

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Revenue (Fund 100)

Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
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Taxes (RE, PP, PS)

1	100-11010-0001	Real Estate Current Year Tax	\$ 248,449.34	\$ 267,162.70	\$ 295,636.41	\$ 290,000.00	\$ 323,297.13	\$ 325,000.00	\$ 35,000.00
2	100-11010-0002	Delinquent Real Estate Tax	\$ 7,323.30	\$ 3,874.13	\$ 11,806.26	\$ 3,000.00	\$ 5,237.77	\$ 3,500.00	\$ 500.00
3	100-11020-0001	Personal Property Current Year Tax	\$ 67,435.42	\$ 65,446.15	\$ 80,530.68	\$ 78,000.00	\$ 75,556.30	\$ 78,000.00	\$ -
4	100-11020-0002	Delinquent Personal Property Tax	\$ 5,100.15	\$ 2,181.21	\$ 9,280.89	\$ 2,000.00	\$ 4,296.08	\$ 2,500.00	\$ 500.00
5	100-11020-0003	VA Personal Property Relief Allowance	\$ 21,378.84	\$ 21,378.84	\$ 21,378.84	\$ 21,378.00	\$ 21,378.84	\$ 21,300.00	\$ (78.00)
6	100-11025-0001	Public Service Tax Current Year	\$ 8,075.84	\$ 9,813.87	\$ 6,772.56	\$ 7,000.00	\$ 6,553.12	\$ 7,000.00	\$ -
7	100-11060-0001	Penalties - All Property Tax	\$ 3,139.17	\$ 2,667.95	\$ 3,840.65	\$ 1,500.00	\$ 2,282.66	\$ 2,000.00	\$ 500.00
8	100-11060-0002	Interest - All Property Tax	\$ 3,171.19	\$ 2,141.62	\$ 5,029.75	\$ 1,000.00	\$ 1,731.68	\$ 2,000.00	\$ 1,000.00

Local Taxes

9	100-12010-0001	Local Sales Use and Tax	\$ 104,554.16	\$ 114,743.90	\$ 130,517.40	\$ 110,000.00	\$ 95,214.95	\$ 135,000.00	\$ 25,000.00
10	100-12020-0002	Consumption Tax	\$ 4,694.68	\$ 4,520.38	\$ 3,598.37	\$ 4,000.00	\$ 4,341.48	\$ 4,000.00	\$ -
11	100-12030-0001	Business License Tax	\$ 258,863.60	\$ 256,672.57	\$ 266,402.08	\$ 250,000.00	\$ 94,367.61	\$ 250,000.00	\$ -
12	100-12060-0001	Bank Stock Tax	\$ 162,329.00	\$ 202,693.00	\$ 203,099.00	\$ 190,000.00	\$ -	\$ 200,000.00	\$ 10,000.00
13	100-12100-0001	Transient Lodging Tax	\$ 1,047.72	\$ 1,827.57	\$ 2,726.04	\$ 2,000.00	\$ 1,928.28	\$ 2,000.00	\$ -
14	100-12110-0001	Meals Tax	\$ 709,599.92	\$ 741,162.55	\$ 827,394.57	\$ 750,000.00	\$ 481,171.52	\$ 775,000.00	\$ 25,000.00

Permits and Other Licenses

15	100-13030-0007	Zoning Permits	\$ 3,157.81	\$ 1,819.00	\$ 1,038.00	\$ 1,000.00	\$ 1,251.50	\$ 1,000.00	\$ -
16	100-13030-0100	Special Use Permits	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00	\$ 500.00

Fines and Forfeitures

17	100-14010-0001	Court Fines & Forfeitures	\$ 11,001.41	\$ 15,868.99	\$ 16,548.00	\$ 2,500.00	\$ 3,733.27	\$ 4,000.00	\$ 1,500.00
18	100-14010-0005	Parking Violation Fees	\$ 90.00	\$ 350.00	\$ -	\$ 150.00	\$ -	\$ 100.00	\$ (50.00)
19	100-24040-0015	PD Fines/Charges	\$ -	\$ -	\$ -	\$ 300.00	\$ 2,464.00	\$ 500.00	\$ 200.00

Other Revenue

20	100-15010-0001	Interest Earned	\$ 1,054.43	\$ 2,125.83	\$ 19,148.80	\$ 12,500.00	\$ 15,356.53	\$ 10,600.00	\$ (1,900.00)
21	100-15020-0005	Pettit Storage Rental	\$ 4,800.00	\$ 4,800.00	\$ 5,200.00	\$ 4,800.00	\$ 2,800.00	\$ 4,800.00	\$ -
22	100-15020-0009	Parking Lot Building Rental	\$ 6,000.00	\$ 5,500.00	\$ 4,000.00	\$ 6,000.00	\$ 6,500.00	\$ 6,000.00	\$ -
23	100-15020-0015	Arts Center Lease Rent	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -
24	100-16080-0001	Solid Waste Fees	\$ 8,418.00	\$ 8,083.50	\$ 7,871.50	\$ 8,000.00	\$ 5,525.50	\$ 7,500.00	\$ (500.00)

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Revenue (Fund 100)

	Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
25	100-16080-0004	Brush Removal	\$ 183.75	\$ 61.25	\$ -	\$ 100.00	\$ -	\$ -	\$ (100.00)
26	100-18990-0001	Miscellaneous	\$ 18,986.47	\$ 33,412.98	\$ 12,060.73	\$ 500.00	\$ 631.92	\$ 500.00	\$ -
27	100-18990-0009	Sale of Equipment	\$ -	\$ -	\$ 3,050.00	\$ -	\$ -	\$ -	\$ -
28	100-18990-0013	NSF Fees	\$ 112.09	\$ 125.00	\$ 225.00	\$ 50.00	\$ 125.00	\$ 100.00	\$ 50.00
29	100-18990-0050	MLR Rebate	\$ -	\$ -	\$ 6,577.56	\$ -	\$ 4,546.26	\$ 3,000.00	\$ 3,000.00
30	100-18990-0702	Lot Sales at Hillcrest Cemetery	\$ 7,100.01	\$ 5,200.02	\$ 10,800.00	\$ 5,000.00	\$ 4,533.34	\$ 5,000.00	\$ -

