



## **MINERAL COUNCIL MEETING AGENDA**

**May 12, 2025 at 6:30 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. PUBLIC COMMENT**

Members of the public will have three minutes to comment on any matter and must maintain professional and courteous behavior. Council will not respond during public comment, but the appropriate member of Council or Staff will address questions and concerns in a timely manner.

- F. APPROVAL OF MINUTES**

- 1. 4.14.2025 Minutes**

- a. Motion to approve or amend minutes

- G. OLD BUSINESS**

- 1. Bylaws Review**

- a. Motion to accept or amend Bylaws

- 2. Park Use Policy**

- a. Discussion Regarding Park Use Policy

- 3. Scheduling Budget Public Hearing**

- a. Discussion and Motion to schedule Budget Public Hearing.

**4. Mineral Planning Commission Discussion**

- a. Continued discussion and action

**5. Discussion regarding amount of MPC members**

- a. Motion to reverse action taken on August 12, 2024.

**6. Discussion and Action Regarding Misuse of Authority by a Council Member.**

- a. Authorization of proposed resolutions.

**H. NEW BUSINESS**

**1. Recommendation from MPC: Review of documents from Thomas Jefferson Planning District Commission for feedback**

- a. Discussion regarding TJPDC documents submitted pertaining to Overlay District for Mineral Avenue and portions of Louisa Avenue and First Street.

**2. Recommendation from MPC: Zoning Signage**

- a. Discussion regarding potential zoning signage policy or ordinance.

**I. REPORTS**

**1. Town Manager's Report**

**2. Treasurer's Report & Accounts Paid**

**3. DMV Report**

**4. Committees' Report**

**5. Mayor's Report**

**6. Council Comments**

**J. CALENDAR OF UPCOMING EVENTS**

Next Meeting: June 9, 2025

**K. ADJOURN**

Mayor- Ronald Chapman

Vice Mayor - Michelle Covert

Council Members: David Hempstead, Bernice Kube, Olivia Barrow, Rebecca McGehee, JoAnna Von Arb.

Staff: Nicole Washington, Town Manager, Stephanie Dorman, Town Clerk, Kelly Singletary, Town Treasurer, Robert Sproul, Town Attorney

Town Council meets for its regular session on the second Monday of each month at 6:30 p.m. Persons wishing to be heard or having an item to be placed on the agenda should make their request to the Clerk of Council by the final Monday of the month preceding the meeting.



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Stephanie Dorman, Clerk**

**SUBJECT: 4.14.2025 Minutes**

**Background:**

I have attached minutes from the 4.14.2025 meeting.

**Recommended Action:**

Approval or denial of minutes.

**Attachments:**

4.14.2025 Minutes





## MINERAL COUNCIL MEETING MINUTES

April 14, 2025 at 6:30 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

#### PRESENT

Ronald Chapman, Mayor

Michelle Covert, Vice-Mayor

Bernice Kube

Olivia Barrow (sick - present via zoom)

Rebecca McGehee

David Hempstead

JoAnna Von Arb

### C. PLEDGE OF ALLEGIANCE

All in attendance stood for the Pledge of Allegiance.

### D. ADOPTION OF AGENDA

Amendment:

Boy Scouts will be speaking before "Public Comment."

Motion to accept amended agenda.

Motion made by Covert, Seconded by McGehee.

Voting Yea: Chapman, Covert, Barrow, McGehee, Hempstead, Von Arb

Voting Nay: Kube

### E. BUSINESS SPOTLIGHT

Lloyd Runnett, Executive Director, provided Council with an overview of services which the Louisa County Resource Council provide. Services include; food programs, dental assistance, community closet, and wheels for work. The Resource Council can also connect those interested in volunteering to organizations. Mr. Runnett will provide the Town Council with five "Kindness Bags," to be handed out to those in need. Mr. Runnett advised the Louisa County Resource Council cannot help with utility bills, but instructed those in need to contact the Louisa County Emergency Fund.

#### **F. Scouts of America, Webelos Troop.**

Caroline Ball, on behalf of the Webelos Troop, presented suggestions for the new park.

Suggestions for the park included: community garden, dog park, sports area, basketball court, volleyball sandpit, and a pickleball court.

Chris Babcock, Webelos Den Leader, continued that the scouts also suggested upgrades to the Luck field, including picnic tables and the restroom facilities.

Council applauded the Webelos on their suggestions.

#### **G. PUBLIC COMMENT**

Members of the public will have three minutes to comment on any matter, while maintaining professional and courteous behavior. Council will not respond during public comment, but the appropriate member of Council or Staff will address questions and concerns in a timely manner.

##### **Ed Kube:**

Spoke in opposition of agenda item I.6. "Mineral Planning Commission Discussion."

##### **Mitchell Sasser:**

Commented on his participation in Leadership Louisa and suggested community collaboration for LASER.

#### **H. APPROVAL OF MINUTES**

##### **1. 3.10.2025 Minutes**

Council member Hempstead's amendments:

Voted Nay to MuniCode.

Voted Nay to Closed Session.

Motion to approve minutes as amended

Motion made by McGehee, Seconded by Covert.

Voting Yea: Covert, Barrow, McGehee, Von Arb

Voting Abstaining: Kube, Hempstead

Minutes will be updated once verified.

## **I. OLD BUSINESS**

### **1. Bylaws Review**

Council discussed potential revisions to the bylaws.

By consensus, Council decided to send changes to the Clerk within the next two weeks and to table to May meeting.

### **2. Rescheduling of Town Hall Meeting**

Council discussed the need to reschedule the Town Hall as it may conflict with the upcoming budget season.

Motion to reschedule until 7/22/25 @ 6:30 pm.

Motion made by Von Arb, Seconded by McGehee.

Voting Yea: Chapman, Covert, Kube, Barrow, McGehee, Hempstead, Von Arb

### **3. Updates on Derelict Buildings**

Council and the Town Manager discussed the "Old School property," and the remaining trash surrounding it.

The Town Manager has not receive an update from the property owner. The Town Manager will try to call the property owner instead of emailing.

## **J. NEW BUSINESS**

### **1. Mineral Well Evaluation Grant**

The Mayor read Resolution 2025-09 aloud.

Motion for approval of Application for Mineral Well Evaluation Grant.

Motion made by Covert, Seconded by McGehee.

Voting Yea: Covert, Kube, Barrow, McGehee, Hempstead, Von Arb

## **2. Mineral PER Grant**

The Mayor read Resolution 2025-10 aloud.

Motion for approval of Application for PER Grant.

Motion made by Covert, Seconded by McGehee.

Voting Yea: Covert, Kube, Barrow, McGehee, Hempstead, Von Arb

## **3. Roaming Dogs/ Leash Laws**

Council discussed roaming dogs. Council will not be making any changes to its code regarding this topic at this time, rather wanted to bring the subject to the table as many have noticed at large dogs.

## **4. Unpaid Personal Property Tax DMV Stops**

Council discussed that the prior contract that allowed for DMV registration stops on unpaid personal property taxes has expired and needs to be renewed.

Motion to renew contract with DMV.

Motion made by Kube, Seconded by Covert.

Voting Yea: Covert, Kube, Barrow, McGehee, Hempstead, Von Arb

## **5. Park Use Policies**

Park's Committee will create a policy proposal for review in May meeting regarding park use.

Council Member Von Arb advised that there is a daycare in town.

### **Vendor's Market**

Debbie Moon and Jennifer Bradford presented their request for a Vendor's Market.

Council and presenters discussed the potential Vendor's Market locations and start-up dates.

Council members Kube and Barrow would like written clarity for the Vendor's Market.

Motion to grant the Vendor's Market use of the municipal lot until the old school property is available, starting around Memorial Day weekend.

Motion made by Von Arb, Seconded by McGehee.

Voting Yea: Covert, Kube, Barrow, McGehee, Hempstead, Von Arb.

## **Mineral Farmer's Market**

Council discussed if the market needed a business license.

Motion to require the Mineral Farmer's Market to have a town business license.

Motion: McGehee, Second Von Arb.

Aye: Hempstead, Covert, McGehee, Von Arb, Barrow.

Abstain: Kube

## **6. Mineral Planning Commission Discussion**

Council member McGehee is asking for the censure Chairman Mineral Planning Commission Chairman, Edward Kube.

Council discussed the past two planning commission meetings.

The Mayor addressed the concerns of an illegal meeting happening at the last Planning Commission meeting.

Commissioner Jim Snider spoke regarding the March Planning Commission meeting.

Motion to Censure Chairman Kube

Motion McGehee

The Council deliberated on whether they possess the authority to censure a member of the Planning Commission, ultimately concluding that such authority is within their jurisdiction. However, Council members would like to review Mineral Planning Commission bylaws before deciding.

McGehee withdrew her motion and motioned for this matter to be reviewed at the May meeting.

Matter will be added to May's agenda for review.

## **7. Posting of MPC Vacancy**

Council discussed the amount of seats on the Planning Commission and whether or not there has been an ordinance amendment.

Consensus to let Mineral Planning Commission discuss if they would like Council to amend the ordinance from five members to seven at their next meeting.

Council will discuss this matter at the May meeting.

## **8. FY 2026 Budget Review/ Fee Schedule**

The Town Manager presented the FY26 Budget, Fee Schedule, and tentative timeline.

Council member Kube left the meeting.

Council will meet on May 7, 2025 @6:30 PM for a budget workshop meeting.

## **K. REPORTS**

### **1. Town Manager's Report**

The Town Manager discussed with Council Luck Field bathrooms and the need for a policy. The Town Manager does not have access to the bathrooms and can not assess any potential damage in the restrooms. Repairs to the restrooms may need to be added to the budget.

Council, Town Manager, and the Clerk discussed quotes for audio and video upgrades in the conference room.

Motion to allow the Town Manager to negotiate with American AV for audio and video upgrades up to \$6,000.00

Motion made by Covert, Seconded by Von Arb.

Voting Yea: Covert, Barrow, McGehee, Von Arb

Voting Nay: Hempstead

### **2. Treasurer's Report & Accounts Paid**

Town Treasurer reported to Council that all revenue and expenses are accounted for in the financial system, with the exception of July 2024.

Vice-Mayor Covert thanked the Treasurer for her hard work.

The Treasurer reported on water disconnections.

### **3. DMV Report**

DMV total revenue: \$794,254

Town's revenue: \$37,145

### **4. Committee's Report**

**Police & Fire Committee:**

Council member McGehee's contact for police reports in the Town is no longer available.

The Fire Department is working on getting a new truck to replace one lost in an accident.

**Cemetery Committee:**

Council member McGehee has worked with staff to resolve a few issues that have arose.

**5. Mayor's Report**

The Mayor reported that he was able to visit with the LASER program over the weekend. The Town presented the kids with a commendation.

Members of Council, Staff, and citizens met at the trash pick-up event over the weekend. The Mayor reported it was a great event.

**6. Council Comments**

No Council members had a comment.

**L. CALENDAR OF UPCOMING EVENTS**

Next Meeting: May 12, 2025

**M. EXECUTIVE SESSION**

In accordance with §2.2-3711(A)(7) and §2.2-3711(A)(8) of the Code of Virginia, Town Council will convene in Closed Session to consult with legal counsel.

Council took a five minute recess.

Council member Hempstead voiced objections with going into closed session and left his post.

Council went into closed session at 9:46 pm.

**N. BACK IN SESSION**

Council came back in session at 10:19 pm.

Motion for certification of closed session read by the Clerk.

Voting Yea: Covert, Barrow, McGehee, Von Arb

**O. ADJOURN**

Motion to adjourn.

Motion made by McGehee, Seconded by Von Arb.

Voting Yea: Covert, Barrow, McGehee, Von Arb

Mayor- Ronald Chapman

Vice Mayor - Michelle Covert

Council Members: David Hempstead, Bernice Kube, Olivia Barrow, Rebecca McGehee,  
Vacant

Staff: Nicole Washington, Town Manager, Stephanie Dorman, Town Clerk, Kelly Singletary,  
Town Treasurer, Robert Sproul, Town Attorney

Town Council meets for its regular session on the second Monday of each month at 6:30 p.m.  
Persons wishing to be heard or having an item to be placed on the agenda should make their  
request to the Clerk of Council by the final Monday of the month preceding the meeting.





# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Bylaw/ Charter Review Committee**

**SUBJECT: Bylaws**

**Background:**

At last month's meeting, Bylaws were presented and tabled until the May meeting. Council had two weeks to submit changes to the Clerk. No changes were submitted.

**Recommended Action:**

Motion to accept or deny Bylaws

**Attachments:**

Bylaws



## **MINERAL TOWN COUNCIL**

### **Town of Mineral**

### **ByLaws – Rules of Order**

Originally Adopted: October 15, 2024

Edits submitted: April 14, 2025



## **TOWN OF MINERAL, VIRGINIA**

### **TOWN COUNCIL**

#### **BYLAWS and Rules of Order and Procedure**

##### **Section 1 – Purpose and Basic Principles**

###### **Section 1-1. Purpose of Bylaws and Rules of Order and Procedure**

- A. To enable the Mineral Town Council (MTC) to transact business professionally, expeditiously, effectively, and efficiently.
- B. To protect the rights of each individual Council Member and the public.
- C. To foster and preserve a spirit of cooperation and respect among all the MTC members; and
- D. To determine the pleasure of the MTC on all matters brought before it.

###### **Section 1-2. Five basic principles underlying Bylaws and Rules of Order and Procedure**

- A. Only one subject may claim the attention of the MTC at a time.
- B. Each item presented for consideration is entitled to full and free discussion.
- C. Every member has rights equal to every other member.

- D. The will of the majority must be carried out, and the rights of the minority must be preserved; and
- E. The personality and desires of each member should be merged into the larger unit – the Mineral Town Council.

## **Section 2 – Standing Rules of Procedure of the Mineral Town Council**

### **I. Schedule and Time of Meetings**

A. **Regular Meetings:** Regular meetings of the MTC shall be held in the Mineral Municipal Building Town Council Chambers on the second Monday of each month at 6:30 pm, except if a recognized Holiday falls on a Monday Meeting night, the MTC meeting will automatically take place the next night, Tuesday night, at the same time. The Council may reschedule a regular meeting to another date, if it so desires, or the Mayor may cancel a meeting with sufficient reason.

B. **Special Meetings:** Special Meetings of the MTC shall be called by the Mayor or by a Majority of the MTC members. Such requests shall be in writing, addressed to the Town Clerk and shall specify the time and place of the meeting and the matters to be considered at the meeting. The Town Clerk shall immediately notify each member of the MTC in writing to attend such Special Meeting at the time and place described in the request. The Town Clerk's Notice shall specify the matters to be considered at the meeting. The Town Clerk shall send a copy of such Notice to each member of the MTC by email.

C. **Council Workshops:** Workshops are generally meetings of the MTC, conducted in an informal format, primarily for the purpose of receiving presentations by staff, consultants, contractors, or applicants regarding the Town Budget, Town Code, the Town's Comprehensive Plan, Zoning Ordinance, Subdivision Ordinance the Capital Improvements Plan or reviews by the MTC of these or other pertinent matters. Workshops are not mandatory, as no business can be conducted, and are open for information and education on specific topics. Workshops can also be used to gather information on specific proposals and projects.

D. Emergency Meetings: Emergency Meetings can be called by the Mayor, or by a majority of the Council, in an instance where waiting to make a decision can cause harm, damage, or destruction. Emergency meetings should be limited in use, and are specific in exact topic of discussion

## II. CONDUCT OF MEETINGS

A. These Adopted Bylaws and Rules of Procedure apply as the primary directive to MTC meetings, operations and conduct. Where not addressed, Robert's Rules of Order, Newest Revised Edition, shall govern the conduct of MTC meetings. All actions and activities addressed herein shall conform to State laws as mandated by Virginia State Code. Any rule of Parliamentary Procedure may be suspended by a two-thirds vote of the MTC members in attendance. Any standing rule set forth herein (e.g. the length of time permitted for public hearings, amount of time allotted to each speaker, etc.) may be Suspended or Modified by a Majority vote of the MTC or by the Mayor. The Mayor is the presiding officer for all Town meetings, and the Vice Mayor will assume the role in their absence.

B. For any meeting, a majority of the MTC membership total shall constitute a Quorum. A quorum consists of 'one more than half' of the voting body, no less than three. Any scheduled meeting not attended by a quorum will be cancelled within 15 minutes, and no business will be conducted.

C. Members of the MTC must be recognized by the Mayor before proceeding to speak during any meeting. Members of the MTC shall address the Mayor and other members, and staff. After being recognized by the Mayor, an MTC member shall not be interrupted during the time that member is allotted to speak, except when a Point of Order is called or when being requested to yield the floor by another member.

D. No member shall hold the floor longer than five minutes without yielding to the Mayor or another member's request for the floor, when requested.

E. No member may speak a second time on a Motion until every other member desiring to speak has spoken.

F. When two or more members of the Council wish to speak at the same time, the Mayor shall designate the one to speak.

G. Amendments to Motions require the approval of the member making the Motion and the member seconding the Motion.

H. A Substitute Motion shall be allowed to any Motion properly on the floor; it shall have precedence over an existing Motion and may be discussed prior to being voted on. If the Substitute Motion fails, the former Motion can then be voted. If the Substitute Motion passes, the Substitute Motion becomes the Main Motion and can be voted. Once a Substitute Motion is voted upon, a second Substitute Motion may be made. No more than two (2) Substitute Motions may be made.

M. Any Question submitted to the MTC shall be determined by a Voice Vote of the Majority of the members voting on the Question, except where the Rules of Parliamentary Procedure or the requirements of the Virginia State Code specify a greater than Majority vote.. A tie vote on any matter shall be determined by the Mayor casting his or her vote to break the tie. The Vice Mayor, when presiding over the meeting, retains their vote. No member may change his or her Vote on any matter, except through a properly presented Reconsideration of the Vote. At the conclusion of each Vote on all Motions, the Mayor shall announce whether the Motion has been adopted or defeated.

N. The Mayor shall Order the Removal of any person whose behavior is unruly or disruptive. At least one Verbal Warning should be provided by the Mayor, or the meeting's presiding officer, to any offending person, unless the immediate action of removal is deemed necessary by the Mayor or the majority of the MTC. The conduct of MTC members towards each other, the staff or the public must be above reproach and should avoid even the appearance of impropriety. Members of the MTC, staff and all members of the public present at meetings shall refrain from abusive language or conduct, personal charges or verbal attacks. (In accordance with State Code 18.2-415)

### **III. AGENDAS**

A. The standard Agenda for regular MTC Meetings should be according to the following general format, but may be edited by the Mayor or majority vote of the MTC.

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Adopt/Amend Meeting Agenda
5. Public Comments (3 min. max per person)

6. Approval of Consent Agenda Items
7. Approval of Minutes
8. Review and /Approval of Bills
9. Public Hearings
10. Old Business
11. New Business
12. Appointments
13. Reports:
  1. Zoning Administrator
  2. Council Members' Comments
14. Closed Session (As necessary/with Town Attorney)
15. Reconvene & Certification Vote
16. Discussion/Action following Closed Session
17. Adjourn

B. Items which are requested to be placed on an upcoming Meeting Agenda will be submitted to the Mayor or Town Clerk within the prescribed deadline, and will include the 'Action Item' cover sheet and any supporting documents necessary. The Mayor, following consultation with the Town Manager, approves the items to be placed on each Meeting Agenda and the materials to be distributed.

C. Nothing herein prohibits any MTC member from requesting to add items to the Agenda at the proper time at the beginning of the regular meeting, provided that such a request is made in the form of a Motion, duly Seconded, voted on and approved by a Majority of the MTC. Members should use discretion in requesting additions to the items on the Agenda. It is expected to have items listed on the published agenda prior to the meeting.

D. Variations from the standard Agenda for Regular meetings may be permitted by the Mayor.

#### **IV. Public Comments**

A. A time shall be established on the Agenda of each regular monthly meeting for the public to be able to address the MTC on any item(s) of their interest or

concern. Public Comment is an opportunity for individuals to present their comments on any topic of interest or concern. Each speaker will be allowed three minutes. The MTC will not respond to speakers comments or questions at the time of the Meeting. The Mayor or MTC may direct that Staff take some action in response to the public or the MTC may decide to address the matter at a later date through a committee or future agenda item.

## **V. Public Hearings**

- A. The Mayor shall conduct all Public Hearings.
- B. The order of Public Hearings shall be as follows.
  - 1. Hearings should begin with a brief presentation summarizing the facts about the issue and provide a recommendation to the MTC. MTC members may seek clarification during and following the presentation.
  - 2. After a brief presentation from staff, the Mayor shall open the Public Hearing.
  - 3. Each speaker may be permitted to speak for up to three minutes, however, the applicant may be entitled to use up to ten minutes.
  - 4. Once a Public Hearing has been closed by the Mayor, no further public comments should be permitted. MTC members, however, may direct questions to the applicant, commission, committee, staff member or any others present, for clarification prior to taking any vote.
  - 5. Following the closing of the Public Hearing, the MTC should debate the merits of the issue before it. Afterwards, the Mayor shall entertain a Motion to dispose of the issue. If the Public Hearing has been duly conducted and closed, but the Council chooses to Table action until a later meeting, discussion and action at that later meeting shall be limited to the MTC only. The Public Hearing itself shall not be continued to a subsequent meeting without additional public notification.

## **VI. Elections and Appointments**

- A. At the Annual Organizational Meeting of the MTC, usually held in January of each year, the Mayor shall open and preside over the Organizational Meeting.
- B. The Mayor shall open the floor for nominations for the election of the MTC Vice-Mayor. The MTC with the majority of votes shall assume the role of Vice Mayor. If no nominations are made, the current Vice Mayor will remain in effect.



