



MINERAL COUNCIL SPECIAL MEETING AGENDA

June 24, 2025 at 6:30 PM

312 Mineral Avenue Mineral Virginia 23117

Phone: 540-894-5100 | townclerk@townofmineral.net

- A. CALL TO ORDER
- B. ROLL CALL
- C. PLEDGE OF ALLEGIANCE
- D. ADOPTION OF AGENDA
- E. OLD BUSINESS
 - 1. Adoption of Fee Schedule
 - 2. Adoption of FY26 Budget
 - 3. Appropriation of FY26 funds
- F. ADJOURN

Mayor- Ronald Chapman

Vice Mayor - Michelle Covert

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

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.

| Water & Sewer Services: | In Town Rates | Out of Town Rates |
|--|---|---------------------------|
| Water: | | |
| Residential and Commercial Water Deposit | \$ 79.50 | \$ 90.00 |
| Water under 1,500 gallons - flat rate | \$ 25.80 | n/a |
| Water- First 3,00 gallons | \$ 38.70 | \$ 45.15 |
| Water - Over 3,000 gallons | \$ 11.61/1,000 gallons | \$ 12.90/1,000 gallons |
| Bulk Water Purchase per 1,000 gallons | \$ 16.00 | \$ 16.00 |
| Sewer: | | |
| Residential and Commercial Sewer Deposit | \$ 106.20 | n/a |
| Sewer under 1,500 gallons - flat rate | \$ 38.70 | n/a |
| Sewer- First 3,00 gallons | \$ 51.60 | n/a |
| Sewer - Over 3,000 gallons | \$ 15.48/1,000 gallons | n/a |
| Connection Rates for Water (plus installation cost) | | |
| Residential Water Connection Fee - Per Single Family Unit -5/8" Plus | \$ 6,780.00 | \$ 7,280.00 |
| Commercial/ Large Water Connection Fee - 1" Plus | \$ 16,840.00 | n/a |
| Commercial/ Large Water Connection Fee - 1.5" Plus | \$ 28,400.00 | n/a |
| Commercial/ Large Water Connection Fee - 2" Plus | \$ 43,265.00 | n/a |
| Commercial/ Large Water Connection Fee - 3" Plus | \$ 73,600.00 | n/a |
| Commercial/ Large Water Connection Fee - 4" Plus | \$ 117,465.00 | n/a |
| Commercial/ Large Water Connection Fee - 6" Plus | \$ 234,335.00 | n/a |
| Connection Rates for Sewer (plus installation cost) | | |
| Residential Sewer Connection Fee - Per Single Family Unit -5/8" Plus | \$ 10,720.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 1.5" Plus | \$ 23,865.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 2" Plus | \$ 86,200.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 4" Plus | \$ 211,000.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 6" Plus | \$ 430,000.00 | n/a |
| Water and Sewer Administrative Costs | | |
| Application Processing Fee | \$ 25.00 | \$ 25.00 |
| Cut Off/ Back On | \$ 50.00 | \$ 50.00 |
| Initial On/ Off | \$ 25.00 | \$ 25.00 |
| Return Check Fee | \$ 25.00 | \$ 25.00 |
| Monthly Water / Sewer Bill Late Payment Penalty | \$ 5.00 | \$ 5.00 |
| Tax Services | | |
| Rates | | |
| Real Estate | \$.20/\$100 | |
| Real Estate Late Payment Penalty | 10% penalty plus interest of 10% per annum calculated monthly | |
| Personal Property | \$.48/\$100 | |
| Personal Property Late Payment Penalty | 10% penalty will be charged on the tax payer's share if not paid by due date . Interest will be charged monthly at the rate of 10% per year after | |
| Meals Tax | 6% | |
| Meals Tax Late Payment Penalty | 10% of taxes due | |
| Transient Occupancy | 5% | |
| Transient Occupancy Payment Penalty | 10% of taxes due \$.14/\$100 Gross Receipts or \$25, whichever is more | |
| Business License | | |
| Business License Payment Penalty | 10% of taxes due | |
| Zoning Services | | |
| Rates | | |
| Rezoning | \$ 250.00 | |
| Variance | \$ 250.00 | |
| Special Use Permit | \$ 250.00 | |
| Zoning Permit - New | \$ 150.00 | |
| Zoning Permit - Existing | \$ 100.00 | |
| Subdivision - Plat Review | \$ 750.00 | |
| Boundary Line Adjustment - Plat Review | \$ 500.00 | |
| Change of Use | \$ 250.00 | |
| Trash Services | | |
| Rates | | |
| Out of Town Trash Pickup | \$ 310/year | |
| Administrative Fees | | |
| Rates | | |
| Return Check Fee | \$ 25.00 | |
| FOIA | Administrative Costs Vary | |
| DMV Stop Removal Fee | \$ 25.00 | |
| Copies | \$.50/Page | |
| Code Book | \$ 50.00 | |
| Notary | \$ 5/ per item | |
| Spring Grove Fees | Town Resident rates | Non-Resident rates |

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|--|----|--------|-------------|
| Plots | | | |
| Burial Plot | \$ | 800.00 | \$ 1,200.00 |
| Burial Plot - Veteran | \$ | 400.00 | \$ 600.00 |
| Columbarium | | | |
| Niches | \$ | 800.00 | \$ 1,200.00 |
| Niches - Veteran | \$ | 400.00 | \$ 600.00 |
| Administrative Fees | | | |
| Headstone Marking | \$ | 100.00 | \$ 100.00 |
| Gravesite Marking | \$ | 100.00 | \$ 100.00 |
| Niche Marking | \$ | 100.00 | \$ 100.00 |
| Buy Back - Non-Refundable Perpetual Care Fee | | 25% | 25% |
| Buy Back Processing Fee | \$ | 25.00 | \$ 25.00 |

Denotes New Fee
 Denotes Revision of Fee



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

Adoption of Fees for Fiscal Year 2026

RESOLUTION NO. 2025-15

IT IS HEREBY RESOLVED, by the Town Council of the Town of Mineral that the following fees are hereby adopted for the necessary functions of the municipal government of the Town of Mineral for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

| Water & Sewer Services: | In Town Rates | Out of Town Rates |
|---|-------------------------------|-------------------------------|
| Water: | | |
| Residential and Commercial Water Deposit | \$ 79.50 | \$ 90.00 |
| Water under 1,500 gallons - flat rate | \$ 25.80 | n/a |
| Water- First 3,00 gallons | \$ 38.70 | \$ 45.15 |
| Water - Over 3,000 gallons | \$ 11.61/1,000 gallons | \$ 12.90/1,000 gallons |
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| Sewer: | | |
| Residential and Commercial Sewer Deposit | \$ 106.20 | n/a |
| Sewer under 1,500 gallons - flat rate | \$ 38.70 | n/a |
| Sewer- First 3,00 gallons | \$ 51.60 | n/a |
| Sewer - Over 3,000 gallons | \$ 15.48/1,000 gallons | n/a |
| Connection Rates for Water (plus installation cost) | | |
| Residential Water Connection Fee - Per Single Family Unit -5/8" Plus | \$ 6,780.00 | \$ 7,280.00 |
| Commercial/ Large Water Connection Fee - 1" Plus | \$ 16,840.00 | n/a |
| Commercial/ Large Water Connection Fee - 1.5" Plus | \$ 28,400.00 | n/a |
| Commercial/ Large Water Connection Fee - 2" Plus | \$ 43,265.00 | n/a |

| | | |
|--|---|----------|
| Commercial/ Large Water Connection Fee - 3" Plus | \$ 73,600.00 | n/a |
| Commercial/ Large Water Connection Fee - 4" Plus | \$ 117,465.00 | n/a |
| Commercial/ Large Water Connection Fee - 6" Plus | \$ 234,335.00 | n/a |
| Connection Rates for Sewer (plus installation cost) | | |
| Residential Sewer Connection Fee - Per Single Family Unit -5/8" Plus | \$ 10,720.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 1.5" Plus | \$ 23,865.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 2" Plus | \$ 86,200.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 4" Plus | \$ 211,000.00 | n/a |
| Commercial/ Large Sewer Connection Fee - 6" Plus | \$ 430,000.00 | n/a |
| Water and Sewer Administrative Costs | | |
| Application Processing Fee | \$ 25.00 | \$ 25.00 |
| Cut Off/ Back On | \$ 50.00 | \$ 50.00 |
| Initial On/ Off | \$ 25.00 | \$ 25.00 |
| Return Check Fee | \$ 25.00 | \$ 25.00 |
| Monthly Water / Sewer Bill Late Payment Penalty | \$ 5.00 | \$ 5.00 |
| Tax Services | Rates | |
| Real Estate | \$.20/\$100 | |
| Real Estate Late Payment Penalty | 10% penalty plus interest of 10% per annum calculated monthly | |
| Personal Property | \$.48/\$100 | |
| Personal Property Late Payment Penalty | 10% penalty will be charged on the tax payer's share if not paid by due date . Interest will be charged monthly at the rate of 10% per year after | |
| Meals Tax | 6% | |
| Meals Tax Late Payment Penalty | 10% of taxes due | |
| Transient Occupancy | 5% | |
| Transient Occupancy Payment Penalty | 10% of taxes due | |
| Business License | \$.14/\$100 Gross Receipts or \$25, whichever is more | |
| Business License Payment Penalty | 10% of taxes due | |

| Zoning Services | | Rates | |
|--|---------------------------|---------------------|--------------------|
| Rezoning | \$ 250.00 | | |
| Variance | \$ 250.00 | | |
| Special Use Permit | \$ 250.00 | | |
| Zoning Permit - New | \$ 150.00 | | |
| Zoning Permit - Existing | \$ 100.00 | | |
| Subdivision - Plat Review | \$ 750.00 | | |
| Boundary Line Adjustment - Plat Review | \$ 500.00 | | |
| Change of Use | \$ 250.00 | | |
| Trash Services | | Rates | |
| Out of Town Trash Pickup | \$ 310/year | | |
| Administrative Fees | | Rates | |
| Return Check Fee | \$ 25.00 | | |
| FOIA | Administrative Costs Vary | | |
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| Code Book | \$ 50.00 | | |
| Notary | \$ 5/ per item | | |
| Spring Grove Fees | | Town Resident rates | Non-Resident rates |
| Plots | | | |
| Burial Plot | \$ 800.00 | | \$ 1,200.00 |
| Burial Plot - Veteran | \$ 400.00 | | \$ 600.00 |
| Columbarium | | | |
| Niches | \$ 800.00 | | \$ 1,200.00 |
| Niches - Veteran | \$ 400.00 | | \$ 600.00 |
| Administrative Fees | | | |
| Headstone Marking | \$ 100.00 | | \$ 100.00 |
| Gravesite Marking | \$ 100.00 | | \$ 100.00 |
| Niche Marking | \$ 100.00 | | \$ 100.00 |
| Buy Back - Non-Refundable Perpetual Care Fee | 25% | | 25% |
| Buy Back Processing Fee | \$ 25.00 | | \$ 25.00 |

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| | Denotes New Fee | |
| | Denotes Revision of Fee | |

ORDERED THIS THE 24th DAY OF JUNE 2025.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:

- Michelle Covert –
- David Hempstead -
- Bernice Kube -
- Rebecca McGehee –
- Olivia McCarthy –

Certified to be a true copy of Resolution 2025-15 which was approved by a - - - vote on June 24, 2025, at which a quorum of Council was present.

