

RESOLUTION 2026-007
FY2026-2027 BUDGET ADOPTION & APPROPRIATION FOR THE TOWN OF URBANNA
OPERATING BUDGETS AND CAPITAL IMPROVEMENT PROGRAM

WHEREAS the Urbanna Town Council has prepared a FY2026-2027 budget in accordance with Code of Virginia §15.2-2503 for informative and fiscal planning purposes; and

WHEREAS the proposed FY2026-2027 budget was published on May 21, 2026 and May 28, 2026 in the *Southside Sentinel*, Urbanna, Virginia, pursuant to Code of Virginia §15.2-2506, and a Public Hearing was subsequently held on the proposed budget on June 11, 2026; and

WHEREAS it is necessary to approve the FY2026-2027 budget and appropriate sufficient funds for the contemplated expenditures as contained in the FY2026-2027 budget;

NOW THEREFORE BE IT RESOLVED by the Urbanna Town Council that:

SECTION 1: The following amounts aggregating \$1,250,586 are approved and appropriated as set forth in the attached budget document, subject to the conditions set forth in this Resolution for the fiscal year beginning on July 1, 2026 and ending on June 30, 2027.

SECTION 2: It is the intent of the Urbanna Town Council that all taxes levied and other revenue received during FY2026-2027 be appropriated for FY2026-2027.

SECTION 3: The Town Administrator may authorize the transfer of any unencumbered balance, or portion thereof, from one classification of expenditure to another within the same department or appropriation category.

SECTION 4: The Town Administrator may increase appropriations for non-budgeted revenue that may occur during the fiscal year as follows:

1. Insurance recoveries received for damage to any town property.
2. Refunds or reimbursements made to the town.

SECTION 5: All outstanding encumbrances, both operating and capital, in all town funds on June 30, 2026 shall be an amendment to the adopted budget and shall be reappropriated to the 2026-2027 fiscal year to the same department and account for which they were assigned in the previous.

SECTION 6: Appropriations designated for capital projects will not lapse at the end of the fiscal year. The Town Administrator may approve transfers between funds to enable the capital projects to be accounted for properly. Upon completion of a capital project, the Town Administrator is authorized to close out the project and transfer any remaining balances to the original funding source.

SECTION 7: The Town Administrator is authorized to approve transfers among capital projects as long as funding sources are consistent and total net appropriation is not increased. If the actual contract amount for a project is less than the appropriation, the Town Administrator may approve the transfer of excess funds back to the original funding source upon completion of the project.

SECTION 8: Upon completion of a grant program, the Town Administrator is authorized to close the grant and transfer balances back to the funding source.

SECTION 9: The Town Administrator is authorized to approve transfers among funds as long as the total net appropriation is not increased.

SECTION 10: All appropriations are declared to be maximum, conditional, and proportionate appropriations, but only in the event that the aggregate revenues collected and other resources available during the fiscal year ending June 30, 2027, for which the appropriations are made, are sufficient to pay all the appropriations in full; otherwise, said appropriation shall be deemed to be payable in such proportion as the total sum of all realized revenue is to the total amount of the revenues estimated by the Town Council to be available for appropriation in the fiscal year ending June 30, 2027.

SECTION 11: No department, agency or individual receiving appropriations under the provisions of this Resolution shall exceed the amount of its or his appropriation except with the prior consent and approval of the Town Council.

SECTION 12: The Town Administrator is authorized to make such rearrangements of positions and appropriations within the several departments under the control of the Town Council that may best meet the needs and interests of the Town of Urbanna, Virginia.

SECTION 13: This Resolution shall be effective on and after July 1, 2026.

DONE this 25th day of June, 2026.

