	$ 38.39	$ 101.23	$ 394.00	$ 292.77
702-71400-2300	Medical Insurance	$ 644.03	$ 1,852.37	$ 5,500.00	$ 3,647.63
702-71400-2310	Dental Insurance	$ 30.38	$ 83.71	$ 500.00	$ 416.29
Hillcrest Operations					
702-71400-3310	Repairs and Maintenance	$ -	$ -	$ 1,000.00	$ 1,000.00
702-71400-5800	Miscellaneous	$ -	$ -	$ 100.00	$ 100.00
702-71400-6001	Supplies	$ -	$ -	$ 150.00	$ 150.00
702-71400-6017	Lights and Flags	$ 13.51	$ 255.08	$ 300.00	$ 44.92
Hillcrest Capital Improvements					
702-71400-8100	Storage Building Maintenance	$ -	$ -	$ 1,000.00	$ 1,000.00
702-71400-8101	Grounds Improvement	$ -	$ -	$ 5,000.00	$ 5,000.00
Total Hillcrest Expenses		9,859.89	$ 30,784.29	$ 118,389.00	$ 87,604.71

GENERAL FUND REVENUE	TOTAL BUDGET	REVENUE YTD	VARIANCE	% OF ACTUAL TO BUDGET
Taxes	549,895	23,713	(526,182)	4%
local Taxes	1,636,020	425,536	(1,210,484)	26%
Permits & Other Licenses	3,500	1,225	(2,275)	35%
Fines & Forfeitures	8,200	399	(7,801)	5%
Other revenue	114,000	35,029	(78,971)	31%
Due From Other Governments	78,500	15,665		
Transfers From Reserves/Other Funds	824,071	-	(824,071)	0%
TOTAL WATER FUND REVENUE	3,214,186	501,567	(2,649,784)	15.6%

GENERAL FUND EXPENDITURES - BY DEPARTMENT	TOTAL BUDGET	EXPENSE YTD	VARIANCE	% OF ACTUAL TO BUDGET
General Fund Administrative Expenses	1,972,342	298,220	1,674,122	15%
Police Department Expenses	780,456	88,090	692,366	11%
Fire and Rescue Department Expenses	27,000	6,000	21,000	22%
Street and Sidewalk Expenses	285,498	56,355	229,143	20%
Trash & Recycle Expenses	103,200	23,379	79,821	23%
Ball Park Expenses	6,800	187	6,613	3%
Oakland Cemetery Expenses	38,888	8,556	30,332	22%
TOTAL GENERAL FUND EXPENDITURES	3,214,184	480,787	2,733,397	15.0%

TOTAL - GENERAL FUND	TOTAL BUDGET	YEAR TO DATE	VARIANCE	% OF ACTUAL TO BUDGET
REVENUES	3,214,186	501,567	(2,712,619)	15.6%
EXPENSES	3,214,184	480,787	2,733,397	15.0%
GENERAL FUND NET INCOME		20,780	-	0.6% DIFFERENCE OF REVENUES LESS EXPENDITURES

WATER FUND REVENUE	TOTAL BUDGET	REVENUE YTD	VARIANCE	% OF ACTUAL TO BUDGET
Interest Earned	40,000	10,377	(29,623)	26%
Water Revenue	746,862	189,841	(557,021)	25%
Water Connections	11,400	8,500	(2,900)	75%
Penalty Fees	6,798	1,100	(5,698)	16%
USDA Loan Proceeds	351,022	-	(351,022)	0%
Transfer From Reserves	47,426	-	(47,426)	0%
ARPA Funding General Fund Transfer	290,000	-	(290,000)	0%
TOTAL WATER FUND REVENUE	1,493,508	209,819	(1,283,689)	14.0%

