TOWN COUNCIL

FY 2025 Budget Public Hearing

June 6, 2024

Cape Charles Civic Center

6:00 PM

1. Call to Order
   - A. Roll Call
   - B. Establish quorum

2. Moment of Silence and Pledge of Allegiance

3. Public Hearing
   - A. Reading of Advertisement
   - B. Fiscal Year 2025 Proposed Budget, Tax & Utility Rates, Building & Zoning Fees
   - C. Receive Public Comments (3 minutes per speaker)

4. Adjournment of Public Hearing

NOTICE OF PUBLIC HEARING
MUNICIPAL CORPORATION OF CAPE CHARLES
FISCAL YEAR 2025 PROPOSED BUDGET

Following are the estimated receipts and expenditures of the Municipal Corporation of Cape Charles for the Fiscal Year 2025. The Town Council will hold a Public Hearing on June 6, 2024 at 6:00 p.m. at the Cape Charles Civic Center, 500 Tazewell Avenue, to receive verbal and written comments on all proposed disbursements, as well as all tax and utility rate changes. Written comments can be submitted prior to the hearing via email to clerk@capecharles.org or hand delivered to Town Hall. Verbal comments can be provided during the public hearing. The proposed Fiscal Year 2025 budget and all tax and rate changes will be discussed and brought to a vote at the regular council meeting on June 20, 2024. For additional detail and explanation please visit the Town website at www.capecharles.org, under Agendas and Minutes / Town Council.

Proposed 2025 Budget

GENERAL FUND		
Revenue	$	5,124,100.85
Expense	$	5,124,100.85
GENERAL CAPITAL FUND		
Revenue	$	10,790,805.67
Expense	$	10,790,805.67
GENERAL DEBT SERVICE FUND		
Revenue	$	25,121.00
Expense	$	25,121.00
GENERAL SPECIAL ACTIVITIES FUND		
Revenue	$	25,500.00
Expense	$	25,500.00
PUBLIC UTILITY FUND		
Revenue	$	9,576,513.71
Total Expenditures	$	9,576,513.71
HARBOR		
Revenue	$	1,162,576.00
Expenditures	$	1,162,576.00
SANITATION		
Revenue	$	345,884.00
Expenditures	$	345,884.00
Total Town Budget	**$**	**27,050,501.23**

Following are the proposed tax rates and user fees which are part of the fiscal plan:
Rates that have changed are in bold print.

Vehicle License Tax: $31.00 per vehicle subject to Virginia State Registration (Trailers $18.00) and Golf Cart Decal is $31.00.

Real Estate Tax: $ .1481 per $100 of assessed value
Personal Property Tax $1.00 per $100 of assessed value

Boat Tax $0.01 per $100 of assessed value
Transient Occupancy Tax: 4.0% plus flat fee of: $1 per night per room (Hotels/B&Bs) or $4 per night (Residential Units)

Trash Collection Fee: $20.80 per month

There are proposed changes to the Building, Planning and Zoning fee schedule, which may be viewed at the Town website under Agendas and Minutes / Town Council.

Adam Charney, Mayor

TOWN OF CAPE CHARLES FISCAL YEAR 2025 PROPOSED BUDGET SUMMARY			Change Since 5/2 Work Session
General Fund			
Revenue		$ 5,124,100.85	$ (679,218.65)
Expenditures			
	Legislative	$ 58,019.26	$ (1,447.74)
	Clerk	$ 108,512.54	$ (23,554.69)
	Town Manager	$ 1,553,122.46	$ (141,106.53)
	Finance	$ 551,713.65	$ 5,925.59
	Police	$ 910,206.46	$ 37,028.56
	Code Enfocment	$ 177,220.17	$ 4,896.22
	Public Works	$ 1,053,181.80	$ 241,167.99
	Library	$ 237,125.14	$ 11,281.31
	Planning & Zoning	$ 378,336.64	$ (22,675.41)
	Information Technology	$ 96,662.40	$ 96,662.40
	Total Expenditures	$ 5,124,100.51	$ 208,177.70
	Revenue Less Expenditures	$ -	$ (887,396.69)
Capital Projects Fund			
Revenue		$ 10,790,805.67	
Expenditures		$ -	
	Revenue Less Expenditures	$ 10,790,805.67	
Debt Service Fund			
Revenue		$ 25,121.00	$ -
Expenditures		$ 25,121.00	$ -
	Revenue Less Expenditures	$ -	$ -
Special Activities Fund			
Revenue		$ 25,500.00	$ -
Expenditures		$ 25,500.00	$ -
	Revenue Less Expenditures	$ -	$ -
Utility Fund			
Revenue		$ 9,576,513.71	$ -
Expenditures		$ 9,576,513.71	$ -
	Revenue Less Expenditures	$ -	$ -
Harbor Fund			$ -
Revenue		$ 1,162,576.00	$ (105,783.00)
Expenditures		$ 1,162,576.34	$ (105,782.66)
	Revenue Less Expenditures	$ -	$ -
Sanitation Fund			
Revenue		$ 345,884.00	$ -
Expenditures		$ 345,884.00	$ -
	Revenue Less Expenditures	$ -	$ -