- C. The date and time of regular monthly meetings of the Mineral Town Council shall be voted on or confirmed to be unchanged each year.
- D. The Mayor will announce their appointments to the standing committees, and any ad hoc committees necessary. Committee assignments can be changed at the discretion of the Mayor.

## **VII. COUNCIL MEMBER REQUESTS FOR STAFF ASSISTANCE**

- A. Requests by Council members for assistance shall be directed to the Town Manager.
- B. Requests shall remain professional.
- C. The Town Manager may ask a Council member to schedule an appointment so that proper attention and time can be allotted to the request

## **VIII. SUPERVISION OF TOWN MANAGER, TOWN CLERK, TOWN EMPLOYEES AND THE TOWN ATTORNEY**

- A. The Town Manager and the Town Attorney (Not a Town Employee) report to and are supervised by the Town Council. The Town Council is responsible for making all decisions pertaining to the hiring, supervision, evaluation and termination of the Town Manager, the Town Attorney and share the responsibility for the selection, hiring and evaluation of the Town Clerk and must by Council action appoint the Clerk of Council. The Council Personnel Committee shall be responsible for consultation and direction as needed between the Council and the Town Manager or between the Council and the Town Attorney between regular monthly Council meetings. Performance evaluations, both in person and in writing, should be performed at least annually within a reasonable time after the employment anniversary date of the Town Manager and the Contractual beginning date of the Town Attorney (Legal Contractor).
- B. All other employees in the Town Administration and the DMV report to and are supervised by the Town Manager, and applicable department heads. The Town Manager is responsible for the hiring, supervision and evaluation of all employees with the assistance of department heads. Terminations are a decision of the Town Manager, but only after consultation with Council in Closed Session. No new or vacant positions may be filled without prior

Council authorization. The Council Personnel Committee, appointed by the Mayor, may be involved in the employment selection process when desired. Council members shall be promptly notified of any terminations or resignations.

## **IX. PRESS RELEASES**

The Town Council, through its Mayor or Town Manager, has the authority to issue official press releases in the name of the Mineral Town Council concerning pending plans, actions and policies of the Council.

## **X. Section 4 – Amending Bylaws**

After due consideration, these Bylaws and Rules of Procedures may be amended with the concurrence of two thirds of the total Council. Proposed changes to the Bylaws and/or the Rules of Procedure shall be listed on a published Mineral Town Council Agenda and provided in advance to all Council members for their review.



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Parks Committee**

**SUBJECT: Park Use Policy**

**Background:**

Council asked the Parks Committee to submit a policy regarding park use policy.

**Recommended Action:**

**Attachments:**



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM:**

**SUBJECT: Scheduling of Public Hearing for Budget**

**Background:**

The budget requires a public hearing.

Staff suggests May 29th or after.

**Recommended Action:**

Motion to schedule the public hearing.



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Council Member McGehee**

**SUBJECT: Mineral Planning Commission**

**Background:**

Discussion regarding actions of Chairman at MPC meetings on January 16, 2025 and March 27, 2025.

**Recommended Action:**

Censure of Chairman

**Attachments:**

MPC Bylaws

# TOWN OF MINERAL PLANNING COMMISSION

## LOCATED IN LOUISA COUNTY, VIRGINIA BYLAWS – STANDING RULES OF PROCEDURE

Originally Adopted: June 27, 2024

Amended Bylaws Adopted: January 16, 2025

**TOWN OF MINERAL  
PLANNING COMMISSION  
BYLAWS**

(Adopted June 27, 2024)

“Preamble”

**Section 1 – Purpose and Basic Principles**

**Section 1-1. Purpose of Bylaws and Rules of Procedure**

- A.** To enable the Mineral Planning Commission (MPC) to transact business professionally, expeditiously, effectively, and efficiently.
- B. To protect the rights of each individual Commissioner and the public.
- C. To foster and preserve a spirit of cooperation and respect among all the MPC members; and
- D. To determine the pleasure of the MPC on all matters brought before it.

**Section 1-2. Five basic principles underlying Bylaws and Rules of Procedure**

- A. Only one subject may claim the attention of the MPC at a time.
- B. Each item presented for consideration is entitled to full and free discussion.
- C. Every member has rights equal to every other member.
- D. The will of the majority must be carried out, and the rights of the minority must be preserved; and
- E. The personality and desires of each member should be merged into the larger unit – the Town of Mineral Planning Commission.

**Section 2 – Standing Rules of Procedure of the Town of Mineral Planning Commission**

- I. Schedule and Time of Meetings
  - A. **Regular Meetings:** Regular meetings of the MPC shall be held in Mineral Municipal Building Town Council Chambers on the fourth Thursday of each month at 6:30 pm. The MPC, by majority vote, may cancel any subsequent regular meeting, if there is insufficient business to require such a meeting, the Commission may reschedule a regular meeting to another date, if it so desires,

or the Chairman may cancel a meeting if it is determined that there is not sufficient business or if it is determined ahead of time that there will not be a Quorum available for the scheduled meeting. MPC meetings shall not extend beyond 10:00 pm, unless extended by a Majority Vote of the MPC. A Motion to extend a meeting beyond 10:00 pm shall take precedence over any Motion then on the floor.

- B. Special Meetings: Special Meetings of the MPC shall be called by the MPC Chair or by a Majority of the MPC members. Such requests shall be in writing, addressed to the Clerk of the MPC and shall specify the time and place of the meeting and the matters to be considered at the meeting. The Clerk shall immediately notify each member of the MPC in writing to attend such Special Meeting at the time and place described in the request. The Clerk's Notice shall specify the matters to be considered at the meeting. The Clerk shall send a copy of such notice to each member of the MPC by email and by hand to the residence of each member and provide a copy of the Notice to the Town Attorney by email not less than three days before the day of the Special Meeting. The requirement for three days advance Notice may be waived if a Majority of the MPC members concur, the Town Attorney attends the Special Meeting, and a Public Notice is placed on the Public Notice Board outside of the Municipal Building. No matter that was not specified in the Notice shall be discussed or considered at a Special Meeting.
- C. Commission Workshops: Commission Workshops are generally meetings of the MPC, conducted in an informal format, primarily for the purpose of receiving presentations by staff, consultants, contractors, or applicants regarding the Town Code, the Town's Comprehensive Plan, Zoning Ordinance, Subdivision Ordinance the Capital Improvements Plan or reviews by the MPC of these or other pertinent matters. The Town Manager or Zoning Administrator, with the concurrence of the MPC Chair, or a majority of the MPC members in the absences of the Chair, may arrange for a MPC Workshop, provided that a Notice of the Workshop and the topics for discussion shall be delivered to each MPC member and the Town Attorney at least three days prior to the Workshop meeting.

## II. CONDUCT OF MEETINGS

- A. These adopted Bylaws and Rules of Procedure apply. Where not addressed, the Robert's Rules of Order, Newest Revised Edition, shall govern the conduct of MPC meetings or as otherwise mandated by Virginia State Code. Any rule of Parliamentary Procedure may be suspended by a concurring vote of five of the seven (7) members appointed to the MPC. Any standing rule set forth herein (e.g. the length of time permitted for public hearings, amount of time allotted to each speaker, etc.) may be Suspended or Modified by a Majority vote of the MPC or by the Chair, with MPC concurrence.
- B. For any meeting, a majority (51% or more of the number of MPC members appointed) shall constitute a Quorum. If a Quorum has not been reached within



fifteen (15) minutes from the time that the meeting was scheduled to begin, then the meeting of the MPC may be deemed to have been cancelled, and the MPC will meet again at its next scheduled meeting.

- C. The MPC Chair shall conduct the meetings and shall rule on interpretations of the Rules of Parliamentary Procedures and on these Standing Rules. The Town Attorney, if available at the meeting, shall be the Parliamentarian, when requested by the Chair or a majority of the Commission.
- D. The Vice-Chair shall preside over meetings of the MPC in the absence of the Chair. If neither the Chair or the Vice-Chair of the MPC is in attendance at a meeting where a Quorum is nonetheless present, any member of the MPC may call the meeting to order and the members present shall elect a Chair Pro Tempore to preside over the meeting, or until either the Chair or the Vice-Chair arrives.
- E. Members of the MPC must be recognized by the Chair before proceeding to speak during any meeting. Members of the MPC shall address only the Chair and shall address other members, staff or and other persons present through the Chair. After being recognized by the Chair, an MPC member shall not be interrupted during the time that member is allotted to speak, except when a Point of Order is called or when being requested to yield the floor by another member.
- F. No member shall hold the floor longer than five minutes without yielding to the Chair or another member's request for the floor, when requested.
- G. No member may speak a second time on a Motion until every other member desiring to speak has spoken.
- H. When two or more members of the MPC wish to speak at the same time, the Chair shall designate the one to speak.
- I. Amendments to Motions require the approval of the member making the Motion and the member seconding the Motion.
- J. A Substitute Motion shall be allowed to any Motion properly on the floor; it shall have precedence over an existing Motion and may be discussed prior to being voted on. If the Substitute Motion fails, the former Motion can then be voted. If the Substitute Motion passes, the Substitute Motion becomes the Main Motion and can be voted. Once a Substitute Motion is voted upon, a second Substitute Motion may be made. No more than two (2) Substitute Motions may be made.
- K. At his or her discretion, an MPC member, who properly has the floor, may recognize any person in attendance at the meeting to speak for up to three (3) minutes on a germane matter, which is not the subject of a Public Hearing. The speaker's time will be deducted from the time allowed to the MPC member. If requested by the Chair, the speaker and/or the member must yield the floor after the time granted to him/them has expired.
- L. The MPC Chair is a participating member of the Commission and can make Motions, Second Motions, discuss and vote upon all matters that come before the MPC. When desiring to make a Motion, the Chair Should relinquish the Chair to the Vice-Chair, or another member if the Vice-Chair is absent, before making the Motion.

- M. Any Question submitted to the MPC shall be determined by a Voice Vote of the Majority of the members voting on the Question, except where the Rules of Parliamentary Procedure or the requirements of the Virginia State Code specify a greater than Majority vote. When the Voice Vote on any Motion does not appear to the Chair to be unanimous, he or she may request that the Clerk determine the vote of the individual members of the MPC by Roll Call. Any member of the MPC may call for a Division of the House and the Chair shall then instruct the Clerk to conduct a Roll Call vote. The Roll Call shall be conducted on a rotating member basis. A tie vote on any matter defeats the Motion, Resolution, or issue upon which the vote is taken. Successive Tie Votes on a Motion to Approve or a Motion to Deny any proposed Ordinance or Rezoning shall defeat the proposed Ordinance Amendment or Rezoning. No member may change his or her vote on any matter, except through a Reconsideration of the Vote by the MPC. At the conclusion of the vote on each Motion, the Chair shall announce whether the Motion has been adopted or defeated.
- N. The Chair shall Order the Removal of any person whose behavior is so Unruly or Disruptive as to prevent the Orderly Conduct of the meeting. At least one Verbal Warning should be provided by the Chair to any offending person unless the immediate action of Removal is deemed necessary. The conduct of MPC members towards each other, the staff or the public Must be Above Reproach and should avoid even the Appearance of Impropriety. MPC members Shall Refrain from Abusive Language or Conduct, Personal Charges or Verbal Attacks upon the Character or Motives of other members of the MPC.

### III. AGENDAS

- A. The standard Agenda for regular MPC meetings should be according to the following general format:
1. Call to Order
  2. Roll Call
  3. Pledge of Allegiance
  4. Adopt/Amend Meeting Agenda
  5. Public Comments (3 min. max per person)
  6. Approval of Consent Agenda Items
  7. Approval of Minutes
  8. Public Hearings
  9. Old Business
  10. New Business
  11. Reports:
    1. Zoning Administrator
    2. Commissioners Comments
  12. Closed Session (As necessary)
  13. Reconvene & Certification Vote
  14. Adjourn
- B. Items which are requested to be placed on the Meeting Agenda which have not been submitted to the Chair or Clerk within the prescribed deadline, at least eight days ahead of the meeting, may be placed on the next monthly regular Agenda for

consideration. The Chair approves the items to be placed on each Meeting Agenda and the materials to be distributed. All MPC regular meeting packages should be electronically distributed to members and the Town Attorney at least five calendar days in advance of meetings. Copied materials may be made available to members, upon request, at least three business days prior to the meetings.

- C. Nothing herein prohibits any MPC member from requesting to add items to the Agenda at the time of the regular meeting, provided that such a request is made in the form of Motion, duly Seconded, voted on and approved by a Majority of the MPC. Members must use discretion in requesting additions to the items on the Agenda. It is considered desirable to have items listed on the Published Agenda.
- D. Variations from the standard Agenda for Regular meetings may be permitted by the Chair. The Agenda for Regular meetings, Special meetings, Workshop meetings/session, and other meetings shall be established by the MPC Chair, subject to review and consultation with the Zoning Administrator.
- E. Matters may be placed on the MPC Agenda by: (1) the Chair, (2) by previous Resolution of the MPC, (3) upon the request of any member of the MPC to the Chair and with the Chair's concurrence, or (4) by the Zoning Administrator, with the concurrence of the Chair.

#### IV. Public Comments

- A. A time shall be established on the Agenda of each regular monthly meeting of the MPC for the public to be able to address the MPC on any pertinent item(s) of their interest or concern, other than matters scheduled for Public Hearings in that meeting. Public Comments is an opportunity for primarily residents of the Town of Mineral to present comments and information to the MPC. The MPC typically will not respond directly to speakers comments or questions at that time. The MPC may direct that Staff prepare a report or take some other action in response to the public or the MPC may decide to put the matter on the current Agenda or a subsequent meeting for further discussion and/or action.
- B. During the Public Comments time, each speaker may be permitted to speak for up to three (3) minutes. If the number of public speakers requesting to address the MPC should exceed the allocated time of 15 minutes on the Agenda for Public Comments, the Chair may request, after the 15 minutes allotted for Public Comments has expired, that the any remaining members of the public signed up to speak, but have not been able to at that time, to return at the next regular meeting of the MPC to address the Commission. Alternatively, the Chair may inquire with the MPC, after the 15 minutes allocated for Public Comments has expired and more public speakers remain, as to whether it would be appropriate and desirable to the Commission that the Public Comment time for this meeting be extended for a specific additional time period to hear from the additional speakers. A Unanimous Consent or a majority vote of the MPC will necessitate the extension of the Public Comment period for any additional speakers.

#### V. APPROVAL OF MINUTES

- A. The Minutes of the preceding MPC meeting or any other previous meetings will be distributed to the members with the Agenda and package of materials for review prior to the meeting where the Minutes approval is requested. The Chair

shall request a Motion for Approval of the Minutes and will inquire of any suggestions, corrections or changes to the minutes. Minutes of prior meetings shall be approved by a majority vote of the MPC members in attendance.

- B. It is the policy of the MPC that Minutes shall enumerate the following items:
    - 1. The time, date and place of the meeting, members of the MPC and key staff members that were in attendance. The Clerk shall record in the Minutes the absence of any member of the MPC and/or the lateness or time of leaving the meeting of any member.
    - 2. A clear and concise statement of the matters that came before the MPC, the names of people speaking on each matter, and a synopsis of the statements.
    - 3. A notation of specified issues or clarifications that have salient bearing on the matter being decided.
    - 4. A notation of the memoranda and exhibits which accompany the matters before the MPC which shall be filed with the Clerk's records of the meeting.
    - 5. A statement of the specific request or recommendation being presented to the MPC.
    - 6. The specific and full text of each Motion, Substitute Motion, and Amendment considered by the MPC. The result of the vote, passage, or failure shall be noted and the vote of each member recorded.
    - 7. Such specific items, issues, comments, or votes, as requested by any MPC member during a meeting but prior to approval of the minutes by the MPC.
    - 8. Such other matters as the Clerk shall deem necessary to provide a complete, accurate and understandable record of deliberations of the MPC.
  - C. Minutes of the workshops and other meetings of the MPC where no formal action is taken shall be summary in nature, indicating the time, date and place of the meeting, members of the MPC in attendance, persons making presentations before the MPC and the topic or topics of the workshop discussion.
  - D. Video/tape recordings of the MPC shall be retained by the Office of the Town Manager in accordance with the Library of Virginia retention guidelines.
- VI. Consent Agenda
- A. The purpose of the Consent Agenda is to provide a method for the expeditious handling of items which, in the opinion of the Zoning Administrator and the Chairman, will not require discussion and will be approved unanimously by the MPC.
  - B. Prior to the consideration of a motion to approve the Consent Agenda, the Chairman shall ask if any member of the MPC would like to have an item removed from the Consent Agenda for discussion, for further information, or in order that there might be a separate vote on that item.
- VII. Public Hearings
- A. The Chair shall conduct all Public Hearings.
  - B. The order of Public Hearings shall be as follows.
    - 1. Hearings should begin with a brief presentation from the Zoning Administrator and/or a representative for the Zoning Administrator or another staff member. The presentation should summarize the facts about the issue and provide a

- recommendation to the MPC For or Against the application or request. MPC members may seek clarification during and following the presentation.
2. After a brief presentation from staff, the Chair shall open the Public Hearing.
  3. The duration of each Public Hearing should be limited to one hour, except if the Public Hearing is on a matter anticipated by MPC to have an especially high degree of public input. If so, it should be limited to two hours maximum in duration.
  4. Each speaker may be permitted to speak for up to three minutes, however, the applicant may be entitled to use up to ten minutes. No person shall be permitted to “yield time” to another speaker for the purpose of gaining additional time, unless agreed to by the Chair. Prior to the beginning of the MPC meeting and particularly prior to the opening of each Public Hearing, all members of the public or other persons wishing to speak during the Public Hearing, Shall sign up on a Town generated attendance form available for each meeting to include the person’s name, address and their contact information. If it appears to the Chair that there may be more prospective speakers wishing to speak to the MPC than can be accommodated in the time available for the Public Hearing, the Chair may reduce the time allotted to each speaker.
- C. The principal purpose of Public Hearings is to provide an opportunity for members of the public to provide input to the MPC regarding the subject of the Public Hearing. Accordingly, statements and questions from speakers will be recorded by members of the staff and, if sufficient time remains at the conclusion of the Public Hearing, the MPC may upon the Chair’s recognition, ask questions of speakers as necessary to clarify their comments or to obtain other information pertinent to the subject matter of the Public Hearing; however, the time expended in response to such questions shall not be deducted from the time allocated to any speaker or from the time allocated to proponents or opponents. MPC Members should withhold their comments until after the Public Hearing portion is closed, in order to ensure participation by the public without MPC interference.
  - D. After the public speakers have completed their remarks, the Applicant or the representative of the Applicant, at his or her discretion, may respond with a rebuttal. There shall be a five-minute time limit for rebuttal.
  - E. After the Staff, the Applicant and the public have concluded all presentations, the Chair shall close the Public Hearing.
  - F. When a Public Hearing has been closed by the Chair, no further public comments should be permitted. MPC members, however, may direct questions to the applicant, commission, committee, staff member or any others present, for clarification prior to taking any vote.
  - G. Following the closing of the Public Hearing, the MPC should debate the merits of the issue before it. Afterwards, the Chair shall entertain a Motion to dispose of the issue. If the Public Hearing has been duly conducted and closed, but the Commission chooses to Table action until a later meeting, discussion and action at that later meeting shall be limited to the MPC only. The Public Hearing itself

shall not be continued to a subsequent meeting without additional public notification.

#### VIII. Elections and Appointments

- A. At the Annual Organizational Meeting of the MPC, usually held in January of each year, the Clerk to the MPC or Town Manager shall open and preside over the Organizational Meeting as Temporary Chair until the Chair is duly elected. The nomination of officers should follow on the Agenda immediately after the Pledge of Allegiance.
- B. The election of the Chair, the Vice-Chair and the Secretary of the MPC shall be of a MPC member made by the nomination of any member of the MPC or the nomination of non-MPC member, in the case of the Secretary, for which a second is not required.
- C. The Clerk of the Commission shall open the floor for nominations for the election of the MPC Chair. The Clerk shall note the nominations in the order in which they are made by commissioners. Nominations shall be closed by the Clerk only after assuring that there are no further nominations to be made. A Motion to Close Nominations before adequate time has been provided for any an all MPC officers nominations to be made, shall be determined to be out of order. If more than one Commissioner or person has been nominated for any office, the Clerk shall poll the members of the MPC by Roll Call on each nominee in the order that the nominations were received. The first nominee for a given office to receive an affirmative majority vote of the members present and voting shall be deemed to have been elected to the office accordingly. Abstentions are not counted in determining the total vote count. In a roll call vote each Commission is required to either vote or abstain when called upon
- D. The Chair, Vice-Chair and Secretary shall each serve for terms of one year and shall continue in their positions after their term has expired until their successors have been duly elected by the MPC.

#### IX. Section 3 – Closed Sessions

- A. Closed Sessions should only be conducted when the matter to be discussed is provided for under the Virginia State Code, Section 2.2-3711(A) Closed Meetings.
- B. No meeting shall become a Closed Session until the MPC takes an affirmative vote in open session to enter Closed Session and the Town Attorney, and/or duly designated legal counsel, is present in the meeting, or is participating in the Closed Meeting by phone or Zoom type electronic connection. Any MPC member dissenting in such a vote shall state the reason for the dissent.
  1. The motion to enter Closed Session shall state specifically the purpose or purposes which are the subject of the Closed Session and reasonably identify the substance of the matters to be discussed. The motion shall make specific reference to the applicable exemption(s) under the Freedom of Information Act (FOIA) which authorizes the Closed Session.
  2. The Chair, Town Manager or the Zoning Administrator shall request the assistance of the Town Attorney when making additions to the published Closed Session Agenda.

