



MINERAL COUNCIL MEETING - SPECIAL WATER BUDGET WORKSHOP AGENDA

July 08, 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.** FY 26 Water Budget Workshop

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.

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		

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		

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		

012110 - Council/Town Manager's Expenses	\$168,775.02	\$171,949.00	\$193,899.00		
100-012410-1101 WAGES AND SALARIES	\$67,000.52	\$105,040.00	\$113,946.00		
100-012410-1200 WAGES AND SALARIES PT	\$0.00	\$15,000.00	\$0.00		
100-012410-2100 FICA	\$5,125.44	\$9,184.00	\$8,717.00		
100-012410-2210 VRS	\$3,934.84	\$1,765.00	\$1,915.00		
100-012410-2300 HEALTH PLAN	\$0.00	\$28,262.00	\$21,620.00		
100-012410-2400 GROUP LIFE	\$0.00	\$1,408.00	\$1,527.00		
100-012410-2500 DISABILITY INSURANCE	\$0.00	\$893.00	\$969.00		
100-012410-3120 PROFESSIONAL SERVICES - AUDIT	\$3,922.00	\$20,000.00	\$15,000.00		
100-012410-3121 PROFESSIONAL SERVICES - CPA	\$0.00	\$0.00	\$8,000.00		
100-012410-3122 POLICE AND LEGAL MATTERS	\$480.00	\$5,000.00	\$1,000.00		
100-012410-3152 WEB BASED SERVICES AND SOFTWARE	\$12,185.09	\$50,000.00	\$20,000.00		

100-012410-3310 OFFICE EQUIPMENT & COMPUTER HARDWARE	\$229.41	\$0.00	\$0.00		
100-012410-3320 COMPUTER LICENSES/SUPPORT	\$9,102.28	\$18,000.00	\$15,000.00		
100-012410-3500 COPIER EXPENSE & LEASE	\$7,342.51	\$0.00	\$5,000.00		
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		
100-012410-5230 TELECOMMUNICATIONS	\$6,154.03	\$7,000.00	\$7,000.00		
100-012410-5240 INTERNET EXPENSE	\$0.00	\$0.00	\$24,000.00		
100-012410-5540 EDUCATION/TRAINING	\$0.00	\$0.00	\$1,000.00		
100-012410-5800 REFUNDS/TAX CURRENT PAYMENTS	\$0.00	\$500.00	\$0.00		
100-012410-5810 MEMBERSHIP DUES	\$45.00	\$0.00	\$200.00		
100-012410-5841 SPECIAL EVENTS	\$0.00	\$0.00	\$12,000.00		
100-012410-6001 OFFICE SUPPLIES	\$10,971.26	\$20,000.00	\$10,000.00		
100-012410-6002 OUTSIDE PRINTING - TAX BILLS	\$0.00	\$0.00	\$2,000.00		
100-012410-9003 UNIFORMS	\$0.00	\$1,000.00	\$1,000.00		

012410 Clerk/Treasurer Expenses	\$129,255.04	\$285,352.00	\$271,394.00		
100-031100-1101 WAGES AND SALARIES	\$98,781.27	\$208,827.00	\$147,414.00		
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		
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		
100-031100-3500 COPIER EXPENSE	\$2,318.50	\$0.00	\$2,500.00		
100-031100-6001 OFFICE SUPPLIES	\$233.72	\$0.00	\$300.00		
100-031100-6009 EQUIPMENT/SUPPLIES	\$32.78	\$0.00	\$100.00		
031100 DMV Expenses	\$135,597.39	\$334,051.00	\$251,236.00		

100-032100-5641 FIRE PROGRAM FUNDS	\$30,000.00	\$15,000.00	\$15,000.00		
032100 PASS THRU - STATE FUNDS	\$30,000.00	\$15,000.00	\$15,000.00		
100-043100-1102 CONTRACTED SERVICES	\$1,920.00	\$3,600.00	\$0.00		
100-043100-1200 WAGES AND SALARIES PT	\$32,511.68	\$51,470.00	\$53,014.00		
100-043100-2100 FICA	\$2,487.09	\$3,937.00	\$4,056.00		
100-043100-2210 VRS	\$292.06	\$0.00	\$400.00		
100-043100-2300 HEALTH PLAN	\$0.00	\$0.00	\$13,510.00		
100-043100-2400 GROUP PLAN	\$0.00	\$0.00	\$600.00		

100-043100-2500 DISABILITY INSURANCE	\$0.00	\$0.00	\$300.00		
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		
100-043100-6009 EQUIPMENT/SUPPLIES	\$230.03	\$0.00	\$2,000.00		
100-043100-6011 SAFETY EQUIPMENT	\$0.00	\$0.00	\$500.00		
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINTENANCE	\$117.78	\$0.00	\$500.00		
100-043100-7130 REFUSE COLLECTION/LANDFILL	\$10,034.02	\$10,500.00	\$10,500.00		
043100 Public Works/Town Garage Expenses	\$59,391.51	\$93,507.00	\$106,380.00		
100-045100-0002 DEBT SERVICE - USDA BUILDING LOAN	\$11,728.00	\$15,891.00	\$15,891.00		
100-045100-1102 CONTRACTED SERVICES (CLEANING)	\$0.00	\$0.00	\$3,600.00		
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		

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		

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		
			\$933,900.00		
				Requested	Recommended
					Approved
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		

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		

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		

500-500100-6009 EQUIPMENT/SUPPLIES	\$5,472.58	\$0.00	\$4,000.00		
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		
500-500100-6024 COUNTY WATER PURCHASED	\$168,194.27	\$90,484.00	\$97,173.00		
500-500100-6030 PLANT LAB SUPPLIES/CHEMICALS	\$0.00	\$0.00	\$1,000.00		
500-500100-6050 METER PURCHASES	\$0.00	\$0.00	\$4,500.00		
500100 Water & Sewer Operations Expenses	\$467,584.12	\$457,726.00	\$435,350.00		
Expenses			\$435,350.00		
				Requested	Recommended
					Approved
600-015000-0010 USDA GRANTS	\$0.00	\$0.00	\$45,000.00		
600-015000-0020 CIP WATER FUND	\$0.00	\$0.00	\$50,000.00		
Revenues - Capital Improvement Fund	\$0.00	\$0.00	\$95,000.00		

600100 Capital Improvements Expenses	\$0.00	\$0.00	\$0.00		
600-410501-0100 TRANSFER TO/FROM GENERAL FUND FROM CIP	(\$100,000.00)	\$0.00	\$0.00		
600-600100-8100 EMERGENCY W/S REPAIRS	\$104,558.26	\$100,000.00	\$0.00		
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		
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		