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
General Fund					
100-3010-1000 Real Property Tax <= 2014	$ -	$111.28	$ -		
100-3010-2015 Real Property Tax 2015	$ -	$208.65	$ -		
100-3010-2016 Real Property Tax 2016	$ -	$65.74	$ -		
100-3010-2017 Real Property Tax 2017	$ -	$65.20	$ 100.00		
100-3010-2018 Real Property Tax 2018	$ -	$559.55	$ 200.00		
100-3010-2019 Real Property Tax 2019	$ -	$559.55	$ 300.00		
100-3010-2020 Real Property Tax 2020	$ -	$518.89	$ 400.00		
100-3010-2021 Real Property Tax 2021	$ 1,000.00	$1,568.55	$ 500.00	-50.00%	
100-3010-2022 Real Property Tax 2022	$ 8,485.57	$16,314.59	$ 1,500.00	-82.32%	
100-3010-2023 Real Property Tax 2023	$ 1,690,167.00	$1,662,265.08	$ 15,000.00	-99.11%	
100-3010-2024 Real Property Tax 2024	$ -	$ -	$ 1,491,535.62		Equalizing tax levy to 100% of levy prior to reassesment, and reducing tax rate by 0.0225 per $100 (debt service), assuming $19.85mil new constr and 97% collections. 97% collection rate is rounded down from 97.8% rather than up to allow for late adjustments from the county. [Original FY24: $1,605,700]. New tax rate would be $0.1481 per $100.
100-3020-1000 Personal Property Tax <=2014	$ -	$ -	$ -		
100-3020-2015 Personal Property Tax 2015	$ -	$ -	$ -		
100-3020-2016 Personal Property Tax 2016	$ -	$ -	$ -		
100-3020-2017 Personal Property Tax 2017	$ -	$ 133.86	$ -		
100-3020-2018 Personal Property Tax 2018	$ 71.50	$ 88.85	$ -	-100.00%	
100-3020-2019 Personal Property Tax 2019	$ 0.45	$ 124.04	$ -	-100.00%	
100-3020-2020 Personal Property Tax 2020	$ 206.00	$ 231.26	$ 100.00	-51.46%	
100-3020-2021 Personal Property Tax 2021	$ 569.99	$ 1,560.73	$ 200.00	-64.91%	
100-3020-2022 Personal Property Tax 2022	$ 19,000.00	$ 23,233.28	$ 1,500.00	-92.11%	
100-3020-2023 Personal Property Tax 2023	$ 92,787.00	$ 99,591.88	$ 20,000.00	-78.45%	
100-3020-2024 Personal Property Tax 2024	$ -	$ -	$ 96,800.00		Projecting same as originally budgeted in FY24, before adjustment.
100-3020-9000 PPTRA Discount	$ -	$ -	$ -		
100-3025-1000 License Tax Prior Years <=2016	$ -	$ -	$ -		
100-3025-2017 License Tax 2017	$ -	$ 31.00	$ -		
100-3025-2018 License Tax 2018	$ 31.00	$ 31.00	$ -	-100.00%	
100-3025-2019 License Tax 2019	$ -	$ 124.00	$ -		
100-3025-2020 License Tax 2020	$ -	$ 41.91	$ -		
100-3025-2021 License Tax 2021	$ 31.00	$ 434.00	$ -	-100.00%	
100-3025-2022 License Tax 2022	$ 5,259.82	$ 6,096.56	$ -	-100.00%	
100-3025-2023 License Tax 2023	$ 21,000.00	$ 22,270.09	$ -	-100.00%	
100-3025-2024 License Tax 2024	$ -	$ -	$ 22,270.00		Based on YTD collected for 2023
100-3035-1000 Machinery & Tools Tax <=2015	$ -	$ -	$ -		
100-3035-2016 Machinery & Tools Tax 2016	$ -	$ -	$ -		
100-3035-2017 Machinery & Tools Tax 2017	$ -	$ -	$ -		
100-3035-2018 Machinery & Tools Tax 2018	$ -	$ -	$ -		
100-3035-2019 Machinery & Tools Tax 2019	$ -	$ -	$ -		