- C. No resolution, ordinance, rule, contract, regulation, or motion considered in a Closed Session shall be voted upon in Closed Session. The MPC must reconvene in an open meeting to take a vote by the membership on such resolution, ordinance, rule, contract, regulation, or motion which shall have its substance reasonably identified in the open meeting.
- D. At the conclusion of a Closed Session, the MPC shall reconvene in open session immediately thereafter and shall cast a vote certifying that to the best of each member's knowledge:
  - 1. Only public business matters lawfully exempted from open meeting requirements were discussed; and
  - 2. Only public business identified in the motion convening the Closed Session were heard, discussed, or considered.

Any member who believes that there was a departure from the above requirements shall so state prior to the Chair's call for the vote, indicating the substance of the departure that, in his or her judgement, has taken place.

- E. The failure of the certification to receive the affirmative vote of a majority of the members present during the Closed Session shall not affect the validity or confidentiality of the Closed Session with respect to matters considered therein in compliance with the Freedom of Information Act.
- F. The MPC may permit non- Commission members to attend a Closed Session if their presence will reasonably aid the MPC in its consideration of an issue.

**X. Section 4 – Amending the Bylaws and/or Rules of Procedure**

After due consideration, these Bylaws and or Rules of Procedure may be amended with the concurrence of the majority of the MPC members present. Proposed changes to the approved Bylaws and Rules of Procedure shall be listed on a published MPC Agenda and provided in advance to all MPC members for their review.







# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Mineral Planning Commission through Stephanie Dorman, Clerk**

**SUBJECT: Posting of Mineral Planning Commission Vacancy**

**Background:**

In August 2024, Council voted to allow the MPC to increase the amount of Commissioners from five to seven. At the last MPC meeting, Commissioners voted to become a commission of five again.

**Recommended Action:**

Motion to undo the action taken in August to allow the MPC to have seven commissioners.



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

---

**TO: Mineral Town Council**

**FROM:**

**SUBJECT: Misuse of Authority by a Council Member**

### **Background:**

At the April 29, 2025 meeting, Council voted on two resolutions 1: Council acts on majority vote and 2: Opposition of the DPOR Complaint.

Council asked that the resolutions be added to the May agenda for language approval.

### **Recommended Action:**

Motion to approve or deny the language for the two resolutions.

### **Attachments:**

Draft Resolution 2025-12

Draft Resolution 2025-13



## Town of Mineral

P.O. Box 316

312 Mineral Avenue

Mineral, Virginia 23117

Phone 540-894-5100

### RESOLUTION FOR COUNCIL TO ONLY ACT ON A MAJORITY VOTE

#### RESOLUTION NO. 2025-12

**WHEREAS**, Va. Code § 15.2-1401 states that “Unless otherwise clearly indicated by the context in which the provisions relating thereto are set forth, all powers granted to localities shall be vested in their respective *governing bodies*.”; and

**WHEREAS**, The Town Charter (§ 3.1 Composition of Council; Election, Qualification and Term of Office of Councilmen) states *Mineral Town Council shall be governed by a Mayor and a Town Council composed of six councilmen..*; and

**WHEREAS**, The Town Code (§ 15-5 Rules of Procedure) states, in part, *The proceedings of the Town Council, except as its own rules of procedure may otherwise provide, shall be conducted according to Robert's Rules of Order..*; and

**WHEREAS**, Robert’s Rules of Order (§1:6 The Deliberative Assembly) states, in part, *... to become the act or choice of the body, a proposition must be adopted by majority vote..*; and

**WHEREAS**, no member of Council has the authority or consent of the Council to act unilaterally on behalf the Council, or Town, without specific pre-authorization by a vote of the majority of the Council; now

**IT IS, THEREFORE, RESOLVED**, by the Council of the Town of Mineral as follows:

The Mineral Town Council directs all members of Council to cease and desist all individual actions on behalf of the Town, other than the legislative duties of a council member, that have not been authorized by a vote of the majority of Council. This limitation is to include any and all actions that pertain to the executive functioning of the Town, to include but not limited to, filing complaints on behalf of the Town, interfering with projects for or within the Town, or preventing any regular business of the Town.

**THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:**

Michelle Covert – Yes  
David Hempstead - No  
Bernice Kube - Yes  
Rebecca McGehee – Yes  
Olivia McCarthy – Yes  
JoAnna Von Arb - Yes

*Certified to be a true copy of Resolution 2025-12 which was approved by a 5-1-0 vote on April 29, 2025, at which a quorum of Council was present.*

*PASSED this 29<sup>th</sup> day of April 2025.*

\_\_\_\_\_  
Ronald Chapman, Mayor  
Town of Mineral

*ATTEST:*

\_\_\_\_\_  
Clerk of Council



## Town of Mineral

P.O. Box 316

312 Mineral Avenue

Mineral, Virginia 23117

Phone 540-894-5100

### RESOLUTION CLARIFYING THE TOWN OF MINERAL'S POSITION ON THE COMPLAINT FILED WITH THE DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL REGULATION BY A COUNCIL MEMBER ON JANUARY 30, 2025.

#### RESOLUTION NO. 2025-12

**WHEREAS**, Va. Code § 15.2-1401 states that "Unless otherwise clearly indicated by the context in which the provisions relating thereto are set forth, all powers granted to localities shall be vested in their respective *governing bodies*."; and

**WHEREAS**, The Town Charter (§ 3.1 Composition of Council; Election, Qualification and Term of Office of Councilmen) states *Mineral Town Council shall be governed by a Mayor and a Town Council composed of six councilmen..*; and

**WHEREAS**, The Town Code (§ 15-5 Rules of Procedure) states, in part, *The proceedings of the Town Council, except as its own rules of procedure may otherwise provide, shall be conducted according to Robert's Rules of Order..*; and

**WHEREAS**, Robert's Rules of Order (§1:6 The Deliberative Assembly) states, in part, *... to become the act or choice of the body, a proposition must be adopted by majority vote..*; and

**WHEREAS**, No member of Council has the authority or consent of the Council to act unilaterally on behalf the Council, or Town, without specific pre-authorization by a vote of the majority of the Council; now

**WHEREAS**, No matters of concern have been brought forward for a vote of Council regarding any complaints to be sent to the Department of Professional and Occupational Regulation (DPOR) on behalf of the Town; and

**WHEREAS**, The Town had no knowledge of the Council Member's intentions to file any complaint on behalf of the Town; and

**IT IS, THEREFORE, RESOLVED**, by the Council of the Town of Mineral as follows:

The Mineral Town Council denounces Councilman Hempstead’s actions as it relates to his apparent filing a complaint on behalf of the Town and representing himself as a member of this Council in this complaint. The Mineral Town Council was not party to, and does not support this complaint, as it was not brought before the Council nor authorized by a majority vote of the Council. The complaint is not reflective of the actions, or position, of the Town nor the Mineral Town Council. The Council recognizes Councilman Hempstead’s rights to file a complaint as a private citizen and his representations that he did not intend to file said complaint on behalf of the Town.

**THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:**

Michelle Covert – Yes  
David Hempstead - No  
Bernice Kube - Yes  
Rebecca McGehee – Yes  
Olivia McCarthy – Yes  
JoAnna Von Arb - Yes

*Certified to be a true copy of Resolution 2025-13 which was approved by a 5-1-0 vote on April 29, 2025, at which a quorum of Council was present.*

*PASSED this 29<sup>th</sup> day of April 2025.*

\_\_\_\_\_  
Ronald Chapman, Mayor  
Town of Mineral

ATTEST:

\_\_\_\_\_  
Clerk of Council



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

---

**TO: Mineral Town Council**

**FROM: Mineral Planning Commission**

**SUBJECT: Review of documents from Thomas Jefferson Planning District  
Commission for feedback**

### **Background:**

The MPC has sent the attached documents for Council review and opinion on how to proceed.

### **Recommended Action:**

Determine how the MPC should proceed with the Overlay

### **Attachments:**

TJPDC Powerpoint Presentation  
TJPDC Presentation Notes  
TJPDC budget

# *HISTORIC OVERLAY DISTRICTS*

ISABELLA O'BRIEN, REGIONAL PLANNER II  
THOMAS JEFFERSON PDC





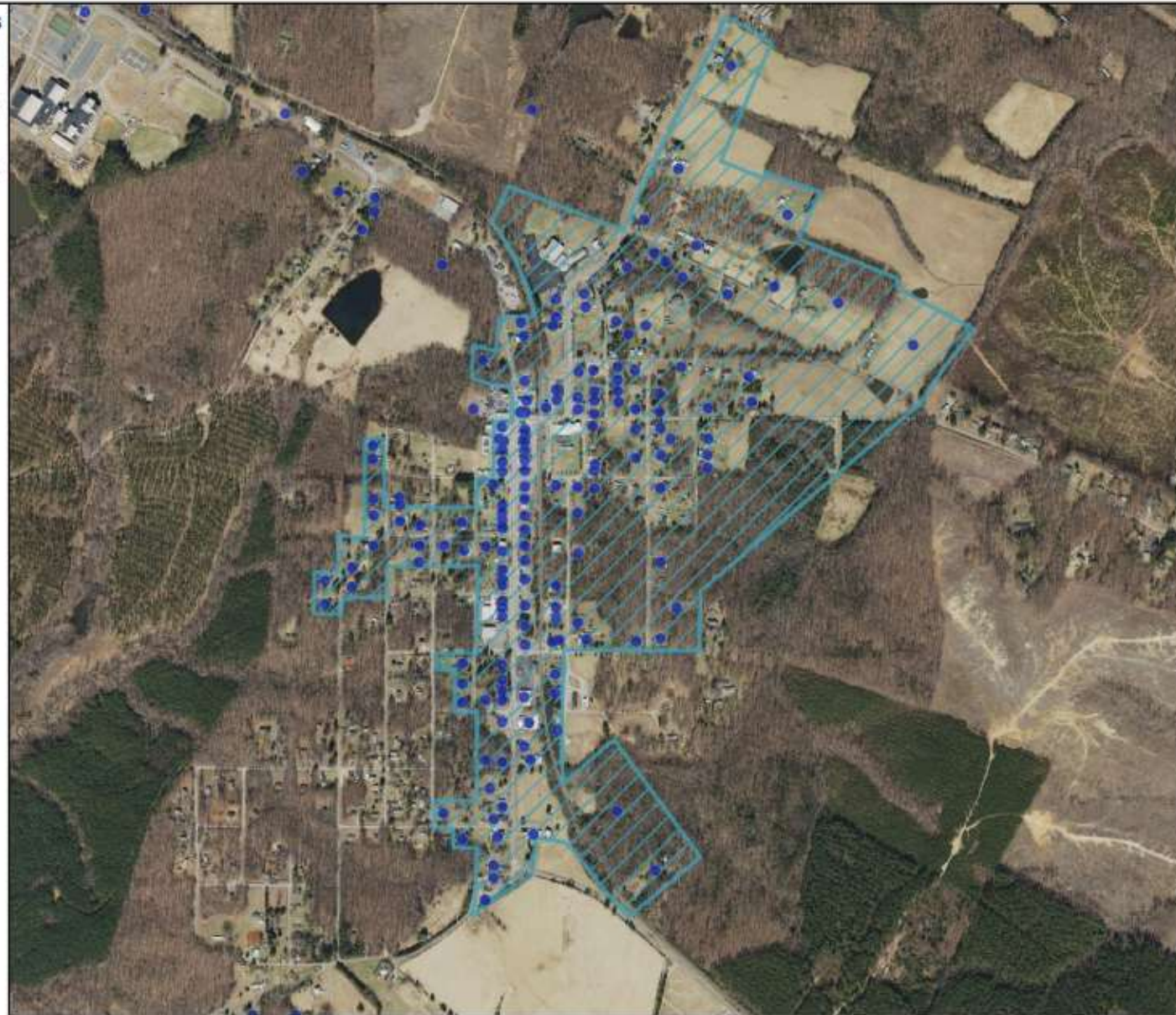
# MINERAL HISTORIC DISTRICT

- The Mineral Historic District defines that part of the Louisa County town of Mineral that initially arose in response to local mining. Named for the area's mineral deposits, the town was divided into large lots during the 1890s to allow for denser infill in the future; however, as the local mining industry dwindled, the residential and commercial lots expanded with gracious yards and spacious separations between buildings. **There are 231 contributing resources within the district—including residential, commercial, religious, industrial, and educational buildings—featuring a diverse range of architectural styles.**



**Legend**

- Public View Architecture Points
- ▣ Public View Historic Districts
- County Boundaries



Feet

0 500 1000 1500 2000  
1:18,056 / 1"=1,505 Feet

**Title: Mineral Historic District**

**Date: 3/27/2025**

*DISCLAIMER: Records of the Virginia Department of Historic Resources (DHR) have been gathered over many years from a variety of sources and the representation depicted is a cumulative view of field observations over time and may not reflect current ground conditions. The map is for general information purposes and is not intended for engineering, legal or other site-specific uses. Map may contain errors and is provided "as-is". More information is available in the DHR Archives located at DHR's Richmond office.*

*Notice if AE sites: Locations of archaeological sites may be sensitive to the National Historic Preservation Act (NHPA), and the Archaeological Resources Protection Act (ARPA) and Code of Virginia §2.2-3705.7 (10). Release of precise locations may threaten archaeological sites and historic resources.*

# *COMPREHENSIVE PLAN*

**Vision:** The Town of Mineral aspires to become a thriving community that preserves and celebrates its historic character while fostering business and residential growth. The Town aspires to create an attractive, engaging downtown that is safe, accessible and an integral part of the surrounding area. The Town aspires to be an inclusive place where people live, work, play, and visit.

## **Objectives**

- Revitalize Historic Landmarks
- Promote and Enhance the Historic Downtown Center



# WHAT IS A HISTORIC OVERLAY DISTRICT?

A ZONING TOOL USED TO  
PROTECT AND PRESERVE THE  
HISTORIC CHARACTER OF AN  
AREA



# *TYPICAL ELEMENTS OF OVERLAY DISTRICTS*

**Purpose statement:** intent and objectives of the zone, referencing applicable local plans

**Applicability:** where the overlay zone will apply, the underlying zones that will be affected, and the types of development subject to the overlay zone

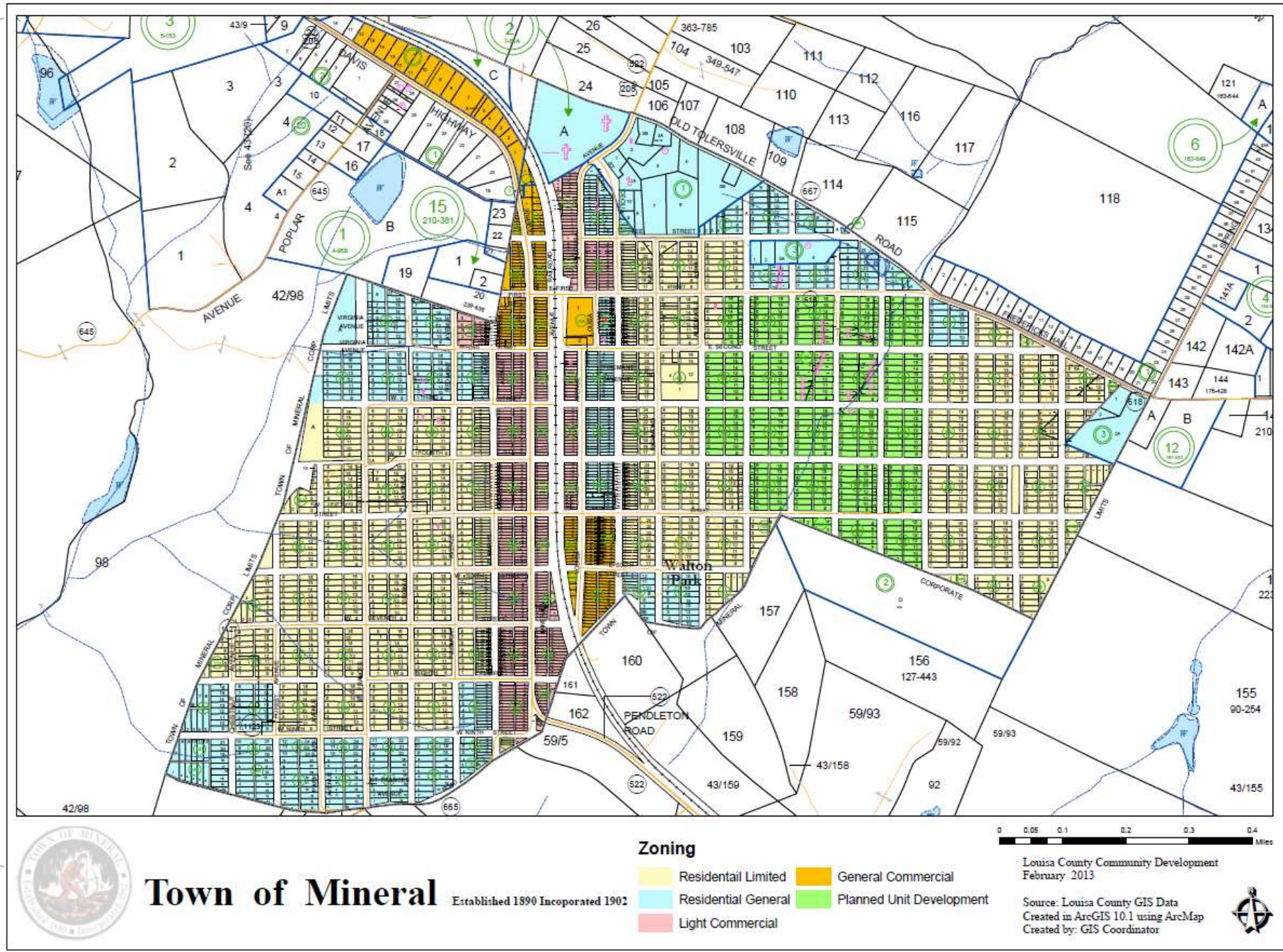
**Definitions:** any specific terms used within the overlay

**Procedural/Approval Requirements:** where additional permitting or procedural requirements are identified, along with submission requirements, and the role of intermediate review body (like a Board of Architectural Review).

**Use Lists:** changes to the underlying zoning district

**Overlay Criteria:** substantive requirements of the zone (architecture, parking, requirements for incentives, etc)







# *BENEFITS*

- Preservation of historic architecture and character
- Increased property values
- Tourism and economic development
- Enhance community identity
- Protection against inappropriate development and deterioration

# CONSIDERATIONS



Overlay Districts are not an alternative to the Zoning Ordinance, but an enhancement to it



Balancing historic presentation while encouraging development



The cost of implementation and enforcement



# *ESTIMATED TIMELINE*



1. Assessment &  
Planning

April – May



2. Code  
Development

June –  
August



3. Adoption and  
Implementation

August –  
September

## Historic Overlay District - TJPDC Presentation Notes

### Mineral Planning Commission Meeting

### March 27, 2025

#### Introduction

Thank you for the opportunity to speak with you today about overlay districts and discuss the potential for the PDC to support establishing one in your town through a zoning code update.

As you know, Mineral is fortunate to have a significant historic district already listed on the National Register of Historic Places<sup>1</sup> and Virginia Landmarks Register<sup>2</sup>. These designations recognize the unique architectural, natural, and cultural heritage that makes the town special. The town's mining history contributes to the community's identity, character, and local economy, and can be leveraged as an asset.

With over 230 contributing resources within the currently designated historic district, there are many worth protecting.<sup>3</sup> This designation is different from an overlay district; Listing an area as a Historic District through the National Register of Historic Places is only an honorary designation, which has benefits in educating communities about their unique historic and natural assets but does not involve any regulation of property within the district.

- Landowners can alter and demolish buildings as they see fit
- Landowners may be eligible for state and federal tax credits to restore historic structures

Only locally designated historic overlay districts are subject to local zoning regulation. Most historic districts listed on the State and National Registers do not have local historic zoning overlay district designation. Those that do are similar in make up to the town of Mineral as in they are generally in cities and towns where the buildings are in close proximity and have a collective visual impact – like a Main Street. Local examples of historic overlay districts include

- [Town of Culpeper](#)
- [Town of Leesburg](#)
- [Multiple in Charlottesville](#)
- [Town of Gordonsville](#)

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<sup>1</sup> <https://www.nps.gov/subjects/nationalregister/index.htm>

<sup>2</sup> <https://www.dhr.virginia.gov/programs/historic-registers/>

<sup>3</sup> <https://vcris.dhr.virginia.gov/VCRIS/Mapviewer/>

## Connecting to the Comprehensive Plan

As highlighted in the recently updated Comprehensive Plan<sup>4</sup>, the importance of preserving Mineral's historic resources is recognized clearly throughout. Specifically, the plan identifies an action to: "Work with the Mineral Historic Foundation to create a Historic Overlay District and define its borders." This action also aligns with other goals and objectives outlined in your plan, such as

- Revitalizing historic landmarks
- Encouraging property owners to invest in renovations and maintenance to preserve Mineral's historic buildings
- Promoting infill of commercial businesses in the historic downtown, and even
- Replacing streetlights with historic style options that provide a flag display and lighting for sidewalks.

Historic overlay districts are a key tool available to help the town achieve not only these specific objectives and actions but also support the broader vision for Mineral's future.

