



Proposed Budget in Brief

Fiscal Year 2027 | July 1, 2026- June 30, 2027



Welcome

We are pleased to present the Budget in Brief for the fiscal year 2027 proposed budget. This budget represents a commitment to a needs-based approach to budgeting while ensuring that we continue to properly fund the enhanced services that the Town delivers to our citizens in accordance with the Town's adopted comprehensive plan, Plan Warrenton 2040 .

The goal of this abbreviated budget document is give an overview of the budget while continuing our dedication to budget transparency.



FY 2027 Strategic Goals

- Ensure healthy, safe, and adequate water and wastewater service.
- Provide a fiscally responsible infrastructure that maintains a high quality of life for residents, support current businesses, and attracts new employers with a stable tax structure.
- Ensure public safety services and policies are viewed as amongst the best in similar Virginia towns for responsiveness, community trust, and effectiveness.

Annual Budget Calendar

- September 2025 ● Departments begin developing budget requests.
- November 2025 ● Deadline for departments to submit budget requests.
- December 2025- March 2026 ● Town Manager reviews requests and works with finance department to draft the proposed budget.
- April 1, 2026 ● Delivery of the proposed budget to the Town Council.
- April 14, 2026 ● Budget work session.
- May 12, 2026 ● Budget work session and public hearing on the proposed budget to adopt tax rates for the 2026 tax year.
- June 9, 2026 ● Adoption of the budget by Town Council.
- July 1, 2026 ● Start of fiscal year 2027.

The Town's Funds

The accounts of the Town are organized into funds. A fund is a group of related accounts used to control money that has been earmarked for specific activities or objectives. The Commonwealth of Virginia requires that sources of revenue (such as taxes or fees) be matched together in a fund with the program costs associated with that revenue. That means, for example, money received from resident water bills (revenue for the Water & Sewer Fund) should not be allocated to pay for Police services (General Fund expense). The General Fund is the Town's largest fund, and is therefore the main focus of this document.

Budget Overview

The fiscal year (FY) 2027 proposed budget totals \$58.2 million across all funds, a \$6.0M increase when compared to the FY 2026 adopted budget. The budget for General Fund operating and capital totals \$25.7M, a \$1.2M increase compared to the FY 2026 adopted budget.

	FY 2026 Adopted	FY 2027 Proposed
Total Budget	52.2M	58.2M
General Fund (GF) Budget	24.6M	\$25.7M
General Property Taxes as a Portion of GF Budget	8.2%	10.5%

Property Tax Rate Comparison *(per \$100 of assessed value)*

A real estate tax increase of \$0.02 is proposed. The first penny is dedicated to continuing to meet current service demands and the second penny is dedicated to the cash-funding of capital projects.

	Tax Year 2025 Adopted	Tax Year 2026 Proposed	Variance
Real Estate	\$0.055	\$0.075	\$0.02
Tangible Personal Property - General	\$1.00	\$1.00	-
Machinery and Tools	\$1.00	\$1.00	-
Business Personal Property & Computers	\$1.00	\$1.00	-

Your Tax Dollar at Work

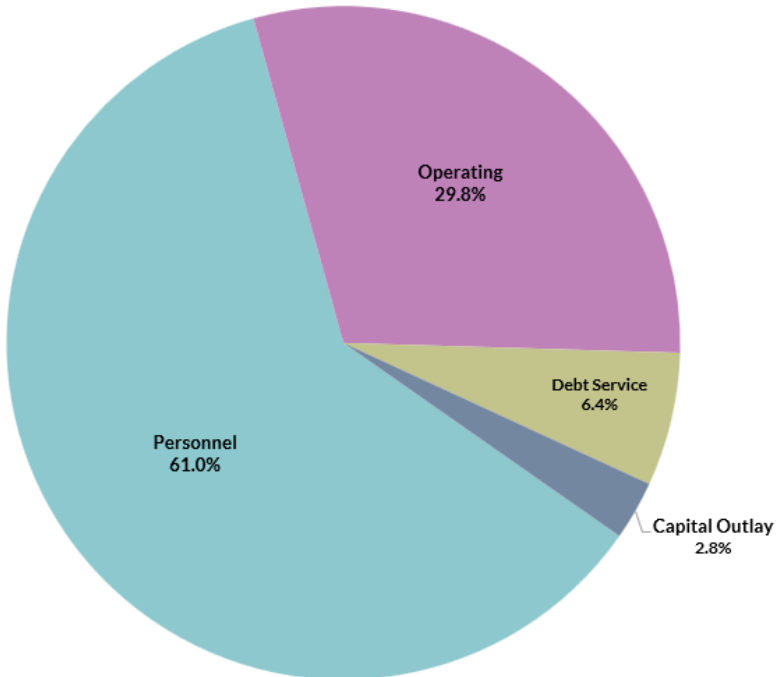
How every dollar of tax revenue is split between General Fund departments and functions in the FY 2027 proposed budget.