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
100-3035-2020 Machinery & Tools Tax 2020	$ -	$ -	$ -		
100-3035-2021 Machinery & Tools Tax 2021	$ -	$ -	$ -		
100-3035-2022 Machinery & Tools Tax 2022	$ -	$ 3.70	$ -		
100-3035-2023 Machinery & Tools Taxes 2023	$ 23,299.00	$ 21,549.13	$ -	-100.00%	
100-3035-2024 Machinery & Tools Tax 2024	$ -	$ -	$ 22,134.00		Only one taxpayer - coastal precast. No real way to predict but depreciate 5% per Deb.
100-3040-1000 Penalties All Property Tax	$ 16,000.00	$ 27,645.70	$ 20,000.00	25.00%	We are significantly over budget for fy24, but I am being conservative
100-3050-1000 Golf Cart Decals	$ 39,519.43	$ 3,466.83	$ 23,000.00	-41.80%	This was overstated at mid-year because the irregular pattern of payments threw off the model. We were aware of this at the time and we discussed at the work session that it would net out with other conservatively estimated line items. [FY24: $20,150]
100-3050-1100 Consumer Utility Taxes - Elec & Gas	$ 49,220.96	$ 42,570.18	$ 60,000.00	21.90%	ANEC made an early payment December utility taxes in prior year that distorted my mid-year projection [Original FY24: $61,580]
100-3050-1200 Communications Tax - Phone	$ 30,299.92	$ 20,690.08	$ 32,000.00	5.61%	This has never been below $32k in the past 5 years
100-3050-1300 BPOL - ALL	$ 412,082.10	$ 100,117.98	$ 336,460.00	-18.35%	Too early to project final BPOL revenue. Using the actual amount collected in FY23. [Original FY24: $295,000]
100-3050-1400 Admission Taxes	$ 27,985.01	$ 17,717.51	$ 22,000.00	-21.39%	Seems to have finally recovered to pre-COVID levels. [Original FY24: $22,000]
100-3050-1500 Transient Occupancy Tax	$ 638,112.76	$ 467,938.21	$ 685,000.00	7.35%	Has trended upwards over the past 5 years. [Original FY24: $680,000]
100-3050-1600 Meals Tax	$ 824,069.94	$ 596,567.08	$ 799,535.00	-2.98%	Consistently trending upwards over the past 5 years with the exception of a slight dip in FY20. [Original FY24: $775,000]
100-3050-1650 Meals Tax .5% for Capital Projects	$ 82,407.00	$ 57,454.74	$ 79,953.50	-2.98%	
100-3050-1700 Personal Property Short Term Rental Tax	$ 17,712.44	$ 9,551.37	$ 15,000.00	-15.31%	Generally trending upwards over past 5 years. I combined 5-year average w/ current year projection
100-3050-1750 County Cigarette Tax Sharing	$ 24,527.31	$ 14,769.57	$ 23,212.00	-5.36%	Updated per county budget as of 4/10
100-3050-1800 Rolling Stock & Misc Taxes	$ 240.94	$ 240.94	$ 175.00	-27.37%	Return to originally budgeted FY24 amount
100-3075-1000 Penalties & Int on MiscTaxes & Licenses	$ 700.00	$ 84.22	$ -	-100.00%	
100-3090-1000 Bay Creek Impact Fees	$ -	$ -	$ 60,000.00		New Revenue (Annexation Agreement settlement): 20 lots @ $3000 per lot.
100-3100-1000 Harbor Development Certificate P/Z	$ 750.00	$ -	$ 750.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1050 Land Use/Conditional Use Application P/Z	$ 2,500.00	$ -	$ 1,200.00	-52.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1060 Zoning Variance Advertising	$ 2,000.00	$ 625.70	$ 1,000.00	-50.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1070 Miscellaneous Planning/Zoning Fees P/Z	$ 6,000.00	$ 2,670.00	$ 4,000.00	-33.33%	Projections provided by Code Enforcement/Zoning officers
100-3100-1080 Subdivision Fees P/Z	$ 12,000.00	$ 9,675.00	$ 12,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1100 Historic Review Fees COA P/Z	$ 25,000.00	$ 22,150.00	$ 25,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1110 Building Permits	$ 150,000.00	$ 116,099.82	$ 150,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1150 Planning & Review Fees	$ 10,000.00	$ 6,440.00	$ 10,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1160 Electrical Permits	$ 10,000.00	$ 9,983.37	$ 10,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1200 Plumbing Permits	$ 8,000.00	$ 11,005.41	$ 10,000.00	25.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1220 Plumbing Inspection Fees DONOTUSE	$ -	$ -	$ -		Projections provided by Code Enforcement/Zoning officers
100-3100-1250 Mechanical Permits	$ 10,000.00	$ 10,988.23	$ 10,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1260 Elevator Permits	$ 1,298.80	$ 1,993.12	$ 2,000.00	53.99%	Projections provided by Code Enforcement/Zoning officers
100-3100-1300 UST/AST Permit	$ 1,500.00	$ 950.00	$ 1,500.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1350 Occupancy Permits, Temporary	$ 8,000.00	$ 14,400.00	$ 6,000.00	-25.00%	Projections provided by Code Enforcement/Zoning officers