Ronald Chapman, Mayor
Town of Mineral

ATTEST:

Clerk of Council

| BUDGET WORKSHEET | Current Actual | Current Budget | Requested | Recommended | Approved |
|--|----------------|----------------|--------------|-------------|----------|
| 100-011000-0004 NOTARY FEES | \$235.00 | \$300.00 | \$300.00 | | |
| 100-011000-0005 FOIA REVENUE | \$0.00 | \$0.00 | \$500.00 | | |
| 100-011010-2023 2023 & PRIOR YEARS REAL ESTATE TAXES | \$1,577.98 | \$0.00 | \$1,000.00 | | |
| 100-011010-2024 2024 REAL ESTATE TAXES | \$122,806.40 | \$121,700.00 | \$0.00 | | |
| 100-011010-2025 2025 REAL ESTATE TAX REVENUE | \$0.00 | \$0.00 | \$125,000.00 | | |
| 100-011020-0001 CURRENT YEARS PUBLIC SERVICE | \$6,768.80 | \$8,000.00 | \$8,500.00 | | |
| 100-011030-2023 2023 & PRIOR YEARS PERSONAL PROPERTY TAXES | \$721.47 | \$0.00 | \$500.00 | | |
| 100-011030-2024 2024 PERSONAL PROPERTY TAXES | \$25,935.72 | \$21,000.00 | \$0.00 | | |
| 100-011030-2025 2025 PERSONAL PROPERTY TAX REVENUE | \$0.00 | \$0.00 | \$25,000.00 | | |
| 100-011060-0001 TAX PENALTY - REAL ESTATE | \$1,816.74 | \$1,000.00 | \$1,000.00 | | |
| 100-011060-0002 TAX INTEREST - REAL ESTATE | \$1,765.74 | \$0.00 | \$1,000.00 | | |
| 100-011060-0003 TAX PENALTY - PERSONAL PROPERTY | \$900.44 | \$0.00 | \$500.00 | | |
| 100-011060-0004 TAX INTEREST - PERSONAL PROPERTY | \$73.36 | \$0.00 | \$100.00 | | |
| 100-015100-0001 INTEREST EARNED | \$0.00 | \$36,000.00 | \$20,000.00 | | |

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|---|--------------|--------------|--------------|--|--|
| 100-016099-0003 TRASH REVENUE | \$969.82 | \$0.00 | \$1,100.00 | | |
| 100-019000-0001 RETURN CHECK FEE | \$0.00 | \$0.00 | \$100.00 | | |
| 100-120101-0001 LOCAL SALES TAX REVENUE | \$30,426.99 | \$40,000.00 | \$40,000.00 | | |
| 100-120201-0001 CONSUMER UTILITY TAX REVENUE | \$0.00 | \$0.00 | \$1,100.00 | | |
| 100-120301-0001 BUSINESS LICENSE REVENUE | \$30,640.31 | \$30,000.00 | \$30,000.00 | | |
| 100-120501-0001 VEHICLE LICENSE FEES | \$7,989.18 | \$6,000.00 | \$7,000.00 | | |
| 100-120601-0001 BANK STOCK TAX REVENUE | \$0.00 | \$50,000.00 | \$50,000.00 | | |
| 100-120701-0001 ROLLING STOCK TAX | \$0.00 | \$1,200.00 | \$1,200.00 | | |
| 100-121001-0001 TRANSIENT OCCUPANCY TAX REVENUE | \$1,335.25 | \$2,000.00 | \$2,000.00 | | |
| 100-121101-0001 MEAL TAX REVENUE | \$64,758.66 | \$90,000.00 | \$90,000.00 | | |
| 100-130306-0001 ZONING PERMITS/FEE | \$1,800.00 | \$2,250.00 | \$1,500.00 | | |
| 100-150361-0001 DMV SELECT REVENUE | \$362,220.86 | \$500,000.00 | \$500,000.00 | | |

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| 100-012110-2210 VRS | \$19,236.12 | \$1,512.00 | \$1,663.00 | | |
| 100-012110-2300 HEALTH PLAN | \$12,361.95 | \$14,131.00 | \$13,510.00 | | |
| 100-012110-2400 GROUP LIFE | \$1,166.38 | \$1,206.00 | \$1,300.00 | | |
| 100-012110-2500 DISABILITY INSURANCE | \$757.98 | \$765.00 | \$808.00 | | |
| 100-012110-3120 PROFESSIONAL SERVICES | \$27,782.33 | \$24,000.00 | \$40,000.00 | | |
| 100-012110-3160 COUNCIL COMPENSATION | \$4,300.00 | \$7,200.00 | \$7,200.00 | | |
| 100-012110-3600 ADVERTISING/NOTICES | \$3,722.21 | \$3,500.00 | \$3,500.00 | | |
| 100-012110-5300 TOWN INSURANCE (GF) | \$11,667.00 | \$15,000.00 | \$15,000.00 | | |
| 100-012110-5545 CONFERENCE EXPENSES/TRAINING | \$15.00 | \$4,000.00 | \$4,000.00 | | |
| 100-012110-5810 MEMBERSHIP DUES | \$1,850.00 | \$3,500.00 | \$2,500.00 | | |
| 100-012110-5840 MISCELLANEOUS EXPENSE | \$1,338.36 | \$250.00 | \$250.00 | | |
| 100-012110-6001 COUNCIL & PC PRINTING & SUPPLIES | \$32.00 | \$0.00 | \$1,500.00 | | |

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| 012110 - Council/Town Manager's Expenses | \$168,775.02 | \$171,949.00 | \$193,899.00 | | |
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| 100-012410-1101 WAGES AND SALARIES | \$67,000.52 | \$105,040.00 | \$113,946.00 | | |
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| 100-012410-1200 WAGES AND SALARIES PT | \$0.00 | \$15,000.00 | \$0.00 | | |
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| 100-012410-2100 FICA | \$5,125.44 | \$9,184.00 | \$8,717.00 | | |
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| 100-012410-2210 VRS | \$3,934.84 | \$1,765.00 | \$1,915.00 | | |
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| 100-012410-2300 HEALTH PLAN | \$0.00 | \$28,262.00 | \$21,620.00 | | |
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| 100-012410-2400 GROUP LIFE | \$0.00 | \$1,408.00 | \$1,527.00 | | |
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| 100-012410-2500 DISABILITY INSURANCE | \$0.00 | \$893.00 | \$969.00 | | |
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| 100-012410-3120 PROFESSIONAL SERVICES - AUDIT | \$3,922.00 | \$20,000.00 | \$15,000.00 | | |
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| 100-012410-3121 PROFESSIONAL SERVICES - CPA | \$0.00 | \$0.00 | \$8,000.00 | | |
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| 100-012410-3122 POLICE AND LEGAL MATTERS | \$480.00 | \$5,000.00 | \$1,000.00 | | |
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| 100-012410-3152 WEB BASED SERVICES AND SOFTWARE | \$12,185.09 | \$50,000.00 | \$20,000.00 | | |
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| 100-012410-3310 OFFICE EQUIPMENT & COMPUTER HARDWARE | \$229.41 | \$0.00 | \$0.00 | | |
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| 100-012410-3320 COMPUTER LICENSES/SUPPORT | \$9,102.28 | \$18,000.00 | \$15,000.00 | | |
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| 100-012410-3500 COPIER EXPENSE & LEASE | \$7,342.51 | \$0.00 | \$5,000.00 | | |
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| 100-012410-3600 LATE FEES/PENALTIES | \$0.00 | \$100.00 | \$100.00 | | |
| | | | | | |
| 100-012410-3601 BANK FEES | \$0.00 | \$0.00 | \$400.00 | | |
| | | | Requested | Recommended | Approved |
| 100-012410-5210 POSTAGE | \$2,762.66 | \$2,200.00 | \$1,000.00 | | |
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| 100-012410-5230 TELECOMMUNICATIONS | \$6,154.03 | \$7,000.00 | \$7,000.00 | | |
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| 100-012410-5240 INTERNET EXPENSE | \$0.00 | \$0.00 | \$24,000.00 | | |
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| 100-012410-5540 EDUCATION/TRAINING | \$0.00 | \$0.00 | \$1,000.00 | | |
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| 100-012410-5800 REFUNDS/TAX CURRENT PAYMENTS | \$0.00 | \$500.00 | \$0.00 | | |
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| 100-012410-5810 MEMBERSHIP DUES | \$45.00 | \$0.00 | \$200.00 | | |
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| 100-012410-5841 SPECIAL EVENTS | \$0.00 | \$0.00 | \$12,000.00 | | |
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| 100-012410-6001 OFFICE SUPPLIES | \$10,971.26 | \$20,000.00 | \$10,000.00 | | |
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| 100-012410-6002 OUTSIDE PRINTING - TAX BILLS | \$0.00 | \$0.00 | \$2,000.00 | | |
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| 100-012410-9003 UNIFORMS | \$0.00 | \$1,000.00 | \$1,000.00 | | |

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|---------------------------------------|--------------|--------------|--------------|--|--|
| 012410 Clerk/Treasurer Expenses | \$129,255.04 | \$285,352.00 | \$271,394.00 | | |
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| 100-031100-1101 WAGES AND SALARIES | \$98,781.27 | \$208,827.00 | \$147,414.00 | | |
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| 100-031100-1200 WAGES AND SALARIES PT | \$18,833.28 | \$27,250.00 | \$30,529.00 | | |
| | | | | | |
| 100-031100-2100 FICA EXPENSE | \$8,901.24 | \$18,060.00 | \$13,613.00 | | |
| | | | | | |
| 100-031100-2210 VRS EXPENSE | \$1,382.60 | \$4,019.00 | \$3,324.00 | | |
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| 100-031100-2300 HEALTH PLAN | \$5,114.00 | \$70,657.00 | \$48,993.00 | | |
| | | | | | |
| 100-031100-2400 GROUP LIFE | \$0.00 | \$3,205.00 | \$2,731.00 | | |
| | | | | | |
| 100-031100-2500 DISABILITY INSURANCE | \$0.00 | \$2,033.00 | \$1,732.00 | | |
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| 100-031100-3500 COPIER EXPENSE | \$2,318.50 | \$0.00 | \$2,500.00 | | |
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| 100-031100-6001 OFFICE SUPPLIES | \$233.72 | \$0.00 | \$300.00 | | |
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| 100-031100-6009 EQUIPMENT/SUPPLIES | \$32.78 | \$0.00 | \$100.00 | | |
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| 031100 DMV Expenses | \$135,597.39 | \$334,051.00 | \$251,236.00 | | |
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|---|-------------|-------------|--------------|--|--|
| 100-043100-2500 DISABILITY INSURANCE | \$0.00 | \$0.00 | \$300.00 | | |
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| 100-043100-3311 VEHICLE MAINTENANCE | \$2,235.74 | \$2,000.00 | \$1,000.00 | | |
| | | | | | |
| 100-043100-5110 ELECTRICITY | \$8,150.53 | \$12,000.00 | \$15,000.00 | | |
| 100-043100-6007 REPAIRS/MAINTENANCE | \$1,412.58 | \$10,000.00 | \$5,000.00 | | |
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| 100-043100-6009 EQUIPMENT/SUPPLIES | \$230.03 | \$0.00 | \$2,000.00 | | |
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| 100-043100-6011 SAFETY EQUIPMENT | \$0.00 | \$0.00 | \$500.00 | | |
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| 100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINTENANCE | \$117.78 | \$0.00 | \$500.00 | | |
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| 100-043100-7130 REFUSE COLLECTION/LANDFILL | \$10,034.02 | \$10,500.00 | \$10,500.00 | | |
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| 043100 Public Works/Town Garage Expenses | \$59,391.51 | \$93,507.00 | \$106,380.00 | | |
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| 100-045100-0002 DEBT SERVICE - USDA BUILDING LOAN | \$11,728.00 | \$15,891.00 | \$15,891.00 | | |
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| 100-045100-1102 CONTRACTED SERVICES (CLEANING) | \$0.00 | \$0.00 | \$3,600.00 | | |
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| 100-045100-5110 ELECTRICITY | \$2,631.20 | \$8,000.00 | \$8,000.00 | | |
| | | | | | |
| 100-045100-5120 UTILITIES - HEAT | \$3,889.44 | \$1,500.00 | \$4,000.00 | | |