26¢	Public Works	10¢	Parks & Recreation
20¢	Public Safety	8¢	Debt Service
16¢	General Government	7¢	Community Development
11¢	Information Technology	2¢	Contributions to Outside Agencies

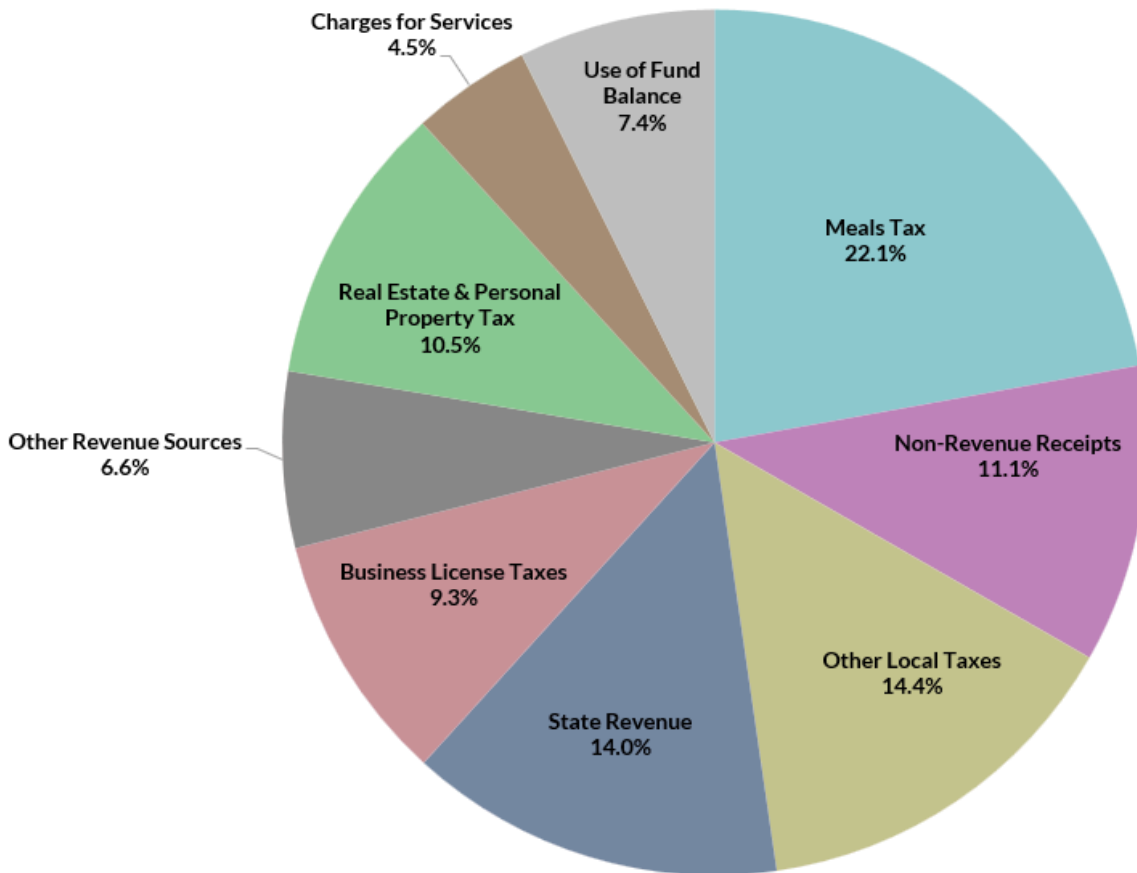
Expenditures by Category

FY 2027 Proposed General Fund expenditures by category, excluding transfers.