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100-3100-1360 Permit After Fact Admin Fee Building	$ 1,500.00	$ 1,200.00	$ 1,500.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1370 Permit After the Fact P&Z	$ -	$ 4,000.00	$ 1,000.00		Projections provided by Code Enforcement/Zoning officers
100-3100-1400 Building Plan Review Fees	$ 10,000.00	$ 6,170.00	$ 8,000.00	-20.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1410 Shallow Well Permits	$ 1,900.00	$ 3,200.00	$ 2,000.00	5.26%	Projections provided by Code Enforcement/Zoning officers
100-3100-1460 Erosion & Sediment Control Permit	$ 3,500.00	$ 1,047.76	$ 2,500.00	-28.57%	Projections provided by Code Enforcement/Zoning officers
100-3100-1470 Erosion & Sediment Plan Review Fee	$ 4,000.00	$ 4,950.00	$ 4,500.00	12.50%	Projections provided by Code Enforcement/Zoning officers
100-3100-1500 Demolition Permit	$ 100.00	$ -	$ -	-100.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1510 Gas Permit	$ 4,000.00	$ 3,118.48	$ 4,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1550 Misc Building Dept Fees	$ 10,000.00	$ 6,820.00	$ 10,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3100-1560 Fire Permit	$ 473.03	$ 1,527.93	$ 1,000.00	111.40%	Projections provided by Code Enforcement/Zoning officers
100-3100-1570 Sign Permit P/Z	$ 300.00	$ 500.00	$ 400.00	33.33%	Projections provided by Code Enforcement/Zoning officers
100-3100-1600 Rental Inspections	$ 18,000.00	$ 7,050.00	$ 18,000.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3200-1600 Court Fines and Forfeitures	$ 68,594.43	$ 47,233.72	$ 40,000.00	-41.69%	Ranges from under $9k to almost $90k. Goes up and down, unpredictable
100-3200-1640 Planning/Zoning Fines/Fees	$ 2,000.00	$ -	$ -	-100.00%	Projections provided by Code Enforcement/Zoning officers
100-3200-1650 Code Enfrcmnt Admin Fees/Fines	$ 2,500.00	$ 5,345.00	$2,500.00	0.00%	Projections provided by Code Enforcement/Zoning officers
100-3200-1660 Traffic & Parking Fines	$ 14,200.00	$ 10,619.44	$ 14,200.00	0.00%	Seems to have leveled off after increase in FY23
100-3200-1700 E-Summons $5 Fee-Future Software Purchase	$ 3,119.07	$ 2,164.63	$ 2,600.00	-16.64%	
100-3200-1710 Police Record Request	$ 50.00	$ 55.00	$ -	-100.00%	
100-3300-1700 Interest on Bank Deposits	$ 6,000.00	$ 4,251.05	$ 6,000.00	0.00%	
100-3300-1750 Dividends & Interest on Investments	$ 59,664.50	$ 107,066.95	$ 285,101.73	377.84%	In order to balance the budget, current projection is based on $15.65 M remaining invested for 1 year @ 2.5% interest rate. However if the current interest rate of 5.4% continues, we could expect up to $845,217 in interest.
100-3400-1750 Rental of Parks/Rec Property & Facility	$ 750.00	$ -	$ -	-100.00%	
100-3400-1800 Lease Revenue - Harbor Lot	$ 34,000.00	$ 23,028.03	$ 32,000.00	-5.88%	Current projection shows $31,614 (comparing FY24YTD to FY23 full year)
100-3400-1810 Lease Revenue - Water Tower	$ 2,400.00	$ 1,800.00	$ -	-100.00%	Went with utility sale
100-3500-1800 Sale of Surplus Equipment & Misc	$ -	$ -	$ -		
100-3500-1850 Library Service & Misc Fees	$ 1,000.00	$ 257.20	$ 500.00	-50.00%	Ranges from $250-$1,000 each year
100-3500-1900 Recreation & Event Fees Collected	$ 800.00	$ -	$ 800.00	0.00%	
100-3500-1910 Sale of Maps, Plats, Surveys, Blueprints, Misc	$ -	$ -	$ -		
100-3500-1920 Notary Services	$ 150.00	$ 15.00	$ -	-100.00%	
100-3500-1950 FOIA Service Fees	$ 300.00	$ -	$ -	-100.00%	
100-3500-1960 Credit 1%/Debit .$.25 Card Use Fee	$ -	$ -	$ -		No plan to implement CC fees in the first half of FY25
100-3500-1970 DMV Stop Fee Collected	$ 500.00	$ 150.00	$ 500.00	0.00%	
100-3500-2000 Sale of Town Real Property	$ 610,010.00	$ 300,010.00	$ -	-100.00%	Assuming library sale closes in FY24 and sale of 2 Randolph lots is does not occur or is delayed beyond FY25
100-3600-1000 Gifts and Donations-Private Sources-REC	$ -	$ -	$ -		
100-3600-2000 Gifts & Private Donations Police	$ -	$ -	$ -		
100-3600-3000 Gifts & Private Donations Library non-FOL	$ -	$ -	$ -		
100-3600-3100 Gifts & Private Donations Library FOL	$ -	$ -	$ -		
100-3600-4000 Insurance Proceeds, Refund or Misc Rebate	$ 5,785.11	$ 5,985.11	$ -	-100.00%	Adjust as needed
100-3600-5000 Surplus & Salvage Property Sale	$ -	$ -	$ -		
100-3600-6000 Appropriation From Fund Balance	$ -	$ -	$ -		

