



## **MINERAL COUNCIL SPECIAL BUDGET MEETING AGENDA**

**June 25, 2026 at 6:00 PM**

**312 Mineral Avenue Mineral Virginia 23117**

**Phone: 540-894-5100 | [townclerk@townofmineral.net](mailto:townclerk@townofmineral.net)**

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- A. CALL TO ORDER**
- B. ROLL CALL**
- C. PLEDGE OF ALLEGIANCE**
- D. ADOPTION OF AGENDA**
- E. OLD BUSINESS**
  - [1.](#) Approve or Amend FY 27 Budget**
- F. ADJOURN**

**DRAFT BUDGET FY27 - 5.2026 EOM**

|                                                            | FY 26 Budget | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|------------------------------------------------------------|--------------|------------------------------|-----------------------------------|----------------------|-----------------------|-------------------|
| <b>100 General Fund</b>                                    |              |                              |                                   |                      |                       |                   |
| 100-011000-0004 NOTARY FEES                                | \$300.00     | \$60.00                      | \$65.45                           | \$100.00             | \$100.00              |                   |
| 100-011000-0005 FOIA REVENUE                               | \$500.00     | \$25.00                      | \$27.27                           | \$500.00             | \$500.00              |                   |
| 100-011010-2023 2023 & PRIOR YEARS REAL ESTATE TAXES       | \$1,000.00   | \$0.00                       | \$0.00                            | \$1,000.00           | \$1,000.00            |                   |
| 100-011010-2024 2024 REAL ESTATE TAXES                     | \$0.00       | \$370.12                     | \$403.77                          | \$500.00             | \$500.00              |                   |
| 100-011010-2025 2025 REAL ESTATE TAX REVENUE               | \$125,000.00 | \$121,059.84                 | \$125,000.00                      | \$3,000.00           | \$3,000.00            |                   |
| 100-011010-2026 2026 REAL ESTATE TAX REVENUE               | \$0.00       | \$0.00                       | \$0.00                            | \$130,000.00         | \$130,000.00          |                   |
| 100-011020-0001 CURRENT YEARS PUBLIC SERVICE               | \$8,500.00   | \$11,893.96                  | \$11,913.82                       | \$12,000.00          | \$12,000.00           |                   |
| 100-011030-2023 2023 & PRIOR YEARS PERSONAL PROPERTY TAXES | \$500.00     | \$261.87                     | \$285.68                          | \$500.00             | \$500.00              |                   |
| 100-011030-2024 2024 PERSONAL PROPERTY TAXES               | \$0.00       | \$606.31                     | \$661.43                          | \$500.00             | \$500.00              |                   |
| 100-011030-2025 2025 PERSONAL PROPERTY TAX REVENUE         | \$25,000.00  | \$18,330.12                  | \$19,996.49                       | \$3,000.00           | \$3,000.00            |                   |
| 100-011030-2026 2026 PERSONAL PROPERTY TAX REVENUE         | \$0.00       | \$0.00                       | \$0.00                            | \$30,000.00          | \$30,000.00           |                   |
| 100-011060-0001 TAX PENALTY - REAL ESTATE                  | \$1,000.00   | \$1,376.90                   | \$1,502.07                        | \$1,500.00           | \$1,500.00            |                   |
| 100-011060-0002 TAX INTEREST - REAL ESTATE                 | \$1,000.00   | \$47.76                      | \$52.10                           | \$1,000.00           | \$1,000.00            |                   |
| 100-011060-0003 TAX PENALTY - PERSONAL PROPERTY            | \$500.00     | \$687.97                     | \$750.51                          | \$500.00             | \$500.00              |                   |
| 100-011060-0004 TAX INTEREST - PERSONAL PROPERTY           | \$100.00     | \$330.18                     | \$360.20                          | \$500.00             | \$500.00              |                   |
| 100-015100-0001 INTEREST EARNED-LGIP                       | \$20,000.00  | \$15,101.02                  | \$16,473.84                       | \$17,000.00          | \$17,000.00           |                   |
| 100-016099-0003 TRASH REVENUE                              | \$1,100.00   | \$2,047.52                   | \$2,233.66                        | \$2,200.00           | \$2,200.00            |                   |
| 100-019000-0001 RETURN CHECK FEE                           | \$100.00     | \$25.00                      | \$27.27                           | \$100.00             | \$100.00              |                   |
| 100-120101-0001 LOCAL SALES TAX REVENUE                    | \$40,000.00  | \$48,894.36                  | \$53,339.30                       | \$55,000.00          | \$55,000.00           |                   |
| 100-120201-0001 CONSUMER UTILITY TAX REVENUE               | \$1,100.00   | \$651.54                     | \$710.77                          | \$1,000.00           | \$1,000.00            |                   |
| 100-120301-0001 BUSINESS LICENSE REVENUE                   | \$30,000.00  | \$33,159.77                  | \$32,600.00                       | \$32,000.00          | \$32,000.00           |                   |
| 100-120501-0001 VEHICLE LICENSE FEES                       | \$7,000.00   | \$6,947.46                   | \$7,579.05                        | \$9,000.00           | \$9,000.00            |                   |
| 100-120601-0001 BANK STOCK TAX REVENUE                     | \$50,000.00  | \$56,641.00                  | \$80,660.00                       | \$80,000.00          | \$80,000.00           |                   |
| 100-120701-0001 ROLLING STOCK TAX                          | \$1,200.00   | \$0.00                       | \$1,200.00                        | \$1,200.00           | \$1,200.00            |                   |
| 100-121001-0001 TRANSIENT OCCUPANCY TAX REVENUE            | \$2,000.00   | \$936.68                     | \$1,021.83                        | \$2,000.00           | \$2,000.00            |                   |
| 100-121101-0001 MEAL TAX REVENUE                           | \$90,000.00  | \$94,635.36                  | \$103,238.57                      | \$100,000.00         | \$100,000.00          |                   |
