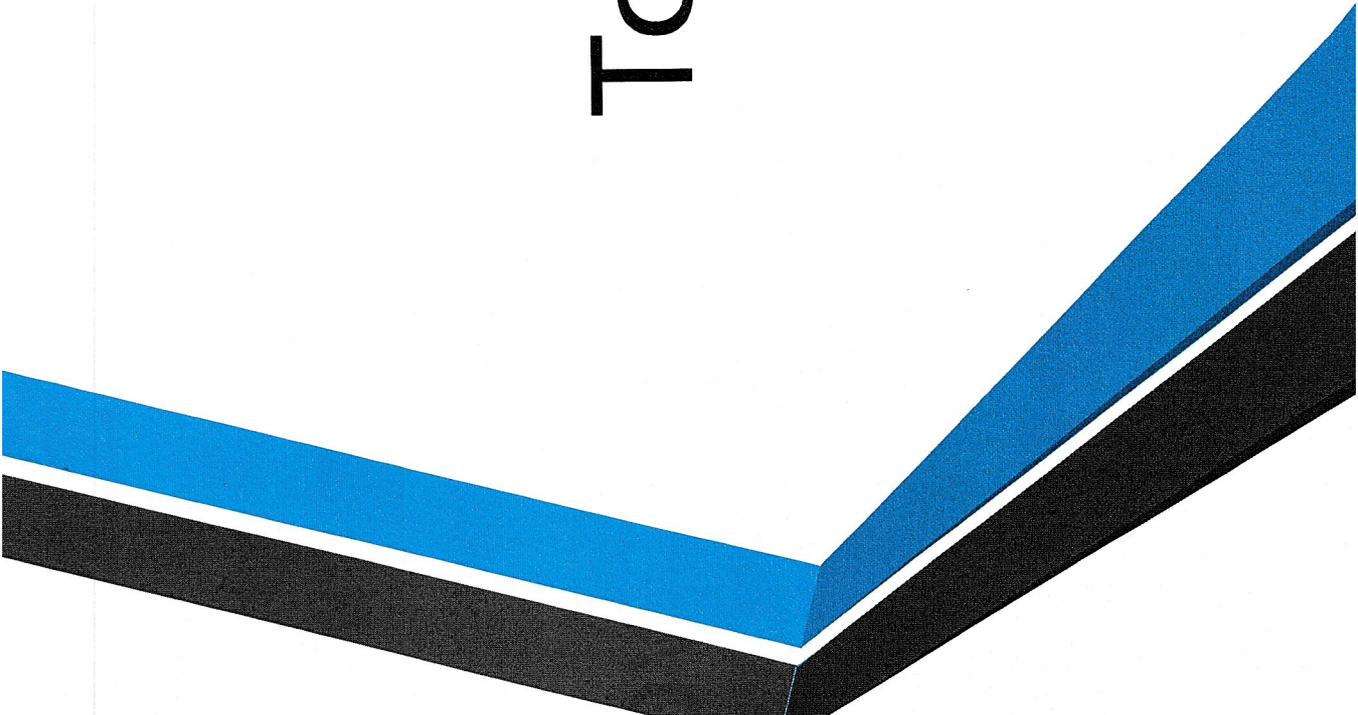




**MONTHLY WORK SESSION AGENDA
MONDAY MARCH 9, 2026, 7:00 P.M.
REMINGTON TOWN COUNCIL
105 E MAIN ST
REMINGTON, VA 22734**

- I. CALL TO ORDER, RECOGNITION OF TOWN COUNCIL, STAFF AND GUESTS**
- II. PLEDGE OF ALLEGIANCE**
- III. CITIZENS TIME**
- IV. TOPICS FOR DISCUSSION**
 - BUDGET PRESENTATION**
 - VEHICLE POLICY**
 - TAP FEES**
 - WEBSITE**
- VII. CLOSED SESSION**
- VIII. ADJOURNMENT**



Town of Remington

Fiscal Year 2027 Budget Proposal

March 9, 2026

105 E Main Street, Remington

Agenda

- Fund Structure
- Budget Items –Workshop 3-09-26
- Salary Increases-1% to 3%
- Salary/Benefits Allocations
- Budgets- Admin, DMV, Water, Cemetery, Grant, Trust
- Water Rates
- Fund Balance-all funds
- Budget Summary
- Next Steps

Funds Structure

- The budget for The Town of Remington is organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. The various funds are grouped as follows:
 - **General Fund (10) Operating Fund** -The General Fund accounts for all revenue and expenditures which are not accounted for in the other funds. Revenues are primarily derived from state funds, local funds, and the meals tax. All of the General Fund revenues and expenditures are used to maintain and operate the day-to-day need of the school system.
 - Administration
 - Police
 - Trash and Recycling
 - **DMV Fund (20)** –DMV fund accounts for all revenue and expenditures for the operation of the DMV Select office. All revenue is generated from the processing of DMV functions.
 - DMV Select offers
 - Vehicle and Title registration,
 - Dealer title and Registration,
 - Permits and placards,
 - Driver transcripts and vehicle transcripts,
 - address changes

Funds-Cont.