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|--|--------------|--------------|-------------|--|--|
| 100-045100-6005 JANITORIAL SUPPLIES | \$0.00 | \$0.00 | \$3,000.00 | | |
| 100-045100-6007 REPAIR/MAINTENANCE | \$1,066.51 | \$0.00 | \$1,000.00 | | |
| 100-045100-9001 ASSET MANAGEMENT | \$92,952.33 | \$90,000.00 | \$10,000.00 | | |
| 045100 Town Hall Expenses | \$135,066.97 | \$115,391.00 | \$45,491.00 | | |
| 100-047100-3310 STREET SWEEPING | \$0.00 | \$0.00 | \$1,000.00 | | |
| 100-047100-3322 DUMPSTER (COMMERCIAL)/TRASH PICKUP | \$31,820.47 | \$32,000.00 | \$40,000.00 | | |
| 100-047100-5714 VA LITTER CONTROL GRANT | \$0.00 | \$0.00 | \$2,000.00 | | |
| 047100 Refuse Collection Expenses | \$31,820.47 | \$32,000.00 | \$43,000.00 | | |
| 100-050100-1102 CONTRACTED SERVICES | \$0.00 | \$0.00 | \$1,000.00 | | |
| 100-050100-3310 MAINTENANCE - LANDSCAPE | \$1,816.64 | \$1,200.00 | \$2,500.00 | | |
| 100-050100-8102 FURNITURE/EQUIPMENT/SIGNS | \$0.00 | \$0.00 | \$1,000.00 | | |
| 050100 Town Parks & Fields Expenses | \$1,816.64 | \$1,200.00 | \$4,500.00 | | |

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| 100-051100-5110 ELECTRICITY - STREET LIGHTS | \$2,826.71 | \$0.00 | \$0.00 | | |
| 100-051100-5840 MISCELLANEOUS EXPENSE | \$5,129.00 | \$3,000.00 | \$3,000.00 | | |
| 051100 Beautification Expenses | \$7,955.71 | \$3,000.00 | \$3,000.00 | | |
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| | | | \$933,900.00 | | |
| | | | | Requested | Recommended |
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| 200-020000-0001 CEMETERY PLOT REVENUE | \$0.00 | \$40,000.00 | \$20,000.00 | | |
| 200-020000-0002 HEADSTONE/NAME PLATE REVENUE | \$0.00 | \$0.00 | \$2,000.00 | | |
| 200-020000-0003 SITE/HEADSTONE MARKING REVENUE | \$0.00 | \$0.00 | \$2,000.00 | | |
| 200-020000-0004 CEMETERY INTEREST REVENUE-LGIP OPERATING | \$0.00 | \$0.00 | \$9,000.00 | | |
| 200-020000-0005 CEMETERY INTEREST REVENUE-LGIP PERPETUAL | \$0.00 | \$0.00 | \$9,700.00 | | |
| Revenues - Cemetery Fund | \$0.00 | \$40,000.00 | \$42,700.00 | | |

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|---|--------------|--------------|--------------|--|--|
| Revenues - Water & Sewer Fund | | | | | |
| 500-016099-0002 SEWER REVENUE | \$106,776.64 | \$109,890.00 | \$110,000.00 | | |
| 500-016099-0003 WATER REVENUE | \$176,247.62 | \$239,836.00 | \$240,000.00 | | |
| 500-016099-0004 PROCESSING FEE | \$1,400.00 | \$0.00 | \$1,400.00 | | |
| 500-016099-0005 WATER RECONNECT FEE | \$0.00 | \$0.00 | \$200.00 | | |
| 500-016099-0006 CONNECTION FEE - WATER | \$40,680.00 | \$40,000.00 | \$30,000.00 | | |
| 500-016099-0007 CONNECTION FEE - SEWER | \$32,160.00 | \$65,000.00 | \$48,750.00 | | |
| 500-016099-0010 PENALTY FEE W/S | \$2,140.00 | \$0.00 | \$2,000.00 | | |
| 500-016099-0012 WATER AND SEWER DEPOSITS | \$0.00 | \$3,000.00 | \$3,000.00 | | |
| Revenues - Water & Sewer Fund | \$359,404.26 | \$457,726.00 | \$435,350.00 | | |
| 500-500100-0002 DEBT SEVICE - USDA WATER LOAN | \$31,563.00 | \$54,108.00 | \$54,108.00 | | |

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| 500-500100-1102 CONTRACTED SERVICES | \$138,909.60 | \$158,406.00 | \$90,000.00 | | |
| 500-500100-1200 WAGES AND SALARIES PT | \$8,628.75 | \$12,698.00 | \$12,698.00 | | |
| 500-500100-2100 FICA | \$660.03 | \$971.00 | \$971.00 | | |
| 500-500100-2920 DEPOSIT REFUNDS | \$0.00 | \$3,000.00 | \$0.00 | | |
| 500-500100-2921 WATER AND SEWER DEPOSIT REFUNDS | \$0.00 | \$0.00 | \$3,000.00 | | |
| 500-500100-3140 ENGINEERING/PROFESSIONAL SERVICES | \$0.00 | \$0.00 | \$30,000.00 | | |
| 500-500100-5110 ELECTRICITY | \$5,327.10 | \$5,000.00 | \$5,000.00 | | |
| 500-500100-5210 MAILING COSTS | \$0.00 | \$0.00 | \$2,000.00 | | |
| 500-500100-5540 EDUCATION/TRAINING/LICENSES | \$80.00 | \$0.00 | \$1,000.00 | | |
| 500-500100-5810 FEES AND DUES - LCWA CONNECTION FEES | \$0.00 | \$20,000.00 | \$12,600.00 | | |
| 500-500100-5899 MISS UTILITY COSTS | \$218.50 | \$0.00 | \$300.00 | | |
| 500-500100-6007 REPAIRS/MAINTENANCE | \$7,628.89 | \$0.00 | \$1,000.00 | | |

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| 500-500100-6009 EQUIPMENT/SUPPLIES | \$5,472.58 | \$0.00 | \$4,000.00 | | |
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| 500-500100-6022 WATER TESTING | \$826.63 | \$13,000.00 | \$6,000.00 | | |
| | | | | | |
| 500-500100-6023 COUNTY WASTEWATER TREATMENT | \$100,074.77 | \$100,059.00 | \$110,000.00 | | |
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| 500-500100-6024 COUNTY WATER PURCHASED | \$168,194.27 | \$90,484.00 | \$97,173.00 | | |
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| 500-500100-6030 PLANT LAB SUPPLIES/CHEMICALS | \$0.00 | \$0.00 | \$1,000.00 | | |
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| 500-500100-6050 METER PURCHASES | \$0.00 | \$0.00 | \$4,500.00 | | |
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| 500100 Water & Sewer Operations Expenses | \$467,584.12 | \$457,726.00 | \$435,350.00 | | |
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| Expenses | | | \$435,350.00 | | |
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| 600-015000-0010 USDA GRANTS | \$0.00 | \$0.00 | \$45,000.00 | | |
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| 600-015000-0020 CIP WATER FUND | \$0.00 | \$0.00 | \$50,000.00 | | |
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| Revenues - Capital Improvement Fund | \$0.00 | \$0.00 | \$95,000.00 | | |
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| 600100 Capital Improvements Expenses | \$0.00 | \$0.00 | \$0.00 | | |
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| 600-410501-0100 TRANSFER TO/FROM GENERAL FUND FROM CIP | (\$100,000.00) | \$0.00 | \$0.00 | | |
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| 600-600100-8100 EMERGENCY W/S REPAIRS | \$104,558.26 | \$100,000.00 | \$0.00 | | |
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| 600-600100-8600 GENERAL EXPENSES - WATER | \$0.00 | \$0.00 | \$95,000.00 | | |
| | | | | | |
| 600100 Capital Improvements Expenses | \$104,558.26 | \$100,000.00 | \$95,000.00 | | |
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| Total Expenses - Capital Improvements Fund | | | \$95,000.00 | | |