How Your Taxes Affect Revenue

A breakdown of what makes up total General Fund Revenue in the fiscal year 2027 proposed budget.



22.1%

Percentage of General Fund revenue provided by the 6% meals tax.

9.3%

Percentage of General Fund revenue provided by the Business, Professional, Occupation License (BPOL) Tax.

10.5%

Percentage of General Fund revenue provided by General Property Taxes.

Capital Improvement Plan

The Capital Improvement Program (CIP) is a multi-year plan for major capital expenditures, such as the construction, reconstruction, renovation, or replacement of a public building or facility. The first year of the multi-year CIP is included in the adopted budget. Town funding can come from the Town's General Fund, Water & Sewer Fund, or Stormwater Fund.

GENERAL FUND CAPITAL PROJECTS

Community Facilities

Project #	Project Name	FY27 Amount
CF-002	Public Works Salt Storage	\$ 1,250,000
CF-003	Public Works Rehabilitation	500,000

Parks and Recreation

Project #	Project Name	FY27 Amount
PR-002	Eva Walker Park Improvements	\$ 230,000
PR-008	Skatepark Replacement at the WARF	50,000
PR-009	WARF Elevator	425,000

Transportation & Circulation

Project #	Project Name	FY27 Amount
TC-007	Walker/East Lee Intersection Improvement	\$ 75,000
TC-016	Gay Road Sidewalk	75,000

State Funded Projects

Project #	Project Name	FY27 Amount
TC-019	Annual Paving Schedule	\$ 400,000

WATER & SEWER FUND CAPITAL PROJECTS

Water Projects

Project #	Project Name	FY27 Amount
W-005	Warrenton Reservoir Dam	\$ 1,000,000
W-017	Lee Highway Waterline Replacement	250,000
W-019	Hunton Street Waterline Replacement	1,700,000
W-021	Industrial Road Waterline Replacement	700,000

Sewer Projects

Project #	Project Name	FY27 Amount
S-002	I&I Reduction	\$ 250,000
S-003	Primary Digester	11,200,000
S-005	Cedar Run Pump Station	300,000
S-012	Sludge Dewatering	1,200,000
S-019	Denitrification System Rehab	1,600,000

Proffer Funded Projects

Project #	Project Name	FY27 Amount
S-011	Taylor Pump Station	\$ 350,000

STORMWATER MANAGEMENT FUND CAPITAL PROJECTS

Project #	Project Name	FY27 Amount
SM-003	Stream Retrofit Rady Park	\$ 425,299
SM-004	Master Drainage Plan	550,000
SM-005	BMP & Filterra Facilities	150,000

Where to Find More Information

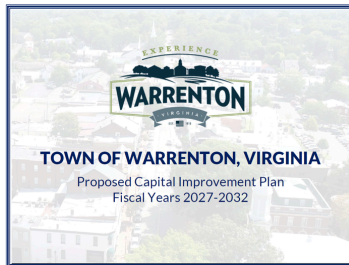


TOWN OF WARRENTON, VIRGINIA
Fiscal Year 2027 Proposed Budget

OFFICE OF THE TOWN MANAGER
21 Main Street, Warrenton, Virginia 2008

The fiscal year 2027 proposed budget contains detailed information on the Town's adopted revenues and expenses across all funds.

Click the photo or visit www.warrentonva.gov/177/Budget



The proposed 2027-2032 Capital Improvement Plan provides detailed project information and cost projections for the the Town's Capital Improvement and Capital Asset Replacement Projects.

Click the photo or visit www.warrentonva.gov/177/Budget



Plan Warrenton 2040 is the Town's adopted comprehensive plan that helps to guide budgeting decisions through strategic goals and capital project selection.

Click the photo or visit www.warrentonva.gov/170/Plan-Warrenton-2040-Comprehensive-Plan

