



**TOWN OF LOUISA
BUDGET RESOLUTION**

**ESTABLISHING TOWN FEES AND TAX RATES FOR FISCAL YEAR 2025-2026
APPROVING THE TOWN BUDGET FOR FISCAL YEAR 2025-2026
AND APPROPRIATING REVENUES
FOR THE PURPOSES SET FORTH IN THE BUDGET**

Whereas, the Town Manager has presented the budget request and recommendations for FY 2025-2026, and a notice, including a summary of that budget, was published in the Central Virginian on June 5, 2025, as required by Va. Code §§ 15.2-2504 and 15.2-2506; and

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

Whereas, the Town Council conducted a public hearing on the proposed budget on June 13, 2025, and at least seven days have elapsed since that public hearing as also required by Va. Code Section 15.2-2506; and

Whereas, the Town Finance Committee convened three open budget work sessions to discuss the proposed budget on March 13 & 27, and April 9, 2025; and Town Council convened three open budget work sessions to discuss the proposed budget on May 15, 16, & 21, 2025; and

Whereas, the budget does propose changes in some rates, fees, or taxes as set forth in the 2025-2026 fiscal year; and

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

- a.** Real and Personal Property tax rates for FY 2025-2026 shall remain at the rates shown in such published budget summary, which is unchanged from FY 2024-2025:

Real Property tax rate: \$0.1635 per \$100.00 of assessed value.
Personal Property tax rate: \$0.71 per \$100.00 of assessed value.
- b.** The Personal Property tax relief rate for FY 2025-2026 shall remain at 50% of the assessed value, which is unchanged from FY 2024-2025.
- c.** The Meals Tax rate for FY 2025-2026 shall increase to 6.0%, as shown in such published budget summary, which is an increase from the 5.5% FY 2024-2025 rate.
- d.** The Lodging Tax rate for FY 2025-2026 shall increase to 6.0%, as shown in such published budget summary, which is an increase from the 1.0% FY 2024-2025 rate.
- e.** Vehicle decal fee for FY 2025-2026 shall remain at \$0.00, which is unchanged from the FY 2024-2025 fee.
- f.** Hillcrest Cemetery burial space sales, shall increase for Town Real Estate Owners to \$1,500.00 for FY 2025-2026, as shown in such published budget summary, which is a \$700.00 increase from the FY 2024-2025 fee.

Hillcrest Cemetery burial space sales shall increase for All Other purchasers to \$2,500.00 for FY 2025-2026, as shown in such published budget summary, which is a \$1,000.00 increase from the FY 2024-2025 fee.

Hillcrest Cemetery burial permit fee, including cremains, shall increase to \$200.00 for FY 2025-2026, as shown in such published budget summary, which is a \$50.00 to \$100.00 increase from the FY 2024-2025 fee.

Hillcrest Cemetery columbarium niche sales, shall increase for Town Real Estate Owners to \$1,500.00 for FY 2025-2026, as shown in such published budget summary, which is a \$700.00 increase from the FY 2024-2025 fee.

Hillcrest Cemetery columbarium niche sales, shall increase for All Other purchasers to \$2,500.00 for FY 2025-2026, as shown in such published budget summary, which is a \$1,000.00 increase from the FY 2024-2025 fee.

The fee for opening and closing a columbarium niche for FY 2025-2026, shall be set at \$2,800.00, as shown in such published budget summary.

Hillcrest Cemetery stone permit fee shall increase to \$150.00 for FY 2025-2026, as shown in such published budget summary, which is a \$100.00 increase from the FY 2024-2025 fee.

g. Water/Sewer Rates for Town Citizens;

The water rates for 4,000 gallons of consumption shall increase by \$1.32 (3%) to \$45.44 for FY 2025-2026, this is an increase from \$44.12 in FY 2024-2025; water rates for consumption over 4,000 gallons shall increase by \$.24 (3%) to \$8.11 for FY 2025-2026, this is an increase from \$7.87 in FY 2024-2025; bulk water sales per 1,000 gallons, with a minimum charge of \$25.75, shall increase by \$.59 (3%) to \$20.27 for FY 2025-2026, this is an increase from \$19.68 in FY 2024-2025; all as shown in the published budget summary and water and sewer rate ordinance.