DRAFT BUDGET FY 2026

| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
|--|--------------|--------------------|--------------------|-----------------|----------------|----------------|
| 100 General Fund | | | | | | |
| 100-011000-0004 NOTARY FEES | \$300.00 | \$290.00 | \$316.36 | \$300.00 | | |
| 100-011000-0005 FOIA REVENUE | \$0.00 | \$38.94 | \$42.48 | \$500.00 | | |
| 100-011010-2023 2023 & PRIOR YEARS REAL ESTATE TAXES | \$0.00 | \$2,017.48 | \$2,200.89 | \$1,000.00 | | |
| 100-011010-2024 2024 REAL ESTATE TAXES | \$121,700.00 | \$122,806.40 | \$122,806.40 | \$0.00 | | |
| 100-011010-2025 2025 REAL ESTATE TAX REVENUE | \$0.00 | \$0.00 | \$0.00 | \$125,000.00 | | |
| 100-011020-0001 CURRENT YEARS PUBLIC SERVICE | \$8,000.00 | \$6,791.96 | \$7,409.41 | \$8,500.00 | | |
| 100-011030-2023 2023 & PRIOR YEARS PERSONAL PROPERTY TAX | \$0.00 | \$721.47 | \$787.06 | \$500.00 | | |
| 100-011030-2024 2024 PERSONAL PROPERTY TAXES | \$21,000.00 | \$25,935.72 | \$25,935.72 | \$0.00 | | |
| 100-011030-2025 2025 PERSONAL PROPERTY TAX REVENUE | \$0.00 | \$0.00 | \$0.00 | \$25,000.00 | | |
| 100-011060-0001 TAX PENALTY - REAL ESTATE | \$1,000.00 | \$1,883.05 | \$2,054.24 | \$1,000.00 | | |
| 100-011060-0002 TAX INTEREST - REAL ESTATE | \$0.00 | \$1,947.67 | \$2,124.73 | \$1,000.00 | | |
| 100-011060-0003 TAX PENALTY - PERSONAL PROPERTY | \$0.00 | \$900.44 | \$900.44 | \$500.00 | | |
| 100-011060-0004 TAX INTEREST - PERSONAL PROPERTY | \$0.00 | \$138.83 | \$151.45 | \$100.00 | | |
| 100-015100-0001 INTEREST EARNED | \$36,000.00 | \$40,439.57 | \$44,115.89 | \$20,000.00 | | |
| 100-016099-0003 TRASH REVENUE | \$0.00 | \$1,481.24 | \$1,481.24 | \$1,100.00 | | |
| 100-019000-0001 RETURN CHECK FEE | \$0.00 | \$0.00 | \$0.00 | \$100.00 | | |
| 100-120101-0001 LOCAL SALES TAX REVENUE | \$40,000.00 | \$37,701.63 | \$41,129.05 | \$40,000.00 | | |
| 100-120201-0001 CONSUMER UTILITY TAX REVENUE | \$0.00 | \$200.41 | \$218.63 | \$1,100.00 | | |
| 100-120301-0001 BUSINESS LICENSE REVENUE | \$30,000.00 | \$34,279.56 | \$37,395.88 | \$30,000.00 | | |
| 100-120501-0001 VEHICLE LICENSE FEES | \$6,000.00 | \$7,989.18 | \$8,715.47 | \$7,000.00 | | |
| 100-120601-0001 BANK STOCK TAX REVENUE | \$50,000.00 | \$59,902.00 | \$59,902.00 | \$50,000.00 | | |
| 100-120701-0001 ROLLING STOCK TAX | \$1,200.00 | \$0.00 | \$0.00 | \$1,200.00 | | |
| 100-121001-0001 TRANSIENT OCCUPANCY TAX REVENUE | \$2,000.00 | \$1,886.35 | \$2,057.84 | \$2,000.00 | | |
| 100-121101-0001 MEAL TAX REVENUE | \$90,000.00 | \$89,828.97 | \$97,995.24 | \$90,000.00 | | |
| 100-130306-0001 ZONING PERMITS/FEE | \$2,250.00 | \$1,950.00 | \$2,127.27 | \$1,500.00 | | |
| 100-150361-0001 DMV SELECT REVENUE | \$500,000.00 | \$446,341.91 | \$486,918.45 | \$500,000.00 | | |
| 100-189000-0900 MISCELLANEOUS REVENUE | \$1,000.00 | \$6,847.60 | \$7,470.11 | \$1,000.00 | | |
| 100-189000-0910 RENTAL REVENUE | \$0.00 | \$1,430.00 | \$1,560.00 | \$1,300.00 | | |

| DRAFT BUDGET FY 2026 | | | | | | |
|--|---------------------|---------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
| 100-220111-0001 COMMUNICATION TAX REVENUE | \$0.00 | \$194.09 | \$211.73 | \$1,200.00 | | |
| 100-220112-0001 CAR RENTAL DISTRIBUTION REVENUE | \$0.00 | \$1,079.61 | \$1,177.76 | \$6,000.00 | | |
| 100-240407-0001 LITTER GRANT | \$1,000.00 | \$3,838.00 | \$3,838.00 | \$2,000.00 | | |
| 100-240412-0001 VIRGINIA FIRE PROGRAM REVENUE | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | | |
| 100-500200-0001 MISCELLANEOUS RESERVE REVENUE | \$50,000.00 | \$0.00 | \$0.00 | \$0.00 | | |
| Revenues - General Fund | \$976,450.00 | \$913,862.08 | \$976,043.74 | \$933,900.00 | | |
| Expenses - General Fund | | | | | | |
| 012110- Council/Town Manager's Expenses | | | | | | |
| 100-012110-1101 WAGES AND SALARIES | \$90,000.00 | \$78,067.70 | \$85,164.76 | \$95,000.00 | | |
| 100-012110-2100 FICA | \$6,885.00 | \$24,071.04 | \$26,259.32 | \$7,668.00 | | |
| 100-012110-2210 VRS | \$1,512.00 | \$22,060.24 | \$24,065.72 | \$1,663.00 | | |
| 100-012110-2300 HEALTH PLAN | \$14,131.00 | \$15,793.80 | \$17,229.60 | \$13,510.00 | | |
| 100-012110-2400 GROUP LIFE | \$1,206.00 | \$1,343.38 | \$1,465.51 | \$1,300.00 | | |
| 100-012110-2500 DISABILITY INSURANCE | \$765.00 | \$868.98 | \$947.98 | \$808.00 | | |
| 100-012110-3120 PROFESSIONAL SERVICES | \$24,000.00 | \$39,482.33 | \$43,071.63 | \$40,000.00 | | |
| 100-012110-3160 COUNCIL COMPENSATION | \$7,200.00 | \$5,500.00 | \$6,000.00 | \$7,200.00 | | |
| 100-012110-3600 ADVERTISING/NOTICES | \$3,500.00 | \$3,772.20 | \$4,115.13 | \$3,500.00 | | |
| 100-012110-5300 TOWN INSURANCE (GF) | \$15,000.00 | \$11,667.00 | \$11,667.00 | \$15,000.00 | | |
| 100-012110-5545 CONFERENCE EXPENSES/TRAINING | \$4,000.00 | \$15.00 | \$16.36 | \$4,000.00 | | |
| 100-012110-5810 MEMBERSHIP DUES | \$3,500.00 | \$1,850.00 | \$2,018.18 | \$2,500.00 | | |
| 100-012110-5840 MISCELLANEOUS EXPENSE | \$250.00 | \$1,338.36 | \$1,460.03 | \$250.00 | | |
| 100-012110-6001 COUNCIL & PC PRINTING & SUPPLIES | \$0.00 | \$32.00 | \$34.91 | \$1,500.00 | | |
| 012110 - Council/Town Manager's Expenses | \$171,949.00 | \$205,862.03 | \$223,516.12 | \$193,899.00 | | |
| 012410 Clerk/Treasurer Expenses | | | | | | |
| 100-012410-1101 WAGES AND SALARIES | \$105,040.00 | \$87,985.12 | \$95,983.77 | \$113,946.00 | | |
| 100-012410-1200 WAGES AND SALARIES PT | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 100-012410-2100 FICA | \$9,184.00 | \$6,730.74 | \$7,342.63 | \$8,717.00 | | |
| 100-012410-2210 VRS | \$1,765.00 | \$6,339.28 | \$6,915.58 | \$1,915.00 | | |

| DRAFT BUDGET FY 2026 | | | | | | |
|--|---------------------|---------------------------|---------------------------|------------------------|-----------------------|-----------------------|
| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
| 100-012410-2300 HEALTH PLAN | \$28,262.00 | \$0.00 | \$0.00 | \$21,620.00 | | |
| 100-012410-2400 GROUP LIFE | \$1,408.00 | \$210.50 | \$229.64 | \$1,527.00 | | |
| 100-012410-2500 DISABILITY INSURANCE | \$893.00 | \$132.02 | \$144.02 | \$969.00 | | |
| 100-012410-3120 PROFESSIONAL SERVICES - AUDIT | \$20,000.00 | \$3,922.00 | \$4,278.55 | \$15,000.00 | | |
| 100-012410-3121 PROFESSIONAL SERVICES - CPA | \$0.00 | \$0.00 | \$0.00 | \$8,000.00 | | |
| 100-012410-3122 POLICE AND LEGAL MATTERS | \$5,000.00 | \$480.00 | \$523.64 | \$1,000.00 | | |
| 100-012410-3152 WEB BASED SERVICES AND SOFTWARE | \$50,000.00 | \$13,272.47 | \$14,479.06 | \$20,000.00 | | |
| 100-012410-3310 OFFICE EQUIPMENT & COMPUTER HARDWARE | \$0.00 | \$229.41 | \$250.27 | \$0.00 | | |
| 100-012410-3320 COMPUTER LICENSES/SUPPORT | \$18,000.00 | \$18,256.86 | \$19,916.57 | \$15,000.00 | | |
| 100-012410-3500 COPIER EXPENSE & LEASE | \$0.00 | \$9,204.69 | \$10,041.48 | \$5,000.00 | | |
| 100-012410-3600 LATE FEES/PENALTIES | \$100.00 | \$0.00 | \$0.00 | \$100.00 | | |
| 100-012410-3601 BANK FEES | \$0.00 | \$341.76 | \$372.83 | \$400.00 | | |
| 100-012410-5210 POSTAGE | \$2,200.00 | \$3,854.76 | \$4,205.19 | \$1,000.00 | | |
| 100-012410-5230 TELECOMMUNICATIONS | \$7,000.00 | \$7,599.12 | \$8,289.95 | \$7,000.00 | | |
| 100-012410-5240 INTERNET EXPENSE | \$0.00 | \$0.00 | \$0.00 | \$24,000.00 | | |
| 100-012410-5540 EDUCATION/TRAINING | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | | |
| 100-012410-5800 REFUNDS/TAX CURRENT PAYMENTS | \$500.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 100-012410-5810 MEMBERSHIP DUES | \$0.00 | \$45.00 | \$49.09 | \$200.00 | | |
| 100-012410-5841 SPECIAL EVENTS | \$0.00 | \$0.00 | \$0.00 | \$12,000.00 | | |
| 100-012410-6001 OFFICE SUPPLIES | \$20,000.00 | \$12,802.44 | \$13,966.30 | \$10,000.00 | | |
| 100-012410-6002 OUTSIDE PRINTING - TAX BILLS | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | | |
| 100-012410-9003 UNIFORMS | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | | |
| 012410 Clerk/Treasurer Expenses | \$285,352.00 | \$171,406.17 | \$186,988.55 | \$271,394.00 | | |
| 031100 DMV Expenses | | | | | | |
| 100-031100-1101 WAGES AND SALARIES | \$208,827.00 | \$125,694.25 | \$137,121.00 | \$147,414.00 | | |
| 100-031100-1200 WAGES AND SALARIES PT | \$27,250.00 | \$24,693.45 | \$26,938.31 | \$30,529.00 | | |
| 100-031100-2100 FICA EXPENSE | \$18,060.00 | \$11,408.40 | \$12,445.53 | \$13,613.00 | | |
| 100-031100-2210 VRS EXPENSE | \$4,019.00 | \$3,365.57 | \$3,671.53 | \$3,324.00 | | |
| 100-031100-2300 HEALTH PLAN | \$70,657.00 | \$5,114.00 | \$5,578.91 | \$48,993.00 | | |