- **Grant Fund (50)** – The Grant Fund is a tax-funded money allocation to project public purpose. The grants can be from the Federal or State government. This fund carries over from year to year due to grants that can be multi-year projects.
- **Water Fund (40)** – The Water fund is a proprietary fund for business-like Activities of the government. The most common is a utility fund. Revenues and Expenditures are accounted for in a type of self-balancing proprietary fund call an enterprise fund. The revenue is generated through the deliver of water to its customers. Rates are set .
- **Cemetery Fund (60)** –maintains the cemetery. It sells sites and responsible for the opening and closing of burial sites. Revenue is generated through sale of sites and burial costs. It also received distribution from the Cemetery Trust Fund
- **Cemetery Trust Fund (70)** – a trust fund is required by the Commonwealth of Virginia. Each sale of a cemetery lot 80% is transferred to the Trust fund. The money is invested and the distributions of from the investment is transferred to the Cemetery fund each month for maintenance of the cemetery.

Budget

- This budget does not include any raises
- VRS rates came down over last year by 1.63% savings of 5,014
- Increase in cost 2024-2027

Cost	2024	2025	2026	2027
Utilities	\$ 18,673.57	\$ 40,664.00	\$ 43,038.00	\$ 41,900.00
R&M	\$ 17,503.00	\$ 60,558.00	\$ 60,677.86	\$ 62,900.00
Professional Fees	\$ 38,068.00	\$ 45,784.00	\$ 65,006.00	\$ 73,628.00
Salaries	\$495,154.00	\$628,585.00	\$648,565.98	\$593,203.00

Salary Increase with Benefits-FT/PT

Salary % increase	10	20	40	Total
3%	6,753.00	3,020.00	7,019.00	16,792.00
2%	4,502.00	2,013.00	4,680.00	11,195.00
1%	2,251.00	1,006.00	2,340.00	5,597.00

Salary/Benefit Allocation

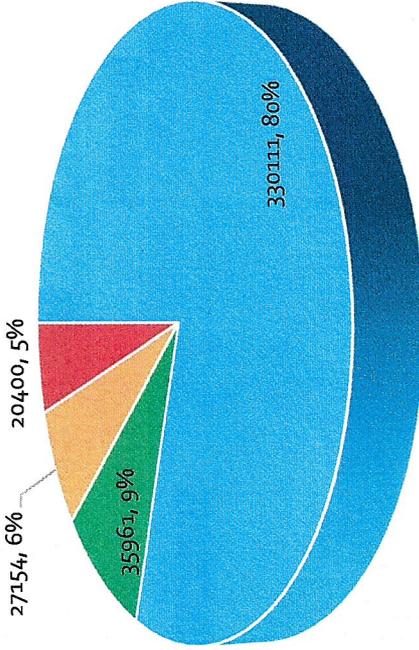
Allocations	CY 2025			CY2026			CY2027		
	10	20	40	10	20	40	10	20	40
Rachael	33%	33%	33%	45%	15%	40%	45%	15%	40%
Desi	30%	30%	40%	25%	15%	60%	25%	15%	60%