 Mayor 6/25/26

Account Number	Account Description	Proposed FY26-27	FY25-26 Adopted
100-11010-0001	Current Real Estate Taxes	293,871	260,000
100-11010-0002	Real Estate Tax - Delinquent	0	0
100-11020-0001	Public Service Corp Taxes		3,100
100-11030-0001	Current Year Personal Property	10,000	9,000
100-11030-0002	Delinquent Personal Property	200	0
100-11060-0001	Penalties	250	200
100-11060-0002	Interest Taxes	400	500
	SUBTOTAL TAXES	304,721	272,800
100-12010-0001	State Sales Tax	30,000	30,000
100-12020-0001	Consumer Utility Tax	3,000	2,500
100-12030-0001	Business License Tax	10,300	7,500
100-12050-0001	Motor Vehicle License Tax	9,000	9,500
100-12060-0001	Bank Franchise Tax	40,000	45,000
100-12100-0001	Lodging Tax	20,000	25,000
100-12100-0002	Lodging Tax Penalty & Interest	500	0
100-12110-0001	Meals Tax - Local	216,000	180,000
100-12110-0002	Penalty Meals Tax	800	0
100-12110-0003	Oyster Festival Meals Tax	9,000	18,000
100-12110-0006	Oyster Festival Business License	20,000	21,000
100-12160-0001	Communication Sales & Use Tax	2,300	2,000
	SUBTOTAL OTHER LOCAL TAXES	360,900	340,500
100-13030-0006	Zoning Applications	834	500
100-13030-0007	Zoning & Subdivision Permits	2,000	1,800
100-13030-0033	Golf Cart Registration	4,000	3,000
100-15010-0001	Interest Operating Account	15,000	15,000
100-15020-0001	Rental of Property	0	45,000
	SUBTOTAL OTHER FEES	21,834	65,300
100-16120-0001	Annual Pool Memberships	8,000	15,000
100-16120-0002	Daily Pool Fees	3,000	2,000
100-16120-0003	Pool Parties/YMCA	2,500	500
100-16120-0005	Food & Beverage Sales	0	0
	SUBTOTAL POOL	13,500	17,500
100-18990-0001	Donation Visitor's Center	300	600
100-18990-0013	Visitor's Center Merchandise Donations	4,000	1,000
100-18990-0021	Misc Revenue	500	500
100-18990-0040	Cat's Meow	200	200
	SUBTOTAL VISITORS CENTER	5,000	2,300
100-22010-0009	PPTRA	6,000	6,000
100-41500-0100	Transfer In (From Marina)	0	16,444
100-24040-0012	Fire Program Funds	15,000	15,000
	SUBTOTAL MISC	21,000	37,444
	SUBTOTAL ALL ABOVE - GENERAL FUND	726,955	735,844

Account Number	Account Description	Proposed FY26-27	FY25-26 Adopted
110-12040-0001	CIGARETTE TAX (HISTORIC TRUST)	7,000	0
110-15010-0001	Interest on Bank Dep -Historic Trust	1,500	1,500
110-18990-0001	Donations (MOM Grant)	5,000	5,000
	SUBTOTAL HISTORIC TRUST (MUSEUM)	13,500	6,500
130-18990-0055	Banners & Flags	2,000	2,000
	SUBTOTAL BANNERS	2,000	2,000
132-02020-2200	SECOND SATURDAY'S - MERCHANDISE DONATION	0	200
132-02020-2222	SECOND SATURDAY'S - SPONSORS	10,000	5,000
	SUBTOTAL SECOND SATURDAY	10,000	5,200
	SUBTOTAL SELF-FUNDING ACTIVITIES	12,000	7,200
140-15020-0003	Marina and Transient Fees	65,000	70,000
140-15020-0005	Oyster Festival Boat Slip Fees	5,000	5,000
140-15020-0006	Laundry	1,500	1,000
140-15020-0008	Ice Sales	300	750
140-15020-0009	Facilities Pumpout-User-Oyster Boat	100	400
140-15020-0010	Ramp Fees	0	1,500
140-15020-0012	Paddle On	0	0
140-41050-0101	Tansfer Unapp Funds from Prior Year	9,806	
	SUBTOTAL MARINA	81,706	78,650
500-15010-0001	Interest Earned Fund 500	4,000	3,000
500-15010-0002	Water Fund Reserve	0	0
500-15010-0003	USDA Interest Primis	0	
500-17010-0001	Water Sales Charges	380,000	375,000
500-17010-0005	Water Connections	0	0
500-17010-0015	Other	0	0
500-17010-0030	USDA Loan Proceeds Phase 2	0	
500-17010-0016	Water Shut Off Fee	0	2,000
500-18990-0021	Misc. Revenue	0	
	SUBTOTAL WATER	384,000	380,000
710-15010-0002	REVENUE TABER FUND	32,425	30,000
	SUBTOTAL TABER FUND	32,425	30,000
	SUBTOTAL ALL ABOVE - RESTRICTED FUNDS	523,631	502,350
	Revenue Grand Total	1,250,586	1,238,194