| DRAFT BUDGET FY 2026 | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|----------------|----------------|
| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
| 100-031100-2400 GROUP LIFE | \$3,205.00 | \$300.88 | \$328.23 | \$2,731.00 | | |
| 100-031100-2500 DISABILITY INSURANCE | \$2,033.00 | \$145.08 | \$158.27 | \$1,732.00 | | |
| 100-031100-3500 COPIER EXPENSE | \$0.00 | \$3,016.06 | \$3,290.25 | \$2,000.00 | | |
| 100-031100-6001 OFFICE SUPPLIES | \$0.00 | \$233.72 | \$254.97 | \$300.00 | | |
| 100-031100-6009 EQUIPMENT/SUPPLIES | \$0.00 | \$32.78 | \$35.76 | \$600.00 | | |
| 031100 DMV Expenses | \$334,051.00 | \$174,004.19 | \$189,822.75 | \$251,236.00 | | |
| 032100 PASS THRU - STATE FUNDS | | | | | | |
| 100-032100-5641 FIRE PROGRAM FUNDS | \$15,000.00 | \$30,000.00 | \$30,000.00 | \$15,000.00 | | |
| 032100 PASS THRU - STATE FUNDS | \$15,000.00 | \$30,000.00 | \$30,000.00 | \$15,000.00 | | |
| 043100 Public Works/Town Garage Expenses | | | | | | |
| 100-043100-1102 CONTRACTED SERVICES | \$3,600.00 | \$2,400.00 | \$2,618.18 | \$0.00 | | |
| 100-043100-1200 WAGES AND SALARIES PT | \$51,470.00 | \$42,292.52 | \$46,137.29 | \$53,014.00 | | |
| 100-043100-2100 FICA | \$3,937.00 | \$3,235.31 | \$3,529.43 | \$4,056.00 | | |
| 100-043100-2210 VRS | \$0.00 | \$864.86 | \$943.48 | \$400.00 | | |
| 100-043100-2300 HEALTH PLAN | \$0.00 | \$0.00 | \$0.00 | \$13,510.00 | | |
| 100-043100-2400 GROUP PLAN | \$0.00 | \$87.88 | \$95.87 | \$600.00 | | |
| 100-043100-2500 DISABILITY INSURANCE | \$0.00 | \$55.12 | \$60.13 | \$300.00 | | |
| 100-043100-3311 VEHICLE MAINTENANCE | \$2,000.00 | \$2,405.09 | \$2,623.73 | \$1,000.00 | | |
| 100-043100-5110 ELECTRICITY | \$12,000.00 | \$9,097.93 | \$9,925.01 | \$15,000.00 | | |
| 100-043100-6007 REPAIRS/MAINTENANCE | \$10,000.00 | \$1,412.58 | \$1,541.00 | \$5,000.00 | | |
| 100-043100-6009 EQUIPMENT/SUPPLIES | \$0.00 | \$1,107.72 | \$1,208.42 | \$2,000.00 | | |
| 100-043100-6011 SAFETY EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$500.00 | | |
| 100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINTENAN | \$0.00 | \$5,117.78 | \$5,583.03 | \$500.00 | | |
| 100-043100-7130 REFUSE COLLECTION/LANDFILL | \$10,500.00 | \$12,134.98 | \$13,238.16 | \$10,500.00 | | |
| 043100 Public Works/Town Garage Expenses | \$93,507.00 | \$80,211.77 | \$87,503.75 | \$106,380.00 | | |
| 045100 Town Hall Expenses | | | | | | |
| 100-045100-0002 DEBT SERVICE - USDA BUILDING LOAN | \$15,891.00 | \$14,660.00 | \$15,992.73 | \$15,891.00 | | |
| 100-045100-1102 CONTRACTED SERVICES (CLEANING) | \$0.00 | \$0.00 | \$0.00 | \$3,600.00 | | |
| 100-045100-5110 ELECTRICITY | \$8,000.00 | \$3,085.87 | \$3,366.40 | \$8,000.00 | | |

| DRAFT BUDGET FY 2026 | | | | | | |
|--|-----------------------|---------------------|---------------------|---------------------|----------------|----------------|
| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
| 100-045100-5120 UTILITIES - HEAT | \$1,500.00 | \$4,289.34 | \$4,679.28 | \$4,000.00 | | |
| 100-045100-5240 INTERNET | \$0.00 | \$27,318.31 | \$29,801.79 | \$0.00 | | |
| 100-045100-6005 JANITORIAL SUPPLIES | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 | | |
| 100-045100-6007 REPAIR/MAINTENANCE | \$0.00 | \$1,243.32 | \$1,356.35 | \$1,000.00 | | |
| 100-045100-9001 ASSET MANAGEMENT | \$90,000.00 | \$93,474.59 | \$101,972.28 | \$10,000.00 | | |
| 045100 Town Hall Expenses | \$115,391.00 | \$144,071.43 | \$157,168.83 | \$45,491.00 | | |
| 047100 Refuse Collection Expenses | | | | | | |
| 100-047100-3310 STREET SWEEPING | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | | |
| 100-047100-3322 DUMPSTER (COMMERCIAL)/TRASH PICKUP | \$32,000.00 | \$35,753.93 | \$39,004.29 | \$40,000.00 | | |
| 100-047100-5714 VA LITTER CONTROL GRANT | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | | |
| 047100 Refuse Collection Expenses | \$32,000.00 | \$35,753.93 | \$39,004.29 | \$43,000.00 | | |
| 050100 Town Parks & Fields Expenses | | | | | | |
| 100-050100-1102 CONTRACTED SERVICES | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | | |
| 100-050100-3310 MAINTENANCE - LANDSCAPE | \$1,200.00 | \$2,597.36 | \$2,833.48 | \$2,500.00 | | |
| 100-050100-8102 FURNITURE/EQUIPMENT/SIGNS | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | | |
| 050100 Town Parks & Fields Expenses | \$1,200.00 | \$2,597.36 | \$2,833.48 | \$4,500.00 | | |
| 051100 Beautification Expenses | | | | | | |
| 100-051100-5110 ELECTRICITY - STREET LIGHTS | \$0.00 | \$2,826.71 | \$3,083.68 | \$0.00 | | |
| 100-051100-5840 MISCELLANEOUS EXPENSE | \$3,000.00 | \$6,001.32 | \$6,546.89 | \$3,000.00 | | |
| 051100 Beautification Expenses | \$3,000.00 | \$8,828.03 | \$9,630.58 | \$3,000.00 | | |
| Total Expense - General Fund | \$1,051,450.00 | \$852,734.91 | \$926,468.36 | \$933,900.00 | | |
| 200 Cemetery Fund | | | | | | |
| Revenues - Cemetery | | | | | | |
| 200-020000-0001 CEMETERY PLOT REVENUE | \$40,000.00 | \$33,215.00 | \$36,234.55 | \$20,000.00 | | |
| 200-020000-0002 HEADSTONE MARKING REVENUE | \$0.00 | \$1,500.00 | \$1,636.36 | \$2,000.00 | | |
| 200-020000-0003 SITE MARKING REVENUE | \$0.00 | \$2,700.00 | \$2,945.45 | \$2,000.00 | | |
| 200-020000-0004 CEMETERY INTEREST REVENUE-LGIP OPERATI | \$0.00 | \$0.00 | \$0.00 | \$9,000.00 | | |

| DRAFT BUDGET FY 2026 | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|----------------|
| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
| 200-020000-0005 CEMETERY INTEREST REVENUE-LGIP PERPETU | \$0.00 | \$0.00 | \$0.00 | \$9,700.00 | | |
| Total Revenues - Cemetery Fund | \$40,000.00 | \$37,415.00 | \$40,816.36 | \$42,700.00 | | |
| Expenses Cemetery Fund | | | | | | |
| 200-011000-2100 FICA | \$0.00 | \$26.39 | \$28.79 | \$0.00 | | |
| 200-021000-1200 WAGES AND SALARIES PT | \$15,000.00 | \$4,702.17 | \$5,129.64 | \$15,000.00 | | |
| 200-021000-2100 FICA | \$4,000.00 | \$333.29 | \$363.59 | \$1,148.00 | | |
| 200-021000-3311 VEHICLE MAINTENANCE/GAS | \$1,000.00 | \$621.91 | \$678.45 | \$1,000.00 | | |
| 200-021000-3312 EQUIPMENT REPAIR | \$5,000.00 | \$78.47 | \$85.60 | \$5,000.00 | | |
| 200-021000-5840 MISCELLANEOUS EXPENSE | \$9,000.00 | \$0.00 | \$0.00 | \$6,000.00 | | |
| 200-021000-6009 EQUIPMENT/SUPPLIES | \$5,000.00 | \$1,269.21 | \$1,384.59 | \$11,552.00 | | |
| 200-021000-6385 PLOT REPURCHASE | \$1,000.00 | \$487.50 | \$531.82 | \$3,000.00 | | |
| 02100 Total Cemetery Fund Expenses | \$40,000.00 | \$7,518.94 | \$8,202.48 | \$42,700.00 | | |
| Water and Sewer Fund | | | | | | |
| Revenues - Water & Sewer | | | | | | |
| 500-016099-0002 SEWER REVENUE | \$109,890.00 | \$126,025.43 | \$137,482.29 | \$110,000.00 | | |
| 500-016099-0003 WATER REVENUE | \$239,836.00 | \$218,314.46 | \$238,161.23 | \$240,000.00 | | |
| 500-016099-0004 PROCESSING FEE | \$0.00 | \$1,600.00 | \$1,745.45 | \$1,400.00 | | |
| 500-016099-0005 WATER RECONNECT FEE | \$0.00 | \$0.00 | \$0.00 | \$200.00 | | |
| 500-016099-0006 CONNECTION FEE - WATER | \$40,000.00 | \$40,680.00 | \$44,378.18 | \$30,000.00 | | |
| 500-016099-0007 CONNECTION FEE - SEWER | \$65,000.00 | \$32,160.00 | \$35,083.64 | \$48,750.00 | | |
| 500-016099-0010 PENALTY FEE W/S | \$0.00 | \$3,125.00 | \$3,409.09 | \$2,000.00 | | |
| 500-016099-0012 WATER AND SEWER DEPOSITS | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | | |
| Total Revenues - Water & Sewer Fund | \$457,726.00 | \$421,904.89 | \$460,259.88 | \$435,350.00 | | |
| Expenses - Water & Sewer | | | | | | |
| 500-500100-0002 DEBT SEVICE - USDA WATER LOAN | \$54,108.00 | \$45,090.00 | \$49,189.09 | \$54,108.00 | | |
| 500-500100-1102 CONTRACTED SERVICES | \$158,406.00 | \$139,339.01 | \$152,006.19 | \$90,000.00 | | |