## Defining Historic Overlay Districts

This zoning tool doesn't replace existing zoning but adds specificity to ensure any new construction, changes, or demolitions honor the area's historic charm. It's a way to shape development that respects and celebrates what makes these places special. These districts are created through the local zoning process, involving public input and commission and council approval, with the direct goal of protecting historic sites and maintaining property values by setting safeguards to preserve the historic character of buildings as time goes on. Often, a local Architectural Review Board is appointed to approve renovations within these historic zones to assess the appropriateness of building renovations and other alterations.

## Key Elements of an Overlay District

While the specific regulations can be tailored to the unique needs of a community, historic overlay districts typically include elements like:

- **Purpose Statement:** This section clearly lays out the objective of the overlay district, such as creating a board of architectural review, establishing its powers and duties, establishing the district and providing protection of properties within the district.
- **Applicability:** This defines the extent or geographic area where the overlay zone will apply. It specifies the underlying zoning districts that will be affected and clearly outlines the types of development that will be subject to the overlay's

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<sup>4</sup> <https://www.townofmineral.com/media/896>

regulations. This provides clarity for property owners and developers. Most of this district would likely overlay the light commercial district which encompasses Mineral Ave, but depends on what the town and public feedback determines as most applicable/appropriate.

- **Procedural and Approval Requirements:** This section outlines any additional permitting or procedural steps required for projects within the overlay. It details submission requirements and clarifies the role of any review bodies or boards in the approval process. This ensures projects are reviewed with the necessary expertise for historic preservation (Appointees may include members of Mineral's historic foundation, local officials, state historic preservation officers, experts from within the larger county/ community).
  - **Not all changes may be subject to review.** For example, interior features and improvements, exterior color, and routine maintenance may be exempt from requiring a historic district permit. Proposed construction, reconstruction, alteration or restoration of buildings or structures, are examples of projects that may meet standards for review. What is subject to review would be determined through public input.
- **Use Regulations (Changes to Underlying Zoning):** While the overlay primarily focuses on design, it can sometimes include specific adjustments to the permitted uses within the underlying zoning district to ensure compatibility with the historic character. This would be carefully considered to support the overall vision for the district.
- **Overlay Criteria:** This is where the substantive requirements of the zone are detailed. This would include things like specific architectural guidelines, parking requirements, and potentially outlining requirements for accessing any available incentives for historic preservation. These criteria are the heart of how the historic character is protected and enhanced.

These elements work together to create a framework that encourages preservation while allowing for appropriate development and adaptation, based on the Town's vision, goals, and public feedback.

## Benefits and Considerations

Implementing historic overlay districts offers numerous benefits:

- **Preservation of Character:** The most obvious benefit is the protection of Mineral's unique identity and the historic fabric that defines it.
- **Increased Property Values:** Studies have shown that historic districts can lead to increased property values due to the desirability of living in well-maintained, character-rich areas.

- **Economic Development:** Historic districts can attract tourism, foster local businesses, and create a sense of place that benefits the entire community.
- **Community Pride:** Preserving history strengthens community identity and fosters a sense of pride in our town.
- **Sustainable Development:** Reusing and adapting existing buildings is often more sustainable than new construction.

It's also important to acknowledge potential considerations:

- **Regulations on Property Owners:** There can be perceived limitations on what property owners can do with their buildings, although the goal is to find a balance between preservation and property rights.
- **Administrative Costs:** Establishing and administering a historic overlay district involves time and resources from the Town.
- **The overlay zone should be an enhancement to the existing zoning,** not a complete alternative. It is important to ensure that the overlay still aligns with existing zoning classifications.

### **Moving Forward: Scope and Schedule**

To help you further consider this, we've outlined a potential scope of work and a preliminary schedule without knowing your budget and the specifics of how the town would like to work through this process. Our proposed scope would span through summer into early fall and includes:

- **Assessment and planning:** This would involve a more detailed survey of the extent of overlay district, engaging with an appointed steering committee, and analyzing existing conditions and data.
- **Development of Draft Overlay District Regulations:** We would work closely with staff, elected officials, the public and historic foundation to draft specific zoning language tailored to your town's needs.
- **Community Engagement:** This is a critical step that is woven throughout this scope, involving public information sessions and or workshops, and opportunities for feedback from residents and businesses, such as at required public hearings to support code adoption.
- **Implementation:** We would present our findings and proposed regulations to the Planning Commission and Town Council for adoption and support implementation by developing educational resources for the public, a checklist or Standard Operating Procedure for use by residents, staff, and the review board.

Our preliminary schedule anticipates that initial research will be completed by the end of May, draft regulations by Mid- August, and public hearings held in August and November. This is a starting point, and we look forward to working with you and the council to refine this process.

### **Conclusion**

Exploring implementation of historic overlay districts is a step towards fulfilling the vision and goals outlined in the Comprehensive Plan and helps ensure the long-term preservation of Mineral's character. I am happy to answer any questions you may have. Thank you for your time and consideration.

**Town of Mineral - Historic Overlay District (Zoning)**

DRAFT Budget and Scope of Work - TJPDC

3/20/2025

Phase	Tasks	Estimated TJPDC Staff Hours	Estimated TJPDC Staff Cost	Deliverables	Start Date	End Date	Public Engagement
<b>1</b>	<b>Assessment and Planning</b>				<b>4/21/2025</b>	<b>5/30/2025</b>	
<b>1.A</b>	<b>Existing Conditions Inventory and Assessment Report</b>						
	Evaluate Current Zoning Effectiveness	8	\$ 2,720.00				
	Historic Asset Inventory and Assessment	10		Technical memo			Work with Mineral Historic Foundation, others
	Maps	16		Maps			
<b>1.B</b>	<b>Community Engagement</b>						
	Establish a Steering Committee	8	\$ 640.00				Work with PC, TC, and MHF to recruit participants
	<del>Organize up to 1 public workshops to gather input from residents, property owners, and stakeholders</del>	0					<del>Hold 1 public workshops*</del>
<b>2</b>	<b>Zoning Code Development</b>				<b>6/1/2025</b>	<b>8/15/2025</b>	
<b>2.A</b>	<b>Draft Historic Overlay District Regulations</b>						
	Develop regulations	60	\$ 4,800.00				
	Establish design guidelines						
	Consider provisions for adaptive reuse and tax credits						
	Work session with Planning Commission to guide plan recommendations	24	\$ 1,920.00	Facilitated work session with planning commission			Work session
<b>2.B</b>	<b>Incorporate Green Infrastructure and Sustainable Design Standards</b>						
	Encourage the use of green infrastructure elements and sustainable design practices	0	\$ -				
	Consider incentives for implementing green infrastructure						
<b>2.C</b>	<b>Review and Public Comment</b>						
	Write draft plan (to include mapping, graphics, and formatting)	30	\$ 4,480.00	Draft plan and maps			
	Public engagement report	16		Technical memo			
	Presentation to PC and public hearing	10					Public hearing*

Phase	Tasks	Estimated TJPDC Staff Hours	Estimated TJPDC Staff Cost	Deliverables	Start Date	End Date	Public Engagement
<b>3</b>	<b>Adoption and Implementation</b>				<b>8/18/2025</b>	<b>9/30/2025</b>	
<b>3.A</b>	<b>Adopt Zoning Code</b>						
	Presentation to TC and public hearing	10	\$ 2,720.00				Public hearing*
	Final Plan and Maps	24		Final plan and maps			
<b>3.B</b>	<b>Public Education and Outreach</b>						
	Develop educational materials and resources for the public	24	\$ 3,520.00	Educational materials			
	Organize up to 1 public workshops or informational sessions	20					Hold 1 public workshops*
<b>3.C</b>	<b>Monitoring and Enforcement</b>						
	Establish a system for reviewing and approving development in the district	16	\$ 1,920.00	Checklist or SOP for use by historic review board			
	Partner with local historical societies or preservation organizations to provide technical expertise	8					Work with Mineral Historic Foundation, others
<b>4</b>	<b>Project Administration</b>						
4.A	Regular management meetings with Town designees	10	\$ 800.00				
4.B	Preparing invoices and other administrative items	8	\$ 640.00				

	<b>Total TJPDC Staff Costs</b>	<b>302</b>	<b>\$ 22,720.00</b>
	<b>Direct Expenses</b>		
	Advertising		\$ 500.00
	Printing		\$ 200.00
	Travel (4 roundtrips for 2 vehicles @ 76 miles)		\$ 425.60
	<b>Total Direct Expense</b>		<b>\$ 1,125.60</b>
	<b>TOTAL COST**</b>		<b>\$ 23,845.60</b>

## Notes:

\*Additional public meetings/engagement could be coordinated for additional fees (estimated cost ~\$1,000 per public meeting)

\*\*Do not exceed amount. TJPDC will bill for actual costs incurred not to exceed this amount for the services included in this scope.





# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Mineral Planning Commission**

**SUBJECT: Zoning Signage**

**Background:**

The MPC would like for Council to consider creating a policy regarding signage for zoning and construction happening in town.

**Recommended Action:**

Discussion regarding potential zoning signage policy or ordinance.

**Attachments:**

Louisa County's signage ordinance.

**Sec. 86-63. - Posting of property.**

Additional notice regarding zoning map amendments, conditional use permit, variance or special exception permit applications initiated pursuant to subsection section 86-54 (1), shall be provided by posting signs on the subject property in the manner prescribed in sections 86-64 and 86-65. However, failure to comply with the posting requirements of this section shall not invalidate any action by the planning commission or the board of supervisors.

**Sec. 86-64. - Posting of property—Planning commission hearing.**

At least 15 days preceding the commission's public hearing, the applicant shall erect on the property specified in section 86-63 above, a sign or signs indicating the property is to be subject to public hearing and referencing how to obtain additional information regarding such hearing. The sign shall be erected within ten feet of whatever boundary line of such land abuts a public road and shall be so placed as to be clearly visible from the road. If more than one such road abuts the property, then a sign shall be erected in the same manner as above for each such abutting road. If no public road abuts thereon, then signs shall be erected in the same manner as above on at least two boundaries of the property abutting land not owned by the applicant. The filing of the petition or application shall be deemed to grant consent to the zoning administrator or designee to enter upon the property and to erect such signs. Upon a finding by the board of supervisors that failure to comply with the posting requirements of this section has denied the public reasonable notice of the public hearing, the board may defer action on the petition or application until reasonable notice by posting is given.

**Sec. 86-65. - Maintenance and removal of signs.**

The applicant shall exercise due diligence to protect the sign or signs erected pursuant to section 86-63 from vandalism and theft; maintain the sign or signs in the location or locations in an erect position as placed by zoning administrator or designee; and ensure that such sign or signs remain legible. Failure to comply with these responsibilities may be grounds for the commission or the board of supervisors to defer action on the petition or application until there is reasonable compliance.

Any sign erected pursuant to section 86-63 shall remain the property of the board of supervisors. It shall be unlawful for any person, except the applicant performing the maintenance required by this section or the zoning administrator or an authorized agent of either, to remove or tamper with any sign erected pursuant to section 86-63. All such signs shall be removed by the zoning administrator or designee within 15 days following the board of supervisor's final action on the petition or application or the applicant's withdrawal of the petition or application.



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Nicole Washington, Town Manager**

**SUBJECT: Manager's Report**

**Background:**

Enclosed is the monthly Town Manager's Report.

**Recommended Action:**

**Attachments:**

Manager's Report  
2022 Audit  
VDH Timeline



# Town Council

## REPORT SUMMARY

Meeting Date: May 12, 2025

Section I, Item 1.

**TO: Town of Mineral Council**

**FROM: Nicole Washington, Town Manager**

**SUBJECT: Manager Report**

### Finance

1. FY22 Audit – Received the final audit report
2. Moving forward with the FY23 Reconciliation with our accountant team.

### Park Update (administrative)

1. Luck Field bathrooms – Nothing from the LL on bathrooms or the policy.
2. Lights for the park – working to another quote
3. New Park (Old School) – The land is being raked and cleaned. We will do multiple racks around the field to clean it. We were not able to move the large debris, as the Town truck is in the shop. Once the Town truck is out of the shop, the Public Works staff will move the large trash.

### Water

1. Working through the RFP process for the grants that we were awarded
2. Preparing for the annual water reports that are sent to DEQ and VDH.

### MuniCode

1. Started the process for our code conversion from eCode to Municode. This will take some time, but wanted to give an update

# TOWN OF MINERAL, VIRGINIA



## ANNUAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDED JUNE 30, 2022



**TOWN OF MINERAL, VIRGINIA**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2022**

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**TOWN OF MINERAL, VIRGINIA**

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**TOWN COUNCIL**

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Ronald Chapman, Vice-Mayor	Edward Jarvis, Mayor	Dave Hempstead
Olivia McCarthy		Michelle Covert
Bernice Kube		

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**GENERAL TOWN GOVERNMENT**

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Town Manager	Nicole Washington
Town Clerk	Kelly Singletary
Town Attorney	Catherine Lea

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**TOWN OF MINERAL, VIRGINIA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**TOWN OF MINERAL, VIRGINIA**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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# ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

## Independent Auditors' Report

To the Honorable Members of the Town Council  
Town of Mineral  
Mineral, Virginia

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of Town of Mineral, Virginia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities and each major fund of Town of Mineral, Virginia, as of June 30, 2022, and the changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Town of Mineral, Virginia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Mineral, Virginia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards*, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Mineral, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Mineral, Virginia's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

**Required Supplementary Information (Continued)**

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Mineral, Virginia's basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the statistical information but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2025, on our consideration of Town of Mineral, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Town of Mineral, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Mineral, Virginia's internal control over financial reporting and compliance.

*Robinson, Farnum, Cox Associates*

Richmond, Virginia  
April 1, 2025

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## ***BASIC FINANCIAL STATEMENTS***

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## ***GOVERNMENT-WIDE FINANCIAL STATEMENTS***

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## Exhibit 1

Town of Mineral, Virginia  
Statement of Net Position  
June 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 288,252	\$ 336,633	\$ 624,885
Receivables (net of allowance for uncollectibles):			
Taxes receivable	43,100	-	43,100
Accounts receivable	-	26,516	26,516
Due from other governmental units	9,389	-	9,389
Internal balances	2,086,877	(2,086,877)	-
Net pension asset	71,122	-	71,122
Capital assets (net of accumulated depreciation):			
Land	150,336	14,000	164,336
Buildings and improvements	573,609	-	573,609
Infrastructure	-	1,722,638	1,722,638
Total assets	\$ 3,222,685	\$ 12,910	\$ 3,235,595
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension related items	\$ 6,573	\$ -	\$ 6,573
Total deferred outflows of resources	\$ 6,573	\$ -	\$ 6,573
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 9,298	\$ 9,298
Unearned revenue	271,311	-	271,311
Long-term liabilities:			
Due within one year	5,956	19,250	25,206
Due in more than one year	307,511	723,357	1,030,868
Total liabilities	\$ 584,778	\$ 751,905	\$ 1,336,683
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension related items	\$ 31,337	\$ -	\$ 31,337
Total deferred inflows of resources	\$ 31,337	\$ -	\$ 31,337
<b>NET POSITION</b>			
Net investment in capital assets	\$ 410,608	\$ 994,031	\$ 1,404,639
Restricted - pension	71,122	-	71,122
Unrestricted (deficit)	2,131,413	(1,733,026)	398,387
Total net position (deficit)	\$ 2,613,143	\$ (738,995)	\$ 1,874,148

The notes to financial statements are an integral part of this statement.

Town of Mineral, Virginia  
Statement of Activities  
For the Year Ended June 30, 2022

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
PRIMARY GOVERNMENT:								
Governmental activities:								
General government administration	\$ 536,264	\$ 387,583	\$ 9,659	\$ -	\$ (139,022)	\$ -	\$ (139,022)	
Public safety	-	-	15,000	-	15,000	-	15,000	
Public works	96,700	-	1,329	-	(95,371)	-	(95,371)	
Interest on long-term debt	11,868	-	-	-	(11,868)	-	(11,868)	
Total governmental activities	\$ 644,832	\$ 387,583	\$ 25,988	\$ -	\$ (231,261)	\$ -	\$ (231,261)	
Business-type activities:								
Water and Sewer	\$ 501,777	\$ 236,056	\$ -	\$ 23,000	\$ -	\$ (242,721)	\$ (242,721)	
Spring Grove Cemtery	1,135	64,514	-	-	-	63,379	63,379	
Total business-type activities	\$ 502,912	\$ 300,570	\$ -	\$ 23,000	\$ -	\$ (179,342)	\$ (179,342)	
Total primary government	\$ 1,147,744	\$ 688,153	\$ 25,988	\$ 23,000	\$ (231,261)	\$ (179,342)	\$ (410,603)	
General Revenues:								
General property taxes					\$ 157,956	\$ -	\$ 157,956	
Other local taxes:								
Local sales and use tax					47,562	-	47,562	
Business license tax					26,131	-	26,131	
Restaurant food tax					47,512	-	47,512	
Bank franchise taxes					49,065	-	49,065	
Other local taxes					2,182	-	2,182	
Unrestricted revenues from use of money and property					383	1,688	2,071	
Miscellaneous					428	-	428	
Grants and contributions not restricted to specific programs					8,956	-	8,956	
Transfers					50,000	(50,000)	-	
Total general revenues and transfers					\$ 390,175	\$ (48,312)	\$ 341,863	
Change in net position					\$ 158,914	\$ (227,654)	\$ (68,740)	
Net position - beginning					2,454,229	(511,341)	1,942,888	
Net position - ending					\$ 2,613,143	\$ (738,995)	\$ 1,874,148	

The notes to financial statements are an integral part of this statement.

## ***FUND FINANCIAL STATEMENTS***

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## Exhibit 3

Town of Mineral, Virginia  
Balance Sheet  
Governmental Funds  
June 30, 2022

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	<u>General</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 288,252
Receivables (net of allowance for uncollectibles):	
Taxes receivable	43,100
Due from other funds	2,086,877
Due from other governmental units	9,389
Total assets	<u>\$ 2,427,618</u>
<b>LIABILITIES</b>	
Unearned revenue - ARPA federal funding	\$ 271,311
Total liabilities	<u>\$ 271,311</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	\$ 38,822
Total deferred inflows of resources	<u>\$ 38,822</u>
<b>FUND BALANCES</b>	
Unassigned	\$ 2,117,485
Total fund balances	<u>\$ 2,117,485</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,427,618</u>

The notes to financial statements are an integral part of this statement.

## Exhibit 4

Town of Mineral, Virginia  
Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position  
June 30, 2022

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Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds	\$ 2,117,485	
--	--------------	--

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	723,945	
---	---------	--

Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.

Unavailable revenue - property taxes	\$ 38,822		
Net pension asset	71,122	109,944	

Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.

Pension related items	6,573	
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. The following is a summary of items supporting this adjustment:

Compensated absences	\$ (130)		
General obligation bond	(313,337)	(313,467)	

Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related items	(31,337)	
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Net position of governmental activities	\$ 2,613,143	
---	--------------	--

The notes to financial statements are an integral part of this statement.

## Exhibit 5

Town of Mineral, Virginia  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2022

	<u>General</u>
<b>REVENUES</b>	
General property taxes	\$ 147,521
Other local taxes	172,452
Permits, privilege fees, and regulatory licenses	33,750
Revenue from the use of money and property	383
Charges for services	353,833
Miscellaneous	428
Intergovernmental:	
Commonwealth	25,285
Federal	9,659
Total revenues	<u>\$ 743,311</u>
<b>EXPENDITURES</b>	
Current:	
General government administration	\$ 515,552
Public works	95,050
Debt service:	
Principal retirement	5,725
Interest and other fiscal charges	11,868
Total expenditures	<u>\$ 628,195</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 115,116</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	\$ 50,000
Total other financing sources (uses)	<u>\$ 50,000</u>
Net change in fund balances	\$ 165,116
Fund balance - beginning	1,952,369
Fund balances - ending	<u><u>\$ 2,117,485</u></u>

The notes to financial statements are an integral part of this statement.

Town of Mineral, Virginia  
Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds		\$	165,116
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the depreciation exceeded capital outlays in the current period.			
Depreciation expense			(19,372)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Property taxes			10,435
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on Net Position. A summary of items supporting this adjustment is as follows:			
Principal retirement on general obligation bond			5,725
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. The following is a summary of items supporting this adjustment:			
Change in compensated absences	\$	4,243	
Change in pension related items		(7,233)	(2,990)
Change in net position of governmental activities		\$	158,914

The notes to financial statements are an integral part of this statement.

Town of Mineral, Virginia  
Statement of Net Position  
Proprietary Funds  
June 30, 2022

	Enterprise Funds		
	Water and Sewer	Spring Grove Cemetery	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ -	\$ 336,633	\$ 336,633
Accounts receivable, net of allowance for uncollectibles	26,516	-	26,516
Total current assets	<u>\$ 26,516</u>	<u>\$ 336,633</u>	<u>\$ 363,149</u>
Noncurrent assets:			
Capital assets:			
Land	\$ -	\$ 14,000	\$ 14,000
Infrastructure	1,722,638	-	1,722,638
Net capital assets	<u>\$ 1,722,638</u>	<u>\$ 14,000</u>	<u>\$ 1,736,638</u>
Total noncurrent assets	<u>\$ 1,722,638</u>	<u>\$ 14,000</u>	<u>\$ 1,736,638</u>
Total assets	<u>\$ 1,749,154</u>	<u>\$ 350,633</u>	<u>\$ 2,099,787</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 9,298	\$ -	\$ 9,298
Due to other funds	2,086,877	-	2,086,877
Bonds payable - current portion	19,250	-	19,250
Total current liabilities	<u>\$ 2,115,425</u>	<u>\$ -</u>	<u>\$ 2,115,425</u>
Noncurrent liabilities:			
Bonds payable - net of current portion	\$ 723,357	\$ -	\$ 723,357
Total noncurrent liabilities	<u>\$ 723,357</u>	<u>\$ -</u>	<u>\$ 723,357</u>
Total liabilities	<u>\$ 2,838,782</u>	<u>\$ -</u>	<u>\$ 2,838,782</u>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 980,031	\$ 14,000	\$ 994,031
Unrestricted (deficit)	(2,069,659)	336,633	(1,733,026)
Total net position (deficit)	<u>\$ (1,089,628)</u>	<u>\$ 350,633</u>	<u>\$ (738,995)</u>

The notes to financial statements are an integral part of this statement.