| 100-130306-0001 ZONING PERMITS/FEE                         | \$1,500.00   | \$1,950.00                   | \$2,127.27                        | \$2,000.00           | \$2,000.00            |                   |
| 100-150361-0001 DMV SELECT REVENUE                         | \$500,000.00 | \$331,752.96                 | \$361,912.32                      | \$350,000.00         | \$350,000.00          |                   |
| 100-189000-0900 MISCELLANEOUS REVENUE                      | \$1,000.00   | \$29,159.46                  | \$29,159.46                       | \$1,000.00           | \$1,000.00            |                   |
| 100-189000-0910 RENTAL REVENUE                             | \$1,300.00   | \$1,210.00                   | \$1,320.00                        | \$1,500.00           | \$1,500.00            |                   |
| 100-220110-0001 PPTR REIMBURSEMENT                         | \$0.00       | \$4,415.72                   | \$4,415.72                        | \$6,000.00           | \$6,000.00            |                   |

|                                                  | FY 26 Budget        | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|--------------------------------------------------|---------------------|------------------------------|-----------------------------------|----------------------|-----------------------|-------------------|
| 100-220111-0001 COMMUNICATION TAX REVENUE        | \$1,200.00          | \$1,039.75                   | \$1,134.27                        | \$1,200.00           | \$1,200.00            |                   |
| 100-220112-0001 CAR RENTAL DISTRIBUTION REVENUE  | \$6,000.00          | \$7,110.68                   | \$7,757.11                        | \$8,000.00           | \$8,000.00            |                   |
| 100-240407-0001 LITTER GRANT                     | \$2,000.00          | \$1,658.56                   | \$1,658.56                        | \$2,000.00           | \$2,000.00            |                   |
| 100-240412-0001 VIRGINIA FIRE PROGRAM REVENUE    | \$15,000.00         | \$15,000.00                  | \$15,000.00                       | \$15,000.00          | \$15,000.00           |                   |
| <b>REAPPROPRIATION OF FY26 FUNDS</b>             | \$0.00              | \$0.00                       | \$0.00                            | \$10,000.00          | \$10,000.00           |                   |
| <b>Revenues - General Fund</b>                   | <b>\$933,900.00</b> | <b>\$807,386.87</b>          | <b>\$884,587.81</b>               | <b>\$880,800.00</b>  | <b>\$880,800.00</b>   |                   |
|                                                  |                     |                              |                                   |                      |                       |                   |
| <b>Expenses - General Fund</b>                   |                     |                              |                                   |                      |                       |                   |
| <b>012110- Council/Town Manager's Expenses</b>   |                     |                              |                                   |                      |                       |                   |
| 100-012110-1101 WAGES AND SALARIES               | \$95,000.00         | \$66,464.54                  | \$66,464.54                       | \$90,000.00          | \$60,000.00           |                   |
| 100-012110-2100 FICA                             | \$7,668.00          | \$4,991.06                   | \$4,991.06                        | \$6,885.00           | \$4,590.00            |                   |
| 100-012110-2210 VRS                              | \$1,663.00          | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-012110-2220 401K EMPLOYER MATCH              | \$0.00              | \$660.81                     | \$660.81                          | \$900.00             | \$600.00              |                   |
| 100-012110-2230 457 EMPLOYER MATCH               | \$0.00              | \$1,652.14                   | \$1,652.14                        | \$2,250.00           | \$1,500.00            |                   |
| 100-012110-2300 HEALTH PLAN                      | \$13,510.00         | \$6,598.12                   | \$6,598.12                        | \$16,890.00          | \$16,890.00           |                   |
| 100-012110-2400 GROUP LIFE                       | \$1,300.00          | \$738.94                     | \$738.94                          | \$800.00             | \$800.00              |                   |
| 100-012110-2500 DISABILITY INSURANCE             | \$808.00            | \$463.46                     | \$463.46                          | \$500.00             | \$500.00              |                   |
| 100-012110-3120 PROFESSIONAL SERVICES (ATTORNEY) | \$40,000.00         | \$15,159.00                  | \$16,537.09                       | \$100,000.00         | \$50,000.00           |                   |
| 100-012110-3160 COUNCIL COMPENSATION             | \$7,200.00          | \$7,200.00                   | \$7,854.55                        | \$8,400.00           | \$8,400.00            |                   |
| 100-012110-3500 COPIER EXPENSE                   | \$0.00              | \$297.98                     | \$325.07                          | \$1,000.00           | \$0.00                |                   |
| 100-012110-3600 ADVERTISING/NOTICES              | \$3,500.00          | \$3,298.07                   | \$3,597.89                        | \$3,500.00           | \$4,000.00            |                   |
| 100-012110-5300 TOWN INSURANCE (GF)              | \$15,000.00         | \$11,108.00                  | \$11,108.00                       | \$12,000.00          | \$12,000.00           |                   |
| 100-012110-5545 CONFERENCE EXPENSES/TRAINING     | \$4,000.00          | \$1,722.88                   | \$1,879.51                        | \$1,000.00           | \$1,000.00            |                   |
| 100-012110-5810 MEMBERSHIP DUES                  | \$2,500.00          | \$1,875.00                   | \$2,045.45                        | \$2,000.00           | \$2,000.00            |                   |
| 100-012110-5840 MISCELLANEOUS EXPENSE            | \$250.00            | \$1,318.09                   | \$1,437.92                        | \$250.00             | \$250.00              |                   |