Due From Other Governments

31	100-22010-0005	Rolling Stock Tax	\$ 1,692.28	\$ 1,678.14	\$ -	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -
32	100-22010-0006	Communication Tax	\$ 5,277.07	\$ 5,121.94	\$ 4,973.31	\$ 4,300.00	\$ 1,958.06	\$ 3,000.00	\$ (1,300.00)
33	100-22010-0010	Auto Rental Tax	\$ 19,906.81	\$ 20,426.78	\$ 749.94	\$ 750.00	\$ -	\$ -	\$ (750.00)
34	100-23201-0003	Arts Center Grant	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -
35	100-24010-0005	TEA Grant Downtown	\$ -	\$ -	\$ -	\$ 1,134,000.00	\$ -	\$ 1,134,000.00	\$ -
36	NEW	Additional Grant for TA Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,000.00	\$ 720,000.00
37	100-24040-0001	Law Enforcement - 599 Funds	\$ 43,146.00	\$ 40,787.00	\$ 43,003.00	\$ 45,000.00	\$ 22,616.00	\$ 45,000.00	\$ -
38	100-24040-0006	DCJS/Other Grants	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 100,000.00	\$ 100,000.00
39	100-24040-0007	Anti-Litter Grant	\$ 981.00	\$ 1,396.00	\$ 1,674.00	\$ 1,200.00	\$ 2,189.00	\$ 1,500.00	\$ 300.00
40	100-24040-0012	Fire Program Grant	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
41	100-33201-2020	ARPA Grant PD	\$ -	\$ -	\$ -	\$ -	\$ 24,080.40	\$ -	\$ -

Transfers from Reserves/Other Funds

42	100-41050-0006	Transfer from Reserves - TA Sidewalk	\$ -	\$ -	\$ -	\$ 687,000.00	\$ -	\$ 690,000.00	\$ 3,000.00
43	NEW	Transfer from Defered Revenue - ARPA to Water Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
44	NEW	Transfer from Defered Revenue - ARPA to Sewer Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
Total Revenue General Fund						\$ 3,657,628.00	\$ 1,222,168.20	\$ 5,879,000.00	\$ 2,221,372.00

Town of Louisa Proposed FY 2024-2025 Budget

Police Department Forfeited Assets Fund Revenue (Fund 102)

Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
102-31000-1001	PD Forfeited Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue PD FA Fund					\$ -	\$ -	\$ -	\$ -

Police Department Forfeited Assets Fund Expenses (Fund 102)

Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
102-31000-1001	PD Forfeited Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses PD FA Fund					\$ -	\$ -	\$ -	\$ -

Hometown Hero Project Fund Revenue (Fund 801)

Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
801-011010-0001	Hometown Heros Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
Total Revenue HHP Fund					\$ -	\$ -	\$ 10,000.00	\$ -

Hometown Hero Project Fund Expenses (Fund 801)

Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
801-011010-1	Hometown Heros Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -
Total Expenses HHP Fund					\$ -	\$ -	\$ 10,000.00	\$ -

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Expenses (Fund100)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
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Town Administration/Town Hall

Administrative Salaries and Benefits

1	100-10000-1110	Salaries - Mayor	\$ 3,600.00	\$ 3,600.00	\$ 2,968.45	\$ 3,600.00	\$ 2,400.00	\$ 3,600.00	\$ -
2	100-10000-1111	Salaries - Administration	\$ 112,017.48	\$ 116,497.89	\$ 101,341.53	\$ 142,500.00	\$ 84,048.00	\$ 157,000.00	\$ 14,500.00
3	100-10000-1115	Salaries - Planning Commission	\$ 4,500.00	\$ 4,500.00	\$ 3,710.56	\$ 4,500.00	\$ 2,250.00	\$ 4,500.00	\$ -
4	100-10000-1116	Salaries - Grounds	\$ 26,715.89	\$ 13,374.23	\$ 10,148.01	\$ 21,000.00	\$ 8,150.14	\$ 24,000.00	\$ 3,000.00
5	100-10000-1711	Salaries - Council	\$ 12,000.00	\$ 12,000.00	\$ 9,894.84	\$ 12,000.00	\$ 6,000.00	\$ 12,000.00	\$ -
6	100-10000-2100	FICA	\$ 11,511.26	\$ 11,499.72	\$ 11,926.90	\$ 13,000.00	\$ 7,967.74	\$ 14,000.00	\$ 1,000.00
7	100-10000-2210	VRS	\$ 8,420.42	\$ 8,390.01	\$ 7,761.35	\$ 9,600.00	\$ 6,363.19	\$ 10,000.00	\$ 400.00
8	100-10000-2240	Group Life Insurance	\$ 1,778.99	\$ 1,771.91	\$ 1,782.29	\$ 2,200.00	\$ 1,276.75	\$ 2,300.00	\$ 100.00
9	100-10000-2300	Medical Insurance	\$ 21,896.26	\$ 20,956.45	\$ 21,784.21	\$ 42,000.00	\$ 15,118.41	\$ 48,300.00	\$ 6,300.00
10	100-10000-2310	Dental Insurance	\$ 1,451.62	\$ 1,362.06	\$ 1,358.13	\$ 2,000.00	\$ 892.24	\$ 2,300.00	\$ 300.00
11	100-10000-2700	Worker's Compensation	\$ 17,500.00	\$ 20,125.00	\$ 23,191.00	\$ 30,000.00	\$ 18,933.75	\$ 34,500.00	\$ 4,500.00

Operating Expenses

12	100-10000-3100	Custodial Services	\$ 17,550.00	\$ 16,539.75	\$ 16,380.00	\$ 17,000.00	\$ 9,450.00	\$ 18,000.00	\$ 1,000.00
13	100-10000-3101	Custodial Supplies	\$ 2,270.86	\$ 3,071.35	\$ 2,557.99	\$ 3,000.00	\$ 1,949.40	\$ 3,000.00	\$ -
14	100-10000-3120	Audit Fees	\$ 28,971.00	\$ 29,900.00	\$ 30,999.00	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -
15	100-10000-3150	Legal Fees	\$ 42,942.50	\$ 48,000.00	\$ 48,260.00	\$ 54,000.00	\$ 31,500.00	\$ 57,000.00	\$ 3,000.00
16	100-10000-3152	Election Fees	\$ -	\$ -	\$ 1,453.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
17	100-10000-3160	Website/Email Maintenance	\$ 3,299.40	\$ 3,549.35	\$ 3,049.45	\$ 4,000.00	\$ 2,199.60	\$ 4,000.00	\$ -
18	100-10000-3180	Bank Fees	\$ 271.53	\$ 80.79	\$ 96.94	\$ 100.00	\$ 8.00	\$ 50.00	\$ (50.00)
19	100-10000-3190	Economic Development/Donations	\$ 774.80	\$ 1,279.12	\$ 1,484.67	\$ 3,000.00	\$ 689.86	\$ 3,000.00	\$ -
20	100-10000-3330	Repairs & Maintenance Grounds	\$ 5,401.28	\$ 6,031.69	\$ 11,410.29	\$ 19,500.00	\$ 9,300.17	\$ 20,000.00	\$ 500.00
21	100-10000-3340	Building Contractual Services	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 8,521.41	\$ 10,000.00	\$ (5,000.00)
22	100-10000-3350	Equipment Repairs/Supplies TH	\$ 4,380.61	\$ 52,463.08	\$ 14,686.83	\$ 5,000.00	\$ 2,391.31	\$ 5,000.00	\$ -
23	100-10000-3600	Advertising	\$ 9,903.13	\$ 7,494.42	\$ 15,416.73	\$ 8,000.00	\$ 7,198.38	\$ 12,000.00	\$ 4,000.00
24	100-10000-5120	Electricity	\$ 12,087.70	\$ 13,365.00	\$ 13,491.80	\$ 14,000.00	\$ 11,108.77	\$ 15,000.00	\$ 1,000.00
25	100-10000-5130	Fuel Oil	\$ 2,311.47	\$ 3,391.67	\$ 3,168.31	\$ 3,500.00	\$ 1,283.24	\$ 3,000.00	\$ (500.00)