## Exhibit 8

Town of Mineral, Virginia  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Year Ended June 30, 2022

	Enterprise Funds		
	<u>Water and Sewer</u>	<u>Spring Grove Cemetery</u>	<u>Total</u>
<b>OPERATING REVENUES</b>			
Charges for services:			
Water and sewer sales	\$ 236,056	\$ -	\$ 236,056
Sale of lots and permits	-	64,514	64,514
Total operating revenues	\$ 236,056	\$ 64,514	\$ 300,570
<b>OPERATING EXPENSES</b>			
County wastewater	\$ 105,540	\$ -	\$ 105,540
County water	104,208	-	104,208
Repairs and maintenance	126,670	-	126,670
Electricity	5,001	-	5,001
Water testing	10,535	-	10,535
Assessment management	15,860	-	15,860
Payments to Louisa Water Authority	26,496	-	26,496
Cemtery operating	-	727	727
Depreciation	71,715	408	72,123
Total operating expenses	\$ 466,025	\$ 1,135	\$ 467,160
Operating income (loss)	\$ (229,969)	\$ 63,379	\$ (166,590)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Connection fees	\$ 23,000	\$ -	\$ 23,000
Interest income	-	1,688	1,688
Interest expense	(35,752)	-	(35,752)
Total nonoperating revenues (expenses)	\$ (12,752)	\$ 1,688	\$ (11,064)
Income (loss) before transfers	\$ (242,721)	\$ 65,067	\$ (177,654)
Transfers out	\$ -	\$ (50,000)	\$ (50,000)
Change in net position	\$ (242,721)	\$ 15,067	\$ (227,654)
Total net position (deficit) - beginning	(846,907)	335,566	(511,341)
Total net position (deficit) - ending	\$ (1,089,628)	\$ 350,633	\$ (738,995)

The notes to financial statements are an integral part of this statement.

Town of Mineral, Virginia  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2022

	Enterprise Funds		
	Water and Sewer	Spring Grove Cemetery	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 736,120	\$ 64,514	\$ 800,634
Payments for operating expenses	(394,193)	(727)	(394,920)
Net cash provided by (used for) operating activities	\$ 341,927	\$ 63,787	\$ 405,714
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers to other funds	\$ -	\$ (50,000)	\$ (50,000)
Net cash provided by (used for) noncapital financing activities	\$ -	\$ (50,000)	\$ (50,000)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of capital assets	\$ (310,818)	\$ -	\$ -
Principal payments on bonds	(18,357)	-	(18,357)
Connection and reconnection fees	23,000	-	23,000
Interest payments	(35,752)	-	(35,752)
Net cash provided by (used for) capital and related financing activities	\$ (341,927)	\$ -	\$ (31,109)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	\$ -	\$ 1,688	\$ 1,688
Net cash provided by (used for) investing activities	\$ -	\$ 1,688	\$ 1,688
Net increase (decrease) in cash and cash equivalents	\$ -	\$ 15,475	\$ 326,293
Cash and cash equivalents - beginning	-	321,158	321,158
Cash and cash equivalents - ending	\$ -	\$ 336,633	\$ 647,451
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>			
Operating income (loss)	\$ (229,969)	\$ 63,379	\$ (166,590)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	\$ 71,715	\$ 408	\$ 72,123
(Increase) decrease in accounts receivable	2,268	-	2,268
(Increase) decrease in due from other funds	497,796	-	497,796
Increase (decrease) in accounts payable	117	-	117
Total adjustments	\$ 571,896	\$ 408	\$ 572,304
Net cash provided by (used for) operating activities	\$ 341,927	\$ 63,787	\$ 405,714

The notes to financial statements are an integral part of this statement.

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## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022***Note 1—Summary of Significant Accounting Policies:***

Town of Mineral, Virginia (the "Town") is governed by an elected six-member Council and an elected Mayor. The Town provides a full range of services for its citizens. These services include fire and rescue, public improvements, general administration services, sanitation services, and utilities.

The financial statements of Town of Mineral, Virginia have been prepared in conformity with accounting principles generally accepted in the United States as specified by the Governmental Accounting Standards Board (GASB). The more significant of the Town's accounting policies are described below.

Financial Statement PresentationGovernment-wide and Fund Financial Statements

Government-wide financial statements - The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

Statement of Net Position - The Statement of Net Position is designed to display financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments will report all capital assets in the government-wide Statement of Net Position and will report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories - 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Statement of Activities - The government-wide statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 1—Summary of Significant Accounting Policies: (Continued)****Government-wide and Fund Financial Statements (Continued)**

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**Budgetary Comparison Schedules** - Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. The budgetary comparison schedules present the original budget, the final budget, and the actual activity of the major governmental funds.

**A. Financial Reporting Entity**

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for the basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. These financial statements present Town of Mineral (the primary government) and its component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the government.

**B. Individual Component Unit Disclosures**

*Blended Component Units.* The Town has no blended component units at June 30, 2022.

*Discretely Presented Component Units.* The Town has no discretely presented component units at June 30, 2022.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022***Note 1—Summary of Significant Accounting Policies: (Continued)*****C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide statement of activities reflects both the gross and net cost per functional category (public safety, public works, health and welfare, etc.) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, etc.) or a business-type activity.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the government the right to use lease assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts. Property taxes not collected within 60 days after year-end are reflected as unavailable revenues. Sales and utility taxes, which are collected by the state or utility and subsequently remitted to the Town, are recognized as revenues and receivables upon collection by the state or utility, which is generally within two months preceding receipt by the Town.

Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of federal, state and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Revenues from general purpose grants are recognized in the period to which the grant applies. All other revenue items are considered to be measurable and available only when cash is received by the government.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022***Note 1—Summary of Significant Accounting Policies: (Continued)*****C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)**

In the fund financial statements, financial transactions and accounts of the Town are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**1. Governmental Funds**

Governmental Funds are those through which most governmental functions typically are financed. The Town reports the following governmental funds.

**a. General Fund**

The General Fund is the primary operating fund of the Town. This fund is used to account for and report all financial resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. The General Fund is considered a major fund for reporting purposes.

**2. Proprietary Funds**

Proprietary Funds account for operations that are financed in a manner similar to those found in private business enterprises. The measurement focus is upon determination of net income, financial position, and changes in financial position. Proprietary Funds consist of Enterprise Funds.

**a. Water and Sewer Fund**

The water and sewer fund accounts for the financing of water and sewer services to the general public where all or most of the operating expenses involved are intended to be recovered in the form of user charges.

**b. Spring Grove Cemetery**

The Spring Grove Cemetery operating account is used to account for the maintenance of the cemetery. It is the intent of the Town to transfer a portion of cemetery receipts to a separate perpetual care fund to guarantee future maintenance.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues consist of charges to customers for sales and services. Operating expenses include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

Note 1—Summary of Significant Accounting Policies: (Continued)

D. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts in demand deposits, and short-term investments with a maturity date within three months of the date acquired by the government. For purposes of the statement of cash flows, the government’s proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

E. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

F. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

G. Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds” (i.e. the current portions of the interfund loans). All other outstanding balances between funds are reported as “advances to/from other funds” (i.e. the noncurrent portion of interfund loans).

All trade and property tax receivables are shown net of an allowance for uncollectibles. The Town calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to \$18,451 for water and sewer billings at June 30, 2022. All property taxes are deemed collectible.

Real and Personal Property Tax Data:

The tax calendars for real and personal property taxes are summarized below.

	Real Property	Personal Property
Levy	August 14	August 14
Due Date	January 15	January 15
Lien Date	January 15	January 15

The Town bills and collects its own property taxes.

TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

*Note 1—Summary of Significant Accounting Policies: (Continued)*

**H. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activity column in the government-wide financial statements. Capital assets are defined by the Town as land, buildings, and equipment with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

As the Town constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost (except for intangible right-to-use lease assets (lease assets), the measurement of which is discussed in more detail below). The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset’s capacity or efficiency or increases its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land and construction in progress are not depreciated. The other tangible and intangible property, plant equipment, lease assets, and infrastructure of the primary government, as well as the component unit, are depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	15-40
Infrastructure	10-40
Machinery and Equipment	3-10

**I. Compensated Absences**

Vested or accumulated vacation and compensatory leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation and compensatory leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is reported for nonvesting accumulating rights to receive sick pay benefits.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022***Note 1—Summary of Significant Accounting Policies: (Continued)*****J. Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**K. Net Position**

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

**L. Long-term Obligations**

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued and premiums on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022*Note 1—Summary of Significant Accounting Policies: (Continued)***M. Fund Balance**

The following classifications of fund balance describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are either not in spendable form (such as inventory and prepaids) or are legally or contractually required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers;
- Committed fund balance - amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Town Council prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Council adopts another ordinance to remove or revise the limitation;
- Assigned fund balance - amounts a government intends to use for a specific purpose but do not meet the criteria to be classified as committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment;
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are only reported in the general fund. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

When fund balance resources are available for a specific purpose in more than one classification, it is the Town's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Town Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment, which does not lapse at year end, is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by Town Council through adoption or amendment of the budget as intended for specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).



TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

*Note 1—Summary of Significant Accounting Policies: (Continued)*

**M. Fund Balance (Continued)**

The details of governmental fund balances, as presented in aggregate on Exhibit 3, are as follows:

	General
Fund balances:	
Unassigned	\$ 2,117,485
Total fund balances	<u>\$ 2,117,485</u>

**N. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has one item that qualifies for reporting in this category. It is comprised of certain items related to pension. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, and is deferred and recognized as an inflow of resources in the period that the amount becomes available. In addition, certain items related to pension are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

**O. Pensions**

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Town’s Retirement Plan and the additions to/deductions from the Town’s Retirement Plan’s net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022***Note 2—Stewardship, Compliance, and Accounting:***

The following procedures are used by the Town in establishing the budgetary data reflected in the financial statements:

1. Prior to June 30, the Town Manager submits to the Town Council a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Ordinance.
4. The Appropriations Ordinance places legal restrictions on expenditures at the department or category level. The appropriation for each department or category can be revised only by the Town Council. The Town Manager is authorized to transfer budgeted amounts within general government departments.
5. Formal budgetary integration is employed as a management control device during the year and budgets are legally adopted for the General Fund of the primary government.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, every year.
8. All budgetary data presented in the accompanying financial statements is from the revised budget as of June 30, 2022, as adopted, appropriated and legally amended.
9. Expenditures and Appropriations  
Expenditures did not exceed appropriations at June 30, 2022.

***Note 3—Deposits and Investments:***Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the “Act”) Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 3—Deposits and Investments: (Continued)**Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “prime quality” commercial paper that has received at least two of the following ratings: P-1 by Moody’s Investors Service, Inc.; A-1 by Standards and Poor’s; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker’s acceptances, repurchase agreements, and the State Treasurer’s Local Government Investment Pool (LGIP).

Credit Risk of Debt Securities

The Town’s rated debt investments as of June 30, 2022 were rated by Standard and Poor’s and the ratings are presented below using Standard and Poor’s rating scale.

Town's Rated Debt Investments' Values	
<u>Rated Debt Investments</u>	<u>Fair Quality Ratings</u>
	<u>AAAm</u>
Local Government Investment Pool	<u>\$ 99,019</u>
Total	<u><u>\$ 99,019</u></u>

Investment Maturities (in years)		
<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1 Year</u>
Local Government Investment Pool	<u>\$ 99,019</u>	<u>\$ 99,019</u>
Total	<u><u>\$ 99,019</u></u>	<u><u>\$ 99,019</u></u>

External Investment Pool

The fair value of the positions in the external investment pool (Local Government Investment Pool) is the same as the value of the pool shares. As LGIP is not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. LGIP is an amortized cost basis portfolio. There are no withdrawal limitations or restrictions imposed on participants.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 4—Due from Other Governments:**

At June 30, 2022, the Town has receivables from other governments as follows:

	Governmental Activities
Commonwealth of Virginia:	
Local sales and use taxes	\$ 8,373
Auto rental tax	810
Communication tax	206
	<u>          </u>
Total due from other governments	<u><u>\$ 9,389</u></u>

**Note 5—Capital Assets:**

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
<i>Governmental Activities:</i>				
Capital assets not subject to depreciation:				
Land	\$ 150,336	\$ -	\$ -	\$ 150,336
Capital assets subject to depreciation:				
Buildings and improvements	\$ 779,348	\$ -	\$ -	\$ 779,348
Machinery and equipment	94,191	-	-	94,191
Total capital assets subject to depreciation	<u>\$ 873,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 873,539</u>
Accumulated depreciation:				
Buildings and improvements	\$ 186,367	\$ 19,372	\$ -	\$ 205,739
Machinery and equipment	94,191	-	-	94,191
Total accumulated depreciation	<u>\$ 280,558</u>	<u>\$ 19,372</u>	<u>\$ -</u>	<u>\$ 299,930</u>
Total capital assets subject to depreciation, net	<u>\$ 592,981</u>	<u>\$ (19,372)</u>	<u>\$ -</u>	<u>\$ 573,609</u>
Governmental activities capital assets, net	<u><u>\$ 743,317</u></u>	<u><u>\$ (19,372)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 723,945</u></u>

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 5—Capital Assets: (Continued)**

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
<i>Business-type Activities:</i>				
Capital assets not subject to depreciation:				
Land	\$ 14,000	\$ -	\$ -	\$ 14,000
Total capital assets not subject to depreciation	\$ 14,000	\$ -	\$ -	\$ 14,000
Capital assets subject to depreciation:				
Infrastructure	\$ 2,915,707	\$ 306,218	\$ -	\$ 3,221,925
Machinery and equipment	58,338	4,600	-	62,938
Total capital assets subject to depreciation	\$ 2,974,045	\$ 310,818	\$ -	\$ 3,284,863
Accumulated depreciation:				
Infrastructure	\$ 1,431,764	\$ 72,123	\$ -	\$ 1,503,887
Machinery and equipment	58,338	-	-	58,338
Total accumulated depreciation	\$ 1,490,102	\$ 72,123	\$ -	\$ 1,562,225
Total capital assets subject to depreciation, net	\$ 1,483,943	\$ 238,695	\$ -	\$ 1,722,638
Business-type activities capital assets, net	\$ 1,497,943	\$ 238,695	\$ -	\$ 1,736,638

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government administration	\$ 17,722
Public works	1,650
Total depreciation expense - governmental activities	\$ 19,372
Business-type activities:	
Water and sewer fund	\$ 71,715
Springe Grove Cemtery fund	408
Total depreciation expense - business-type activities	\$ 72,123
Total depreciation expense - primary government	\$ 91,495

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 6—Long-term Obligations:**

The following is a summary of changes in long-term obligations for the fiscal year-ended June 30, 2022:

	Balance at July 1, 2021	Issuances/ Increases	Retirements/ Decreases	Balance at June 30, 2022	Amounts Due Within One Year
Governmental Activities:					
General obligation bond	\$ 319,062	\$ -	\$ 5,725	\$ 313,337	\$ 5,943
Compensated absences	4,373	130	4,373	130	13
Total Governmental Activities	\$ 323,435	\$ 130	\$ 10,098	\$ 313,467	\$ 5,956
Business-type Activities:					
General obligation bond	\$ 760,964	\$ -	\$ 18,357	\$ 742,607	\$ 19,250
Total Business-type Activities	\$ 760,964	\$ -	\$ 18,357	\$ 742,607	\$ 19,250
Total Primary Government	\$ 1,084,399	\$ 130	\$ 28,455	\$ 1,056,074	\$ 25,206

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Governmental Activities	
	General Obligation Bond	
	Principal	Interest
2023	\$ 5,943	\$ 11,649
2024	6,170	11,422
2025	6,405	11,187
2026	6,650	10,942
2027-2031	37,254	50,706
2032-2036	44,924	43,036
2037-2041	54,173	33,787
2042-2046	65,326	22,634
2047-2051	86,492	9,157
Total	\$ 313,337	\$ 204,520

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 6—Long-term Obligations: (Continued)**

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Business-type Activities	
	General Obligation Bond	
	Principal	Interest
2023	\$ 19,250	\$ 34,858
2024	20,184	33,924
2025	21,164	32,944
2026	22,192	31,916
2027-2031	128,204	142,336
2032-2036	162,496	108,044
2037-2041	205,960	64,580
2042-2044	163,157	13,006
Total	<u>\$ 742,607</u>	<u>\$ 461,608</u>

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## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 6—Long-term Obligations: (Continued)**Details of Long-term Obligations:

	Total Amount
<u>Governmental Activities:</u>	
<u>General Obligation Bond:</u>	
\$360,000 general obligation bond issued August 11, 2011, due in monthly installments of \$1,466 through May 2051 with interest due monthly at 3.75%	\$ 313,337
Compensated absences	130
Total Long-term Obligations, Governmental Activities	\$ 313,467
<u>Business-type Activities:</u>	
<u>General Obligation Bond:</u>	
\$959,200 general obligation bond issued March 11, 2002, due in monthly installments of \$4,509 through April 2044 with interest due monthly at 4.75%	\$ 742,607
Total Long-term Obligations, Business-type Activities	\$ 742,607
Total Long-term Obligations, Primary Government	\$ 1,056,074

**Note 7—Unavailable Revenue and Deferred Revenue:**

Deferred/unavailable revenue represent amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred.

	Balance Sheet
	Governmental Funds
<b>Primary Government:</b>	
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures	\$ 38,822
Total deferred revenue/unavailable revenue	\$ 38,822



## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 8—Litigation:**

At June 30, 2022, there were no matters of litigation involving the Town which would materially affect the Town's financial position should any court decisions on pending matters not be favorable to the Town.

**Note 9—Risk Management:**

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; natural disasters; and employee dishonesty. To reduce insurance costs and the need for self-insurance, the Town has joined with other municipalities in the Commonwealth of Virginia in a public entity risk pool that operates as common risk management and insurance program for member municipalities. The Town is not self-insured.

The Town has insurance coverage with Virginia Risk Sharing Association. Each Association member jointly and severally agrees to assume, pay and discharge any liability. The Town pays contributions and assessments based upon classifications and rates into a designated cash reserve fund out of which expenses of the Association and claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the Association may assess all members in the proportion that the premium of each bears to the total premiums of all members in the year in which such deficit occurs. The Town's settled claims have not exceeded insurance coverage in any of the past three fiscal years.

**Note 10—Transfers:**

Interfund transfers for the year ended June 30, 2022, consisted of the following:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Primary Government:		
General	\$ 50,000	\$ -
Spring Grove Cemetery	-	50,000
Total	<u>\$ 50,000</u>	<u>\$ 50,000</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

**Note 11—Pension Plan:****Plan Description**

All full-time, salaried permanent employees of the Town are automatically covered by a VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 11—Pension Plan: (Continued)*****Benefit Structures***

The System administers three different benefit structures for covered employees - Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

- a. Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.
- c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 - April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

Note 11—Pension Plan: (Continued)

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee’s average final compensation multiplied by the employee’s total service credit. Under Plan 1, average final compensation is the average of the employee’s 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee’s 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee’s 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Employees Covered by Benefit Terms

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government
Inactive members or their beneficiaries currently receiving benefits	2
Inactive members:	
Non-vested inactive members	6
Inactive members active elsewhere in VRS	1
Total inactive members	7
Active members	6
Total covered employees	15

TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

Note 11—Pension Plan: (Continued)

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The Town’s contractually required employer contribution rate for the year ended June 30, 2022 was 1.68% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Town were \$432 and \$168 for the years ended June 30, 2022 and June 30, 2021, respectively.

Net Pension Asset

The net pension asset is calculated separately for each employer and represents that particular employer’s total pension liability determined in accordance with GASB Statement No. 68, less that employer’s fiduciary net position. For the Town, the net pension asset was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2020, rolled forward to the measurement date of June 30, 2021.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the Town’s Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 11—Pension Plan: (Continued)****Actuarial Assumptions - General Employees (Continued)**

## Mortality rates:

## Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

## Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

## Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

## Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

## Mortality Improvement:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

## All Others (Non-10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

*Note 11—Pension Plan: (Continued)*

*Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits*

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the Town’s Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Pre-Retirement:  
Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:  
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:  
Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:  
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years

Mortality Improvement:  
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 11—Pension Plan: (Continued)****Actuarial Assumptions - Public Safety Employees with Hazardous Duty Benefits (Continued)**

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

## All Others (Non-10 Largest) - Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

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## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 11—Pension Plan: (Continued)****Long-Term Expected Rate of Return**

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		Expected arithmetic nominal return*	7.39%

\*The above allocation provides a one-year expected return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

\*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40<sup>th</sup> percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.



## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022*Note 11—Pension Plan: (Continued)***Discount Rate**

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the Town was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2021, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. From July 1, 2021 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Changes in Net Pension Asset**

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at June 30, 2021	\$ 200,207	\$ 228,288	\$ (28,081)
Changes for the year:			
Service cost	\$ 12,427	\$ -	\$ 12,427
Interest	13,107	-	13,107
Changes of assumptions	(820)	-	(820)
Differences between expected and actual experience	2,439	-	2,439
Contributions - employer	-	1,023	(1,023)
Contributions - employee	-	7,351	(7,351)
Net investment income	-	61,968	(61,968)
Benefit payments, including refunds			
Refunds of employee contributions	(12,050)	(12,050)	-
Administrative expenses	-	(154)	154
Other changes	-	6	(6)
Net changes	\$ 15,103	\$ 58,144	\$ (43,041)
Balances at June 30, 2022	\$ 215,310	\$ 286,432	\$ (71,122)

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 11—Pension Plan: (Continued)*****Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate***

The following presents the net pension liability (asset) of the Town using the discount rate of 6.75%, as well as what the Town's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
Town's			
Net Pension Liability (Asset)	\$ (27,940)	\$ (71,122)	\$ (103,949)

***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

For the year ended June 30, 2022, the Town recognized pension expense of \$8,520. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,141	\$ -
Change of assumptions	-	535
Net difference between projected and actual earnings on pension plan investments	-	30,802
Employer contributions subsequent to the measurement date	432	-
Total	\$ 6,573	\$ 31,337

TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022

**Note 11—Pension Plan: (Continued)**

***Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)***

\$432 reported as deferred outflows of resources related to pensions resulting from the Town’s contributions, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability (asset) in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	<u>Primary Government</u>
2023	\$ (2,115)
2024	(6,572)
2025	(7,173)
2026	(9,336)
2027	-
Thereafter	-

***Pension Plan Data***

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2021-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

**Note 12 - Interfund Obligations:**

Interfund obligations as of June 30, 2022 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ 2,086,877	\$ -
Water and Sewer	-	2,086,877
Total	<u>\$ 2,086,877</u>	<u>\$ 2,086,877</u>

## TOWN OF MINERAL, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2022**Note 13—Upcoming Pronouncements:**

Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Payment Arrangements*, addresses issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 99, *Omnibus 2022*, enhances the comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The effective dates differ based on the requirements of the Statement, ranging from April 2022 to reporting periods beginning after June 15, 2023.

Statement No. 100, *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62, enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2023.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

**Note 14—COVID-19 Pandemic and Subsequent Events:**

The COVID-19 pandemic and its impact on operations continues to evolve. Specific to the Town, COVID-19 impacted various parts of its 2022 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Federal relief has been received through various programs. Management believes the Town is taking appropriate actions to mitigate the negative impact. The extent to which COVID-19 may impact operations in subsequent years remains uncertain, and management is unable to estimate the effects on future results of operations, financial condition, or liquidity.

**TOWN OF MINERAL, VIRGINIA****NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
**JUNE 30, 2022**

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***Note 14—COVID-19 Pandemic and Subsequent Events: (Continued)***

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**ARPA Funding**

On March 11, 2022, the American Rescue Plan (ARPA) Act of 2022 was passed by the federal government. A primary component of the ARPA was the establishment of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). Local governments are to receive funds in two tranches, with 50% provided beginning in May 2022 and the balance delivered approximately 12 months later.

On June 30, 2022, the Town received its share of the first half of the CSLFRF funds. As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. Unspent funds in the amount of \$271,311 from the initial allocation are reported as unearned revenue as of June 30.

On June 27, 2022, the Town received its share of the second half of the CSLFRF funds in the amount of \$271,311.

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## *REQUIRED SUPPLEMENTARY INFORMATION*

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## Exhibit 10

Town of Mineral, Virginia  
General Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended June 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
General property taxes	\$ 122,400	\$ 122,400	\$ 147,521	\$ 25,121
Other local taxes	179,690	179,690	172,452	(7,238)
Permits, privilege fees, and regulatory licenses	2,250	2,250	33,750	31,500
Revenue from the use of money and property	8,000	8,000	383	(7,617)
Charges for services	336,000	336,000	353,833	17,833
Miscellaneous	49,536	49,536	428	(49,108)
Intergovernmental:				
Commonwealth	17,200	17,200	25,285	8,085
Federal	-	-	9,659	9,659
Total revenues	\$ 715,076	\$ 715,076	\$ 743,311	\$ 28,235
EXPENDITURES				
Current:				
General government administration	\$ 645,794	\$ 645,794	\$ 515,552	\$ 130,242
Public safety	15,000	15,000	-	15,000
Public works	75,525	75,525	95,050	(19,525)
Debt service:				
Principal retirement	5,724	5,724	5,725	(1)
Interest and other fiscal charges	11,748	11,748	11,868	(120)
Total expenditures	\$ 753,791	\$ 753,791	\$ 628,195	\$ 125,596
Excess (deficiency) of revenues over (under) expenditures	\$ (38,715)	\$ (38,715)	\$ 115,116	\$ 153,831
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 38,715	\$ 38,715	\$ 50,000	\$ 11,285
Total other financing sources (uses)	\$ 38,715	\$ 38,715	\$ 50,000	\$ 11,285
Net change in fund balances	\$ -	\$ -	\$ 165,116	\$ 165,116
Fund balance - beginning	-	-	1,952,369	1,952,369
Fund balance - ending	\$ -	\$ -	\$ 2,117,485	\$ 2,117,485

Town of Mineral, Virginia  
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios  
Pension Plan  
For the Measurement Dates of June 30, 2015 through June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
<b>Total pension liability</b>							
Service cost	\$ 12,427	\$ 9,233	\$ 6,126	\$ 4,871	\$ 9,528	\$ 15,457	\$ 14,797
Interest	13,107	10,442	9,979	9,538	9,679	8,322	7,473
Changes of assumptions	(820)	-	5,537	-	(3,826)	-	-
Differences between expected and actual experience	2,439	29,821	(1,570)	1,969	(7,660)	1,407	(5,738)
Benefit payments	(12,050)	(7,981)	(7,869)	(12,293)	(7,171)	(4,434)	(4,363)
<b>Net change in total pension liability</b>	<b>\$ 15,103</b>	<b>\$ 41,515</b>	<b>\$ 12,203</b>	<b>\$ 4,085</b>	<b>\$ 550</b>	<b>\$ 20,752</b>	<b>\$ 12,169</b>
<b>Total pension liability - beginning</b>	<b>200,207</b>	<b>158,692</b>	<b>146,489</b>	<b>142,404</b>	<b>141,854</b>	<b>121,102</b>	<b>108,933</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 215,310</b>	<b>\$ 200,207</b>	<b>\$ 158,692</b>	<b>\$ 146,489</b>	<b>\$ 142,404</b>	<b>\$ 141,854</b>	<b>\$ 121,102</b>
<b>Plan fiduciary net position</b>							
Contributions - employer	\$ 1,023	\$ 543	\$ 1,581	\$ 4,142	\$ 3,901	\$ 5,073	\$ 5,866
Contributions - employee	7,351	7,351	6,930	4,480	4,278	5,453	6,284
Net investment income	61,968	4,309	14,143	14,579	21,669	3,150	7,209
Benefit payments	(12,050)	(7,981)	(7,869)	(12,293)	(7,171)	(4,434)	(4,363)
Refunds of contributions	-	-	-	-	-	-	-
Administrator charges	(154)	(143)	(136)	(126)	(122)	(99)	(89)
Other	6	(5)	(9)	(13)	(19)	(1)	(3)
<b>Net change in plan fiduciary net position</b>	<b>\$ 58,144</b>	<b>\$ 4,074</b>	<b>\$ 14,640</b>	<b>\$ 10,769</b>	<b>\$ 22,536</b>	<b>\$ 9,142</b>	<b>\$ 14,904</b>
<b>Plan fiduciary net position - beginning</b>	<b>228,288</b>	<b>224,214</b>	<b>209,574</b>	<b>198,805</b>	<b>176,269</b>	<b>167,127</b>	<b>152,223</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 286,432</b>	<b>\$ 228,288</b>	<b>\$ 224,214</b>	<b>\$ 209,574</b>	<b>\$ 198,805</b>	<b>\$ 176,269</b>	<b>\$ 167,127</b>
<b>Town's net pension liability (asset) - ending (a) - (b)</b>	<b>\$ (71,122)</b>	<b>\$ (28,081)</b>	<b>\$ (65,522)</b>	<b>\$ (63,085)</b>	<b>\$ (56,401)</b>	<b>\$ (34,415)</b>	<b>\$ (46,025)</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	133.03%	114.03%	141.29%	143.06%	139.61%	124.26%	138.01%
<b>Covered payroll</b>	\$ 174,601	\$ 171,808	\$ 133,468	\$ 103,490	\$ 97,306	\$ 118,655	\$ 130,794
<b>Town's net pension liability (asset) as a percentage of covered payroll</b>	-40.73%	-16.34%	-49.09%	-60.96%	-57.96%	-29.00%	-35.19%

## Exhibit 12

Town of Mineral, Virginia  
Schedule of Employer Contributions  
Pension Plan

For the Years Ended June 30, 2013 through June 30, 2022

Date	Contractually Required Contribution*	Contributions in Relation to Contractually Required Contribution*	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
	(1)	(2)	(3)	(4)	(5)
<b>Primary Government</b>					
2022	\$ 432	\$ 432	\$ -	\$ 172,749	0.25%
2021	168	168	-	174,601	0.10%
2020	107	107	-	171,808	0.06%
2019	116	116	-	133,468	0.09%
2018	4,142	4,142	-	103,490	4.00%
2017	4,583	4,583	-	97,306	4.71%
2016	5,553	5,553	-	118,655	4.68%
2015	6,121	6,121	-	130,794	4.68%
2014	12,133	12,133	-	123,936	9.79%
2013	12,921	12,921	-	131,981	9.79%

\*Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

**Town of Mineral, Virginia**  
**Notes to Required Supplementary Information**  
**Pension Plan**  
**For the Year Ended June 30, 2022**

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**Changes of benefit terms** - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

**Changes of assumptions** - The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

**All Others (Non-10 Largest) - Non-Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

**All Others (Non-10 Largest) - Hazardous Duty:**

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

## *SUPPORTING SCHEDULES*

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Town of Mineral, Virginia  
Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2022

Section I, Item 1.  
Page 1 of 2

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>General Fund:</b>				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 97,374	\$ 97,374	\$ 114,627	\$ 17,253
Real and personal public service corporation taxes	8,500	8,500	-	(8,500)
Personal property taxes	15,526	15,526	32,367	16,841
Penalties and interest	1,000	1,000	527	(473)
Total general property taxes	<u>\$ 122,400</u>	<u>\$ 122,400</u>	<u>\$ 147,521</u>	<u>\$ 25,121</u>
Other local taxes:				
Local sales and use taxes	\$ 35,000	\$ 35,000	\$ 47,562	\$ 12,562
Bank franchise taxes	45,000	45,000	49,065	4,065
Business license taxes	35,000	35,000	26,131	(8,869)
Motor vehicle licenses	6,690	6,690	460	(6,230)
Transient occupancy taxes	2,000	2,000	1,722	(278)
Restaurant food taxes	56,000	56,000	47,512	(8,488)
Total other local taxes	<u>\$ 179,690</u>	<u>\$ 179,690</u>	<u>\$ 172,452</u>	<u>\$ (7,238)</u>
Permits, privilege fees, and regulatory licenses:				
Zoning application	\$ 2,250	\$ 2,250	\$ 33,750	\$ 31,500
Total permits, privilege fees, and regulatory licenses	<u>\$ 2,250</u>	<u>\$ 2,250</u>	<u>\$ 33,750</u>	<u>\$ 31,500</u>
Revenue from use of money and property:				
Revenue from use of money	\$ 3,500	\$ 3,500	\$ 383	\$ (3,117)
Revenue from use of property	4,500	4,500	-	(4,500)
Total revenue from use of money and property	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 383</u>	<u>\$ (7,617)</u>
Charges for services:				
DMV agency fees	\$ 336,000	\$ 336,000	\$ 353,141	\$ 17,141
Trash service out of town	-	-	692	692
Total charges for services	<u>\$ 336,000</u>	<u>\$ 336,000</u>	<u>\$ 353,833</u>	<u>\$ 17,833</u>
Miscellaneous:				
Miscellaneous	\$ 49,536	\$ 49,536	\$ 428	\$ (49,108)
Total revenue from local sources	<u>\$ 697,876</u>	<u>\$ 697,876</u>	<u>\$ 708,367</u>	<u>\$ 10,491</u>
<b>Intergovernmental:</b>				
Revenue from the Commonwealth:				
Noncategorical aid:				
Rolling stock tax	\$ 1,200	\$ 1,200	\$ -	\$ (1,200)
Auto rental tax	-	-	2,678	2,678
Communications tax	-	-	1,286	1,286
Games of skill tax	-	-	576	576
Personal property tax relief funds	-	-	4,416	4,416
Total noncategorical aid	<u>\$ 1,200</u>	<u>\$ 1,200</u>	<u>\$ 8,956</u>	<u>\$ 7,756</u>

Town of Mineral, Virginia  
Schedule of Revenues - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2022

Section I, Item 1.  
Page 2 of 2

<u>Fund, Major and Minor Revenue Source</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
<b>General Fund: (Continued)</b>				
Intergovernmental: (Continued)				
Revenue from the Commonwealth: (Continued)				
Categorical aid:				
Other categorical aid:				
Litter control	\$ 1,000	\$ 1,000	\$ 1,329	\$ 329
Fire programs	15,000	15,000	15,000	-
Total other categorical aid	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 16,329</u>	<u>\$ 329</u>
Total categorical aid	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 16,329</u>	<u>\$ 329</u>
Total revenue from the Commonwealth	<u>\$ 17,200</u>	<u>\$ 17,200</u>	<u>\$ 25,285</u>	<u>\$ 8,085</u>
Revenue from the federal government:				
Noncategorical aid:				
COVID utility relief	\$ -	\$ -	\$ 9,659	\$ 9,659
Total noncategorical aid	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,659</u>	<u>\$ 9,659</u>
Total revenue from the federal government	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,659</u>	<u>\$ 9,659</u>
Total General Fund	<u><u>\$ 715,076</u></u>	<u><u>\$ 715,076</u></u>	<u><u>\$ 743,311</u></u>	<u><u>\$ 28,235</u></u>



Town of Mineral, Virginia  
Schedule of Expenditures - Budget and Actual  
Governmental Funds  
For the Year Ended June 30, 2022

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>General Fund:</b>				
General government administration:				
General and financial administration:				
Salaries	\$ 381,488	\$ 381,488	\$ 296,839	\$ 84,649
Salaries, Council and Mayor	6,000	6,000	4,500	1,500
Payroll taxes	21,000	21,000	26,205	(5,205)
Virginia Retirement System	17,000	17,000	1,766	15,234
Office supplies	20,000	20,000	33,575	(13,575)
Heating	1,500	1,500	-	1,500
Telephone	6,800	6,800	7,237	(437)
Insurance, VML	14,200	14,200	776	13,424
Insurance, Health	65,556	65,556	43,733	21,823
Insurance, Aflac	7,000	7,000	1,811	5,189
Electricity	13,000	13,000	16,439	(3,439)
Web page	2,000	2,000	4,648	(2,648)
Advertising	3,000	3,000	3,408	(408)
Audit	14,000	14,000	3,500	10,500
Dues, permits, licenses	3,500	3,500	1,526	1,974
Legal	20,000	20,000	15,000	5,000
Internet	4,200	4,200	2,460	1,740
Office cleaning	9,000	9,000	7,800	1,200
IT support	4,000	4,000	6,800	(2,800)
Postage	2,200	2,200	711	1,489
Training, conferences, mileage	4,500	4,500	988	3,512
Bank charges	50	50	-	50
Capital	22,800	22,800	12,152	10,648
Software	2,000	2,000	-	2,000
Sales tax	-	-	15,547	(15,547)
Election	-	-	1,196	(1,196)
Other general and financial administration	1,000	1,000	6,935	(5,935)
Total general government administration	\$ 645,794	\$ 645,794	\$ 515,552	\$ 130,242
Public safety:				
Fire and rescue services:				
Fire department	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Total public safety	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Public works:				
Maintenance of highways, streets, bridges and sidewalks:				
Uniforms	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Repairs	22,625	22,625	48,597	(25,972)
Gasoline, oil	2,500	2,500	5,164	(2,664)
Beautification	3,000	3,000	233	2,767
Total maintenance of highways, streets, bridges & sidewalks	\$ 29,125	\$ 29,125	\$ 53,994	\$ (24,869)
Sanitation and waste removal:				
Louisa County landfill	\$ 14,400	\$ 14,400	\$ 11,625	\$ 2,775
Trash service	32,000	32,000	29,431	2,569
Total sanitation and waste removal	\$ 46,400	\$ 46,400	\$ 41,056	\$ 5,344
Total public works	\$ 75,525	\$ 75,525	\$ 95,050	\$ (19,525)
Debt service:				
Principal retirement	\$ 5,724	\$ 5,724	\$ 5,725	\$ (1)
Interest and other fiscal charges	11,748	11,748	11,868	(120)
Total debt service	\$ 17,472	\$ 17,472	\$ 17,593	\$ (121)
Total General Fund	\$ 753,791	\$ 753,791	\$ 628,195	\$ 125,596

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## *OTHER STATISTICAL INFORMATION*

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Table 1

**Town of Mineral, Virginia**  
**Government-wide Expenses by Function**  
**Last Ten Fiscal Years**

Fiscal Year	General Government Administration	Public Safety	Public Works	Interest on Long- term Debt	Enterprise Funds	Total
2020	\$ 425,426	\$ 10,000	\$ 52,532	\$ 9,567	\$ 312,088	\$ 809,613
2021	596,536	15,000	64,944	14,793	470,460	1,161,733
2022	536,264	-	96,700	11,868	502,912	1,147,744

Table 2

Town of Mineral, Virginia  
Government-wide Revenues  
Last Ten Fiscal Years

Fiscal Year	PROGRAM REVENUES			GENERAL REVENUES					Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	General Property Taxes	Miscellaneous and Other Local Taxes	Unrestricted Investment Earnings	Grants and Contributions Not Restricted to Specific Programs		
2020	\$ 471,966	\$ 10,814	\$ -	\$ 103,798	\$ 166,289	\$ 11,492	\$ 54,181	\$ 818,540	
2021	639,850	73,518	42,000	133,049	168,920	6,011	11,495	1,074,843	
2022	688,153	25,988	23,000	157,956	172,880	2,071	8,956	1,079,004	

Table 3

**Town of Mineral, Virginia**  
**General Governmental Expenditures by Function (1)**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>		<u>General Government Administration</u>		<u>Public Safety</u>		<u>Public Works</u>		<u>Debt Service</u>		<u>Total</u>
2020	\$	415,757	\$	10,000	\$	47,867	\$	17,592	\$	491,216
2021		565,743		15,000		63,294		17,592		661,629
2022		515,552		-		95,050		17,593		628,195

Table 4

Town of Mineral, Virginia  
General Governmental Revenues by Source  
Last Ten Fiscal Years

Fiscal Year	General Property Taxes		Other Local Taxes		Permits, Privilege Fees, Regulatory Licenses		Revenue from the Use of Money and Property		Charges for Services		Miscellaneous		Inter- governmental		Total
2020	\$	115,073	\$	163,800	\$	1,100	\$	6,360	\$	157,742	\$	2,489	\$	64,995	511,559
2021		127,546		165,180		1,300		4,963		368,812		3,740		71,926	743,467
2022		147,521		172,452		33,750		383		353,833		428		34,944	743,311



Table 5

**Town of Mineral, Virginia**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year	Total Tax Levy (1,2)	Current Tax Collections (1,2)	Percent of Levy Collected	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2020	\$ 118,598	\$ 118,099	99.58%	\$ -	\$ 118,099	99.58%	\$ 31,535	26.59%
2021	124,874	129,032	103.33%	-	129,032	103.33%	31,392	25.14%
2022	134,454	151,410	112.61%	-	151,410	112.61%	43,100	32.06%

Table 6

**Town of Mineral, Virginia**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year	Real Estate (1)	Personal Property	Machinery and Tools	Mobile Homes	Public Service (2)	Total
2020	\$ 39,000,400	\$ 3,137,855	\$ 1,990	\$ -	\$ 3,169,206	\$ 45,309,451
2021	41,148,800	3,233,960	560	-	3,483,654	47,866,974
2022	43,505,300	3,936,080	560	-	3,571,269	51,013,209

Table 7

**Town of Mineral, Virginia  
Property Tax Rates (1)  
Last Ten Fiscal Years**

Fiscal Year	Real Estate		Personal Property		Machinery and Tools		Public Utility	
							Real Estate	Personal Property
2020	\$	0.24	\$	0.48	\$	0.48	\$ 0.24	\$ 0.48
2021		0.24		0.48		0.48	0.24	0.48
2022		0.24		0.48		0.48	0.24	0.48

**Table 8**  
**Town of Mineral, Virginia**  
**Ratio of Net General Bonded Debt to**  
**Assessed Value and Net Bonded Debt Per Capita**  
**Last Ten Fiscal Years**

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Less:		Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
				Debt Payable from Enterprise Revenue				
2020	572	\$ 45,309,451	\$ 1,093,229	\$ 771,368	\$	321,861	0.71%	\$ 563
2021	572	47,866,974	1,080,025	760,964		319,061	0.67%	558
2021	572	51,013,209	1,055,944	742,607		313,337	0.61%	548

Table 9

**Town of Mineral, Virginia**  
**Computation of Legal Debt Margin**  
**June 30, 2022**

Assessed value of real property, January 1, 2022 (1)	\$ 43,505,300
Debt limit: 10% of assessed value	\$ 4,350,530
Amount of debt applicable to debt limit:	
Gross debt (2)	\$ 1,055,944
Less: Revenue bonds	-
Net general obligation bonds and loans	\$ 1,055,944
Legal debt limit	\$ 3,294,586

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## *COMPLIANCE*

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

*Certified Public Accountants*

**Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

**To the Honorable Members of the Town Council  
Town of Mineral  
Mineral, Virginia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of Town of Mineral, Virginia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Town of Mineral, Virginia's basic financial statements and have issued our report thereon dated April 1, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Town of Mineral, Virginia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Mineral, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Mineral, Virginia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control described in the accompanying schedule of findings and responses as items 2022-001, 2022-002, 2022-003 and 2022-004 that we consider to be material weaknesses.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Mineral, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Town of Mineral, Virginia's Response to Findings

Town of Mineral, Virginia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Town of Mineral, Virginia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Robinson, Farnum, Cox Associates*

Richmond, Virginia  
April 1, 2025

Town of Mineral, Virginia  
Schedule of Findings and Responses  
For the Year Ended June 30, 2022

Section I-Summary of Auditors’ Results

Financial Statements

Type of auditors' report issued:	<u>unmodified</u>	
Internal control over financial reporting:		
Material weakness(es) identified?	<u>✓</u> yes	<u>      </u> no
Significant deficiency(ies) identified?	<u>      </u> yes	<u>✓</u> none reported
Noncompliance material to financial statements noted?	<u>      </u> yes	<u>✓</u> no

Section II-Financial Statement Findings

Finding 2022-001: Financial Reporting

*Criteria:*

An auditee should have sufficient controls in place to produce financial statements in accordance with applicable standards.