| 100-012110-6001 COUNCIL & PC PRINTING & SUPPLIES | \$1,500.00          | \$672.33                     | \$733.45                          | \$0.00               | \$1,000.00            |                   |
| <b>012110 - Council/Town Manager's Expenses</b>  | <b>\$193,899.00</b> | <b>\$124,220.42</b>          | <b>\$127,088.00</b>               | <b>\$246,375.00</b>  | <b>\$163,530.00</b>   |                   |
|                                                  |                     |                              |                                   |                      |                       |                   |
| <b>012410 Clerk/Treasurer Expenses</b>           |                     |                              |                                   |                      |                       |                   |
| 100-012410-1101 WAGES AND SALARIES               | \$113,946.00        | \$88,262.00                  | \$96,285.82                       | \$112,200.00         | \$109,876.00          |                   |
| 100-012410-1200 WAGES AND SALARIES PT            | \$0.00              | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-012410-2100 FICA                             | \$8,717.00          | \$6,433.27                   | \$7,018.11                        | \$8,500.00           | \$8,406.00            |                   |
| 100-012410-2210 VRS                              | \$1,915.00          | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-012410-2220 401K EMPLOYER MATCH              | \$0.00              | \$685.55                     | \$747.87                          | \$1,122.00           | \$1,099.00            |                   |

|                                                      | FY 26 Budget        | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|------------------------------------------------------|---------------------|------------------------------|-----------------------------------|----------------------|-----------------------|-------------------|
| 100-012410-2230 457 EMPLOYER MATCH                   | \$0.00              | \$974.05                     | \$1,062.60                        | \$1,750.00           | \$1,967.00            |                   |
| 100-012410-2300 HEALTH PLAN                          | \$21,620.00         | \$6,566.35                   | \$7,163.29                        | \$16,890.00          | \$16,890.00           |                   |
| 100-012410-2400 GROUP LIFE                           | \$1,527.00          | \$1,036.95                   | \$1,131.22                        | \$1,000.00           | \$1,200.00            |                   |
| 100-012410-2500 DISABILITY INSURANCE                 | \$969.00            | \$650.30                     | \$709.42                          | \$600.00             | \$700.00              |                   |
| 100-012410-3120 PROFESSIONAL SERVICES - AUDIT        | \$15,000.00         | \$0.00                       | \$0.00                            | \$39,000.00          | \$39,000.00           |                   |
| 100-012410-3121 PROFESSIONAL SERVICES - CPA          | \$8,000.00          | \$0.00                       | \$0.00                            | \$16,000.00          | \$15,205.00           |                   |
| 100-012410-3122 POLICE AND LEGAL MATTERS             | \$1,000.00          | \$0.00                       | \$0.00                            | \$1,000.00           | \$1,000.00            |                   |
| 100-012410-3152 WEB BASED SERVICES AND SOFTWARE      | \$35,000.00         | \$35,750.05                  | \$39,000.05                       | \$35,000.00          | \$35,000.00           |                   |
| 100-012410-3310 OFFICE EQUIPMENT & COMPUTER HARDWARE | \$0.00              | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-012410-3500 COPIER EXPENSE & LEASE               | \$5,000.00          | \$7,707.56                   | \$8,408.25                        | \$7,000.00           | \$8,000.00            |                   |
| 100-012410-3600 LATE FEES/PENALTIES                  | \$100.00            | \$0.53                       | \$0.58                            | \$25.00              | \$25.00               |                   |
| 100-012410-3601 BANK FEES                            | \$400.00            | \$1,556.03                   | \$1,697.49                        | \$1,300.00           | \$1,500.00            |                   |
| 100-012410-5210 POSTAGE                              | \$1,000.00          | \$944.45                     | \$1,030.31                        | \$1,000.00           | \$1,200.00            |                   |
| 100-012410-5230 TELECOMMUNICATIONS                   | \$7,000.00          | \$9,537.64                   | \$10,404.70                       | \$9,000.00           | \$10,000.00           |                   |
| 100-012410-5240 INTERNET EXPENSE                     | \$24,000.00         | \$31,397.25                  | \$34,251.55                       | \$33,000.00          | \$33,000.00           |                   |
| 100-012410-5540 EDUCATION/TRAINING                   | \$1,000.00          | \$56.45                      | \$61.58                           | \$100.00             | \$100.00              |                   |
| 100-012410-5810 MEMBERSHIP DUES                      | \$200.00            | \$25.00                      | \$27.27                           | \$100.00             | \$100.00              |                   |
| 100-012410-5841 SPECIAL EVENTS                       | \$12,000.00         | \$3,294.08                   | \$3,593.54                        | \$1,000.00           | \$0.00                |                   |
| 100-012410-6001 OFFICE SUPPLIES                      | \$10,000.00         | \$5,745.11                   | \$6,267.39                        | \$7,000.00           | \$7,000.00            |                   |
| 100-012410-6002 OUTSIDE PRINTING - TAX BILLS         | \$2,000.00          | \$2,274.91                   | \$2,274.91                        | \$2,500.00           | \$2,500.00            |                   |
| 100-012410-9003 UNIFORMS                             | \$1,000.00          | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| <b>012410 Clerk/Treasurer Expenses</b>               | <b>\$271,394.00</b> | <b>\$202,897.53</b>          | <b>\$221,135.95</b>               | <b>\$295,087.00</b>  | <b>\$293,768.00</b>   |                   |
|                                                      |                     |                              |                                   |                      |                       |                   |