GENERAL FUND (10) BUDGET

	2025		2026		2027	
	Budget	Actual	Budget	Actual	Budget	Budget
REVENUES	\$ 379,531.00	\$ 379,842.00	\$ 391,075.00	\$ 408,478.19	\$ 411,351.00	
EXPENDITURES						
SALARIES & WAGES	\$ 106,917.00	\$ 134,182.65	\$ 136,926.00	\$ 125,477.98	\$ 130,095.00	
REPAIRS & MAINTENANCE	\$ 9,101.00	\$ 20,595.17	\$ 22,053.00	\$ 11,505.12	\$ 16,900.00	
UTILITIES	\$ 11,050.00	\$ 5,243.61	\$ 5,502.00	\$ 6,330.00	\$ 5,800.00	
GENERAL & ADMIN EXPENSES	\$ 36,900.00	\$ 43,466.08	\$ 33,620.00	\$ 51,183.40	\$ 42,458.00	
PROFESSIONAL FEES	\$ 22,600.00	\$ 28,392.00	\$ 34,880.00	\$ 34,003.00	\$ 42,550.00	
OTHER FEES	\$ 12,100.00	\$ 5,099.52	\$ 7,904.00	\$ 3,358.14	\$ 3,830.00	
ANNEXATION/ZONING	\$ 1,700.00	\$ 6,890.76	0.00	\$ 3,258.12	\$ 5,000.00	
OTHER EXPENSES	\$ 4,000.00	\$ 3,912.11	\$ 3,450.00	\$ 3,083.52	\$ 3,000.00	
POLICE DEPARTMENT	\$ 126,363.00	\$ 124,220.37	\$ 136,840.00	\$ 145,553.62	\$ 139,638.00	
STREETS, LIGHTS & SIDEWALKS	\$ 12,000.00	\$ 9,575.58	\$ 9,900.00	\$ 9,603.58	\$ 6,850.00	
REIMBURSEABLE EXPENSES	\$ -	\$ 83.95	\$ -	\$ -	\$ -	
CAPITAL OUTLAYS	\$ 36,800.00	\$ 36,800.00			\$ 15,530.00	
	\$ 379,531.00	\$ 418,461.80	\$ 391,075.00	\$ 393,356.48	\$ 411,651.00	
Net (Loss)/Gain	\$ -	\$ (38,619.80)		\$ 15,121.71		

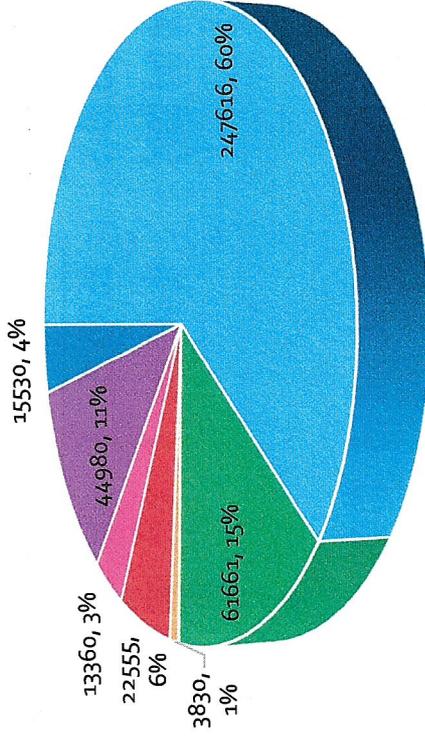
General Fund

General Fund Revenue



- General Fund Taxes
- Misc (bus License, zoning)
- Police
- DMV

General Fund Expenditures



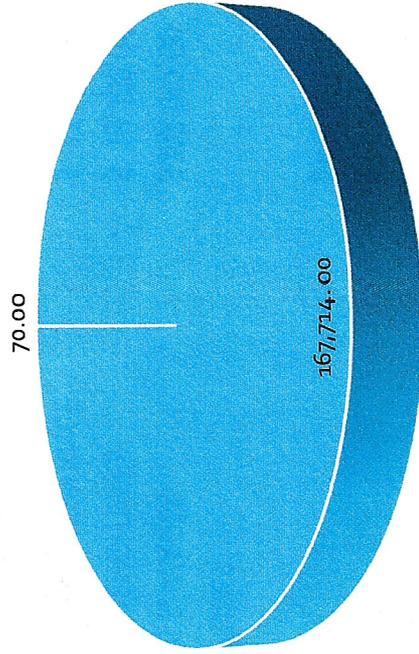
- Salaries-Benefits
- General Admin Cost
- Fees
- R & M
- Utilities
- Professional Fees
- Capital Projects

DMV BUDGET (20)

	2025		2026		2027	
	Budget	Actual	Budget	Actual	Budget	Budget
REVENUES						
	\$171,652.00	\$ 164,241.46	\$142,000.00	\$ 167,971.38	\$167,784.00	\$167,784.00
EXPENDITURES						
SALARIES & WAGES	\$139,921.00	\$ 127,733.60	\$106,777.00	\$ 148,784.38	\$103,141.00	\$103,141.00
GENERAL & ADMIN EXPENSES	\$ 31,731.00	\$ 30,039.47	\$ 35,223.00	\$ 34,808.98	\$ 64,643.00	\$ 64,643.00
	<u>\$171,652.00</u>	<u>\$ 157,773.07</u>	<u>\$142,000.00</u>	<u>\$ 183,593.36</u>	<u>\$167,784.00</u>	<u>\$167,784.00</u>
NET (LOSS)/GAIN	\$ -	\$ 6,468.39	\$	\$ (15,621.98)	\$	\$