WATER FUND EXPENDITURES	TOTAL BUDGET	EXPENSE YTD	VARIANCE	% OF ACTUAL TO BUDGET
WATER SALARIES AND BENEFITS	142,370	22,670	119,700	16%
WATER OPERATING EXPENSES	545,000	162,697	382,303	30%
CAPITAL IMPROVEMENTS	777,522	679,307	98,215	87%
DEBT SERVICE	28,616	-	28,616	0%
TRANSFERS	-	-	-	0%
TOTAL WATER FUND EXPENDITURES	1,493,508	864,674	628,834	57.9%

WATER FUND	TOTAL BUDGET	YEAR TO DATE	VARIANCE	% OF ACTUAL TO BUDGET
REVENUES	1,493,508	209,819	(1,283,689)	14.0%
EXPENSES	1,493,508	864,674	628,834	57.9%
WATER FUND		(654,856)	-	-43.8% DIFFERENCE OF REVENUES LESS EXPENDITURES

SEWER FUND REVENUE	TOTAL BUDGET	REVENUE YTD	VARIANCE	% OF ACTUAL TO BUDGET
Interest Earned	18,000	2,500	(15,500)	14%
Sewer Revenue	885,001	220,237	(664,764)	25%
Sewer Connection	18,500	-	(18,500)	0%
Transfer from General Funds	98,561	-	(98,561)	0%
Water to Sewer for Transfer for Operations	-	-	-	0%
ARPA Funding General Fund Transfer	400,000	-	(400,000)	0%
SEWER FUND REVENUE	**1,420,062**	**222,737**	**(1,197,325)**	**16%**

SEWER FUND EXPENDITURES	TOTAL BUDGET	EXPENSE YTD	VARIANCE	% OF ACTUAL TO BUDGET
SEWER SALARIES AND BENEFITS	149,623	28,619	121,004	19%
SEWER OPERATING EXPENSES	539,600	192,453	347,147	36%
CAPITAL IMPROVEMENTS	561,400	8,292	553,108	1%
DEBT SERVICE	169,440	42,360	127,080	25%
SEWER FUND EXPENDITURES	**1,420,063**	**271,724**	**1,148,340**	**19%**

SEWER FUND	TOTAL BUDGET	YEAR TO DATE	VARIANCE	% OF ACTUAL TO BUDGET	
REVENUES	**1,420,062**	**222,737**	**(1,197,325)**	**15.7%**	
EXPENSES	**1,420,063**	**271,724**	**1,148,340**	**19.1%**	
SEWER FUND		**(48,986)**	**-**	**-3.4%**	**DIFFERENCE OF REVENUES LESS EXPENDITURES**

HILLCREST REVENUE	TOTAL BUDGET	REVENUE YTD	VARIANCE	% OF ACTUAL TO BUDGET
Burial Permits	4,000	2,200	(1,800)	55%
Stone Permits	1,200	300	(900)	25%
Columbarium Services	-	-	-	0%
Interest Earned	19,000	5,400	(13,600)	28%
Sales of Lots	14,000	7,667	(6,333)	55%
Transfer from Reserves	40,000	-	(40,000)	0%
Transfer from General Fund	40,189	-	(40,189)	0%
HILLCREST REVENUE	**118,389**	**15,566**	**(102,823)**	**13%**

HILLCREST EXPENDITURES	TOTAL BUDGET	EXPENSE YTD	VARIANCE	% OF ACTUAL TO BUDGET
HILLCREST SALARIES AND BENEFITS	110,839	30,529	80,310	28%
HILLCREST OPERATIONS	1,550	255	1,295	16%
HILLCREST CAPITAL IMPROVEMENTS	6,000	-	6,000	0%
HILLCREST EXPENDITURES	**118,389**	**30,784**	**87,605**	**26%**

HILLCREST	TOTAL BUDGET	YEAR TO DATE	VARIANCE	% OF ACTUAL TO BUDGET	
REVENUES	**118,389**	**15,566**	**(102,823)**	**13.1%**	
EXPENSES	**118,389**	**30,784**	**87,605**	**26.0%**	
TOTAL HILLCREST		**(15,218)**	**-**	**-12.9%**	**DIFFERENCE OF REVENUES LESS EXPENDITURES**

Subject to Change