| DRAFT BUDGET FY 2026 | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------|----------------|
| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
| 500-500100-1200 WAGES AND SALARIES PT | \$12,698.00 | \$11,122.50 | \$12,133.64 | \$12,698.00 | | |
| 500-500100-2100 FICA | \$971.00 | \$850.78 | \$928.12 | \$971.00 | | |
| 500-500100-2920 DEPOSIT REFUNDS | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 500-500100-2921 WATER AND SEWER DEPOSIT REFUNDS | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 | | |
| 500-500100-3140 ENGINEERING/PROFESSIONAL SERVICES | \$0.00 | \$0.00 | \$0.00 | \$30,000.00 | | |
| 500-500100-5110 ELECTRICITY | \$5,000.00 | \$5,992.68 | \$6,537.47 | \$5,000.00 | | |
| 500-500100-5210 MAILING COSTS | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | | |
| 500-500100-5540 EDUCATION/TRAINING/LICENSES | \$0.00 | \$80.00 | \$87.27 | \$1,000.00 | | |
| 500-500100-5810 FEES AND DUES - LCWA CONNECTION FEES | \$20,000.00 | \$0.00 | \$0.00 | \$12,600.00 | | |
| 500-500100-5899 MISS UTILITY COSTS | \$0.00 | \$257.60 | \$281.02 | \$300.00 | | |
| 500-500100-6007 REPAIRS/MAINTENANCE | \$0.00 | \$7,628.89 | \$8,322.43 | \$1,000.00 | | |
| 500-500100-6009 EQUIPMENT/SUPPLIES | \$0.00 | \$6,789.81 | \$7,407.07 | \$4,000.00 | | |
| 500-500100-6022 WATER TESTING | \$13,000.00 | \$1,436.63 | \$1,567.23 | \$6,000.00 | | |
| 500-500100-6023 COUNTY WASTEWATER TREATMENT | \$100,059.00 | \$113,360.40 | \$123,665.89 | \$110,000.00 | | |
| 500-500100-6024 COUNTY WATER PURCHASED | \$90,484.00 | \$186,186.42 | \$203,112.46 | \$97,173.00 | | |
| 500-500100-6030 PLANT LAB SUPPLIES/CHEMICALS | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | | |
| 500-500100-6050 METER PURCHASES | \$0.00 | \$0.00 | \$0.00 | \$4,500.00 | | |
| Total Expenses - Water & Sewer | \$457,726.00 | \$518,134.72 | \$565,237.88 | \$435,350.00 | | |
| 600 Capital Improvement (CIP) Fund | | | | | | |
| Revenues - CIP | | | | | | |
| 600-015000-0010 USDA GRANTS | \$0.00 | \$0.00 | \$0.00 | \$45,000.00 | | |
| 600-015000-0020 CIP WATER FUND | \$0.00 | \$0.00 | \$0.00 | \$25,000.00 | | |
| Revenues - CIP | \$0.00 | \$0.00 | \$0.00 | \$70,000.00 | | |
| Expenses - CIP | | | | | | |
| 600-410501-0100 TRANSFER TO/FROM GENERAL FUND FROM C | \$0.00 | (\$100,000.00) | (\$100,000.00) | \$0.00 | | |
| 600-600100-8100 EMERGENCY W/S REPAIRS | \$100,000.00 | \$104,558.26 | \$104,558.26 | \$0.00 | | |
| 600-600100-8600 GENERAL EXPENSES - WATER | \$0.00 | \$0.00 | \$0.00 | \$70,000.00 | | |

| DRAFT BUDGET FY 2026 | | | | | | |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------|----------------|
| | FY 25 Budget | 5 Actual thru 5.31 | Projected Year End | FY 26 Requested | 26 Recommended | FY 26 Approved |
| Total Expenses - CIP | \$100,000.00 | \$4,558.26 | \$4,558.26 | \$70,000.00 | | |
| Grand Total Budget Revenues | \$1,474,176.00 | \$1,373,181.97 | \$1,477,119.99 | \$1,481,950.00 | | |
| Grand Total Budget Expenses | \$1,649,176.00 | \$1,382,946.83 | \$1,504,466.97 | \$1,481,950.00 | | |



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

RESOLUTION OF APPROVAL FOR FISCAL YEAR 2026 BUDGET

RESOLUTION NO. 2025-16

Whereas, the Town Council of Mineral, Virginia, has received budget requests from the town manager for preparation of the budget for fiscal year 2026.

Whereas, the Council has published notice of the proposed budget based on such requests, held a public hearing on June 16, 2025, on the proposal, and considered the proposed budget in terms of the public health, safety, and welfare.

Whereas, the Town Manager has heretofore prepared a budget for fiscal year 2025-2026 for information and fiscal planning only; and,

Whereas, the Council is not obligated to appropriate or commit all funds for any items included in the proposed budget and no funds may be disbursed without an appropriation by the Town Council of Mineral.

NOW, THEREFORE, BE IT RESOLVED, that the fiscal year 2026 a revenue budget of \$1,481,950.00 and expenditure budget of \$1,481,950.00 are adopted for the fiscal year beginning July 1, 2025, and extending to June 30, 2026, for the functions and purposes indicated hereafter.

IT IS FURTHER RESOLVED, that the fiscal year 2026 a capital improvements revenue budget of \$70,000 and capital improvements expenditure budget of \$70,000 are adopted for the fiscal year beginning July 1, 2025, and extending to June 30, 2026, for the functions and purposes indicated hereafter.

| 100 General Fund | |
|--|--------------|
| 100-011000-0004 NOTARY FEES | \$300.00 |
| 100-011000-0005 FOIA REVENUE | \$500.00 |
| 100-011010-2023 2023 & PRIOR YEARS REAL ESTATE TAXES | \$1,000.00 |
| 100-011010-2024 2024 REAL ESTATE TAXES | \$0.00 |
| 100-011010-2025 2025 REAL ESTATE TAX REVENUE | \$125,000.00 |
| 100-011020-0001 CURRENT YEARS PUBLIC SERVICE | \$8,500.00 |
| 100-011030-2023 2023 & PRIOR YEARS PERSONAL PROPERTY TAXES | \$500.00 |
| 100-011030-2024 2024 PERSONAL PROPERTY TAXES | \$0.00 |

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|--|---------------------|
| 100-011030-2025 2025 PERSONAL PROPERTY TAX REVENUE | \$25,000.00 |
| 100-011060-0001 TAX PENALTY - REAL ESTATE | \$1,000.00 |
| 100-011060-0002 TAX INTEREST - REAL ESTATE | \$1,000.00 |
| 100-011060-0003 TAX PENALTY - PERSONAL PROPERTY | \$500.00 |
| 100-011060-0004 TAX INTEREST - PERSONAL PROPERTY | \$100.00 |
| 100-015100-0001 INTEREST EARNED | \$20,000.00 |
| 100-016099-0003 TRASH REVENUE | \$1,100.00 |
| 100-019000-0001 RETURN CHECK FEE | \$100.00 |
| 100-120101-0001 LOCAL SALES TAX REVENUE | \$40,000.00 |
| 100-120201-0001 CONSUMER UTILITY TAX REVENUE | \$1,100.00 |
| 100-120301-0001 BUSINESS LICENSE REVENUE | \$30,000.00 |
| 100-120501-0001 VEHICLE LICENSE FEES | \$7,000.00 |
| 100-120601-0001 BANK STOCK TAX REVENUE | \$50,000.00 |
| 100-120701-0001 ROLLING STOCK TAX | \$1,200.00 |
| 100-121001-0001 TRANSIENT OCCUPANCY TAX REVENUE | \$2,000.00 |
| 100-121101-0001 MEAL TAX REVENUE | \$90,000.00 |
| 100-130306-0001 ZONING PERMITS/FEE | \$1,500.00 |
| 100-150361-0001 DMV SELECT REVENUE | \$500,000.00 |
| 100-189000-0900 MISCELLANEOUS REVENUE | \$1,000.00 |
| 100-189000-0910 RENTAL REVENUE | \$1,300.00 |
| 100-220111-0001 COMMUNICATION TAX REVENUE | \$1,200.00 |
| 100-220112-0001 CAR RENTAL DISTRIBUTION REVENUE | \$6,000.00 |
| 100-240407-0001 LITTER GRANT | \$2,000.00 |
| 100-240412-0001 VIRGINIA FIRE PROGRAM REVENUE | \$15,000.00 |
| 100-500200-0001 MISCELLANEOUS RESERVE REVENUE | \$0.00 |
| Revenues - General Fund | \$933,900.00 |
| Expenses - General Fund | |
| 012110- Council/Town Manager's Expenses | |
| 100-012110-1101 WAGES AND SALARIES | \$95,000.00 |
| 100-012110-2100 FICA | \$7,668.00 |
| 100-012110-2210 VRS | \$1,663.00 |
| 100-012110-2300 HEALTH PLAN | \$13,510.00 |
| 100-012110-2400 GROUP LIFE | \$1,300.00 |
| 100-012110-2500 DISABILITY INSURANCE | \$808.00 |
| 100-012110-3120 PROFESSIONAL SERVICES | \$40,000.00 |
| 100-012110-3160 COUNCIL COMPENSATION | \$7,200.00 |
| 100-012110-3600 ADVERTISING/NOTICES | \$3,500.00 |
| 100-012110-5300 TOWN INSURANCE (GF) | \$15,000.00 |

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|--|---------------------|
| 100-012110-5545 CONFERENCE EXPENSES/TRAINING | \$4,000.00 |
| 100-012110-5810 MEMBERSHIP DUES | \$2,500.00 |
| 100-012110-5840 MISCELLANEOUS EXPENSE | \$250.00 |
| 100-012110-6001 COUNCIL & PC PRINTING & SUPPLIES | \$1,500.00 |
| 012110 - Council/Town Manager's Expenses | \$193,899.00 |
| 012410 Clerk/Treasurer Expenses | |
| 100-012410-1101 WAGES AND SALARIES | \$113,946.00 |
| 100-012410-1200 WAGES AND SALARIES PT | \$0.00 |
| 100-012410-2100 FICA | \$8,717.00 |
| 100-012410-2210 VRS | \$1,915.00 |
| 100-012410-2300 HEALTH PLAN | \$21,620.00 |
| 100-012410-2400 GROUP LIFE | \$1,527.00 |
| 100-012410-2500 DISABILITY INSURANCE | \$969.00 |
| 100-012410-3120 PROFESSIONAL SERVICES - AUDIT | \$15,000.00 |
| 100-012410-3121 PROFESSIONAL SERVICES - CPA | \$8,000.00 |
| 100-012410-3122 POLICE AND LEGAL MATTERS | \$1,000.00 |
| 100-012410-3152 WEB BASED SERVICES AND SOFTWARE | \$20,000.00 |
| 100-012410-3310 OFFICE EQUIPMENT & COMPUTER HARDWARE | \$0.00 |
| 100-012410-3320 COMPUTER LICENSES/SUPPORT | \$15,000.00 |
| 100-012410-3500 COPIER EXPENSE & LEASE | \$5,000.00 |
| 100-012410-3600 LATE FEES/PENALTIES | \$100.00 |
| 100-012410-3601 BANK FEES | \$400.00 |
| 100-012410-5210 POSTAGE | \$1,000.00 |
| 100-012410-5230 TELECOMMUNICATIONS | \$7,000.00 |
| 100-012410-5240 INTERNET EXPENSE | \$24,000.00 |
| 100-012410-5540 EDUCATION/TRAINING | \$1,000.00 |
| 100-012410-5800 REFUNDS/TAX CURRENT PAYMENTS | \$0.00 |
| 100-012410-5810 MEMBERSHIP DUES | \$200.00 |
| 100-012410-5841 SPECIAL EVENTS | \$12,000.00 |
| 100-012410-6001 OFFICE SUPPLIES | \$10,000.00 |
| 100-012410-6002 OUTSIDE PRINTING - TAX BILLS | \$2,000.00 |
| 100-012410-9003 UNIFORMS | \$1,000.00 |
| 012410 Clerk/Treasurer Expenses | \$271,394.00 |
| 031100 DMV Expenses | |
| 100-031100-1101 WAGES AND SALARIES | \$147,414.00 |
| 100-031100-1200 WAGES AND SALARIES PT | \$30,529.00 |
| 100-031100-2100 FICA EXPENSE | \$13,613.00 |
| 100-031100-2210 VRS EXPENSE | \$3,324.00 |
| 100-031100-2300 HEALTH PLAN | \$48,993.00 |