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Expenses (Fund 100)									
Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount	
Capital Improvements									
52**	100-10000-8100	Capital Improvement	\$ -	\$ 6,000.00	\$ 13,095.60	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -
53	100-10000-8175	Stormwater Pond Management - Countryside	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ (50,000.00)
54	100-10000-8212	Capital Expense - Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Debt Service									
55	100-10000-9002	LAC Debt Service	\$ 10,814.00	\$ -	\$ 60,170.00	\$ 72,204.00	\$ 42,119.00	\$ 72,204.00	\$ -
56	100-10000-9230	Principal 2008 GO Bonds (R1 2 3)	\$ 17,374.00	\$ -	\$ 93,341.00	\$ 117,660.00	\$ 68,635.00	\$ 117,660.00	\$ -
Transfers									
57	100-10000-9502	Sewer Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	100-93100-0702	Transfer Hillcrest Cemetery	\$ -	\$ -	\$ -	\$ 33,319.00	\$ -	\$ 32,200.00	\$ (1,119.00)
59	NEW	Transfer from Deferred Revenue - ARPA to Water Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
60	NEW	Transfer from Deferred Revenue - ARPA to Sewer Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
Total Town Administration/Town Hall Expenses						\$ 885,283.00	\$ 449,850.51	\$ 2,187,440.00	\$ 1,302,157.00

*Each Council Member is allotted \$250

**Town Hall Campus Emergency Maintenance

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Expenses (Fund 100)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
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Police Department

Police Department Salaries and Benefits

1	100-31000-1139	Salaries	\$ 244,945.13	\$ 206,767.39	\$ 172,560.77	\$ 346,000.00	\$ 128,987.91	\$ 372,000.00	\$ 26,000.00
2	100-31000-1140	Overtime	\$ 14,583.06	\$ 7,101.49	\$ 4,589.31	\$ 7,000.00	\$ 4,200.25	\$ 7,000.00	\$ -
3	100-31000-1150	Holiday/Part Time Pay	\$ 17,021.95	\$ 16,875.20	\$ 2,313.60	\$ 3,400.00	\$ 1,153.06	\$ 3,400.00	\$ -
4	100-31000-2100	FICA	\$ 21,102.05	\$ 20,714.53	\$ 16,669.29	\$ 27,500.00	\$ 10,288.08	\$ 28,500.00	\$ 1,000.00
5	100-31000-2210	VRS	\$ 11,232.85	\$ 14,471.49	\$ 9,273.35	\$ 16,300.00	\$ 5,306.04	\$ 19,200.00	\$ 2,900.00
6	100-31000-2240	Group Life Insurance	\$ 2,576.96	\$ 3,280.27	\$ 2,265.01	\$ 4,000.00	\$ 1,130.47	\$ 4,200.00	\$ 200.00
7	100-31000-2300	Medical Insurance	\$ 45,146.49	\$ 33,791.48	\$ 27,588.30	\$ 57,000.00	\$ 14,966.70	\$ 65,500.00	\$ 8,500.00
8	100-31000-2310	Dental Insurance	\$ 2,145.01	\$ 1,965.67	\$ 1,614.57	\$ 2,500.00	\$ 893.78	\$ 2,850.00	\$ 350.00

Police Department Operating Expenses

9	100-31000-2350	Employee Hire Process	\$ 5,470.75	\$ 1,580.00	\$ 65.00	\$ 3,000.00	\$ 1,240.00	\$ 3,000.00	\$ -
10	100-31000-3310	Equipment Replacement	\$ 6,452.39	\$ 10,117.09	\$ 17,350.93	\$ 20,000.00	\$ 1,292.64	\$ 20,000.00	\$ -
11	100-31000-3330	Police Building Maintenance	\$ 7,837.14	\$ 2,668.31	\$ 1,151.56	\$ 3,500.00	\$ 1,684.16	\$ 5,000.00	\$ 1,500.00
12	100-31000-3710	Uniform Replacement	\$ 4,790.00	\$ 2,677.22	\$ 4,850.05	\$ 5,000.00	\$ 3,813.85	\$ 10,000.00	\$ 5,000.00
13	100-31000-5120	Electricity	\$ 2,136.17	\$ 2,031.41	\$ 2,262.89	\$ 2,500.00	\$ 1,477.49	\$ 2,500.00	\$ -
14	100-31000-5215	Propane Generator	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
15	100-31000-5230	Police Telephone	\$ 790.60	\$ 881.76	\$ 888.49	\$ 1,000.00	\$ 925.29	\$ 1,200.00	\$ 200.00
16	100-31000-5235	Cell Phone	\$ 5,823.01	\$ 5,789.96	\$ 5,784.48	\$ 7,000.00	\$ 3,375.80	\$ 5,000.00	\$ (2,000.00)
17	100-31000-5309	Line of Duty Benefit	\$ 9,060.00	\$ 10,500.00	\$ 6,788.00	\$ 8,000.00	\$ 4,892.25	\$ 9,250.00	\$ 1,250.00
18	100-31000-5410	Copier	\$ 2,044.78	\$ 990.00	\$ 1,516.27	\$ 1,500.00	\$ 1,524.51	\$ 2,500.00	\$ 1,000.00
19	100-31000-5450	State Police VCIN Terminal	\$ 180.00	\$ 180.00	\$ 198.00	\$ 250.00	\$ 198.00	\$ 250.00	\$ -
20	100-31000-5540	Conferences/Education	\$ 1,298.22	\$ 1,490.85	\$ 4,076.39	\$ 5,000.00	\$ 570.00	\$ 5,000.00	\$ -
21	100-31000-5800	Miscellaneous	\$ 1,817.62	\$ 337.28	\$ 152.55	\$ 250.00	\$ 2,244.00	\$ 350.00	\$ 100.00
22	100-31000-5810	Dues, Subscriptions	\$ 4,452.50	\$ 4,359.07	\$ 5,096.85	\$ 6,000.00	\$ 4,488.93	\$ 6,000.00	\$ -
23	100-31000-5820	Attorney Fees	\$ -	\$ -	\$ 200.00	\$ 500.00	\$ -	\$ 500.00	\$ -