| <b>031100 DMV Expenses</b>                           |                     |                              |                                   |                      |                       |                   |
| 100-031100-1101 WAGES AND SALARIES                   | \$147,414.00        | \$133,811.86                 | \$145,976.57                      | \$143,000.00         | \$143,000.00          |                   |
| 100-031100-1200 WAGES AND SALARIES PT                | \$30,529.00         | \$28,669.53                  | \$31,275.85                       | \$32,000.00          | \$30,529.00           |                   |
| 100-031100-2100 FICA EXPENSE                         | \$13,613.00         | \$12,429.83                  | \$13,559.81                       | \$13,400.00          | \$13,275.00           |                   |
| 100-031100-2210 VRS EXPENSE                          | \$3,324.00          | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-031100-2220 401K EMPLOYER MATCH                  | \$0.00              | \$850.26                     | \$927.56                          | \$1,000.00           | \$1,735.00            |                   |
| 100-031100-2230 457 EMPLOYER MATCH                   | \$0.00              | \$443.53                     | \$483.85                          | \$500.00             | \$1,735.00            |                   |
| 100-031100-2300 HEALTH PLAN                          | \$48,993.00         | \$0.00                       | \$0.00                            | \$16,890.00          | \$28,150.00           |                   |
| 100-031100-2400 GROUP LIFE                           | \$2,731.00          | \$1,831.04                   | \$1,997.50                        | \$2,000.00           | \$2,000.00            |                   |
| 100-031100-2500 DISABILITY INSURANCE                 | \$1,732.00          | \$843.54                     | \$920.23                          | \$1,000.00           | \$1,000.00            |                   |
| 100-031100-3500 COPIER EXPENSE                       | \$2,500.00          | \$2,539.77                   | \$2,770.66                        | \$2,500.00           | \$2,500.00            |                   |

|                                                         | FY 26 Budget        | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|---------------------------------------------------------|---------------------|------------------------------|-----------------------------------|----------------------|-----------------------|-------------------|
| 100-031100-5540 EDUCATION/TRAINING                      | \$0.00              | \$130.00                     | \$130.00                          | \$100.00             | \$100.00              |                   |
| 100-031100-6001 OFFICE SUPPLIES                         | \$300.00            | \$644.48                     | \$703.07                          | \$500.00             | \$500.00              |                   |
| 100-031100-6009 EQUIPMENT/SUPPLIES                      | \$100.00            | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| <b>031100 DMV Expenses</b>                              | <b>\$251,236.00</b> | <b>\$182,193.84</b>          | <b>\$198,745.10</b>               | <b>\$212,890.00</b>  | <b>\$224,524.00</b>   |                   |
|                                                         |                     |                              |                                   |                      |                       |                   |
| <b>032100 PASS THRU - STATE FUNDS</b>                   |                     |                              |                                   |                      |                       |                   |
| 100-032100-5641 FIRE PROGRAM FUNDS                      | \$15,000.00         | \$15,000.00                  | \$15,000.00                       | \$15,000.00          | \$15,000.00           |                   |
| <b>032100 PASS THRU - STATE FUNDS</b>                   | <b>\$15,000.00</b>  | <b>\$15,000.00</b>           | <b>\$15,000.00</b>                | <b>\$15,000.00</b>   | <b>\$15,000.00</b>    |                   |
| <b>043100 Public Works/Town Garage Expenses</b>         |                     |                              |                                   |                      |                       |                   |
| 100-043100-1102 CONTRACTED SERVICES                     | \$0.00              | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-043100-1200 WAGES AND SALARIES PT                   | \$53,014.00         | \$49,708.07                  | \$54,226.99                       | \$54,075.00          | \$50,000.00           |                   |
| 100-043100-2100 FICA                                    | \$4,056.00          | \$3,803.09                   | \$4,148.83                        | \$4,137.00           | \$4,056.00            |                   |
| 100-043100-2210 VRS                                     | \$400.00            | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-043100-2220 401K EMPLOYER MATCH                     | \$0.00              | \$316.05                     | \$344.78                          | \$400.00             | \$465.00              |                   |
| 100-043100-2230 457 EMPLOYER MATCH                      | \$0.00              | \$94.71                      | \$103.32                          | \$100.00             | \$465.00              |                   |
| 100-043100-2300 HEALTH PLAN                             | \$13,510.00         | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-043100-2400 GROUP PLAN                              | \$600.00            | \$505.44                     | \$551.39                          | \$550.00             | \$550.00              |                   |
| 100-043100-2500 DISABILITY INSURANCE                    | \$300.00            | \$316.96                     | \$345.77                          | \$350.00             | \$350.00              |                   |
| 100-043100-3311 VEHICLE MAINTENANCE                     | \$1,000.00          | \$1,845.32                   | \$2,013.08                        | \$2,000.00           | \$2,000.00            |                   |
| 100-043100-5110 ELECTRICITY                             | \$15,000.00         | \$10,614.54                  | \$11,579.50                       | \$11,000.00          | \$14,000.00           |                   |