Account Number	Account Description	Proposed FY26-27	FY25-26 Adopted
100-00999-0000	** EXPENSE GENERAL FUND *		
100-10000-0000	*GENERAL GOVERNMENT ADMINISTRATION*		
100-11100-0000	TOWN COUNCIL		
100-11100-5510	Mileage	500	100
100-11100-5540	Convention & Education	1,800	1,000
100-11100-5810	Dues & Memberships	2,000	20,105
	Subtotal-Town Council	4,300	21,205
100-11200-0000	TOWN TREASURER		
100-11200-1100	Salaries & Wages - Regular	37,328	35,226
100-11200-2100	FICA	2,856	3,206
100-11200-2210	VRS TREASURER	1,310	1,341
100-11200-2300	Hospital/Medical	8,600	14,000
100-11200-2400	Group Insurance Life	700	690
	Subtotal-Town Treasurer (Expense shared w/Water Fund)	50,794	54,463
100-11300-0000	CLERK FT		
100-11300-1100	CLERK SALARY	57,783	56,650
100-11300-2100	CLERK FICA	4,421	5,172
100-11300-2210	CLERK VRS	580	550
100-11300-2300	CLERK MEDICAL/HOSPITAL	14,300	14,000
100-11300-2400	CLERK GROUP INS/LIFE	1,100	1,089
	Subtotal-Town Clerk	78,184	77,461
100-12000-0000	*GENERAL&FINANCIAL ADMINISTRATION*		
100-12110-0000	*TOWN ADMINISTRATOR*		
100-12110-1100	Salaries & Wages - Regular	104,068	87,550
100-12110-1500	Comp Time Pay Out	0	
100-12110-2100	FICA	7,762	7,967
100-12110-5510	Mileage	8,400	8,400
	Subtotal-Town Admin. (Expense shared w/Water Fund)	120,230	103,917
100-12210-0000	*LEGAL SERVICES*		
100-12210-3150	Legal Services	24,300	27,000
	Subtotal-Legal Services	24,300	27,000
100-12240-0000	*INDEPENDENT AUDITOR*		
100-12240-3160	Audit	5,000	5,000
	Subtotal-Auditor	5,000	5,000
100-12500-0000	*INFORMATION TECHNOLOGY*		
100-12500-3000	Computer/Tech Support	15,000	15,000
100-12500-3001	Web Hosting and Maintenance	3,000	2,500
100-12500-9050	MCSJ ANNUAL SUPPORT	10,500	10,000
	Subtotal-Information Technology	28,500	27,500
100-12600-0000	*OTHER ADMIN SERVICES & EXPENSES*		
100-12600-1300	Custodial Services	3,600	2,358
100-12600-2100	FICA	250	228

Account Number	Account Description	Proposed FY26-27	FY25-26 Adopted
100-12600-2600	Unemployment Insurance	500	800
100-12600-3310	Repairs & Maintenance	2,000	2,000
100-12600-3600	Advertising	7,500	7,500
100-12600-5110	Electrical Service TOWN HALL B&C	5,500	5,500
100-12600-5210	Postal Services	3,000	3,000
100-12600-5230	Telecommunications & Cell Phones	9,000	9,000
100-12600-5300	Insurance VML	23,000	19,000
100-12600-5510	Mileage	1,500	300
100-12600-5530	Meals & Lodging	2,000	1,000
100-12600-5540	Convention & Education	3,000	1,500
100-12600-5801	Miscellaneous	0	1,500
100-12600-5810	Dues & Association Memberships	25,000	1,500
100-12600-6001	Office Supplies	4,000	4,000
100-12600-6002	Food Supplies & Food Service	300	300
100-12600-6005	Housekeeping/Janitorial Supplies	500	500
100-12600-6012	Books & Subscriptions	1,500	1,000
100-12600-8102	Furniture & Fixtures	200	200
100-12600-8106	Sewer Charges	500	500
100-12600-8107	EDP Equipment	5,000	10,000
100-12600-9310	Hazardous Mitigation Plan	0	400
100-12600-9300	General Admin Expense Other	2,500	1,000
100-12600-9400	THURSTON PROPERTIES, LLC (RENT)FIREHALL	3,000	40,032
	Subtotal-Other Admin. Services & Expenses	103,350	113,118
100-32200-0000	*VOLUNTEER FIRE DEPARTMENT*		
100-32200-5612	Fire Department Grant	15,000	15,000
	Subtotal-VFD Grant	15,000	15,000
100-33300-0000	*OTHER PUBLIC SAFETY/EMERGENCY SVCS		
100-33300-3000	Reverse 911 Services	500	500
	Subtotal-Other Public Safety/Emergency Svcs	500	500
100-42300-0000	**PUBLIC WORKS**		
100-42300-1900	Refuse Contract	90,000	90,600
100-42300-3310	Repairs & Maintenance	2,000	5,000
100-42300-5110	Electrical Service STREET/BRIDGE/EVENT	11,250	11,000
100-42300-6030	Garbage Supplies	1,000	100
	Subtotal-Public Works	104,250	106,700
100-71100-0000	*PARKS AND RECREATION*		
100-71100-3310	Repairs & Maintenance	6,000	3,000
100-71100-5110	Electrical Service PLAYGROUND/PAVILION	250	500
100-71100-6002	Bristow Pavilion	100	100
100-71100-6003	Landscape & Gravel	6,500	5,000
100-71100-6006	Landscape Contract Services	19,500	19,000
100-71100-6007	Repairs & Maintenance Supplies	1,800	1,800

