



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

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

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

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