| 100-043100-6007 REPAIRS/MAINTENANCE                     | \$5,000.00          | \$2,912.82                   | \$3,177.62                        | \$3,000.00           | \$3,000.00            |                   |
| 100-043100-6009 EQUIPMENT/SUPPLIES                      | \$2,000.00          | \$248.19                     | \$270.75                          | \$500.00             | \$500.00              |                   |
| 100-043100-6011 SAFETY EQUIPMENT                        | \$500.00            | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINTENANCE | \$500.00            | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-043100-7130 REFUSE COLLECTION/LANDFILL              | \$10,500.00         | \$10,569.50                  | \$11,530.36                       | \$11,000.00          | \$11,000.00           |                   |
| <b>043100 Public Works/Town Garage Expenses</b>         | <b>\$106,380.00</b> | <b>\$80,934.69</b>           | <b>\$88,292.39</b>                | <b>\$87,112.00</b>   | <b>\$86,386.00</b>    |                   |
|                                                         |                     |                              |                                   |                      |                       |                   |
| <b>045100 Town Hall Expenses</b>                        |                     |                              |                                   |                      |                       |                   |
| 100-045100-0002 DEBT SERVICE - USDA BUILDING LOAN       | \$15,891.00         | \$16,126.00                  | \$17,592.00                       | \$17,592.00          | \$17,592.00           |                   |
| 100-045100-1102 CONTRACTED SERVICES (CLEANING)          | \$3,600.00          | \$2,400.00                   | \$2,618.18                        | \$3,000.00           | \$3,000.00            |                   |
| 100-045100-5110 ELECTRICITY                             | \$8,000.00          | \$6,307.37                   | \$6,880.77                        | \$7,500.00           | \$8,500.00            |                   |
| 100-045100-5120 UTILITIES - HEAT                        | \$4,000.00          | \$5,891.19                   | \$6,426.75                        | \$7,000.00           | \$8,000.00            |                   |
| 100-045100-6005 JANITORIAL SUPPLIES                     | \$3,000.00          | \$699.97                     | \$763.60                          | \$1,000.00           | \$1,000.00            |                   |
| 100-045100-6007 REPAIR/MAINTENANCE                      | \$1,000.00          | \$3,471.71                   | \$3,787.32                        | \$1,500.00           | \$3,000.00            |                   |

|                                                          | FY 26 Budget        | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|----------------------------------------------------------|---------------------|------------------------------|-----------------------------------|----------------------|-----------------------|-------------------|
| 100-045100-9001 ASSET MANAGEMENT                         | \$10,000.00         | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| <b>045100 Town Hall Expenses</b>                         | <b>\$45,491.00</b>  | <b>\$34,896.24</b>           | <b>\$38,068.63</b>                | <b>\$37,592.00</b>   | <b>\$41,092.00</b>    |                   |
|                                                          |                     |                              |                                   |                      |                       |                   |
| <b>047100 Refuse Collection Expenses</b>                 |                     |                              |                                   |                      |                       |                   |
| 100-047100-3310 STREET SWEEPING                          | \$1,000.00          | \$589.00                     | \$642.55                          | \$1,000.00           | \$1,000.00            |                   |
| 100-047100-3322 DUMPSTER (COMMERCIAL)/TRASH PICKUP       | \$40,000.00         | \$40,788.65                  | \$44,496.71                       | \$45,000.00          | \$50,000.00           |                   |
| 100-047100-5714 VA LITTER CONTROL GRANT                  | \$2,000.00          | \$0.00                       | \$0.00                            | \$2,000.00           | \$2,000.00            |                   |
| <b>047100 Refuse Collection Expenses</b>                 | <b>\$43,000.00</b>  | <b>\$41,377.65</b>           | <b>\$45,139.25</b>                | <b>\$48,000.00</b>   | <b>\$53,000.00</b>    |                   |
|                                                          |                     |                              |                                   |                      |                       |                   |
| <b>050100 Town Parks &amp; Fields Expenses</b>           |                     |                              |                                   |                      |                       |                   |
| 100-050100-1102 CONTRACTED SERVICES                      | \$1,000.00          | \$0.00                       | \$0.00                            | \$500.00             | \$500.00              |                   |
| 100-050100-3310 MAINTENANCE - LANDSCAPE                  | \$2,500.00          | \$148.20                     | \$161.67                          | \$500.00             | \$1,500.00            |                   |
| 100-050100-8102 FURNITURE/EQUIPMENT/SIGNS                | \$1,000.00          | \$26.50                      | \$28.91                           | \$500.00             | \$500.00              |                   |
| <b>050100 Town Parks &amp; Fields Expenses</b>           | <b>\$4,500.00</b>   | <b>\$174.70</b>              | <b>\$190.58</b>                   | <b>\$1,500.00</b>    | <b>\$2,500.00</b>     |                   |
|                                                          |                     |                              |                                   |                      |                       |                   |
| <b>051100 Beautification Expenses</b>                    |                     |                              |                                   |                      |                       |                   |