The sewer rates for 4,000 gallons of consumption shall increase by \$3.36 (6.4%) to \$52.74 for FY 2025-2026, this is an increase from \$49.38 in FY 2024-2025; sewer rates for consumption over 4,000 gallons shall increase by \$.67 (6.1%) to \$11.02 for FY 2025-2026, this is an increase from \$10.35 in FY 2024-2025; all as shown in the published budget summary and water and sewer rate ordinance.

Water/Sewer Rates for out-of-Town Customers;

The water rates for 4,000 gallons of consumption shall increase by \$1.48 (3%) to \$51.03 for FY 2025-2026, this is an increase from \$49.55 in FY 2024-2025; water rates for consumption over 4,000 gallons shall increase by \$.29 (3%) to \$9.80 for FY 2025-2026, this is an increase from \$9.51 in FY 2024-2025; all as shown in the published budget summary and water and sewer rate ordinance.

The sewer rates for 4,000 gallons of consumption shall increase by \$4.71 (6.1%) to \$77.14 for FY 2025-2026, this is an increase from \$72.43 in FY 2024-2025; sewer rates for consumption over 4,000 gallons shall increase by \$.75 (6.4%) to \$11.75 for FY 2025-2026, this is an increase from \$11.00 in FY 2024-2025; all as shown in the published budget summary and water and sewer rate ordinance.

h. The meter deposit fee shall increase by \$150.00 to \$300.00 for FY 2025-2026, this is an increase from \$150.00 in FY 2024-2025, as shown in the published budget summary.

i. Residential Water/Sewer Connection Fee;

The per single family unit 5/8" residential water connection fee shall increase by \$956.00 to \$5,736.00, plus installation costs, for FY 2025-2026, this is an increase from \$4,780.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The per single family unit 5/8" residential sewer connection fee shall increase by \$1,544.00 to \$9,264.00, plus installation costs, for FY 2025-2026, this is an increase from \$7,720.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

Large and Commercial Water Connection Fee;

The 1" large and commercial water connection fee shall increase by \$3,168.00 to \$19,008.00, plus installation costs, for FY 2025-2026, this is an increase from \$15,840.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 1.5" large and commercial water connection fee shall increase by \$5,480.00 to \$32,880.00, plus installation costs, for FY 2025-2026, this is an increase from \$27,400.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 2" large and commercial water connection fee shall increase by \$8,453.00 to \$50,718.00, plus installation costs, for FY 2025-2026, this is an increase from \$42,265.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 3" large and commercial water connection fee shall increase by \$14,520.00 to \$87,120.00, plus installation costs, for FY 2025-2026, this is an increase from \$72,600.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 4" large and commercial water connection fee shall increase by \$23,293.00 to \$139,758.00, plus installation costs, for FY 2025-2026, this is an increase from \$116,465.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 6" large and commercial water connection fee shall increase by \$46,667.00 to \$280,002.00, plus installation costs, for FY 2025-2026, this is an increase from \$233,335.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

Large and Commercial Sewer Connection Fee;

The 1" large and commercial sewer connection fee shall increase by \$4,573.00 to \$27,438.00, plus installation costs, for FY 2025-2026, this is an increase from \$22,865.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 1.5" large and commercial sewer connection fee shall increase by \$8,400.00 to \$50,400.00, plus installation costs, for FY 2025-2026, this is an increase from \$42,000.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 2" large and commercial sewer connection fee shall increase by \$13,440.00 to \$80,640.00, plus installation costs, for FY 2025-2026, this is an increase from \$67,200.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 3" large and commercial sewer connection fee shall increase by \$25,200.00 to \$151,200.00, plus installation costs, for FY 2025-2026, this is an increase from \$126,000.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 4" large and commercial sewer connection fee shall increase by \$42,000.00 to \$252,000.00, plus installation costs, for FY 2025-2026, this is an increase from \$210,000.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