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Expenses (Fund 100)

	Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
24	100-31000-5830	Police Public Relations	\$ 319.35	\$ 135.96	\$ 1,456.81	\$ 2,500.00	\$ 168.98	\$ 2,500.00	\$ -
25	100-31000-5850	PD Health and Wellness Program	\$ -	\$ -	\$ 1,620.00	\$ 4,400.00	\$ -	\$ 4,400.00	\$ -
26	100-31000-6001	Office Supplies/Materials	\$ 1,923.21	\$ 2,508.55	\$ 2,830.05	\$ 2,500.00	\$ 685.18	\$ 2,500.00	\$ -
27	100-31000-6008	Fuel	\$ 9,516.14	\$ 10,219.73	\$ 6,607.12	\$ 14,500.00	\$ 4,078.97	\$ 10,000.00	\$ (4,500.00)
28	100-31000-6009	Repairs & Maintenance Vehicles	\$ 6,308.98	\$ 6,112.17	\$ 5,076.53	\$ 9,000.00	\$ 3,263.82	\$ 10,000.00	\$ 1,000.00
29	100-31000-6014	Police Radios	\$ 149.00	\$ 410.60	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
30	100-31000-6050	Accreditation Assessment Fees	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -
31	100-31000-8103	Video Camera Vehicles	\$ 420.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
32	100-31000-8104	CAD/RMS Upgrade	\$ 8,727.26	\$ 9,076.37	\$ 8,712.55	\$ 11,000.00	\$ 9,148.30	\$ 10,000.00	\$ (1,000.00)
<u>Police Department Capital Improvements</u>									
33	100-31000-8212	PD Capital Expenditures	\$ -	\$ -	\$ 25,894.38	\$ -	\$ -	\$ -	\$ -
34	100-31000-8213	PD Vehicle Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	100-31000-8218	Server/Computers/Alarm	\$ 24,815.63	\$ 27,154.04	\$ 19,391.63	\$ 20,000.00	\$ 11,421.72	\$ 20,000.00	\$ -
<u>Police Department Grant Expenses</u>									
36	NEW	DCJS/Other Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
37	100-31000-8223	PD ARPA Grant	\$ -	\$ -	\$ -	\$ -	\$ 24,080.40	\$ -	\$ -
<u>Police Department Debt Service</u>									
Total Police Expenditures						\$ 597,100.00	\$ 247,500.58	\$ 738,600.00	\$ 141,500.00

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Expenses (Fund 100)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount	
Fire and Rescue Departments									
Contributions and Grants									
1	100-32100-5640	Fire Dept. Contribution	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -
2	100-32100-5641	Fire Programs Grant	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
3	100-32100-5740	Rescue Squad Contribution	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
Total Fire/Rescue Expense						\$ 27,000.00	\$ 21,000.00	\$ 27,000.00	\$ -

Streets and Sidewalks Expenses

Streets and Sidewalks Salaries and Benefits

4	100-41000-1130	Salaries - Streets & Sidewalks	\$ 42,114.29	\$ 49,247.31	\$ 46,244.35	\$ 58,500.00	\$ 34,295.50	\$ 80,000.00	\$ 21,500.00
5	100-41000-1140	Overtime	\$ 1,620.27	\$ 2,622.92	\$ 613.03	\$ 4,000.00	\$ 2,063.92	\$ 4,000.00	\$ -
6	100-41000-1150	Part Time	\$ 6,000.00	\$ 2,116.70	\$ 2,117.74	\$ 4,000.00	\$ 420.00	\$ 4,000.00	\$ -
7	100-41000-2100	FICA	\$ 3,986.97	\$ 3,961.53	\$ 4,595.46	\$ 5,100.00	\$ 2,769.31	\$ 10,000.00	\$ 4,900.00
8	100-41000-2210	VRS	\$ 2,505.39	\$ 2,186.13	\$ 2,340.08	\$ 3,400.00	\$ 1,934.58	\$ 3,900.00	\$ 500.00
9	100-41000-2240	Group Life Insurance	\$ 549.78	\$ 485.07	\$ 557.86	\$ 800.00	\$ 401.85	\$ 900.00	\$ 100.00
10	100-41000-2300	Medical Insurance	\$ 8,519.11	\$ 7,500.70	\$ 8,565.24	\$ 14,000.00	\$ 5,695.37	\$ 16,000.00	\$ 2,000.00
11	100-41000-2310	Dental Insurance	\$ 522.30	\$ 437.17	\$ 522.27	\$ 670.00	\$ 331.00	\$ 775.00	\$ 105.00

Streets and Sidewalks Operations

12	100-41000-3330	Repairs on Streets & Sidewalks	\$ 1,470.99	\$ 1,170.69	\$ 852.31	\$ 4,000.00	\$ 3,229.27	\$ 8,000.00	\$ 4,000.00
13	100-41000-3350	Main Street Parking	\$ 18,882.48	\$ 19,449.04	\$ 20,032.50	\$ 22,500.00	\$ 13,687.20	\$ 24,000.00	\$ 1,500.00
14	100-41000-5120	Electricity	\$ 24,226.63	\$ 24,087.53	\$ 26,141.02	\$ 23,500.00	\$ 13,160.36	\$ 21,500.00	\$ (2,000.00)
15	100-41000-5800	Miscellaneous	\$ 94.08	\$ 24.93	\$ -	\$ 100.00	\$ 84.08	\$ 100.00	\$ -
16	100-41000-6003	Agricultural/Beautification	\$ 829.44	\$ 2,431.72	\$ 3,573.08	\$ 5,000.00	\$ 3,550.55	\$ 5,000.00	\$ -
17	100-41000-6007	Repairs & Maintenance Supplies	\$ 1,517.14	\$ 664.98	\$ 1,979.46	\$ 2,500.00	\$ 2,415.17	\$ 5,000.00	\$ 2,500.00
18	100-41000-6008	Fuel	\$ 2,120.41	\$ 2,782.72	\$ 3,854.60	\$ 5,100.00	\$ 1,322.10	\$ 3,000.00	\$ (2,100.00)
19	100-41000-6009	Vehicle Maintenance	\$ 3,203.85	\$ 2,258.70	\$ 3,746.59	\$ 5,000.00	\$ 958.29	\$ 10,000.00	\$ 5,000.00
20	100-41000-6011	Uniforms	\$ 2,875.40	\$ 2,409.36	\$ 1,412.12	\$ 4,000.00	\$ 773.22	\$ 4,000.00	\$ -
21	100-41000-6023	Snow Removal Supplies	\$ 1,242.44	\$ 16,035.64	\$ 526.75	\$ 3,000.00	\$ 539.00	\$ 3,000.00	\$ -