| 100-051100-5110 ELECTRICITY - STREET LIGHTS              | \$0.00              | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 100-051100-5840 MISCELLANEOUS EXPENSE                    | \$3,000.00          | \$0.00                       | \$0.00                            | \$1,000.00           | \$1,000.00            |                   |
| <b>051100 Beautification Expenses</b>                    | <b>\$3,000.00</b>   | <b>\$0.00</b>                | <b>\$0.00</b>                     | <b>\$1,000.00</b>    | <b>\$1,000.00</b>     |                   |
| <b>Total Expense - General Fund</b>                      | <b>\$933,900.00</b> | <b>\$681,695.07</b>          | <b>\$733,659.90</b>               | <b>\$944,556.00</b>  | <b>\$880,800.00</b>   |                   |
|                                                          |                     |                              |                                   |                      |                       |                   |
| <b>TOTAL REVENUE - GENERAL FUND</b>                      | <b>\$933,900.00</b> | <b>\$807,386.87</b>          | <b>\$884,587.81</b>               | <b>\$880,800.00</b>  | <b>\$880,800.00</b>   |                   |
| <b>TOTAL EXPENSE - GENERAL FUND</b>                      | <b>\$933,900.00</b> | <b>\$681,695.07</b>          | <b>\$733,659.90</b>               | <b>\$944,556.00</b>  | <b>\$880,800.00</b>   |                   |
|                                                          |                     |                              |                                   |                      |                       |                   |
|                                                          |                     |                              |                                   |                      |                       |                   |
| <b>200 Cemetery Fund</b>                                 |                     |                              |                                   |                      |                       |                   |
| <b>Revenues - Cemetery</b>                               |                     |                              |                                   |                      |                       |                   |
| 200-020000-0001 CEMETERY PLOT REVENUE                    | \$20,000.00         | \$19,520.00                  | \$21,294.55                       | \$20,000.00          | \$20,000.00           |                   |
| 200-020000-0002 HEADSTONE MARKING REVENUE                | \$2,000.00          | \$1,400.00                   | \$1,527.27                        | \$2,000.00           | \$2,000.00            |                   |
| 200-020000-0003 SITE MARKING REVENUE                     | \$2,000.00          | \$1,910.00                   | \$2,083.64                        | \$2,000.00           | \$2,000.00            |                   |
| COLUMBARIUM NICHE PLAQUE REVENUE                         | \$0.00              | \$734.21                     | \$734.21                          | \$1,000.00           | \$1,000.00            |                   |
| 200-020000-0004 CEMETERY INTEREST REVENUE-LGIP OPERATING | \$9,000.00          | \$8,423.12                   | \$9,188.86                        | \$9,000.00           | \$9,000.00            |                   |
| 200-020000-0005 CEMETERY INTEREST REVENUE-LGIP PERPETUAL | \$9,700.00          | \$9,138.74                   | \$9,969.53                        | \$10,000.00          | \$10,000.00           |                   |

|                                                | FY 26 Budget        | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|------------------------------------------------|---------------------|------------------------------|-----------------------------------|----------------------|-----------------------|-------------------|
| <b>Total Revenues - Cemetery Fund</b>          | <b>\$42,700.00</b>  | <b>\$41,126.07</b>           | <b>\$44,798.06</b>                | <b>\$44,000.00</b>   | <b>\$44,000.00</b>    |                   |
|                                                |                     |                              |                                   |                      |                       |                   |
| <b>Expenses Cemetery Fund</b>                  |                     |                              |                                   |                      |                       |                   |
| 200-021000-1200 WAGES AND SALARIES PT          | \$15,000.00         | \$6,104.64                   | \$6,659.61                        | \$15,000.00          | \$8,000.00            |                   |
| 200-021000-2100 FICA                           | \$1,148.00          | \$467.03                     | \$509.49                          | \$4,000.00           | \$612.00              |                   |
| 200-021000-3311 VEHICLE MAINTENANCE/GAS        | \$1,000.00          | \$659.59                     | \$719.55                          | \$1,000.00           | \$2,000.00            |                   |
| 200-021000-3312 EQUIPMENT REPAIR               | \$5,000.00          | \$549.55                     | \$599.51                          | \$5,000.00           | \$5,000.00            |                   |
| 200-021000-5840 MISCELLANEOUS EXPENSE          | \$6,000.00          | \$5,952.03                   | \$6,493.12                        | \$11,000.00          | \$20,388.00           |                   |
| 200-021000-6009 EQUIPMENT/SUPPLIES             | \$11,552.00         | \$0.00                       | \$0.00                            | \$6,000.00           | \$6,000.00            |                   |
| 200-021000-6385 PLOT REPURCHASE                | \$3,000.00          | \$1,800.00                   | \$1,963.64                        | \$2,000.00           | \$2,000.00            |                   |
| <b>02100 Total Cemetery Fund Expenses</b>      | <b>\$42,700.00</b>  | <b>\$15,532.84</b>           | <b>\$16,944.92</b>                | <b>\$44,000.00</b>   | <b>\$44,000.00</b>    |                   |
|                                                |                     |                              |                                   |                      |                       |                   |
| <b>TOTAL REVENUE - CEMETERY FUND</b>           | <b>\$42,700.00</b>  | <b>\$41,126.07</b>           | <b>\$44,798.06</b>                | <b>\$44,000.00</b>   | <b>\$44,000.00</b>    |                   |