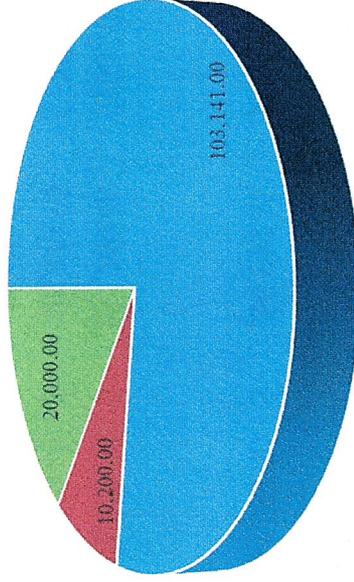
DMV Budget

DMV Revenue



- Commission
- Other Revenue

DMV Expenditure



- Salary/Benefits
- General/Admin
- Rent

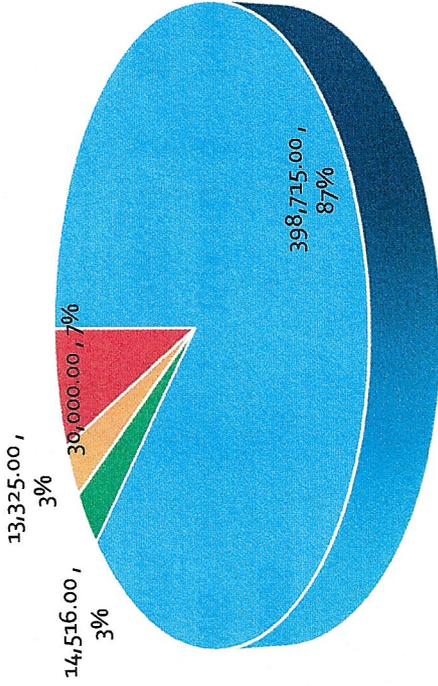
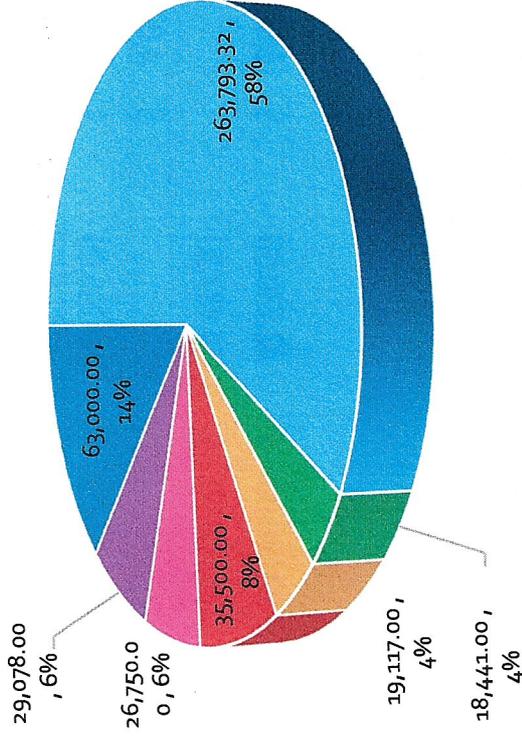
WATER BUDGET (40)