*Condition:*

The financial statements as presented for audit did not contain all necessary material adjustments to ensure such statements complied with generally accepted accounting principles (GAAP). As such, we proposed adjustments that were material to the financial statements.

*Cause:*

The Town failed to identify all year end material accounting adjustments necessary for the books to be maintained in accordance with current reporting standards. Management does not have the proper controls in place to detect and correct adjustments in closing their year end financial statements.

*Effect:*

There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected by the Town’s internal controls over financial reporting.

*Recommendation:*

Procedures should be implemented for the posting of all year-end entries to maintain the records in accordance with GAAP. This would include making entries to post current year receivables and payables, accrued leave liabilities, principal payments on debt, and capital assets transactions, including depreciation.

*Management’s Response:*

The Town is considering corrective action for FY23.

Town of Mineral, Virginia  
Schedule of Findings and Responses  
For the Year Ended June 30, 2022 (Continued)

---

**Section II-Financial Statement Findings (Continued)**

**Finding 2022-002: Segregation of Duties**

*Criteria:*

A key concept of internal controls is the segregation of duties. No one employee should have access to both accounting records and related assets.

*Condition:*

The Town lacks proper segregation of duties - One employee has access to both the accounting records and related assets.

*Cause:*

The Town's limited number of staff does not allow them to properly segregate duties.

*Effect:*

There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the entity's internal controls over financial reporting.

*Recommendation:*

Management should try to further segregate duties amongst current staff and/or establish compensating controls to alleviate risk created by improper segregation of duties.

*Management's Response:*

The Town is considering corrective action for FY23.

Town of Mineral, Virginia  
Schedule of Findings and Responses  
For the Year Ended June 30, 2022 (Continued)

---

**Section II-Financial Statement Findings (Continued)**

**Finding 2022-003: Balance Sheet Account Reconciliations**

*Criteria:*

Internal controls should be in place to provide reasonable assurance that the system will prevent, detect, and correct potential misstatements in the financial statements and disclosures.

*Condition:*

Management did not reconcile the balance sheet accounts to subsidiary ledgers and/or client prepared reconciliations.

*Cause:*

Management does not have proper controls in place to ensure that material balance sheet accounts are properly reconciled.

*Effect:*

Many balance sheet accounts were not reconciled resulting in balance sheet accounts being materially misstated prior to auditor-proposed adjustments.

*Recommendation:*

Management should ensure that account reconciliations are timely prepared and agree with the related general ledger account balance. On a monthly basis, the Town Manager should review both prepared reconciliations and the related account balances in the accounting system to verify that they agree/reconcile.

*Management's Response:*

The Town is considering corrective action for FY23.

Town of Mineral, Virginia  
Schedule of Findings and Responses  
For the Year Ended June 30, 2022 (Continued)

---

**Section II-Financial Statement Findings (Continued)**

**Finding 2022-004: Accounting System**

*Criteria:*

The Town should maintain an accounting system that can account for all assets, liabilities, revenues, and expenditures for all funds.

*Condition:*

The Town does not utilize a comprehensive integrated accounting system that accounts for all assets, liabilities, revenues, expenditures and payroll.

*Cause:*

Management has purchased a new accounting system, but had not yet implemented the system.

*Effect:*

There are many assets and liabilities other than cash that are not recorded properly. Additionally, there is no separation of the different funds of the Town.

*Recommendation:*

The Town should implement a comprehensive integrated accounting system that accounts for all assets, liabilities, revenues, expenditures and payroll.

*Management's Response:*

The Town is considering corrective action for FY23.

**Town of Mineral, Virginia  
Schedule of Findings and Responses  
For the Year Ended June 30, 2022 (Continued)**

---

**Section III-Status of Prior Year Findings**

**2021-001:**

*Condition:*

The financial statements as presented for audit did not contain all necessary adjustments to ensure such statements complied with generally accepted accounting principles (GAAP). As such, we proposed adjustments that were material to the financial statements.

*Recommendation:*

Procedures should be implemented for the posting of all year-end entries to maintain the records in accordance with GAAP. This would include making entries to post current year receivables and payables, accrued leave liabilities, principal payments on debt, and capital assets transactions, including depreciation.

*Current Status:*

Finding 2021-001 is repeated in the current year as 2022-001.

**2021-002:**

*Condition:*

The Town lacks proper segregation of duties - One employee has access to both the accounting records and related assets.

*Recommendation:*

Management should try to further segregate duties amongst current staff and/or establish compensating controls to alleviate risk created by improper segregation of duties.

*Current Status:*

Finding 2021-002 is repeated in the current year as 2022-002.

**2021-003:**

*Condition:*

Management did not reconcile the balance sheet accounts to subsidiary ledgers and/or client prepared reconciliations.

*Recommendation:*

Management should ensure that account reconciliations are timely prepared and agree with the related general ledger account balance. On a monthly basis, the Town Manager should review both prepared reconciliations and the related account balances in the accounting system to verify that they agree/reconcile.

*Current Status:*

Finding 2021-003 is repeated in the current year as 2022-003.

Town of Mineral, Virginia  
Schedule of Findings and Responses  
For the Year Ended June 30, 2022 (Continued)

---

**Section III-Status of Prior Year Findings**

**2021-004:**

*Condition:*

The Town does not utilize a comprehensive integrated accounting system that accounts for all assets, liabilities, revenues, expenditures and payroll.

*Recommendation:*

The Town should implement a comprehensive integrated accounting system that accounts for all assets, liabilities, revenues, expenditures and payroll.

*Current Status:*

Finding 2021-004 is repeated in the current year as 2022-004.



## Water Timeline for VDH Letter of Intent

February 5, 2025	Letter was written on February 5, 2025 to the Town of Mineral regarding new water connections and the intent of the LCWA supply of water to the Town of Mineral.
Beginning of March	Letter from VDH was <b>received</b> <b>(we have addressed the situation regarding date stamping the mail when it comes in)</b>
March 5, 2025	Met with the Utility Committee and discussed the VDH letter, and plan that the Town had to adhere to going forward. We had questions for VDH.
March 7, 2025	Spoke with James Reynolds regarding the water and zoning permits that were issued during February and new ones on my desk. At this time Mr. Reynolds issued a statement saying that any projects after March 7, 2025 cannot be approved.
March 10, 2025 (meeting went to 1:30am)	Regular Council Meeting - The water restriction was not an emergency situation for the Town citizens.  The committee and the Town Manager were still gathering details around the plan and understanding how this situation and the grants would work. There was a written comment in the report that stated the work being done to receive grant funding for the revelation of the wells. Before this meeting, in several meetings previously, the Town Manager and/or the

	<p>utility committee discuss in detail the issues with the wells and specifically at the January 13, 2025 meeting the Town Manager report states that they are working with a hydrogeologist to revitalize the wells to produce more source water.</p> <p>The March 10, 2025, meeting lasted until 1:30 am. There were no committee comments that night. The water restrictions did not affect the current citizens of the Town or anyone who rents in the Town, therefor this was not an emergency situation for the Town.</p>
March 25, 2025	<p><b>Email sent</b> – Once the committee had everything understood from VDH and grants an email was sent to the Town Council regarding the compliance letter from VDH regarding new demand for the Town water.</p> <p>The attachments in this letter were: communication from VDH and the letter certification from the Town Manager to VDH and cc'd were the LCWA and Louisa County -County Administrator.</p>
April 14, 2025	<p>Regular Council Meeting – In the Town Manager's report there is discussion of the water situation and the grants that will assist the Town with getting the well revitalization taken care of.</p>



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

---

**TO: Mineral Town Council**

**FROM: Kelly Singletary, Treasurer**

**SUBJECT: Treasurer's Report**

**Background:**

Enclosed is the monthly Treasurer's Report.

**Recommended Action:**

**Attachments:**

Treasurer's Report  
Budget Analysis Report  
Transaction Report  
Monthly Water Consumption  
Summary of Bank Balance



# Town of Mineral

P.O. Box 316  
312 Mineral Avenue  
Mineral, Virginia 23117  
Phone 540-894-5100

Section I, Item 2.

May 6, 2025

## Treasurer's Notes:

### Budget Analysis Report:

- Total revenues and expenditures for the month of April 2025 are accurately reflected in this report.
- The only exception to YTD revenues and expenditures reporting is for the month of July 2024, the month of our software conversion, which is still in our old software system. We are working with the auditor to achieve and report these transactions using best practices.

### Transaction Report:

- This reflects all bills paid this month by check and cash disbursement

### Monthly Water Consumption:

- Water loss was up slightly this month as we continue to work on identifying and repairing leaks.

### Other Items:

- If you are interested in receiving your utility bill by email, please let the Town office know.
- Staff continue to collect past due utility bill payments. Past Due water bill notices were mailed April 15, 2025, for bills that were due March 15, 2025 (and prior). Disconnect notices were delivered May 6, 2025 (the number of disconnect notices is 77% less than last month). Staff is continuing to work with customers who have difficulty paying their outstanding water bill by establishing a payment plan with them. We have collected approximately 55% of the past due amounts since April 15.
- Late notices for real estate taxes were mailed out to property owners on March 21, 2025. To date 59.9% of delinquent 2024 real estate taxes have been collected, in addition to numerous delinquent tax bills from previous years.
- In the past 12 months, Spring Grove Cemetery has sold 35 lots, both for immediate and future burials. Of the 35 lots sold, 5 were sold to veterans or their families. Ten percent (10%) of each lot sold in our cemetery is invested with Virginia's LGIP (Local Government Investment Pool) for perpetual care of our cemetery.

Respectfully submitted,

Kelly Singletary  
Treasurer

## TOWN OF MINERAL

Fiscal Period - FY 24-25 Date Range - 2024-07-01 - 2025-04-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
<b>Reporting Fund: 100-GENERAL FUND</b>							
<b>0000-100-Revs</b>							
- . . . . .							
011000 NOTARY FEES	\$300.00	\$300.00	\$0.00	\$260.00	\$25.00	(\$40.00)	87
011000 FOIA REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
011010 2023 & PRIOR YEARS R	\$0.00	\$0.00	\$0.00	\$1,922.98	\$345.00	\$1,922.98	0
011010 2024 REAL ESTATE TAX	\$121,700.00	\$121,700.00	\$0.00	\$122,806.40	\$0.00	\$1,106.40	101
011010 2025 REAL ESTATE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
011020 CURRENT YEARS PUBLIC	\$8,000.00	\$8,000.00	\$0.00	\$6,791.96	\$17.26	(\$1,208.04)	85
011030 2023 & PRIOR YEARS P	\$0.00	\$0.00	\$0.00	\$721.47	\$0.00	\$721.47	0
011030 2024 PERSONAL PROPER	\$21,000.00	\$21,000.00	\$0.00	\$25,935.72	\$0.00	\$4,935.72	124
011030 2025 PERSONAL PROPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
011060 TAX PENALTY - REAL E	\$1,000.00	\$1,000.00	\$0.00	\$1,873.60	\$56.86	\$873.60	187
011060 TAX INTEREST - REAL	\$0.00	\$0.00	\$0.00	\$1,930.92	\$165.18	\$1,930.92	0
011060 TAX PENALTY - PERSON	\$0.00	\$0.00	\$0.00	\$900.44	\$0.00	\$900.44	0
011060 TAX INTEREST - PERSO	\$0.00	\$0.00	\$0.00	\$73.36	\$0.00	\$73.36	0
015100 INTEREST EARNED	\$36,000.00	\$36,000.00	\$0.00	\$0.00	\$0.00	(\$36,000.00)	0
016099 TRASH REVENUE	\$0.00	\$0.00	\$0.00	\$1,361.07	\$391.25	\$1,361.07	0
019000 RETURN CHECK FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
120101 LOCAL SALES TAX REVE	\$40,000.00	\$40,000.00	\$0.00	\$33,624.41	\$3,197.42	(\$6,375.59)	84
120201 CONSUMER UTILITY TAX	\$0.00	\$0.00	\$0.00	\$147.00	\$71.79	\$147.00	0
120301 BUSINESS LICENSE REV	\$30,000.00	\$30,000.00	\$0.00	\$34,229.56	\$3,329.31	\$4,229.56	114
120501 VEHICLE LICENSE FEES	\$6,000.00	\$6,000.00	\$0.00	\$7,989.18	\$0.00	\$1,989.18	133
120601 BANK STOCK TAX REVEN	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00	(\$50,000.00)	0
120701 ROLLING STOCK TAX	\$1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00	(\$1,200.00)	0
121001 TRANSIENT OCCUPANCY	\$2,000.00	\$2,000.00	\$0.00	\$1,335.25	\$0.00	(\$664.75)	67
121101 MEAL TAX REVENUE	\$90,000.00	\$90,000.00	\$0.00	\$64,758.66	\$0.00	(\$25,241.34)	72
130306 ZONING PERMITS/FEE	\$2,250.00	\$2,250.00	\$0.00	\$1,950.00	\$150.00	(\$300.00)	87
150361 DMV SELECT REVENUE	\$500,000.00	\$500,000.00	\$0.00	\$401,676.73	\$39,455.87	(\$98,323.27)	80
189000 MISCELLANEOUS REVENU	\$1,000.00	\$1,000.00	\$0.00	\$6,847.60	\$272.58	\$5,847.60	685
189000 RENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$1,100.00	\$0.00	\$1,100.00	0
220111 COMMUNICATION TAX RE	\$0.00	\$0.00	\$0.00	\$94.61	\$94.61	\$94.61	0
220112 CAR RENTAL DISTRIBUT	\$0.00	\$0.00	\$0.00	\$349.86	\$349.86	\$349.86	0
240407 LITTER GRANT	\$1,000.00	\$1,000.00	\$0.00	\$3,838.00	\$0.00	\$2,838.00	384
240412 VIRGINIA FIRE PROGRA	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	100
<b>0000-100-Revs</b>	<b>\$926,450.00</b>	<b>\$926,450.00</b>	<b>\$0.00</b>	<b>\$737,518.78</b>	<b>\$47,921.99</b>	<b>(\$188,931.22)</b>	<b>80</b>
<b>012110-100-COUNCIL AND MANAGER OFFICE</b>							
- . . . . .							
012110 WAGES AND SALARIES	\$90,000.00	\$90,000.00	\$0.00	\$69,113.70	\$6,923.20	\$20,886.30	77
012110 FICA	\$6,885.00	\$6,885.00	\$0.00	\$24,681.04	\$485.22	(\$17,796.04)	358
012110 VRS	\$1,512.00	\$1,512.00	\$0.00	\$21,457.34	\$1,130.80	(\$19,945.34)	141 9
012110 HEALTH PLAN	\$14,131.00	\$14,131.00	\$0.00	\$14,649.85	\$1,143.95	(\$518.85)	104
012110 GROUP LIFE	\$1,206.00	\$1,206.00	\$0.00	\$1,254.88	\$88.50	(\$48.88)	104
012110 DISABILITY INSURANCE	\$765.00	\$765.00	\$0.00	\$813.48	\$55.50	(\$48.48)	106
012110 PROFESSIONAL SERVICE	\$24,000.00	\$24,000.00	\$0.00	\$31,682.33	\$3,900.00	(\$7,682.33)	132
012110 COUNCIL COMPENSATION	\$7,200.00	\$7,200.00	\$0.00	\$4,900.00	\$600.00	\$2,300.00	68
012110 ADVERTISING/NOTICES	\$3,500.00	\$3,500.00	\$0.00	\$3,722.21	\$0.00	(\$222.21)	106
012110 TOWN INSURANCE (GF)	\$15,000.00	\$15,000.00	\$0.00	\$11,667.00	\$0.00	\$3,333.00	78
012110 CONFERENCE EXPENSES/	\$4,000.00	\$4,000.00	\$0.00	\$15.00	\$0.00	\$3,985.00	0
012110 MEMBERSHIP DUES	\$3,500.00	\$3,500.00	\$0.00	\$1,850.00	\$0.00	\$1,650.00	53
012110 MISCELLANEOUS EXPENS	\$250.00	\$250.00	\$0.00	\$1,338.36	\$0.00	(\$1,088.36)	535
012110 COUNCIL & PC PRINTIN	\$0.00	\$0.00	\$0.00	\$32.00	\$0.00	(\$32.00)	0
<b>012110-100-COUNCIL AND MANAGER OF</b>	<b>\$171,949.00</b>	<b>\$171,949.00</b>	<b>\$0.00</b>	<b>\$187,177.19</b>	<b>\$14,327.17</b>	<b>(\$15,228.19)</b>	<b>161</b>

## TOWN OF MINERAL

Fiscal Period - FY 24-25 Date Range - 2024-07-01 - 2025-04-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
<b>012410-100-CLERK/TREASURER</b>							
- . . . . .							
012410 WAGES AND SALARIES	\$105,040.00	\$105,040.00	\$0.00	\$77,492.82	\$8,393.84	\$27,547.18	74
012410 FICA	\$9,184.00	\$9,184.00	\$0.00	\$5,928.09	\$642.12	\$3,255.91	65
012410 VRS	\$1,765.00	\$1,765.00	\$0.00	\$5,745.08	\$990.16	(\$3,980.08)	326
012410 HEALTH PLAN	\$28,262.00	\$28,262.00	\$0.00	\$0.00	\$0.00	\$28,262.00	0
012410 GROUP LIFE	\$1,408.00	\$1,408.00	\$0.00	\$105.25	\$105.25	\$1,302.75	7
012410 DISABILITY INSURANCE	\$893.00	\$893.00	\$0.00	\$66.01	\$66.01	\$826.99	7
012410 PROFESSIONAL SERVICE	\$20,000.00	\$20,000.00	\$0.00	\$3,922.00	\$0.00	\$16,078.00	20
012410 PROFESSIONAL SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
012410 POLICE AND LEGAL MAT	\$5,000.00	\$5,000.00	\$0.00	\$480.00	\$0.00	\$4,520.00	10
012410 WEB BASED SERVICES A	\$50,000.00	\$50,000.00	\$0.00	\$12,708.09	\$523.00	\$37,291.91	25
012410 OFFICE EQUIPMENT & C	\$0.00	\$0.00	\$0.00	\$229.41	\$0.00	(\$229.41)	0
012410 COMPUTER LICENSES/SU	\$18,000.00	\$18,000.00	\$0.00	\$18,256.86	\$4,578.58	(\$256.86)	101
012410 COPIER EXPENSE & LEA	\$0.00	\$0.00	\$0.00	\$8,236.02	\$893.51	(\$8,236.02)	0
012410 LATE FEES/PENALTIES	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0
012410 BANK FEES	\$0.00	\$0.00	\$0.00	\$147.85	\$147.85	(\$147.85)	0
012410 POSTAGE	\$2,200.00	\$2,200.00	\$0.00	\$3,416.66	\$654.00	(\$1,216.66)	155
012410 TELECOMMUNICATIONS	\$7,000.00	\$7,000.00	\$0.00	\$6,837.83	\$683.80	\$162.17	98
012410 INTERNET EXPENSE	\$0.00	\$0.00	\$0.00	\$1,764.14	\$1,764.14	(\$1,764.14)	0
012410 EDUCATION/TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
012410 MEMBERSHIP DUES	\$0.00	\$0.00	\$0.00	\$45.00	\$0.00	(\$45.00)	0
012410 SPECIAL EVENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
012410 OFFICE SUPPLIES	\$20,000.00	\$20,000.00	\$0.00	\$12,047.65	\$1,076.39	\$7,952.35	60
012410 OUTSIDE PRINTING - T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
012410 UNIFORMS	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0
<b>012410-100-CLERK/TREASURER</b>	<b>\$269,852.00</b>	<b>\$269,852.00</b>	<b>\$0.00</b>	<b>\$157,428.76</b>	<b>\$20,518.65</b>	<b>\$112,423.24</b>	<b>58</b>
<b>031100-100-DMV</b>							
- . . . . .							
031100 WAGES AND SALARIES	\$208,827.00	\$208,827.00	\$0.00	\$112,478.19	\$10,902.36	\$96,348.81	54
031100 WAGES AND SALARIES P	\$27,250.00	\$27,250.00	\$0.00	\$21,834.33	\$2,413.00	\$5,415.67	80
031100 FICA EXPENSE	\$18,060.00	\$18,060.00	\$0.00	\$10,178.62	\$1,018.61	\$7,881.38	56
031100 VRS EXPENSE	\$4,019.00	\$4,019.00	\$0.00	\$2,687.75	\$879.78	\$1,331.25	67
031100 HEALTH PLAN	\$70,657.00	\$70,657.00	\$0.00	\$5,114.00	\$0.00	\$65,543.00	7
031100 GROUP LIFE	\$3,205.00	\$3,205.00	\$0.00	\$150.44	\$150.44	\$3,054.56	5
031100 DISABILITY INSURANCE	\$2,033.00	\$2,033.00	\$0.00	\$72.54	\$72.54	\$1,960.46	4
031100 COPIER EXPENSE	\$0.00	\$0.00	\$0.00	\$2,674.02	\$355.52	(\$2,674.02)	0
031100 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$233.72	\$0.00	(\$233.72)	0
031100 EQUIPMENT/SUPPLIES	\$0.00	\$0.00	\$0.00	\$32.78	\$0.00	(\$32.78)	0
<b>031100-100-DMV</b>	<b>\$334,051.00</b>	<b>\$334,051.00</b>	<b>\$0.00</b>	<b>\$155,456.39</b>	<b>\$15,792.25</b>	<b>\$178,594.61</b>	<b>47</b>
<b>032000-100-DONATIONS</b>							
- . . . . .							
032000 DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>032000-100-DONATIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>
<b>032100-100-PASS THRU - STATE FUNDS</b>							
- . . . . .							
032100 FIRE PROGRAM FUNDS	\$15,000.00	\$15,000.00	\$0.00	\$30,000.00	\$0.00	(\$15,000.00)	200
<b>032100-100-PASS THRU - STATE FUNDS</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>(\$15,000.00)</b>	<b>200</b>
<b>043100-100-PUBLIC WORKS</b>							
- . . . . .							
043100 CONTRACTED SERVICES	\$3,600.00	\$3,600.00	\$0.00	\$2,160.00	\$240.00	\$1,440.00	60
043100 WAGES AND SALARIES P	\$51,470.00	\$51,470.00	\$0.00	\$37,446.99	\$4,036.03	\$14,023.0	