| <b>TOTAL EXPENSE - CEMETERY FUND</b>           | <b>\$42,700.00</b>  | <b>\$15,532.84</b>           | <b>\$16,944.92</b>                | <b>\$44,000.00</b>   | <b>\$44,000.00</b>    |                   |
|                                                |                     |                              |                                   |                      |                       |                   |
| <b>Water and Sewer Fund</b>                    |                     |                              |                                   |                      |                       |                   |
| <b>Revenues - Water &amp; Sewer</b>            |                     |                              |                                   |                      |                       |                   |
| 500-016099-0002 SEWER REVENUE                  | \$110,000.00        | \$139,724.36                 | \$152,426.57                      | \$150,000.00         | \$150,000.00          |                   |
| 500-016099-0003 WATER REVENUE                  | \$240,000.00        | \$230,099.39                 | \$251,017.52                      | \$250,000.00         | \$250,000.00          |                   |
| 500-016099-0004 PROCESSING FEE                 | \$1,400.00          | \$2,250.00                   | \$2,454.55                        | \$2,000.00           | \$2,000.00            |                   |
| 500-016099-0005 WATER RECONNECT FEE            | \$200.00            | \$350.00                     | \$381.82                          | \$200.00             | \$200.00              |                   |
| 500-016099-0006 CONNECTION FEE - WATER         | \$30,000.00         | \$47,460.00                  | \$51,774.55                       | \$35,000.00          | \$35,000.00           |                   |
| 500-016099-0007 CONNECTION FEE - SEWER         | \$48,750.00         | \$85,760.00                  | \$93,556.36                       | \$70,000.00          | \$70,000.00           |                   |
| 500-016099-0010 PENALTY FEE W/S                | \$2,000.00          | \$4,956.50                   | \$5,407.09                        | \$5,000.00           | \$5,000.00            |                   |
| 500-016099-0012 WATER AND SEWER DEPOSITS       | \$3,000.00          | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| <b>Total Revenues - Water &amp; Sewer Fund</b> | <b>\$435,350.00</b> | <b>\$510,600.25</b>          | <b>\$557,018.45</b>               | <b>\$512,200.00</b>  | <b>\$512,200.00</b>   |                   |
|                                                |                     |                              |                                   |                      |                       |                   |

|                                                      | FY 26 Budget        | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|------------------------------------------------------|---------------------|------------------------------|-----------------------------------|----------------------|-----------------------|-------------------|
| <b>Expenses - Water &amp; Sewer</b>                  |                     |                              |                                   |                      |                       |                   |
| 500-500100-0002 DEBT SEVICE - USDA WATER LOAN        | \$54,108.00         | \$49,599.00                  | \$54,108.00                       | \$54,108.00          | \$54,108.00           |                   |
| 500-500100-1102 CONTRACTED SERVICES                  | \$90,000.00         | \$105,729.12                 | \$115,340.86                      | \$127,692.00         | \$128,641.00          |                   |
| 500-500100-1200 WAGES AND SALARIES PT                | \$12,698.00         | \$12,543.62                  | \$13,683.95                       | \$14,000.00          | \$13,796.00           |                   |
| 500-500100-2100 FICA                                 | \$971.00            | \$959.53                     | \$1,046.76                        | \$1,000.00           | \$1,055.00            |                   |
| 500-500100-2920 DEPOSIT REFUNDS                      | \$0.00              | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 500-500100-2921 WATER AND SEWER DEPOSIT REFUNDS      | \$3,000.00          | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 500-500100-3140 ENGINEERING/PROFESSIONAL SERVICES    | \$30,000.00         | \$0.00                       | \$0.00                            | \$15,000.00          | \$10,000.00           |                   |
| 500-500100-3500 PRINTING COSTS                       | \$0.00              | \$764.08                     | \$833.54                          | \$600.00             | \$600.00              |                   |
| 500-500100-5110 ELECTRICITY                          | \$5,000.00          | \$8,209.10                   | \$8,955.38                        | \$7,500.00           | \$8,800.00            |                   |
| 500-500100-5210 MAILING COSTS                        | \$2,000.00          | \$2,073.81                   | \$2,262.34                        | \$2,500.00           | \$2,500.00            |                   |
| 500-500100-5540 EDUCATION/TRAINING/LICENSES          | \$1,000.00          | \$0.00                       | \$0.00                            | \$0.00               | \$0.00                |                   |
| 500-500100-5810 FEES AND DUES - LCWA CONNECTION FEES | \$12,600.00         | \$1,483.00                   | \$1,617.82                        | \$10,000.00          | \$10,000.00           |                   |
| 500-500100-5899 MISS UTILITY COSTS                   | \$300.00            | \$439.18                     | \$479.11                          | \$300.00             | \$500.00              |                   |
| 500-500100-6007 REPAIRS/MAINTENANCE                  | \$1,000.00          | \$2,257.54                   | \$2,462.77                        | \$3,000.00           | \$3,000.00            |                   |
| 500-500100-6009 EQUIPMENT/SUPPLIES                   | \$4,000.00          | \$6,498.64                   | \$7,089.43                        | \$5,000.00           | \$7,800.00            |                   |
| 500-500100-6022 WATER TESTING                        | \$6,000.00          | \$3,022.67                   | \$3,297.46                        | \$4,000.00           | \$4,000.00            |                   |