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
100-3650-1000 Credit/Debit Card Fee Revenue	$ -	$ -	$ -		
100-3650-1500 Recovery Misc. Costs - Finance	$ -	$ 294.50	$ -		
100-3650-2000 Recovery - Police Property Loss & Misc.	$ -	$ -	$ -		
100-3650-3000 Recovery, Misc.-Code Enf (mowing, demo, etc)	$ 170.00	$ 160.00	$ -	-100.00%	Not worth budgeting for IMO
100-3650-4000 Recovery Public Works - Misc & Damage	$ -	$ -	$ -		
100-3650-5000 Recovery (damage)-Parks & Rec	$ -	$ -	$ -		
100-3650-6000 Recovery Town Mgr-Misc.	$ -	$ 802.11	$ -		
100-3650-7000 Recovery - Retirement Forfeiture	$ -	$ -	$ -		
100-3700-1000 Grant - Recov. of Storm Damages FEMA	$ -	$ -	$ -		
100-3700-2200 Grant Gen Fund - USDA RD	$ 26,000.00	$ 26,000.00	$ 18,550.00	-28.65%	Assuming another USDA grant/loan for one police vehicle @ $53k
100-3700-3000 Proceeds from Loan/Bond Issuance	$ -	$ -	$ -		
100-3750-1000 Rolling Stock Taxes	$ -	$ -	$ -		Redundant w/ 100-3050-1800. I propose deletion.
100-3750-2000 Personal Prop. Tax Reimbursement- PPTRA	$ 35,424.00	$ 35,423.60	$ 35,424.00	0.00%	This is the same every year
100-3750-3000 Local SALES & USE Taxes	$ 100,000.00	$ 67,153.22	$ 100,000.00	0.00%	
100-3750-3100 DMV Humane Plates Pybl to ESSO	$ -	$ -	$ -		
100-3750-3200 Grant/Donation - Misc. Pass-through	$ -	$ -	$ -		
100-3800-1000 Assistance to Local Police Dept HB 599 - State	$ 34,356.00	$ 18,066.00	$ 34,000.00	-1.04%	Not issued for FY25 yet. Amount is between $31-37k every year.
100-3800-2000 Grant - DCJS LOLE/Byrne	$ 6,000.00	$ 2,794.46	$ 3,000.00	-50.00%	Numbers not issued get for FY25, usually around $3k
100-3800-3000 Grant - Fire Program Funds (Passthru)	$ -	$ -	$ -		
100-3800-4000 Grant - VDOT Roads, Trails & Sidewks	$ -	$ -	$ -		
100-3800-5000 Grant - Litter Prevention Grant (DEQ)	$ 2,085.00	$ 2,085.00	$ 2,200.00	5.52%	Noncompetitive grant, amount set by DEQ application due end of June hear from DEQ around October. Usually goes up $300-$500 each yr
100-3800-6000 Grant - Miscellaneous/Other	$ -	$ -	$ -		
100-3800-6001 Reappropriated Funding - Carryover Projects	$ 103,000.00	$ -	$ 278,000.00	169.90%	$3,000 from Legislative Travel-Lodging & Meals, $23,000 from TM Legal Services, $11,000 from TM Professional Services, $60,000 from TM Consulting (BMP), $57,000 from TM Contingency, $8,000 from Code PT Salaries, $15,000 from PW Seasonal Wages, $101,000 from Planning Mgmt Consulting
100-3800-7000 Grant - Library - VA Arts Comm.	$ -	$ -	$ 400.00		
100-3800-8000 Grant - Library Program Other	$ 900.00	$ 4,700.00	$ 4,700.00	422.22%	VA touring grant for STEM education & supplies
100-3800-9000 Grant - Parks/Rec Fac/Equipment & CCP	$ -	$ -	$ -		
100-3800-9900 Grants - CEB Branding $7K	$ -	$ -	$ -		
100-3800-9901 Grants - CEB Travel $1K	$ -	$ -	$ -		
100-3800-9910 DHCD CDBG Small Business Recovery Grant	$ -	$ -	$ -		
100-3800-9920 COVID related Federal Grants-CARES & ARPA	$ -	$ -	$ -		Suggest deleting this account
100-3850-1000 Grant - Northampton County Library	$ 30,000.00	$ 30,000.00	$ 30,000.00	0.00%	Have requested $30k from NOCO again. Not confirmed yet.
100-3850-2000 Grant Other - Northampton County	$ 16,750.00	$ -	$ 5,000.00	-70.15%	Submitted request for fireworks too late. Expect to get $5k for Dockdogs in second round.
100-3900-1000 Grant - VML Risk Management	$ 4,000.00	$ 3,472.50	$ 4,000.00	0.00%	$4k is max. Seems to be automatically awarded. Have not identified a project yet.
100-3900-6000 Appropriation from Fund Balance	$ 479,543.16	$ -		-100.00%	Will fill in if necessary as budget comes together
100-3950-1000 Loan Proceeds previous year	$ -	$ -	$ -		
100-3950-1050 Loan Proceeds Current Year	$ -	$ -	$ -		$ 9,600.00
100-3950-2000 Reappropriate Grant Proceeds Previous Year	$ -	$ -	$ -		