| | |
|---|---------------------|
| 100-031100-2400 GROUP LIFE | \$2,731.00 |
| 100-031100-2500 DISABILITY INSURANCE | \$1,732.00 |
| 100-031100-3500 COPIER EXPENSE | \$2,000.00 |
| 100-031100-6001 OFFICE SUPPLIES | \$300.00 |
| 100-031100-6009 EQUIPMENT/SUPPLIES | \$600.00 |
| 031100 DMV Expenses | \$251,236.00 |
| 032100 PASS THRU - STATE FUNDS | |
| 100-032100-5641 FIRE PROGRAM FUNDS | \$15,000.00 |
| 032100 PASS THRU - STATE FUNDS | \$15,000.00 |
| 043100 Public Works/Town Garage Expenses | |
| 100-043100-1102 CONTRACTED SERVICES | \$0.00 |
| 100-043100-1200 WAGES AND SALARIES PT | \$53,014.00 |
| 100-043100-2100 FICA | \$4,056.00 |
| 100-043100-2210 VRS | \$400.00 |
| 100-043100-2300 HEALTH PLAN | \$13,510.00 |
| 100-043100-2400 GROUP PLAN | \$600.00 |
| 100-043100-2500 DISABILITY INSURANCE | \$300.00 |
| 100-043100-3311 VEHICLE MAINTENANCE | \$1,000.00 |
| 100-043100-5110 ELECTRICITY | \$15,000.00 |
| 100-043100-6007 REPAIRS/MAINTENANCE | \$5,000.00 |
| 100-043100-6009 EQUIPMENT/SUPPLIES | \$2,000.00 |
| 100-043100-6011 SAFETY EQUIPMENT | \$500.00 |
| 100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINTENANCE | \$500.00 |
| 100-043100-7130 REFUSE COLLECTION/LANDFILL | \$10,500.00 |
| 043100 Public Works/Town Garage Expenses | \$106,380.00 |
| 045100 Town Hall Expenses | |
| 100-045100-0002 DEBT SERVICE - USDA BUILDING LOAN | \$15,891.00 |
| 100-045100-1102 CONTRACTED SERVICES (CLEANING) | \$3,600.00 |
| 100-045100-5110 ELECTRICITY | \$8,000.00 |
| 100-045100-5120 UTILITIES - HEAT | \$4,000.00 |
| 100-045100-6005 JANITORIAL SUPPLIES | \$3,000.00 |
| 100-045100-6007 REPAIR/MAINTENANCE | \$1,000.00 |
| 100-045100-9001 ASSET MANAGEMENT | \$10,000.00 |
| 045100 Town Hall Expenses | \$45,491.00 |
| 047100 Refuse Collection Expenses | |
| 100-047100-3310 STREET SWEEPING | \$1,000.00 |
| 100-047100-3322 DUMPSTER (COMMERCIAL)/TRASH PICKUP | \$40,000.00 |
| 100-047100-5714 VA LITTER CONTROL GRANT | \$2,000.00 |

| | |
|--|---------------------|
| 047100 Refuse Collection Expenses | \$43,000.00 |
| 050100 Town Parks & Fields Expenses | |
| 100-050100-1102 CONTRACTED SERVICES | \$1,000.00 |
| 100-050100-3310 MAINTENANCE - LANDSCAPE | \$2,500.00 |
| 100-050100-8102 FURNITURE/EQUIPMENT/SIGNS | \$1,000.00 |
| 050100 Town Parks & Fields Expenses | \$4,500.00 |
| 051100 Beautification Expenses | |
| 100-051100-5110 ELECTRICITY - STREET LIGHTS | \$0.00 |
| 100-051100-5840 MISCELLANEOUS EXPENSE | \$3,000.00 |
| 051100 Beautification Expenses | \$3,000.00 |
| Total Expense - General Fund | \$933,900.00 |
| 200 Cemetery Fund | |
| Revenues - Cemetery | |
| 200-020000-0001 CEMETERY PLOT REVENUE | \$20,000.00 |
| 200-020000-0002 HEADSTONE/NAME PLATE REVENUE | \$2,000.00 |
| 200-020000-0003 SITE/HEADSTONE MARKING REVENUE | \$2,000.00 |
| 200-020000-0004 CEMETERY INTEREST REVENUE-LGIP OPERATING | \$9,000.00 |
| 200-020000-0005 CEMETERY INTEREST REVENUE-LGIP PERPETUAL | \$9,700.00 |
| Total Revenues - Cemetery Fund | \$42,700.00 |
| Expenses Cemetery Fund | |
| 200-011000-2100 FICA | \$0.00 |
| 200-021000-1200 WAGES AND SALARIES PT | \$15,000.00 |
| 200-021000-2100 FICA | \$1,148.00 |
| 200-021000-3311 VEHICLE MAINTENANCE/GAS | \$1,000.00 |
| 200-021000-3312 EQUIPMENT REPAIR | \$5,000.00 |
| 200-021000-5840 MISCELLANEOUS EXPENSE | \$6,000.00 |
| 200-021000-6009 EQUIPMENT/SUPPLIES | \$11,552.00 |
| 200-021000-6385 PLOT REPURCHASE | \$3,000.00 |
| 02100 Total Cemetery Fund Expenses | \$42,700.00 |
| Water and Sewer Fund | |
| Revenues - Water & Sewer | |
| 500-016099-0002 SEWER REVENUE | \$110,000.00 |
| 500-016099-0003 WATER REVENUE | \$240,000.00 |
| 500-016099-0004 PROCESSING FEE | \$1,400.00 |
| 500-016099-0005 WATER RECONNECT FEE | \$200.00 |

| | |
|--|---------------------|
| 500-016099-0006 CONNECTION FEE - WATER | \$30,000.00 |
| 500-016099-0007 CONNECTION FEE - SEWER | \$48,750.00 |
| 500-016099-0010 PENALTY FEE W/S | \$2,000.00 |
| 500-016099-0012 WATER AND SEWER DEPOSITS | \$3,000.00 |
| Total Revenues - Water & Sewer Fund | \$435,350.00 |
| Expenses - Water & Sewer | |
| 500-500100-0002 DEBT SEVICE - USDA WATER LOAN | \$54,108.00 |
| 500-500100-1102 CONTRACTED SERVICES | \$90,000.00 |
| 500-500100-1200 WAGES AND SALARIES PT | \$12,698.00 |
| 500-500100-2100 FICA | \$971.00 |
| 500-500100-2920 DEPOSIT REFUNDS | \$0.00 |
| 500-500100-2921 WATER AND SEWER DEPOSIT REFUNDS | \$3,000.00 |
| 500-500100-3140 ENGINEERING/PROFESSIONAL SERVICES | \$30,000.00 |
| 500-500100-5110 ELECTRICITY | \$5,000.00 |
| 500-500100-5210 MAILING COSTS | \$2,000.00 |
| 500-500100-5540 EDUCATION/TRAINING/LICENSES | \$1,000.00 |
| 500-500100-5810 FEES AND DUES - LCWA CONNECTION FEES | \$12,600.00 |
| 500-500100-5899 MISS UTILITY COSTS | \$300.00 |
| 500-500100-6007 REPAIRS/MAINTENANCE | \$1,000.00 |
| 500-500100-6009 EQUIPMENT/SUPPLIES | \$4,000.00 |
| 500-500100-6022 WATER TESTING | \$6,000.00 |
| 500-500100-6023 COUNTY WASTEWATER TREATMENT | \$110,000.00 |
| 500-500100-6024 COUNTY WATER PURCHASED | \$97,173.00 |
| 500-500100-6030 PLANT LAB SUPPLIES/CHEMICALS | \$1,000.00 |
| 500-500100-6050 METER PURCHASES | \$4,500.00 |
| Total Expenses - Water & Sewer | \$435,350.00 |
| 600 Capital Improvement (CIP) Fund | |
| Revenues - CIP | |
| 600-015000-0010 USDA GRANTS | \$45,000.00 |
| 600-015000-0020 CIP WATER FUND | \$25,000.00 |
| Revenues - CIP | \$70,000.00 |
| Expenses - CIP | |
| 600-410501-0100 TRANSFER TO/FROM GENERAL FUND FROM CIP | \$0.00 |
| 600-600100-8100 EMERGENCY W/S REPAIRS | \$0.00 |
| 600-600100-8600 GENERAL EXPENSES - WATER | \$70,000.00 |

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| Total Expenses - CIP | \$70,000.00 |
| Grand Total Budget Revenues | \$1,481,950.00 |
| Grand Total Budget Expenses | \$1,481,950.00 |

BE IT FURTHER RESOLVED, that the approval of this budget shall not constitute an appropriation of funds.

ORDERED THIS THE 24th DAY OF JUNE 2025.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:

- Michelle Covert –
- David Hempstead -
- Bernice Kube -
- Rebecca McGehee –
- Olivia McCarthy –

Certified to be a true copy of Resolution 2025-16 which was approved by a - - vote on June 24, 2025, at which a quorum of Council was present.

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

Appropriations of Funds for Fiscal Year 2026

RESOLUTION NO. 2025-17

IT IS HEREBY RESOLVED, by the Town Council of the Town of Mineral that the following sums of money are hereby appropriated for the necessary functions of the municipal government of the Town of Mineral for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

| | |
|--|---------------------|
| Expenses - General Fund | |
| 012110- Council/Town Manager's Expenses | |
| 100-012110-1101 WAGES AND SALARIES | \$95,000.00 |
| 100-012110-2100 FICA | \$7,668.00 |
| 100-012110-2210 VRS | \$1,663.00 |
| 100-012110-2300 HEALTH PLAN | \$13,510.00 |
| 100-012110-2400 GROUP LIFE | \$1,300.00 |
| 100-012110-2500 DISABILITY INSURANCE | \$808.00 |
| 100-012110-3120 PROFESSIONAL SERVICES | \$40,000.00 |
| 100-012110-3160 COUNCIL COMPENSATION | \$7,200.00 |
| 100-012110-3600 ADVERTISING/NOTICES | \$3,500.00 |
| 100-012110-5300 TOWN INSURANCE (GF) | \$15,000.00 |
| 100-012110-5545 CONFERENCE EXPENSES/TRAINING | \$4,000.00 |
| 100-012110-5810 MEMBERSHIP DUES | \$2,500.00 |
| 100-012110-5840 MISCELLANEOUS EXPENSE | \$250.00 |
| 100-012110-6001 COUNCIL & PC PRINTING & SUPPLIES | \$1,500.00 |
| 012110 - Council/Town Manager's Expenses | \$193,899.00 |
| 012410 Clerk/Treasurer Expenses | |
| 100-012410-1101 WAGES AND SALARIES | \$113,946.00 |
| 100-012410-1200 WAGES AND SALARIES PT | \$0.00 |
| 100-012410-2100 FICA | \$8,717.00 |
| 100-012410-2210 VRS | \$1,915.00 |
| 100-012410-2300 HEALTH PLAN | \$21,620.00 |
| 100-012410-2400 GROUP LIFE | \$1,527.00 |
| 100-012410-2500 DISABILITY INSURANCE | \$969.00 |