| 500-500100-6023 COUNTY WASTEWATER TREATMENT          | \$110,000.00        | \$118,188.94                 | \$128,933.39                      | \$125,000.00         | \$125,000.00          |                   |
| 500-500100-6024 COUNTY WATER PURCHASED               | \$97,173.00         | \$138,771.26                 | \$151,386.83                      | \$140,000.00         | \$140,000.00          |                   |
| 500-500100-6030 PLANT LAB SUPPLIES/CHEMICALS         | \$1,000.00          | \$299.71                     | \$326.96                          | \$500.00             | \$400.00              |                   |
| 500-500100-6050 METER PURCHASES                      | \$4,500.00          | \$0.00                       | \$0.00                            | \$2,000.00           | \$2,000.00            |                   |
| <b>Total Expenses - Water &amp; Sewer</b>            | <b>\$435,350.00</b> | <b>\$450,839.20</b>          | <b>\$491,824.58</b>               | <b>\$512,200.00</b>  | <b>\$512,200.00</b>   |                   |
| <b>TOTAL REVENUE - WATER &amp; SEWER FUND</b>        | <b>\$435,350.00</b> | <b>\$510,600.25</b>          | <b>\$557,018.45</b>               | <b>\$512,200.00</b>  | <b>\$512,200.00</b>   |                   |
| <b>TOTAL EXPENSE - WATER &amp; SEWER FUND</b>        | <b>\$435,350.00</b> | <b>\$450,839.20</b>          | <b>\$491,824.58</b>               | <b>\$512,200.00</b>  | <b>\$512,200.00</b>   |                   |
|                                                      |                     |                              |                                   |                      |                       |                   |
|                                                      |                     |                              |                                   |                      |                       |                   |



|                                                        | FY 26 Budget          | FY 26 Actual thru<br>5.31.26 | FY 26 Projected<br>Year End Total | FY 27<br>Recommended  | FY27 COUNCIL<br>RECOM | FY 27<br>Approved |
|--------------------------------------------------------|-----------------------|------------------------------|-----------------------------------|-----------------------|-----------------------|-------------------|
| <b>600 Capital Improvement (CIP) Fund</b>              |                       |                              |                                   |                       |                       |                   |
| <b>Revenues - CIP</b>                                  |                       |                              |                                   |                       |                       |                   |
| 600-015000-0010 USDA GRANTS                            | \$45,000.00           | \$38,079.49                  | \$38,079.49                       | \$0.00                | \$45,000.00           |                   |
| 600-015000-0020 CIP WATER FUND                         | \$25,000.00           | \$0.00                       | \$0.00                            | \$0.00                | \$0.00                |                   |
| <b>REAPPROPRIATION OF FY26 BUDGET FUNDS</b>            | \$0.00                | \$0.00                       | \$0.00                            | \$0.00                | \$80,000.00           |                   |
| <b>Revenues - CIP</b>                                  | <b>\$70,000.00</b>    | <b>\$38,079.49</b>           | <b>\$38,079.49</b>                | <b>\$0.00</b>         | <b>\$125,000.00</b>   |                   |
| <b>Expenses - CIP</b>                                  |                       |                              |                                   |                       |                       |                   |
| 600-410501-0100 TRANSFER TO/FROM GENERAL FUND FROM CIP | \$0.00                | \$0.00                       | \$0.00                            | \$0.00                | \$0.00                |                   |
| 600-600100-8100 EMERGENCY W/S REPAIRS                  | \$0.00                | \$0.00                       | \$0.00                            | \$0.00                | \$0.00                |                   |
| 600-600100-8600 GENERAL EXPENSES - WATER               | \$25,000.00           | \$9,691.53                   | \$9,691.53                        | \$0.00                | \$0.00                |                   |
| 600-600100-8650 VDH DRINKING WATER                     | \$45,000.00           | \$58,679.63                  | \$58,679.63                       | \$0.00                | \$0.00                |                   |
| NEW WELL                                               | \$0.00                | \$0.00                       | \$0.00                            | \$125,000.00          | \$125,000.00          |                   |
| <b>Total Expenses - CIP</b>                            | <b>\$70,000.00</b>    | <b>\$68,371.16</b>           | <b>\$68,371.16</b>                | <b>\$125,000.00</b>   | <b>\$125,000.00</b>   |                   |
| <b>TOTAL REVENUE - CIP FUND</b>                        | <b>\$70,000.00</b>    | <b>\$38,079.49</b>           | <b>\$38,079.49</b>                | <b>\$0.00</b>         | <b>\$125,000.00</b>   |                   |
| <b>TOTAL EXPENSE - CIP FUND</b>                        | <b>\$70,000.00</b>    | <b>\$68,371.16</b>           | <b>\$68,371.16</b>                | <b>\$125,000.00</b>   | <b>\$125,000.00</b>   |                   |
|                                                        |                       |                              |                                   |                       |                       |                   |
|                                                        |                       |                              |                                   |                       |                       |                   |
| <b>GRAND TOTAL BUDGET REVENUES</b>                     | <b>\$1,481,950.00</b> | <b>\$1,397,192.68</b>        | <b>\$1,524,483.81</b>             | <b>\$1,437,000.00</b> | <b>\$1,562,000.00</b> |                   |
| <b>GRAND TOTAL BUDGET EXPENSES</b>                     | <b>\$1,481,950.00</b> | <b>\$1,216,438.27</b>        | <b>\$1,310,800.55</b>             | <b>\$1,625,756.00</b> | <b>\$1,562,000.00</b> |                   |