Account Number	Account Description	Proposed FY26-27	FY25-26 Adopted
100-71100-6008	Vehicle & Powered Equipment Fuels	1,300	1,200
100-71100-6009	Vehicle & Powered Equipment Supp	6,582	500
	Subtotal-Parks & Recreation	42,032	31,100
100-71320-0000	*POOL*		
100-71320-3310	Repairs & Maintenance	600	0
100-71320-3315	Chemicals	1,000	1,000
100-71320-3320	Maintenance Service Contracts	65,970	62,700
100-71320-3600	Advertising	200	150
100-71320-5110	Electrical Service POOL	5,000	2,000
100-71320-6005	HOUSEKEEPING & JANITORIAL	250	0
100-71320-6014	Other Operating Supplies	1,000	50
100-71320-8102	Furniture & Fixtures	200	500
100-71320-8106	Sewerage Charges	100	500
	Subtotal-Pool	74,320	66,900
100-81100-0000	*COMMUNITY DEVELOPMENT*		
100-81100-3600	Advertising (Rivers Realm)	5,000	5,000
100-81100-3607	Procedural Advertising	1,000	500
100-81100-5510	PROMOTIONAL REQUESTS	0	500
100-81100-5550	Urbanna Main Street	1,000	1,000
100-81100-5840	FOUNDERS DAY	2,500	2,500
100-81100-5841	TABOR PARK POTTY	3,000	3,000
100-81100-5842	JULY 4TH CELEBRATION	6,112	15,000
100-81100-5870	MITTS / Blue Water Trail	1,000	1,500
100-81100-9600	Christmas Decorations, permits, prizes	1,000	1,000
	Subtotal-Community Development	20,612	30,000
100-81110-0000	*OYSTER FESTIVAL*	0	0
100-81110-1400	OF Bus Lic Reimburse Police Servi Agrmnt	19,500	21,000
100-81110-3600	Advertising	150	150
100-81110-3800	Permits	200	100
100-81110-6014	Other Operating Supplies	100	0
	Subtotal-Oyster Festival	19,950	21,250
100-81600-0000	*TROLLEY*		
100-81600-3800	Purchase of Services	8,823	8,600
	Subtotal-Trolley	8,823	8,600
100-81700-0000	*VISITORS CENTER*		
100-81700-1300	Salaries & Wages - Part Time	11,460	10,530
100-81700-2100	FICA	900	800
100-81700-3310	Repairs & Maintenance	6,000	5,000
100-81700-3320	Security Contracts	1,000	4,000
100-81700-5110	Electrical Service MUSEUM	2,500	1,900
100-81700-5230	Telecommunications	1,000	1,000
100-81700-6007	Repairs & Maintenance Supplies	750	500