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| 100-012410-3120 PROFESSIONAL SERVICES - AUDIT | \$15,000.00 |
| 100-012410-3121 PROFESSIONAL SERVICES - CPA | \$8,000.00 |
| 100-012410-3122 POLICE AND LEGAL MATTERS | \$1,000.00 |
| 100-012410-3152 WEB BASED SERVICES AND SOFTWARE | \$20,000.00 |
| 100-012410-3310 OFFICE EQUIPMENT & COMPUTER HARDWARE | \$0.00 |
| 100-012410-3320 COMPUTER LICENSES/SUPPORT | \$15,000.00 |
| 100-012410-3500 COPIER EXPENSE & LEASE | \$5,000.00 |
| 100-012410-3600 LATE FEES/PENALTIES | \$100.00 |
| 100-012410-3601 BANK FEES | \$400.00 |
| 100-012410-5210 POSTAGE | \$1,000.00 |
| 100-012410-5230 TELECOMMUNICATIONS | \$7,000.00 |
| 100-012410-5240 INTERNET EXPENSE | \$24,000.00 |
| 100-012410-5540 EDUCATION/TRAINING | \$1,000.00 |
| 100-012410-5800 REFUNDS/TAX CURRENT PAYMENTS | \$0.00 |
| 100-012410-5810 MEMBERSHIP DUES | \$200.00 |
| 100-012410-5841 SPECIAL EVENTS | \$12,000.00 |
| 100-012410-6001 OFFICE SUPPLIES | \$10,000.00 |
| 100-012410-6002 OUTSIDE PRINTING - TAX BILLS | \$2,000.00 |
| 100-012410-9003 UNIFORMS | \$1,000.00 |
| 012410 Clerk/Treasurer Expenses | \$271,394.00 |
| 031100 DMV Expenses | |
| 100-031100-1101 WAGES AND SALARIES | \$147,414.00 |
| 100-031100-1200 WAGES AND SALARIES PT | \$30,529.00 |
| 100-031100-2100 FICA EXPENSE | \$13,613.00 |
| 100-031100-2210 VRS EXPENSE | \$3,324.00 |
| 100-031100-2300 HEALTH PLAN | \$48,993.00 |
| 100-031100-2400 GROUP LIFE | \$2,731.00 |
| 100-031100-2500 DISABILITY INSURANCE | \$1,732.00 |
| 100-031100-3500 COPIER EXPENSE | \$2,000.00 |
| 100-031100-6001 OFFICE SUPPLIES | \$300.00 |
| 100-031100-6009 EQUIPMENT/SUPPLIES | \$600.00 |
| 031100 DMV Expenses | \$251,236.00 |
| 032100 PASS THRU - STATE FUNDS | |
| 100-032100-5641 FIRE PROGRAM FUNDS | \$15,000.00 |
| 032100 PASS THRU - STATE FUNDS | \$15,000.00 |
| 043100 Public Works/Town Garage Expenses | |
| 100-043100-1102 CONTRACTED SERVICES | \$0.00 |
| 100-043100-1200 WAGES AND SALARIES PT | \$53,014.00 |
| 100-043100-2100 FICA | \$4,056.00 |

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| 100-043100-2210 VRS | \$400.00 |
| 100-043100-2300 HEALTH PLAN | \$13,510.00 |
| 100-043100-2400 GROUP PLAN | \$600.00 |
| 100-043100-2500 DISABILITY INSURANCE | \$300.00 |
| 100-043100-3311 VEHICLE MAINTENANCE | \$1,000.00 |
| 100-043100-5110 ELECTRICITY | \$15,000.00 |
| 100-043100-6007 REPAIRS/MAINTENANCE | \$5,000.00 |
| 100-043100-6009 EQUIPMENT/SUPPLIES | \$2,000.00 |
| 100-043100-6011 SAFETY EQUIPMENT | \$500.00 |
| 100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINTENANCE | \$500.00 |
| 100-043100-7130 REFUSE COLLECTION/LANDFILL | \$10,500.00 |
| 043100 Public Works/Town Garage Expenses | \$106,380.00 |
| 045100 Town Hall Expenses | |
| 100-045100-0002 DEBT SERVICE - USDA BUILDING LOAN | \$15,891.00 |
| 100-045100-1102 CONTRACTED SERVICES (CLEANING) | \$3,600.00 |
| 100-045100-5110 ELECTRICITY | \$8,000.00 |
| 100-045100-5120 UTILITIES - HEAT | \$4,000.00 |
| 100-045100-6005 JANITORIAL SUPPLIES | \$3,000.00 |
| 100-045100-6007 REPAIR/MAINTENANCE | \$1,000.00 |
| 100-045100-9001 ASSET MANAGEMENT | \$10,000.00 |
| 045100 Town Hall Expenses | \$45,491.00 |
| 047100 Refuse Collection Expenses | |
| 100-047100-3310 STREET SWEEPING | \$1,000.00 |
| 100-047100-3322 DUMPSTER (COMMERCIAL)/TRASH PICKUP | \$40,000.00 |
| 100-047100-5714 VA LITTER CONTROL GRANT | \$2,000.00 |
| 047100 Refuse Collection Expenses | \$43,000.00 |
| 050100 Town Parks & Fields Expenses | |
| 100-050100-1102 CONTRACTED SERVICES | \$1,000.00 |
| 100-050100-3310 MAINTENANCE - LANDSCAPE | \$2,500.00 |
| 100-050100-8102 FURNITURE/EQUIPMENT/SIGNS | \$1,000.00 |
| 050100 Town Parks & Fields Expenses | \$4,500.00 |
| 051100 Beautification Expenses | |
| 100-051100-5110 ELECTRICITY - STREET LIGHTS | \$0.00 |
| 100-051100-5840 MISCELLANEOUS EXPENSE | \$3,000.00 |
| 051100 Beautification Expenses | \$3,000.00 |
| Total Expense - General Fund | \$933,900.00 |
| 200 Cemetery Fund | |

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| Expenses Cemetery Fund | |
| 200-011000-2100 FICA | \$0.00 |
| 200-021000-1200 WAGES AND SALARIES PT | \$15,000.00 |
| 200-021000-2100 FICA | \$1,148.00 |
| 200-021000-3311 VEHICLE MAINTENANCE/GAS | \$1,000.00 |
| 200-021000-3312 EQUIPMENT REPAIR | \$5,000.00 |
| 200-021000-5840 MISCELLANEOUS EXPENSE | \$6,000.00 |
| 200-021000-6009 EQUIPMENT/SUPPLIES | \$11,552.00 |
| 200-021000-6385 PLOT REPURCHASE | \$3,000.00 |
| 02100 Total Cemetery Fund Expenses | \$42,700.00 |
| Water and Sewer Fund | |
| Expenses - Water & Sewer | |
| 500-500100-0002 DEBT SEVICE - USDA WATER LOAN | \$54,108.00 |
| 500-500100-1102 CONTRACTED SERVICES | \$90,000.00 |
| 500-500100-1200 WAGES AND SALARIES PT | \$12,698.00 |
| 500-500100-2100 FICA | \$971.00 |
| 500-500100-2920 DEPOSIT REFUNDS | \$0.00 |
| 500-500100-2921 WATER AND SEWER DEPOSIT REFUNDS | \$3,000.00 |
| 500-500100-3140 ENGINEERING/PROFESSIONAL SERVICES | \$30,000.00 |
| 500-500100-5110 ELECTRICITY | \$5,000.00 |
| 500-500100-5210 MAILING COSTS | \$2,000.00 |
| 500-500100-5540 EDUCATION/TRAINING/LICENSES | \$1,000.00 |
| 500-500100-5810 FEES AND DUES - LCWA CONNECTION FEES | \$12,600.00 |
| 500-500100-5899 MISS UTILITY COSTS | \$300.00 |
| 500-500100-6007 REPAIRS/MAINTENANCE | \$1,000.00 |
| 500-500100-6009 EQUIPMENT/SUPPLIES | \$4,000.00 |
| 500-500100-6022 WATER TESTING | \$6,000.00 |
| 500-500100-6023 COUNTY WASTEWATER TREATMENT | \$110,000.00 |
| 500-500100-6024 COUNTY WATER PURCHASED | \$97,173.00 |
| 500-500100-6030 PLANT LAB SUPPLIES/CHEMICALS | \$1,000.00 |
| 500-500100-6050 METER PURCHASES | \$4,500.00 |
| Total Expenses - Water & Sewer | \$435,350.00 |
| 600 Capital Improvement (CIP) Fund | |
| Expenses - CIP | |
| 600-410501-0100 TRANSFER TO/FROM GENERAL FUND FROM CIP | \$0.00 |

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|--|-----------------------|
| 600-600100-8100 EMERGENCY W/S REPAIRS | \$0.00 |
| 600-600100-8600 GENERAL EXPENSES - WATER | \$70,000.00 |
| Total Expenses - CIP | \$70,000.00 |
| Grand Total Budget Expenses | \$1,481,950.00 |

All appropriations are declared to be maximum, conditional and appropriate appropriations, the purpose being to make the appropriations payable in full in the amounts named herein, if necessary, and then only in the event the revenues collected and other resources available during the year ended June, 30, 2026, for which the appropriations are made, are sufficient to pay all the appropriations in full; otherwise, the said appropriations shall be deemed payable in such proportion as the sum of all realized revenue is to the total amount of the revenues estimated by the Town Council of the Town of Mineral to be available for appropriation in the year ending June 30, 2026.

The Town Council of the Town of Mineral reserves the right to change at any time during said fiscal year the compensation so provided to any officer or employee or abolish any office or position except such office or position as it may be prohibited by law from abolishing.

Further, the Town Manager is authorized to make such rearrangements of positions and appropriations with the several departments under the control of the Town Council that may best meet the needs and interests of the Town of Mineral, Virginia; and the Town Manager is authorized to make transfers of funds from one line item to another within and between any appropriation.

The Town Manager may increase appropriations for the following items of non-budgeted revenue that may occur during the fiscal year: (a) Insurance recoveries received for damage to town vehicles or other property for which town funds have been expended to make repairs; (b) refunds or reimbursements mad to the Town for which the Town has expended funds directly to that refund or reimbursement; (c) additional, unbudgeted grants received during the fiscal year for which there is sufficient revenues to defray expenditures.

The Town Manager may appropriate both revenue and expenditures for donations by citizens or citizen groups in support of town programs. Any remaining unencumbered balance of a restricted donation at the end of the fiscal year will be reappropriated into the subsequent fiscal year.

BE IT FURTHER RESOLVED, that the Town Manager is authorized to pre-approve accounts payables invoices for payment each month prior to formal approval by the Town Council of the Town of Mineral. Formal approval by the Town Council of the Town of Mineral will be made during the meeting of the month following the actual payment of said accounts payable.

ORDERED THIS THE 24th DAY OF JUNE 2025.

THE FOREGOING RESOLUTION WAS DULY ADOPTED BY THE FOLLOWING VOTE:

- Michelle Covert –
- David Hempstead -
- Bernice Kube -
- Rebecca McGehee –
- Olivia McCarthy –

Certified to be a true copy of Resolution 2025-17 which was approved by a - - vote on June 24, 2025, at which a quorum of Council was present.

DRAFT

Ronald Chapman, Mayor
Town of Mineral

ATTEST:

Clerk of Council