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100-3950-2100 Loan Proceeds USDA Rural Devlpmnt	$ 48,800.00	$ 48,800.00	$ 34,450.00	-29.41%	Assuming another USDA grant/loan for one police vehicle @ $53k
100-3950-8520 Transfer from Sanitation Fund	$ -	$ -	$ -		
100-3975-1000 Misc Rev Proceeds from Fair/Event	$ 3,100.00	$ -	$ 3,100.00	0.00%	July 4th vendor fees???
100-3975-1100 Miscellaneous Rev & NSF Fees-Gen Fund	$ 2,250.00	$ 2,136.10	$ 2,250.00	0.00%	0
New Revenue - VAW Payment for Use of PW Personnel	$ -	$ -	$ 9,600.00		$1,600 per month for a maximum of 6 months (meter readings)
New Revenue - VAW Franchise Fee	$ -	$ -	$ 50,000.00		
Total	$ 6,029,809.24	$ 4,213,030.22	$ 5,124,100.85	-15.02%	
Core Operating Revenue	$ 4,762,456.08		$ 4,793,100.85	0.64%	Core operating revenue is defined as all revenue less appropriations & reappropriations, USDA RD funding, bond proceeds, .5% of meals tax set aside for capital projects and sale of town real property.

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
Capital - Revenue					
110-3700-2200 Grant - USDA Rural Development	$ -	$ -	$ -		
110-3800-4000 Grant - VDOT Roads, Trails & Sidewalks	$ 703,483.00	$ 109,127.38	$ -	-100.00%	
110-3800-9920 ARPA Grant Recognized - Project completion	$ -	$ -	$ -		
110-3850-2000 Grant Other	$ 30,000.00	$ -	$ -		
110-3900-1000 Appropriation from fund Balance	$ -	$ -	$ -		
110-3900-6000 Reappropriation Gen Capital Fund	$ 577,050.00	$ -	$ 945,000.00		
110-3950-1000 Loan Proceeds Previous Year	$ -	$ -	$ -		
110-3950-2000 Transfer from Gen Fund for Capital 6%	$ 339,746.13	$ -	$ 289,339.17	-14.84%	
110-3950-2050 Transfer from Gen Fund Meals Tax .5%	$ 82,407.00	$ 57,454.74	$ 79,953.50	-2.98%	
110-3950-2100 Loan Proceeds USDA Rural Dvlpmnt	$ -	$ -	$ -		
110-3950-3100 Transfer from Gen Fund Other	$ 310,000.00	$ -	$ -		
110-3950-8130 Transfer from Special Activities Fund	$ 179,850.00	$ -	$ -		
110-3950-8520 Transfer from Sanitation Fund	$ -	$ -	$ -		
110-3950-9000 Transfer From Utility Fund	$ -		$ 9,476,513.00		Utility sale proceeds - $15,000,000+$50,000 (transaction cost reimbursement)-debt service appropriated in FY24 for debt payoff-$750,000 held in escrow
Total	$ 2,222,536.13	$ 166,582.12	$ 10,790,805.67	385.52%	

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
Debt Service - Revenue					
120-3950-2100 Transfer from Gen Fund for GF Debt	$ 151,107.36	$ 118,824.99	$ 25,121.00	-83.38%	
Total	$ 151,107.36	$ 118,824.99	$ 25,121.00	-83.38%	

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
Special Activities - Revenue					
130-3300-1700 Interest on Bank Deposits	$ -	$ -	$ -		
130-3650-6000 Recovery Town Mgr - Misc	$ -	$ -	$ -		
130-3800-3000 Grant-Fire Program Funds (Passthru)	$ 15,000.00	$ 15,000.00	$ 15,000.00	0.00%	Awaiting requests for funds from community/nonprofit groups.
130-3800-7000 Grant-VA State Promotion of the Arts Passthru	$ 4,500.00	$ 4,500.00	$ 4,500.00	0.00%	FY25 request, pending approval
130-3800-8000 Grant - Friends of the Library	$ 6,000.00	$ -	$ 6,000.00	0.00%	Per Sharon they give the same amount every year
130-3800-9000 Grant Parks/Rec Facilities & Equipment - CCP	$ -	$ -	$ -		
130-3800-9910 Federal Grant - DHCD CDBG Small Bus Rcvry	$ -	$ -	$ -		
130-3800-9920 Federal Grant - ARPA DCJS FY24	$ 91,000.00	$ 52,058.78	$ -		
130-3850-2000 Reappropriate Grant Funding ARPA original	$ 179,850.00	$ -	$ -		
130-3950-2000 Reappropriate Grant Funding Other Prior Year	$ -	$ -	$ -		
Total	$ 296,350.00	$ 71,558.78	$ 25,500.00	-91.40%	