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Expenses (Fund 100)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
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Streets and Sidewalks Shop

22	100-41000-7100	Shop Building Maintenance	\$ 312.62	\$ 575.28	\$ 291.95	\$ 1,500.00	\$ 550.92	\$ 3,000.00	\$ 1,500.00
23	100-41000-7200	Equipment Repairs	\$ 1,001.20	\$ 1,957.99	\$ 2,696.73	\$ 4,000.00	\$ 4,076.89	\$ 6,000.00	\$ 2,000.00
24	100-41000-7300	Shop Supplies/Utilities	\$ 358.32	\$ 655.79	\$ 771.90	\$ 1,500.00	\$ 1,135.66	\$ 3,000.00	\$ 1,500.00
25	100-41000-8101	Equipment Replacement	\$ 1,655.61	\$ 1,520.47	\$ 2,959.20	\$ 3,000.00	\$ 1,952.26	\$ 12,500.00	\$ 9,500.00

Streets and Sidewalks Capital Improvements

26	100-41000-8100	Capital Improvements Buildings	\$ -	\$ -	\$ 14,180.00	\$ -	\$ -	\$ -	\$ -
27*	100-41000-8102	Capital Improvements S/S	\$ -	\$ 6,224.00	\$ -	\$ 11,000.00	\$ 23,854.00	\$ 10,000.00	\$ (1,000.00)
28	100-41000-7250	Sidewalk Construction - VDOT	\$ -	\$ -	\$ -	\$ 1,830,000.00	\$ -	\$ 2,545,000.00	\$ 715,000.00
Total Streets/Sidewalk Expense						\$ 2,016,170.00	\$ 119,200.50	\$ 2,782,675.00	\$ 766,505.00

Trash and Recycle Expenses

Contract Fees

29	100-42300-3050	Fuel Surcharge	\$ -	\$ -	\$ 1,928.29	\$ 3,000.00	\$ -	\$ 2,000.00	\$ (1,000.00)
30	100-42300-4000	Subcontract Work - Updike	\$ 49,500.00	\$ 50,892.00	\$ 66,204.00	\$ 66,200.00	\$ 44,236.00	\$ 66,200.00	\$ -
31	100-42300-4001	Contract Contingency - Add Cans	\$ 17,395.09	\$ 16,385.31	\$ 100.00	\$ 4,000.00	\$ 100.00	\$ 4,000.00	\$ -
32	100-42350-3000	Tipping Fee - County of Louisa	\$ 20,849.95	\$ 19,645.16	\$ 12,792.60	\$ 21,000.00	\$ 10,715.04	\$ 21,000.00	\$ -
33	100-42350-4000	Subcontract Work - Updike Recycle	\$ 9,996.00	\$ 9,996.00	\$ 9,996.00	\$ 10,000.00	\$ 6,664.00	\$ 10,000.00	\$ -
Total Trash Expense						\$ 104,200.00	\$ 61,715.04	\$ 103,200.00	\$ (1,000.00)

Ball Park Expenses

Maintenance Expenses

34	100-71300-5110	Electric	\$ 983.80	\$ 1,043.13	\$ 1,731.34	\$ 1,200.00	\$ 1,013.75	\$ 1,500.00	\$ 300.00
35	100-71300-5200	Field Facility Improvements	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -
Total Ball Park Expense						\$ 4,200.00	\$ 1,013.75	\$ 4,500.00	\$ 300.00

Town of Louisa Proposed FY 2024-2025 Budget

General Fund Expenses (Fund 100)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount	
Oakland Cemetery									
<u>Oakland Salaries and Benefits</u>									
36	100-71400-1130	Salaries - Oakland	\$ 8,965.93	\$ 8,285.37	\$ 6,787.13	\$ 12,000.00	\$ 5,539.96	\$ 12,750.00	\$ 750.00
37	100-71400-2100	FICA	\$ 675.78	\$ 638.26	\$ 636.10	\$ 900.00	\$ 429.40	\$ 980.00	\$ 80.00
38	100-71400-2210	VRS	\$ 552.36	\$ 517.82	\$ 449.57	\$ 700.00	\$ 369.09	\$ 800.00	\$ 100.00
39	100-71400-2240	Group Life Insurance	\$ 119.73	\$ 112.15	\$ 106.42	\$ 160.00	\$ 76.26	\$ 175.00	\$ 15.00
40	100-71400-2300	Medical Insurance	\$ 1,306.79	\$ 1,138.87	\$ 1,149.25	\$ 2,300.00	\$ 745.72	\$ 2,700.00	\$ 400.00
41	100-71400-2310	Dental Insurance	\$ 101.03	\$ 88.60	\$ 84.85	\$ 115.00	\$ 53.69	\$ 130.00	\$ 15.00
<u>Oakland Operations</u>									
42	100-71400-3310	Repairs and Maintenance	\$ 124.56	\$ 144.96	\$ 5,258.99	\$ 7,200.00	\$ 4,500.00	\$ 17,500.00	\$ 10,300.00
43	100-71400-6008	Fuel	\$ 128.79	\$ -	\$ -	\$ 100.00	\$ -	\$ 50.00	\$ (50.00)
44	100-71400-6017	Lights and Flags	\$ 98.82	\$ 77.45	\$ 109.30	\$ 200.00	\$ 52.72	\$ 500.00	\$ 300.00
Total Oakland Cemetery						\$ 23,675.00	\$ 11,766.84	\$ 35,585.00	\$ 11,910.00
Total General Fund Expenses						\$ 3,657,628.00	\$ 912,047.22	\$ 5,879,000.00	\$ 2,221,372.00