TOWN OF MINERAL

Fiscal Period - FY 24-25 Date Range - 2024-07-01 - 2025-04-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct
043100 FICA	\$3,937.00	\$3,937.00	\$0.00	\$2,864.63	\$308.75	\$1,072.37	73
043100 VRS	\$0.00	\$0.00	\$0.00	\$672.95	\$252.04	(\$672.95)	0
043100 HEALTH PLAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
043100 GROUP PLAN	\$0.00	\$0.00	\$0.00	\$43.94	\$43.94	(\$43.94)	0
043100 DISABILITY INSURANCE	\$0.00	\$0.00	\$0.00	\$27.56	\$27.56	(\$27.56)	0
043100 VEHICLE MAINTENANCE	\$2,000.00	\$2,000.00	\$0.00	\$2,303.60	\$67.86	(\$303.60)	115
043100 ELECTRICITY	\$12,000.00	\$12,000.00	\$0.00	\$8,150.53	\$0.00	\$3,849.47	68
043100 REPAIRS/MAINTENANCE	\$10,000.00	\$10,000.00	\$0.00	\$1,412.58	\$0.00	\$8,587.42	14
043100 EQUIPMENT/SUPPLIES	\$0.00	\$0.00	\$0.00	\$269.72	\$39.69	(\$269.72)	0
043100 SAFETY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
043100 PARKING LOT/STREET/S	\$0.00	\$0.00	\$0.00	\$5,117.78	\$5,000.00	(\$5,117.78)	0
043100 REFUSE COLLECTION/LA	\$10,500.00	\$10,500.00	\$0.00	\$10,912.42	\$878.40	(\$412.42)	104
043100-100-PUBLIC WORKS	\$93,507.00	\$93,507.00	\$0.00	\$71,382.70	\$10,894.27	\$22,124.30	76
045100-100-TOWN HALL/TOWN GARAGE EXPENSES							
-							
045100 DEBT SERVICE - USDA	\$15,891.00	\$15,891.00	\$0.00	\$13,194.00	\$1,466.00	\$2,697.00	83
045100 WAGES AND SALARIES T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
045100 CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
045100 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
045100 VRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
045100 ELECTRICITY	\$8,000.00	\$8,000.00	\$0.00	\$2,631.20	\$0.00	\$5,368.80	33
045100 UTILITIES - HEAT	\$1,500.00	\$1,500.00	\$0.00	\$4,289.34	\$399.90	(\$2,789.34)	286
045100 INTERNET	\$0.00	\$0.00	\$0.00	\$22,799.49	\$0.00	(\$22,799.49)	0
045100 JANITORIAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
045100 REPAIR/MAINTENANCE	\$0.00	\$0.00	\$0.00	\$1,243.32	\$176.81	(\$1,243.32)	0
045100 ASSET MANAGEMENT	\$15,000.00	\$90,000.00	\$0.00	\$93,474.59	\$522.26	(\$3,474.59)	104
045100-100-TOWN HALL/TOWN GARAGE	\$40,391.00	\$115,391.00	\$0.00	\$137,631.94	\$2,564.97	(\$22,240.94)	119
047100-100-REFUSE COLLECTION							
-							
047100 STREET SWEEPING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
047100 DUMPSTER (COMMERCIAL	\$32,000.00	\$32,000.00	\$0.00	\$35,753.93	\$3,933.46	(\$3,753.93)	112
047100 VA LITTER CONTROL GR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
047100-100-REFUSE COLLECTION	\$32,000.00	\$32,000.00	\$0.00	\$35,753.93	\$3,933.46	(\$3,753.93)	112
050100-100-WHITLOCK FAMILY PARK AND LITTLE LEAGUE FIELD							
-							
050100 CONTRACTED SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
050100 MAINTENANCE - LANDSC	\$1,200.00	\$1,200.00	\$0.00	\$2,566.68	\$702.00	(\$1,366.68)	214
050100 FURNITURE/EQUIPMENT/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
050100-100-WHITLOCK FAMILY PARK A	\$1,200.00	\$1,200.00	\$0.00	\$2,566.68	\$702.00	(\$1,366.68)	214
051100-100-BEAUTIFICATION							
-							
051100 ELECTRICITY - STREET	\$0.00	\$0.00	\$0.00	\$2,826.71	\$0.00	(\$2,826.71)	0
051100 MISCELLANEOUS EXPENS	\$3,000.00	\$3,000.00	\$0.00	\$6,001.32	\$872.32	(\$3,001.32)	200
051100-100-BEAUTIFICATION	\$3,000.00	\$3,000.00	\$0.00	\$8,828.03	\$872.32	(\$5,828.03)	294
Reporting Fund: 100-GENERAL FUND							
FundRevTot	\$926,450.00	\$926,450.00	\$0.00	\$737,518.78	\$47,921.99	(\$188,931.22)	80
FundExpTot	\$960,950.00	\$1,035,950.00	\$0.00	\$786,225.62	\$69,605.09	\$249,724.38	76
Reporting Fund: 500-WATER & SEWER FUND							
0000-500-Revs							
-							
016099 SEWER REVENUE	\$109,890.00	\$109,890.00	\$0.00	\$116,797.43	\$10,020.79	\$6,907.43	106
016099 WATER REVENUE	\$239,836.00	\$239,836.00	\$0.00	\$195,767.07	\$19,519.45	(\$44,068.93)	163

## TOWN OF MINERAL

Fiscal Period - FY 24-25 Date Range - 2024-07-01 - 2025-04-30

Account	Original Budget	Amended Budget	Encumbered YTD	Activity YTD	Activity MTD	Current Balance	Used Pct	
016099 PROCESSING FEE	\$0.00	\$0.00	\$0.00	\$1,525.00	\$100.00	\$1,525.00	0	
016099 WATER RECONNECT FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
016099 CONNECTION FEE - WAT	\$40,000.00	\$40,000.00	\$0.00	\$40,680.00	\$0.00	\$680.00	102	
016099 CONNECTION FEE - SEW	\$65,000.00	\$65,000.00	\$0.00	\$32,160.00	\$0.00	(\$32,840.00)	49	
016099 PENALTY FEE W/S	\$0.00	\$0.00	\$0.00	\$2,580.00	\$445.00	\$2,580.00	0	
016099 WATER AND SEWER DEPO	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	(\$3,000.00)	0	
0000-500-Revs	\$457,726.00	\$457,726.00	\$0.00	\$389,509.50	\$30,085.24	(\$68,216.50)	85	
500100-500-WATER & SEWER OPERATIONS								
-								
500100 DEBT SEVICE - USDA W	\$54,108.00	\$54,108.00	\$0.00	\$40,581.00	\$4,509.00	\$13,527.00	75	
500100 CONTRACTED SERVICES	\$158,406.00	\$158,406.00	\$0.00	\$138,909.60	\$0.00	\$19,496.40	88	
500100 WAGES AND SALARIES P	\$12,698.00	\$12,698.00	\$0.00	\$10,125.00	\$997.50	\$2,573.00	80	
500100 FICA	\$971.00	\$971.00	\$0.00	\$774.48	\$76.30	\$196.52	80	
500100 WATER AND SEWER DEPO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
500100 ENGINEERING/PROFESSI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
500100 ELECTRICITY	\$5,000.00	\$5,000.00	\$0.00	\$5,327.10	\$0.00	(\$327.10)	107	
500100 MAILING COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
500100 EDUCATION/TRAINING/L	\$0.00	\$0.00	\$0.00	\$80.00	\$0.00	(\$80.00)	0	
500100 FEES AND DUES - LCWA	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0	
500100 MISS UTILITY COSTS	\$0.00	\$0.00	\$0.00	\$242.65	\$0.00	(\$242.65)	0	
500100 REPAIRS/MAINTENANCE	\$0.00	\$0.00	\$0.00	\$7,628.89	\$0.00	(\$7,628.89)	0	
500100 EQUIPMENT/SUPPLIES	\$0.00	\$0.00	\$0.00	\$6,032.97	\$520.36	(\$6,032.97)	0	
500100 WATER TESTING	\$13,000.00	\$13,000.00	\$0.00	\$826.63	\$0.00	\$12,173.37	6	
500100 COUNTY WASTEWATER TR	\$100,059.00	\$100,059.00	\$0.00	\$100,074.77	\$0.00	(\$15.77)	100	
500100 COUNTY WATER PURCHAS	\$90,484.00	\$90,484.00	\$0.00	\$168,194.27	\$0.00	(\$77,710.27)	186	
500100 PLANT LAB SUPPLIES/C	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
500100 METER PURCHASES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
500100 DEPRECIATION (WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
500100 DEPRECIATION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
500100-500-WATER & SEWER OPERATIO	\$454,726.00	\$454,726.00	\$0.00	\$478,797.36	\$6,103.16	(\$24,071.36)	105	
Reporting Fund: 500-WATER & SEWER FUND								
FundRevTot	\$457,726.00	\$457,726.00	\$0.00	\$389,509.50	\$30,085.24	(\$68,216.50)	85	
FundExpTot	\$454,726.00	\$454,726.00	\$0.00	\$478,797.36	\$6,103.16	(\$24,071.36)	105	
Reporting Fund: 600-CIP								
0000-600-Revs								
-								
015000 USDA GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
015000 CIP WATER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
0000-600-Revs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
600100-600-CAPITAL PROJECTS FUND								
-								
600100 EMERGENCY W/S REPAIR	\$0.00	\$100,000.00	\$0.00	\$4,558.26	(\$100,000.00)	\$95,441.74	5	
600100 GENERAL EXPENSES - W	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
600100-600-CAPITAL PROJECTS FUND	\$0.00	\$100,000.00	\$0.00	\$4,558.26	(\$100,000.00)	\$95,441.74	5	
Reporting Fund: 600-CIP								
FundRevTot	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0	
FundExpTot	\$0.00	\$100,000.00	\$0.00	\$4,558.26	(\$100,000.00)	\$95,441.74	5	
Grand Totals:	TotalRev	\$1,384,176.00	\$1,384,176.00	\$0.00	\$1,127,028.28	\$78,007.23	(\$257,147.72)	81
	TotalExp	\$1,415,676.00	\$1,590,676.00	\$0.00	\$1,269,581.24	(\$24,291.75)	\$321,094.76	80



TransCode - CD, CK

Section 1, Item 2.

Vendor Range - 1ST CHOICE ELECTRICALAND SECURITY' - 'WHITE OAK ELECTRIC

Vend Name	TR Date	Type	CD Amt	Chk Amt	Check Num
VIRGINIA RETIREMENT SYSTEM	4/2/2025	CashDisb	\$1,954.92	\$0.00	0
AVEXON, LLC	4/3/2025	Check	\$0.00	\$229.41	22248
BESLEY IMPEMENTS	4/3/2025	Check	\$0.00	\$180.00	22249
DOCUMENT DESTRUCTION	4/3/2025	Check	\$0.00	\$40.00	22250
DOMINION ENERGY	4/3/2025	Check	\$0.00	\$1,941.82	22251
DORMAN, STEPHANIE	4/3/2025	Check	\$0.00	\$19.50	22252
GIBSONS AUTO SERVICE INC	4/3/2025	Check	\$0.00	\$40.00	22253
LAKE ANNA SIGNS & PRINTING LLC	4/3/2025	Check	\$0.00	\$67.50	22254
LOUISA COUNTY LANDFILL	4/3/2025	Check	\$0.00	\$1,163.52	22255
LOUISA COUNTY WATER AUTHORITY	4/3/2025	Check	\$0.00	\$28,559.60	22256
MAIN STREET SUPPLY	4/3/2025	Check	\$0.00	\$40.03	22257
PURCELL LUMBER	4/3/2025	Check	\$0.00	\$48.04	22258
RAPPAHANNOCK ELECTRIC COOP	4/3/2025	Check	\$0.00	\$208.97	22259
UPDIKE INDUSTRIES	4/3/2025	Check	\$0.00	\$3,600.72	22260
VA DEPT OF TAXATION	4/3/2025	CashDisb	\$1,265.00	\$0.00	0
VERIZON	4/3/2025	Check	\$0.00	\$374.29	22261
VUPS	4/3/2025	Check	\$0.00	\$24.15	22262
INTERNAL REVENUE SERVICE	4/4/2025	CashDisb	\$1,852.84	\$0.00	0
BLUE RIDGE BANK	4/7/2025	CashDisb	\$117.85	\$0.00	0
BARTON & BOYD INC	4/11/2025	Check	\$0.00	\$5,000.00	22263
BRAGG, ANGELINA	4/11/2025	Check	\$0.00	\$59.24	22264
COVERALL	4/11/2025	Check	\$0.00	\$240.00	22265
FORTILINE INC	4/11/2025	Check	\$0.00	\$520.36	22266
HARRISON & JOHNSTON	4/11/2025	Check	\$0.00	\$3,900.00	22267
INTERNAL REVENUE SERVICE	4/11/2025	CashDisb	\$2,073.54	\$0.00	0
LAKE ANNA SIGNS & PRINTING LLC	4/11/2025	Check	\$0.00	\$1,665.00	22268
RONALD MORGAN	4/11/2025	Check	\$0.00	\$237.14	22269

Vend Name	TR Date	Type	CD Amt	Chk Amt	Check Num
CIVICPLUS LLC	4/18/2025	Check	\$0.00	\$4,576.00	22270
DOCUMENT DESTRUCTION	4/18/2025	Check	\$0.00	\$40.00	22271
DUKE OIL	4/18/2025	Check	\$0.00	\$468.55	22272
INTERNAL REVENUE SERVICE	4/18/2025	CashDisb	\$1,796.84	\$0.00	0
VERIZON WIRELESS	4/18/2025	Check	\$0.00	\$90.60	22273
US DEPT OF AGRICULTURE	4/21/2025	CashDisb	\$1,466.00	\$0.00	0
HARPER ELECTRIC	4/24/2025	Check	\$0.00	\$176.81	22274
LAUREN DYE	4/24/2025	Check	\$0.00	\$542.07	22275
PUBLIQ SOFTWARE LLC	4/24/2025	Check	\$0.00	\$4,578.58	22276
PURE WATER VIRGINIA	4/24/2025	Check	\$0.00	\$180.00	22277
UPDIKE INDUSTRIES	4/24/2025	Check	\$0.00	\$3,933.46	22278
VIRGINIA RETIREMENT SYSTEM	4/24/2025	CashDisb	\$466.64	\$0.00	0
VIRGINIA RETIREMENT SYSTEM	4/24/2025	CashDisb	\$861.08	\$0.00	0
INTERNAL REVENUE SERVICE	4/25/2025	CashDisb	\$2,049.72	\$0.00	0
RICOH USA INC	4/25/2025	CashDisb	\$1,249.03	\$0.00	0
BLUE RIDGE BANK	4/26/2025	CashDisb	\$2,574.81	\$0.00	0
ANTHEM	4/28/2025	CashDisb	\$2,423.00	\$0.00	0
COMCAST BUSINESS	4/28/2025	CashDisb	\$1,764.14	\$0.00	0
US DEPT OF AGRICULTURE	4/28/2025	CashDisb	\$4,509.00	\$0.00	0
CRAIG WILLIAMS, PLC	4/29/2025	Check	\$0.00	\$2,021.32	22279
BLUE RIDGE BANK	4/30/2025	CashDisb	\$30.00	\$0.00	0
			\$26,454.41	\$64,766.68	

Monthly Water Consumption

Section I, Item 2.

<b>Time Period</b>	<b>Gallons Charged to TOM by LCWA</b>	<b>Gallons Billed to TOM Residents</b>	<b>% Water Loss</b>	<b>\$\$ Charged to TOM by LCWA</b>	<b>\$\$ Billed to TOM Residents</b>
10.21.2024-11.20.2024	1,976,400	1,734,335	12.2%	\$ 18,324.70	\$ 23,673.73
11.20.2024-12.20.2024	1,876,800	1,433,210	23.6%	\$ 17,403.40	\$ 20,714.55
12.20.2024-01.21.2025	2,294,200	1,805,819	21.3%	\$ 21,264.35	\$ 24,854.62
1.21.2025-2.21.2025	2,421,000	1,698,303	29.9%	\$ 22,400.25	\$ 23,475.67
2.21.2025-3.20.2025	1,748,100	1,335,016	23.6%	\$ 16,212.93	\$ 19,860.24
3.21.2025-4.21.2025	1,939,800	1,367,352	29.5%	\$ 17,992.15	\$ 19,875.71



# Town of Mineral

P.O. Box 316  
312 Mineral Avenue  
Mineral, Virginia 23117  
Phone 540-894-5100

Section I, Item 2.

## Summary of Bank Balances As of 04.30.2025

<b>Blue Ridge Bank Operating Account</b>	<b>\$223,510.04</b>
<b>Blue Ridge Bank/Spring Grove Operating Account</b>	<b>\$ 68,308.93</b>
<b>LGIP Town of Mineral Investment Account</b>	<b>\$398,570.21</b>
<b>LGIP Spring Grove Cemetery Perpetual Account</b>	<b>\$239,622.84</b>
<b>LGIP Spring Grove Cemetery Operating Account</b>	<b>\$222,315.81</b>



# MINERAL TOWN COUNCIL AGENDA ITEM REPORT

## Meeting Date:

5.12.2025

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**TO: Mineral Town Council**

**FROM: Kendra Ellis, DMV Manager**

**SUBJECT: DMV Report**

**Background:**

Enclosed is the monthly DMV Report.

**Recommended Action:**

**Attachments:**

DMV Report



Town of  
**MINERAL**  
VIRGINIA

Town Council Meeting  
May 2025

Section I, Item 3.

Agenda Item: Monthly Report - Mineral DMV Select 361

Date: May 2025

Report Prepared By: Kendra Ellis

- April 2025 monthly revenue totals:
  - Total monthly revenue: \$891,672.41
  - Town monthly revenue: \$39,041.90
- The Mineral DMV Select office has continued to operate without interruption, in providing exceptional customer service and titling transactions, etc. to the customers of this community and surrounding communities. This also includes our title vendors that visit our office daily. Many thanks to the DMV Select Team for their hard work and dedication.
- A DMV Select Compliance Audit was performed on our Mineral DMV Select office on April 22, 2025 by DMV Select HQ. Our office overall received a good report. There are a few action items from previous years (2022-2023) that were addressed and are being corrected moving forward.
- The DMV Connect Team's visit to our office on Friday, April 25, 2025 was a huge success! All available appointments were booked. The DMV Connect Team also provided limited walk-in services, solely at their discretion and availability to do so. Many thanks to the DMV Connect Team for providing this service to the members of this community!
- Looking ahead in 2025:
  - Outreach to the DMV Connect Team to schedule another visit to our Mineral DMV Select was sent via email. Response received that our office would be notified if schedule allowed for another visit.

*The employees of Mineral, Virginia are committed to providing the highest quality service to the community as directed by the Town Council within the constraints of the town's resources and will do so without regard to personal gain or privilege.*