	2025		2026		2027	
	Budget	Actual	Budget	Actual	Budget	Budget
REVENUIES						
	\$ 448,792.00	\$ 352,612.26	\$ 434,587.00	\$ 356,953.15	\$ 495,905.00	\$ 495,905.00
EXPENDITURES						
SALARIES & WAGES	\$ 262,092.00	\$ 244,450.82	\$ 271,619.00	\$ 254,269.46	\$ 263,793.00	\$ 263,793.00
WATER EXPENDITURES	\$ 18,700.00	\$ 31,466.48	\$ 22,000.00	\$ 26,874.70	\$ 28,741.00	\$ 28,741.00
REPAIRS & MAINTENANCE	\$ 27,750.00	\$ 39,963.69	\$ 34,150.00	\$ 49,172.86	\$ 46,000.00	\$ 46,000.00
UTILITIES	\$ 16,200.00	\$ 25,846.14	\$ 16,352.00	\$ 27,105.70	\$ 29,250.00	\$ 29,250.00
GENERAL & ADMIN EXPENSES	\$ 22,450.00	\$ 28,993.33	\$ 35,202.00	\$ 29,209.62	\$ 37,467.00	\$ 37,467.00
PROFESSIONAL FEES	\$ 22,600.00	\$ 17,392.00	\$ 22,513.00	\$ 31,003.00	\$ 31,078.00	\$ 31,078.00
CAPITAL OUTLAY/Water Project Capital	\$ 79,000.00	\$ 89,307.88	\$ 32,751.00	\$ 86,477.05	\$ 59,576.00	\$ 59,576.00
	\$ 448,792.00	\$ 477,420.34	\$ 434,587.00	\$ 504,112.39	\$ 495,905.00	\$ 495,905.00
NET (LOSS)/GAIN		\$ (124,808.08)		\$ (147,159.24)		

Utilities Budget

Water Fund Expenditures

Water Fund Revenue



- Salaries-Benefits
- R&M
- Utilities
- Water Fees
- General Admin Cost
- Professional Fees
- Capital Projects

- Service charge
- Fees
- Interest
- Prior Yr Surplus

GRANT BUDGET (50)

	2025		2026		2027
	Budget	Actual	Budget	Actual	Budget
REVENUES					
	\$ 484,343.00	\$ 885,591.37	\$ 484,343.00	\$ 1,085,338.00	\$ 23,200.00
EXPENDITURES					
FIRE GRANTS	\$ 15,000.00	\$ 15,000.00	\$ 30,000.00	\$ 42,730.00	\$ 15,000.00
POLICE GRANTS	\$ 15,000.00	\$ 15,000.00	\$ 33,000.00	\$ 24,437.30	
POLICE E SUMMONS					\$ 4,000.00
MISCELLANEOUS	\$ 454,343.00	\$ 784,711.64	\$ 323,381.00	\$ 889,758.08	\$ 4,200.00
	\$ 484,343.00	\$ 814,711.64	\$ 386,381.00	\$ 956,925.38	\$ 23,200.00
NET (LOSS)/GAIN		\$ 70,879.73		\$ 128,412.62	

CEMETERY BUDGET (60)

	2025		2026		2027
	Budget	Actual	Budget	Actual	Budget
REVENUES					
	\$ 23,100.00	\$ 40,671.55	\$ 33,800.00	\$ 13,800.00	\$ 40,397.00
EXPENDITURES					
REPAIRS & MAINTENANCE	\$ 3,950.00	\$ 6,392.53	\$ 8,025.00	\$ 7,800.00	\$ 6,950.00
GENERAL & ADMIN EXPENSES	\$ 1,750.00	\$ -	\$ 1,750.00	\$ 1,600.00	\$ 600.00
CEMETERY EXPENDITURES	\$ 12,050.00	\$ 3,280.00	\$ 17,000.00	\$ 29,600.00	\$ 19,280.00
CAPITAL OUTLAYS	\$ 5,350.00	\$ -	\$ 7,025.00	\$ -	\$ 13,567.00
	\$ 23,100.00	\$ 9,672.53	\$ 33,800.00	\$ 39,000.00	\$ 40,397.00
NET (LOSS)/GAIN		\$ 30,999.02		\$ (25,200.00)	

CEMETERY TRUST BUDGET (70)

	2025		2026		2027	
	Budget	Actual	Budget	Actual	Budget	Budget
REVENUES						
	\$23,500.00	\$57,512.18	\$40,800.00	\$4,276.39	\$40,000.00	
EXPENDITURES						
GENERAL & ADMIN EXPENSES	\$ 7,700.00	\$11,393.91	\$ 9,900.00	\$ 718.22	\$12,000.00	
BUDGET CONTINGENCIES	\$15,800.00	\$ -	\$30,900.00	\$ -	\$28,000.00	
	\$23,500.00	\$11,393.91	\$40,800.00	\$ 718.22	\$40,000.00	
NET (LOSS)/GAIN		\$46,118.27				