*Main Street Flags/Lighting/Wayfinding Signage

Town of Louisa Proposed FY 2024-2025 Budget

Water Fund Revenue (Fund 501)

	Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
1	501-15010-0001	Interest Earned	\$ 1,089.79	\$ 1,887.68	\$ 28,911.45	\$ 16,100.00	\$ 24,524.27	\$ 31,600.00	\$ 15,500.00
2	501-16001-0001	Water Revenue	\$ 622,788.54	\$ 646,000.61	\$ 632,576.74	\$ 610,000.00	\$ 374,470.89	\$ 700,000.00	\$ 90,000.00
3	501-16001-0003	Water Connections	\$ -	\$ 2,280.00	\$ 23,900.00	\$ 23,900.00	\$ 19,120.00	\$ 23,900.00	\$ -
4	501-16001-0007	Penalty Fees	\$ -	\$ 2,400.00	\$ 4,700.00	\$ 4,000.00	\$ 5,950.00	\$ 7,500.00	\$ 3,500.00
5	501-16001-0009	Bulk Water Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	NEW	ARPA Funding General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
7	501-34040-0002	VDH Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	501-41050-0002	Loan Proceeds	\$ -	\$ -	\$ -	\$ 1,402,000.00	\$ -	\$ 1,402,000.00	\$ -
Total Water Revenue						\$ 2,056,000.00	\$ 424,065.16	\$ 2,815,000.00	\$ 759,000.00

Water Fund Expenses (Fund 501)

	Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
Water Salaries and Benefits									
9	501-45000-1130	Salaries - Water	\$ 72,505.93	\$ 78,424.60	\$ 120,612.69	\$ 92,764.00	\$ 45,751.99	\$ 115,000.00	\$ 22,236.00
10	501-45000-1140	Overtime	\$ 4,085.17	\$ 1,513.04	\$ 2,444.22	\$ 5,000.00	\$ 3,258.78	\$ 5,000.00	\$ -
11	501-45000-1150	Part time	\$ 612.00	\$ 1,613.00	\$ 91.59	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -
12	501-45000-2100	FICA	\$ 5,935.17	\$ 6,268.11	\$ 6,646.29	\$ 8,000.00	\$ 3,787.03	\$ 9,500.00	\$ 1,500.00
13	501-45000-2210	VRS	\$ 4,811.13	\$ (13,178.39)	\$ (3,227.95)	\$ 5,700.00	\$ 3,249.45	\$ 6,200.00	\$ 500.00
14	501-45000-2240	Group Life Insurance	\$ 2,403.04	\$ 94.03	\$ (469.01)	\$ 1,400.00	\$ 679.71	\$ 1,400.00	\$ -
15	501-45000-2300	Medical Insurance	\$ 7,648.42	\$ 6,144.74	\$ 6,344.62	\$ 15,250.00	\$ 4,250.71	\$ 17,500.00	\$ 2,250.00
16	501-45000-2310	Dental Insurance	\$ 689.45	\$ 570.48	\$ 581.34	\$ 700.00	\$ 377.91	\$ 800.00	\$ 100.00
Operating Expenses									
17	501-45000-3180	Water Tank Maintenance	\$ 20,288.80	\$ 14,821.20	\$ 16,763.00	\$ 19,300.00	\$ 17,207.56	\$ 20,000.00	\$ 700.00
18	501-45000-3185	Operator Contract Fees	\$ -	\$ -	\$ -	\$ 7,236.00	\$ 4,221.00	\$ 8,500.00	\$ 1,264.00
19	501-45000-3310	Repairs & Maintenance Equipment	\$ 488.86	\$ 1,059.15	\$ 4.61	\$ 1,000.00	\$ 17.97	\$ 2,000.00	\$ 1,000.00
20	501-45000-3600	Advertising	\$ 716.15	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ (500.00)
21	501-45000-5130	Water Purchased	\$ 279,994.55	\$ 296,908.98	\$ 278,363.10	\$ 345,000.00	\$ 181,843.36	\$ 425,000.00	\$ 80,000.00

Town of Louisa Proposed FY 2024-2025 Budget

Water Fund Expenses (Fund 501)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount	
22	501-45000-5210	Postage/Billing Supplies	\$ 2,588.48	\$ 3,690.00	\$ 4,920.53	\$ 4,300.00	\$ 3,213.18	\$ 5,000.00	\$ 700.00
23	501-45000-5220	Water Testing Fees	\$ 3,418.33	\$ 3,887.74	\$ 3,642.71	\$ 4,000.00	\$ 350.00	\$ 500.00	\$ (3,500.00)
24	501-45000-5650	VDOT Fees	\$ -	\$ -	\$ -	\$ 100.00	\$ 200.00	\$ 300.00	\$ 200.00
25	501-45000-5660	Waterworks Operation Fund	\$ 2,256.75	\$ 2,295.00	\$ 2,295.00	\$ 2,500.00	\$ 1,721.25	\$ 2,500.00	\$ -
26	501-45000-5670	Miss Utility	\$ 715.05	\$ 328.65	\$ 283.50	\$ 750.00	\$ 281.50	\$ 800.00	\$ 50.00
27	501-45000-5680	Road Repairs	\$ 1,070.70	\$ -	\$ 125.94	\$ 3,500.00	\$ 3,500.00	\$ 7,500.00	\$ 4,000.00
28	501-45000-5690	Electricity Tower Pumps	\$ 1,302.76	\$ 1,363.89	\$ 220.50	\$ 1,000.00	\$ 200.53	\$ 1,000.00	\$ -
29	501-45000-5800	Miscellaneous	\$ 100.18	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -
30	501-45000-5810	Dues/Subscriptions	\$ 350.00	\$ 350.00	\$ 350.00	\$ 500.00	\$ 400.00	\$ 500.00	\$ -
31	501-45000-5840	CSX Right of Way	\$ 612.50	\$ 642.93	\$ 688.87	\$ 700.00	\$ -	\$ 700.00	\$ -
32	501-45000-6001	Supplies	\$ 14,212.60	\$ 14,021.14	\$ 4,738.83	\$ 10,000.00	\$ 9,863.73	\$ 12,000.00	\$ 2,000.00
33	501-45000-6008	Fuel	\$ 886.20	\$ 798.18	\$ 944.70	\$ 2,500.00	\$ 563.50	\$ 1,500.00	\$ (1,000.00)
34	501-45000-6010	Mapping	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ -
35	501-45000-6011	Uniforms	\$ 1,200.00	\$ 1,500.00	\$ 1,412.11	\$ 1,500.00	\$ 761.44	\$ 1,500.00	\$ -
36	501-45000-6510	Itron Software Handhelds	\$ 1,814.46	\$ 8,860.00	\$ -	\$ 4,250.00	\$ 4,680.00	\$ 2,100.00	\$ (2,150.00)
37	501-45000-6520	Itron Software Support	\$ 1,041.74	\$ 1,367.29	\$ -	\$ 4,250.00	\$ -	\$ 6,500.00	\$ 2,250.00
38	501-45000-6555	VDH Planning/Design Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	501-45000-7000	Joint Operations LCWA Connect	\$ -	\$ -	\$ 8,340.00	\$ -	\$ 1,835.00	\$ 10,000.00	\$ 10,000.00