The 6" large and commercial sewer connection fee shall increase by \$84,000.00 to \$504,000.00, plus installation costs, for FY 2025-2026, this is an increase from \$420,000.00 in FY 2024-2025, as shown in such published budget summary and water and sewer rate ordinance.

j. Zoning and Permit Fees;

A building permit fee for FY 2025-2026, shall be set at \$250.00, a remodel permit for FY 2025-2026, shall be set at \$200.00, and a utility install permit for FY 2025-2026, shall be set at \$50.00, all as shown in such published budget summary.

Sign permit fees shall increase by \$15.00 to \$30.00 plus \$1.00 for each additional square foot over 32 square feet for FY 2025-2026, this is an increase from \$15.00 plus \$1.00 for each additional square foot over 32 square feet in FY 2024-2025, as shown in such published budget summary.

Rezoning application fee shall increase by \$500.00 to \$1,500.00 for FY 2025-2026, this is an increase from \$1,000.00 in FY 2024-2025, as shown in such published budget summary.

Special Use Permit (SUP) application fee shall increase by \$250.00 to \$1,000.00 for FY 2025-2026, this is an increase from \$750.00 in FY 2024-2025, as shown in such published budget summary.

k. Freedom of Information Act (FOIA) Fees;

Crash and Case/Incident report fees shall be set at \$15.00 for each document copy, plus staff time, for FY 2025-2026, as shown in such published budget summary.

Digital files or videos released on a dvd or thumb drive shall have a fee set at \$25.00, plus staff time, for FY 2025-2026, as shown in such published budget summary.

Requests fulfilled for digital photos (up to 10 emailed) shall have a fee set at \$5.00, plus staff time, printed photos (up to 5 mailed USPS) shall have a fee set at \$15.00, plus staff time, and all other documents (up to 50 pages) shall have a fee set at \$15.00, plus staff time, for FY 2025-2026, all as shown in such published budget summary.

l. All other service fees set forth in the published budget summary, including water meter reconnection fees, return check fees, and commercial solid waste tipping fees,

shall remain unchanged from the FY 2024-2025 rates, as shown on the published budget summary; and

Be it Further Resolved that all amounts identified as expenditures in the Town Manager's budget are hereby appropriated for use during FY 2025-2026 for the purposes so identified; and

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

- m.** Unless otherwise provided by law, or unless otherwise set forth in the budget, all amounts appropriated for purposes listed in proposed budget that have not been expended as of June 30, 2025, shall revert to the unexpended balance of the Town's General Fund. Unless carried over for a specific approved purpose or allocated expense.
- n.** Amounts reflected in the published budget summary and delineated in the proposed budget for debt service are appropriated for that purpose, and the Town Treasurer is authorized and directed to transfer funds for such payments in accordance with the terms of applicable bond indentures or other financing agreements.
- o.** The budget of the Town of Louisa Water and Sewer Funds are approved, and the amounts delineated in the published budget summary and proposed budget are hereby appropriated for operations, debt service and capital improvements for the water and sewer systems.
- p.** The budget of the Hillcrest Cemetery Fund is approved, and the amounts delineated in the published budget summary and proposed budget are hereby appropriated for operations, debt service, and capital improvements.
- q.** The amounts shown as revenues in the proposed budget are estimates based upon the best information available at this time. If the Town Manger determines that total actual revenues received may be less than the total of budgeted expenditures, he/she shall take appropriate action to reduce expenditures to the amount available, and shall report such action to the Town Council, which may then take further actions to adjust expenditures and/or revenues.

Approved by the Town Council for the Town of Louisa, Virginia
on this 24th day of June, 2025.

Vicky Harte, Acting Mayor

Attest:

Craig M. Buckley
Clerk of the Council