Water Rate Increase

Water Rate Increase

Adjustments based on FY 25 actuals

Revenue	Actual					Budget		Projected		
	2021	2022	2023*	2024	2025	2027	2028	2029	2030	2030
Increase in rates						107%	115%	115%	115%	115%
Water revenue	314,005.53	335,009.39	330,000.00	335,537.35	322,979.00	353,692.78	406,746.70	467,758.70	537,922.51	537,922.51
Other Revenue	19,226.35	24,539.69	24,596.62	12,973.34	12,356.00	\$ 14,161.00	\$ 14,161.00	\$ 14,161.00	\$ 14,161.00	\$ 14,161.00
	\$333,231.88	\$359,549.08	\$354,596.62	\$348,510.69	\$335,335.00	\$367,853.78	\$ 420,907.70	\$ 481,919.70	\$ 552,083.51	\$ 552,083.51
Expenditures	262,766.20	263,310.59	401,220.54	399,589.43	477,420.00	495,905.00	510,782.15	471,529.61	487,683.06	487,683.06
		0.21%	52.38%	-0.41%	19.48%	0.020	3.0%	-7.7%	3.4%	3.4%
Net Income/(Loss)	70,465.68	96,238.49	(46,623.92)	(51,078.74)	(142,085.00)	(128,051.22)	(89,874.45)	10,390.09	64,400.45	64,400.45

*2023 additional people

21-23 Connect Fee (new subdivisions)

Assume 3% increase in Expenditures each year

Assume 3% increase in salary

Arsenic Loan paid off in 2029

Fund Balances

Name of Fund	Fund #	Ending FB-FY24	Balance @6-30-25	Projected FY26 Net
General Fund	Fund 10	\$ 123,287.00	\$ 89,313.28	104,464.99
DMV	Fund 20	\$ 150,648.00	\$ 156,112.48	140,490.50
Water	Fund 40	\$ 945,655.00	\$ 823,915.93	763,832.93
Cemetery	Fund 60	\$ 23,224.00	\$ 54,222.67	29,022.67

Budget Summary

		FY 2026		FY 2027			
Summary of all Funds		Proposed Budget	Proposed Budget	Increase/ Decrease	% Change	% of Budget	
10	General Fund	\$ 391,075	\$ 411,351	\$ 20,276	5%	35.1%	
20	DMV	\$ 142,000	\$ 167,784	\$ 25,784	15%	12.8%	
40	Water	\$ 434,587	\$ 495,905	\$ 61,318	14%	39.0%	
50	Grant/Capital	\$ 71,200	\$ 23,200	\$ (48,000)	-10%	6.4%	*
60	Cemetery	\$ 33,800	\$ 40,397	\$ 6,597	29%	3.0%	
70	Cemetery Trust	\$ 40,800	\$ 40,000	\$ (800)	-3%	3.7%	
	All Funds Total	\$ 1,113,462	\$ 1,178,637	\$ 65,175	4%	100.0%	

* This fund roll year to year

3% increase NOT included

Rachael and Dezi allocations same as FY 26

Next Steps

- Budget Workshop- April 13, 2026
- Budget-April 20th- Final Draft with amendments
- Public Hearing FY27 Budget –May 11, 2026
- Approve FY 27 Budget- May 18, 2026

CONNECTION AND TAP FEE	TAP SIZE	CURRENT-TOR	WSA CURRENT (INCREASE ANTICIPATED 7/1/26)	RECOMMENDED TOR FEE
	5/8X3/4"	N/A	11120	\$9,500.00
	. 3/4	\$7,500	16680	\$11,500.00
	1"	\$12,000	27800	\$1,900.00
	1 1/2"	\$25,000	55600	\$48,000.00
	2"	\$35,000	88960	\$82,000.00
	3"	\$85,000	194600	\$115,000.00
Reservation of Water Connection	\$2,750	\$2,750		

Certain employees may be authorized to take Town vehicles home based on emergency response needs and duties outside normal hours as approved by the Town Administrator.

B. Public Works

Due to on-call responsibilities, Public Works Employees may be authorized by the Town Administrator to regularly take a Town vehicle home.

C. Limitations

1. Vehicles are for Town business only.
2. Unauthorized users are prohibited.

V. TAKE-HOME VEHICLES – OCCASIONAL BASIS

Occasional take-home use may be approved by the Town Administrator when it benefits Town operations.

VI. VEHICLE CARE AND RESPONSIBILITY

Employees must operate Town vehicles safely, maintain cleanliness, and report issues promptly.

VII. RECORDKEEPING

Monthly mileage logs are required for commuting and work-related use.

VIII. TAX AND COMPLIANCE

Commuting use may be reported as a taxable fringe benefit when required.

IX. POLICY REVIEW

This policy may be reviewed, revised or revoked at the discretion of the Town Administrator.