Capital Improvements

40	501-45000-6004	Hydrant Replacement & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41*	501-45000-8100	Capital Expenditures	\$ -	\$ -	\$ 24,035.83	\$ 20,000.00	\$ -	\$ 15,000.00	\$ (5,000.00)
42	501-45000-8175	Contractual Services Water Operations	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,271.00	\$ 20,000.00	\$ 5,000.00
43	501-45000-9300	Water Contingency	\$ 15,424.03	\$ 5,736.12	\$ (2,335.84)	\$ 18,000.00	\$ 9,157.34	\$ 15,000.00	\$ (3,000.00)
44	NEW	ARPA Funding Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
45	501-45000-9305	Water Line Replacement Project	\$ -	\$ -	\$ -	\$ 1,402,000.00	\$ 133,404.24	\$ 1,402,000.00	\$ -

Transfers

46	501-93100-0501	Water to Sewer for Transfer for Operations	\$ -	\$ -	\$ -	\$ 56,000.00	\$ -	\$ 46,400.00	\$ (9,600.00)
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Total Water Expenses

	\$ 2,056,000.00	\$ 450,748.18	\$ 2,815,000.00	\$ 759,000.00
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* Water Infrastructure Improvements/Meters/Radio Read Equipment

Town of Louisa Proposed FY 2024-2025 Budget

Sewer Fund Revenue (Fund 502)

	Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
1	502-15010-0001	Interest Earned	\$ 496.25	\$ 840.52	\$ 12,909.92	\$ 9,000.00	\$ 11,048.40	\$ 15,000.00	\$ 6,000.00
2	502-16001-0002	Sewer Revenue	\$ 511,735.55	\$ 587,756.34	\$ 589,065.15	\$ 610,000.00	\$ 390,107.84	\$ 700,000.00	\$ 90,000.00
3	502-16001-0004	Sewer Connection	\$ -	\$ 5,220.00	\$ 38,600.00	\$ 38,600.00	\$ 30,880.00	\$ 38,600.00	\$ -
4	502-34040-0001	USDA/RD Grant/Loan	\$ 760,600.53	\$ 4,399.47	\$ -	\$ -	\$ -	\$ -	\$ -
5	NEW	ARPA Funding General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00
6	502-41050-0100	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
7	502-18990-0007	Reserves	\$ -	\$ -	\$ -	\$ 40,930.00	\$ -	\$ -	\$ (40,930.00)
8	502-41050-0502	Water to Sewer for Transfer for Operations	\$ -	\$ -	\$ -	\$ 56,000.00	\$ -	\$ 46,400.00	\$ (9,600.00)
Total Sewer Revenue						\$ 754,530.00	\$ 432,036.24	\$ 1,450,000.00	\$ 695,470.00

Sewer Fund Expenses (Fund 502)

	Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
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Sewer Salaries and Benefits

9	502-45500-1130	Salaries	\$ 76,908.99	\$ 83,079.79	\$ 101,915.34	\$ 106,000.00	\$ 49,524.20	\$ 122,000.00	\$ 16,000.00
10	502-45500-1145	Overtime	\$ 1,547.59	\$ 1,305.56	\$ 904.35	\$ 2,000.00	\$ 715.55	\$ 2,000.00	\$ -
11	502-45500-1150	Part time	\$ 1,805.00	\$ 1,655.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
12	502-45500-2100	FICA	\$ 6,167.74	\$ 6,612.13	\$ 6,966.12	\$ 8,500.00	\$ 3,877.88	\$ 9,500.00	\$ 1,000.00
13	502-45500-2210	VRS	\$ 4,987.93	\$ (14,864.69)	\$ (6,777.37)	\$ 6,200.00	\$ 3,403.90	\$ 6,500.00	\$ 300.00
14	502-45500-2240	Group Life Insurance	\$ 2,543.08	\$ 257.25	\$ (338.98)	\$ 1,450.00	\$ 709.07	\$ 1,500.00	\$ 50.00
15	502-45500-2300	Medical Insurance	\$ 8,828.52	\$ 7,492.94	\$ 7,997.02	\$ 15,500.00	\$ 5,189.87	\$ 17,800.00	\$ 2,300.00
16	502-45500-2310	Dental Insurance	\$ 735.68	\$ 630.54	\$ 650.79	\$ 740.00	\$ 410.23	\$ 850.00	\$ 110.00

Operating Expenses

17	502-45500-3310	Repairs/Maintenance Equipment	\$ 1,804.99	\$ 766.85	\$ 624.67	\$ 2,000.00	\$ 1,413.20	\$ 2,000.00	\$ -
18	502-45500-3330	Repairs/Maintenance Buildings	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
19	502-45500-3340	Contractual Services RSTP	\$ 405,000.05	\$ 358,171.65	\$ 378,544.49	\$ 385,000.00	\$ 271,938.85	\$ 400,000.00	\$ 15,000.00
20	502-45500-3345	RSTP Plant Improvements/Expenses	\$ -	\$ -	\$ 4,000.00	\$ 2,000.00	\$ -	\$ 15,000.00	\$ 13,000.00
21	502-45500-5120	Electricity	\$ 5,387.02	\$ 3,527.69	\$ 3,314.89	\$ 3,000.00	\$ 1,756.21	\$ 3,000.00	\$ -