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
Utility - Revenue					
501-3900-6000 Appropriation from Fund Balance	$ 1,573,079.00	$ -	$ 9,576,513.71	508.78%	Sale proceeds [approx until after closing] - $15,000,000+$50,000 (closing cost reimbursement)-$5,000,000 appropriated in FY24 for debt payoff-$750,000 held in escrow
Total	$ 1,573,079.00	$ -	$ 9,576,513.71	508.78%	

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
Harbor - Revenue					
510-3075-1000 Penalties & Interest - Harbor	$ -	$ -			
510-3150-1000 Harbor Fuel Sales	$ 420,926.88	$ 299,146.69	$ 400,000.00	-4.97%	Projection provided by CCMS
510-3150-1100 Miscellaneous Sales-Snacks, Drinks, Ice, Clothing	$ -	$ -			
510-3150-1200 Miscellaneous Sales-Boating Supplies	$ -	$ -			
510-3150-1300 Miscellaneous Sales-RTIC	$ -	$ -			
510-3150-1500 Lube & Oil Sales	$ -	$ -			
510-3150-2000 Dockage Fees	$ 400,939.43	$ 230,766.00	$ 350,000.00	-12.71%	Projection provided by CCMS
510-3150-2050 Special Event Revenue - Harbor	$ -	$ -			
510-3150-2100 Harbor Electric and Water	$ 25,751.68	$ 14,790.00	$ 20,000.00	-22.34%	Projection provided by CCMS
510-3150-2200 Lease/Storage Revenue	$ -	$ -	$ -		
510-3150-3000 Wharfage Fees	$ 8,000.00	$ 51.00	$ 2,000.00	-75.00%	Projection provided by CCMS
510-3300-1520 Sale of Abandoned or Harbor Misc. Property	$ -	$ -			
510-3400-1000 Lease - Restaurant Base Amount	$ 7,200.00	$ 4,200.00	$ 7,200.00	0.00%	
510-3500-1501 Harbor Water Sales	$ 1,200.00	$ -	$ 1,200.00		
510-3600-4000 Insurance Proceeds, Refund or Rebate	$ -	$ -			
510-3650-1000 Credit Card Fee Rev	$ -	$ -	$ 17,500.00		3% credit card fees, assuming $583,333 in credit card charges.
510-3650-1500 Recovery - Harbor Property Damages	$ -	$ -			
510-3650-4000 Recovery - Harbor Miscellaneous	$ -	$ -			
510-3670-1000 Discount Earned - Harbor (Sales & Use Tax, Misc.)	$ -	$ -			
510-3700-2200 Grant- Harbor USDA Rural Development	$ -	$ -			
510-3800-2000 VA Port Authority Grant	$ 228,687.00	$ 110,957.00	$ 166,153.00	-27.34%	For Inner Harbor Bulkhead Rehab Ph 3, 75% reimbursement
510-3800-2050 Grant - Town Match	$ -	$ -			
510-3800-3000 Grant - Federal Boating Infrastructure BIG	$ -	$ -			
510-3800-3500 Grant Virginia Dept of Health - Pumpout Costs	$ -	$ -			
510-3800-5000 Grant - Litter Prevention Grant (DEQ)	$ -	$ -			
510-3900-6000 Appropriation From Fund Balance	$ 13,000.00	$ -			
510-3950-1000 Loan Proceeds Previous Year	$ -	$ -			
510-3950-2000 Transfer from Debt Service Fund	$ 104,115.36	$ 101,604.04	$ -	-100.00%	
510-3950-2100 Loan Proceeds - USDA Rural Development	$ -	$ -			
510-3950-2110 Transfer from General Fund	$ 417,164.00	$ -	$ 198,523.00		$118,384 (CIP) + $80,139 (Operations)
510-3950-6000 Transfer from Fund Balance	$ -	$ -			
Total	$ 1,626,984.35	$ 761,514.73	$ 1,162,576.00	-28.54%	