Account Number	Account Description	Proposed FY26-27	FY25-26 Adopted
100-81700-6015	Merchandise for Resale	2,500	1,000
100-81700-8102	Furniture & Fixtures	0	100
100-81700-8105	Sewerage Charges	200	300
100-81700-8106	SUPPLIES - SPECIAL EVENTS & OTHER	500	1,000
	Subtotal-Visitors Center	26,810	26,130
	TOTAL ALL ABOVE - GENERAL FUND	726,955	735,844
110-43100-5410	Museum Expense	13,500	6,500
	SUBTOTAL HISTORIC TRUST (MUSEUM)	13,500	6,500
130-81100-5000	**BANNERS & FLAGS**		
130-81100-5850	Banners & Flags Lamp posts	2,000	2,000
	Subtotal-Banners & Flags	2,000	2,000
132-13200-0001	**SECOND SATURDAY'S**		
132-13200-1000	SECOND SATURDAY'S ADVERTISING	1,000	200
132-13200-2000	SECOND SATURDAY'S MERCHANDISE	500	0
132-13200-3000	SECOND SATURDAY'S ENTERTAINMENT	5,900	3,000
132-13200-4000	SECOND SATURDAY'S SECURITY	2,600	2,000
	Subtotal-Second Saturdays	10,000	5,200
	SUBTOTAL SELF-FUNDING ACTIVITIES	12,000	7,200
140-00999-0000	** EXPENSE UPTON'S POINT **		
140-43100-1300	Part-time Salaries & Wages	33,540	27,593
140-43100-2100	FICA	2,566	2,097
140-43100-3310	Repairs & Maintenance	6,000	10,216
140-43100-5110	Electrical Service MARINA	20,000	12,000
140-43100-5230	Telecommunications	2,300	2,300
140-43100-5300	Insurance	1,000	1,700
140-43100-5400	Rental Year Round Outdoor Restroom	2,000	0
140-43100-6001	Office Supplies	400	300
140-43100-6003	Office Equipment	200	0
140-43100-6007	Repairs & Maintenance Supplies	3,300	1,000
140-43100-6009	Dues and Subscriptions	200	200
140-43100-6100	Other Operating Supplies	5,000	17,444
140-43100-6200	Ice	300	300
140-43100-8103	Sewerage Charges	3,900	3,000
140-43100-8104	PROPANE (HOT WATER)	1,000	500
	Subtotal-Upton's Point Marina	81,706	78,650
500-46100-0000	** EXPENSE WATER FUND **		
500-46100-1300	Salaries & Wages - Reg	91,370	99,852
500-46100-2100	FICA	7,000	8,176
500-46100-2210	VRS Retirement	2,320	2,142
500-46100-2300	HOSPITAL MEDICAL	20,000	14,000
500-46100-2400	Group Insurance Life	1,450	1,267
500-46100-3000	Contractual Operator Services	18,000	16,000

Account Number	Account Description	Proposed FY26-27	FY25-26 Adopted
500-46100-3100	Operating License (State)	2,250	2,250
500-46100-3150	Legal Services	2,700	2,700
500-46100-3310	Repairs & Maintenance	42,500	30,000
500-46100-3320	Water Tower Service Contract	18,000	16,000
500-46100-4320	Generator Service Contract	1,300	1,200
500-46100-4500	VA811 Tickets	300	400
500-46100-5110	Electrical Service WATER	11,000	10,000
500-46100-5120	Chemicals and Supplies	8,000	5,000
500-46100-5130	Other/Dues Conferences	7,000	0
500-46100-5140	RENT OF SPACE IN TOWN HALL	12,000	12,000
500-46100-5150	Computer/IT Support	5,000	3,000
500-46100-5230	TELECOMMUNICATIONS	1,700	700
500-46100-5510	Mileage	882	100
500-46100-6007	Repair & Maintenance Supplies	13,000	4,000
500-46100-6008	SCADA SERVICE/MONITOR	0	2,600
500-46100-6009	KAMSTRUP ANNUAL SUPPORT	800	500
500-46100-6010	CARTEGRAPH	5,000	3,250
500-46100-6030	DEQ STATE PERMIT	0	35,000
500-46100-9500	DISTRIBUTION SYSTEM UPGRADE	60,000	49,863
	Subtotal	331,572	320,000
500-95000-0000	*DEBT SERVICE*		
500-95000-0050	USDA LOAN PRINCIPAL PHASE I	19,023	
500-95000-0075	USDA LAON PRINICPAL PHASE II	4,505	
500-95000-0100	USDA LOAN INTEREST PHASE I	17,733	60,000
500-95000-0200	USDA LOAN INTEREST PHASE II	11,167	
	Subtotal	52,428	60,000
	TOTAL - WATER FUND	384,000	380,000
710-00000-0000	** EXPENSE TABER TRUST**		
710-12110-3190	Accounting Tax Work	700	0
710-12110-3200	Court Accountant	1,700	0
710-12110-3300	Court Filling Fee	25	0
710-32100-5610	Contribution to Library	10,000	10,000
710-32200-5610	Vol Fire Dept Contribution	10,000	10,000
710-32300-5610	Rescue Squad Contribution	10,000	10,000
	TOTAL - TABER FUND	32,425	30,000
	Expenses Grand Total	1,250,586	1,238,194