Town of Louisa Proposed FY 2024-2025 Budget

Sewer Fund Expenses (Fund 502)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
22 502-45500-5210	Postage/Billing Supplies	\$ 2,285.37	\$ 3,547.86	\$ 4,395.68	\$ 4,300.00	\$ 3,213.15	\$ 4,300.00	\$ -
23 502-45500-5230	Telephone - Pump Station	\$ 584.22	\$ 590.73	\$ 592.82	\$ 600.00	\$ 418.44	\$ 600.00	\$ -
24 502-45500-5680	Road Repairs	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 6,410.00	\$ 7,000.00	\$ 5,500.00
25 502-45500-5800	Miscellaneous	\$ 8.99	\$ 2,843.71	\$ 101.96	\$ 100.00	\$ 35.38	\$ 110.00	\$ 10.00
26 502-45500-6001	Supplies	\$ 1,106.40	\$ 653.29	\$ 2,010.16	\$ 3,500.00	\$ 2,983.46	\$ 6,000.00	\$ 2,500.00
27 502-45500-6008	Fuel	\$ 655.72	\$ 682.92	\$ 892.39	\$ 1,200.00	\$ 563.47	\$ 900.00	\$ (300.00)
28 502-45500-6011	Uniforms	\$ 1,000.00	\$ 1,000.00	\$ 1,412.07	\$ 1,500.00	\$ 761.45	\$ 1,500.00	\$ -

Capital Improvements

29 502-45500-8102	Capital Improvement Sewer	\$ -	\$ 17,309.74	\$ -	\$ -	\$ -	\$ -	\$ -
30 502-45500-8175	Contractual Services Sewer Operations	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 33,252.34	\$ 20,000.00	\$ (10,000.00)
31 502-45500-9300	Sewer Contingency	\$ 4,405.23	\$ 1,131.54	\$ 8,591.40	\$ 8,000.00	\$ 7,000.00	\$ 8,000.00	\$ -
32 NEW	ARPA Funding Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,000.00

Debt Service

33 502-45500-9210	Principal 2001 GO Bonds (RD)	\$ 1,117.49	\$ 35,645.32	\$ 36,832.62	\$ 66,492.00	\$ 36,914.88	\$ 66,492.00	\$ -
34 502-45500-9230	Principal 2010 GO Bonds (WWTP)	\$ 80,993.21	\$ 44,061.09	\$ 44,709.50	\$ 94,068.00	\$ 54,148.23	\$ 94,068.00	\$ -
35 502-45500-9250	Principal 2020 GO Bond (Reline)	\$ 3,191.41	\$ 3,854.52	\$ 3,558.83	\$ 8,880.00	\$ 4,949.44	\$ 8,880.00	\$ -
Total Sewer Expenses					\$ 754,530.00	\$ 489,589.20	\$ 1,450,000.00	\$ 695,470.00

Town of Louisa Proposed FY 2024-2025 Budget

Hillcrest Fund Revenue (Fund 702)

Account Number	Description	FY21 Revenues	FY22 Revenues	FY23 Revenues	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
702-13030-0026	Burial Permits	\$ 3,800.00	\$ 3,050.00	\$ 3,850.00	\$ 2,500.00	\$ 2,900.00	\$ 2,500.00	\$ -
702-13030-0031	Stone Permits	\$ 850.00	\$ 1,100.00	\$ 1,300.00	\$ 750.00	\$ 600.00	\$ 750.00	\$ -
702-15010-0001	Interest Earned	\$ 3,508.42	\$ 2,097.85	\$ 17,440.59	\$ 13,000.00	\$ 15,853.28	\$ 18,000.00	\$ 5,000.00
702-18990-0001	Sales of Lots	\$ 14,399.99	\$ 10,299.98	\$ 15,600.00	\$ 10,000.00	\$ 9,066.66	\$ 10,000.00	\$ -
702-34105-0001	Transfer from Reserves	\$ -	\$ -	\$ -	\$ 42,151.00	\$ -	\$ 45,000.00	\$ 2,849.00
702-41050-0100	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 33,319.00	\$ -	\$ 32,200.00	\$ (1,119.00)
Total Hillcrest Revenue					\$ 101,720.00	\$ 28,419.94	\$ 108,450.00	\$ 6,730.00

Hillcrest Fund Expenses (Fund 702)

Account Number	Description	FY21 Expenses	FY22 Expenses	FY23 Expenses	FY24 Adopted/ Amended	FY24 YTD	FY25 Proposed	Change Amount
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Hillcrest Salaries and Benefits

702-71400-1130	Salaries - Hillcrest	\$ 34,879.34	\$ 32,875.24	\$ 31,837.78	\$ 46,500.00	\$ 19,628.59	\$ 49,000.00	\$ 2,500.00
702-71400-1150	Part Time or Contract Work	\$ 13,275.00	\$ 28,700.00	\$ 34,200.00	\$ 38,000.00	\$ 24,852.65	\$ 40,000.00	\$ 2,000.00
702-71400-2100	FICA	\$ 2,682.20	\$ 2,530.26	\$ 2,591.67	\$ 3,500.00	\$ 1,520.43	\$ 3,750.00	\$ 250.00
702-71400-2210	VRS	\$ 2,196.29	\$ (7,199.56)	\$ (2,680.96)	\$ 2,650.00	\$ 1,449.07	\$ 3,000.00	\$ 350.00
702-71400-2240	Group Life Insurance	\$ 730.20	\$ 159.08	\$ (173.46)	\$ 625.00	\$ 302.83	\$ 650.00	\$ 25.00
702-71400-2300	Medical Insurance	\$ 3,920.22	\$ 3,313.01	\$ 3,427.47	\$ 7,000.00	\$ 2,172.19	\$ 8,000.00	\$ 1,000.00
702-71400-2310	Dental Insurance	\$ 337.66	\$ 287.61	\$ 287.27	\$ 370.00	\$ 179.27	\$ 450.00	\$ 80.00

Hillcrest Operations

702-71400-3310	Repairs and Maintenance	\$ 289.54	\$ -	\$ 132.61	\$ 1,500.00	\$ -	\$ 2,000.00	\$ 500.00
702-71400-5800	Miscellaneous	\$ 232.40	\$ 100.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -
702-71400-6001	Supplies	\$ 228.83	\$ 143.44	\$ 10.43	\$ 250.00	\$ -	\$ 250.00	\$ -
702-71400-6008	Fuel	\$ 300.48	\$ 395.08	\$ -	\$ -	\$ -	\$ -	\$ -
702-71400-6017	Lights and Flags	\$ 92.84	\$ 86.18	\$ 81.89	\$ 125.00	\$ 60.25	\$ 150.00	\$ 25.00

Hillcrest Capital Improvements

702-71400-8100	Storage Building Maintenance	\$ -	\$ -	\$ 4,800.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
702-71400-8101	Grounds Improvements	\$ -	\$ -	\$ 5,533.71	\$ -	\$ -	\$ -	\$ -
Total Hillcrest Expenses					\$ 101,720.00	\$ 50,165.28	\$ 108,450.00	\$ 6,730.00