Account	FY24 budget	FY24 Actual as of 2/29	FY25 Requested	% change	Notes
Sanitation - Revenue					
520-3150-1000 Refuse Collection Fees	$ 310,380.00	$ 220,072.48	$ 342,584.00	10.38%	Assuming 1373 cans. Expenses budgeted to pay for pickup of 1400 cans. This balances fund 520
520-3150-2000 Bulk refuse collection fees	$ 600.00	$ 387.50	$ 600.00	0.00%	
520-3150-3000 Miscellaneous Refuse fees	$ -	$ -	$ -		
520-3150-4000 Penalties & Interest - Garbage Charges	$ 3,285.00	$ 1,956.73	$ 2,700.00	-17.81%	YTD comparison projects slight shortfall.
520-3900-6000 Appropriation from Fund Balance	$ -	$ -	$ -		
Total	$ 314,265.00	$ 222,416.71	$ 345,884.00	10.06%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Legislative					
100-4110-1200 PT Salaries & Wages Legislative	$ 4,800.00	$ 3,200.00	$ 4,800.00	0.00%	
100-4110-2000 FICA Expense	$ 367.20	$ 258.25	$ 450.00	22.55%	used actual FY 24 actual (6 mos) x 2
100-4110-2100 SUI Expense	$ 6.24	$ 4.12	$ 7.00	12.18%	used actual FY 24 actual (6 mos) x 2
100-4110-2230 Worker's Comp	$ -	$ -	$ -		
100-4110-3025 Repair Maint & Inspect Contracted Svcs	$ 1,500.00	$ -	$ 3,500.00	133.33%	election year - added election board & staff expenses
100-4110-3430 IT Services	$ 500.00	$ -	$ 500.00	0.00%	misc. IT services - Civic Center
100-4110-3450 Printing & Design Services	$ -	$ -	$ -		
100-4110-3500 Advertising Services	$ 12,000.00	$ 1,652.40	$ 8,000.00	-33.33%	reduced - hopefully Zoning Ordinance done in FY 24
100-4110-5040 Phone Service	$ 1,080.00	$ 466.89	$ 600.00	-44.44%	reduced - new plan for Mayor's cell phone
100-4110-5050 Internet & Cable Services	$ 1,800.00	$ 895.79	$ 1,850.00	2.78%	Spectrum for Civic Center
100-4110-5080 Lease, Bldgs & Property	$ -	$ -	$ -		
100-4110-5200 Travel-Mileage, Parking & Tolls	$ 2,795.00	$ 891.47	$ 3,300.00	18.07%	election year - possible 3 new TC for training, etc.
100-4110-5210 Travel-Lodging & Meals	$ 9,795.00	$ 4,281.97	$ 11,500.00	17.41%	election year - possible 3 new TC for training, conferences, etc. FY24 was adjusted by deparment head from $9,795
100-4110-5220 Conference	$ 4,795.00	$ 1,005.00	$ 5,100.00	6.36%	election year - possible 3 new TC for training, conferences, etc.
100-4110-5230 Education	$ 1,200.00	$ -	$ 1,200.00	0.00%	consultant/facilitator
100-4110-5240 Books & Subscriptions	$ -	$ -	$ -		
100-4110-5250 Dues & Memberships	$ -	$ -	$ -		
100-4110-5310 Insurance, Public Official Liability	$ 7,595.00	$ 6,079.74	$ 9,303.70	22.50%	Based on new VRSA policy
100-4110-6000 Office Supplies	$ 1,000.00	$ 481.79	$ 1,000.00	0.00%	
100-4110-6125 Departmental Equipment & Supplies	$ 2,000.00	$ -	$ 3,500.00	75.00%	election year - cost of voting machines, ballots & supplies for NH Cty registrar
100-4110-6150 Computer, Software & Electronics <$10K	$ 2,000.00	$ 125.82	$ 2,000.00	0.00%	iCloud storage for iPads, DropBox, iPad apps, 2 replacement iPads & cases
100-4110-6225 Repair & Maintenance Supplies Legislative	$ -	$ -	$ -		
Legis. Water & Sewer Expense	$ -	$ -	$ 1,408.56		Minimum bill ($117.38) x 12 months for Civic Center. American Water will bill us the minimum until water meters are installed. May need to be adjusted later.
Total	$ 53,233.44	$ 19,343.24	$ 58,019.26	8.99%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Clerk					
100-4112-1000 Regular Salaries & WagesTown Clerk	$ 65,667.71	$ 42,936.56	$ 68,034.00	3.60%	
100-4112-1100 Regular Salaries & WagesOT Town Clerk	$ -	$ -	$ -		
100-4112-2000 FICA Expense	$ 5,023.58	$ 3,325.05	$ 5,204.46	3.60%	
100-4112-2100 SUI Expense	$ 10.40	$ 8.00	$ 8.00	-23.08%	
100-4112-2200 Retirement-ER VRS &ICMA-RC Contribution	$ 5,036.71	$ 3,357.84	$ 4,613.16	-8.41%	
100-4112-2210 Life Insurance	$ 879.95	$ 586.64	$ 911.72	3.61%	
100-4112-2220 Disability Insurance, LTD& STD	$ 502.69	$ 219.12	$ 520.55	3.55%	
100-4112-2230 Worker's Comp	$ 42.27	$ 31.98	$ 40.43	-4.35%	
100-4112-2300 Health Insurance	$ -	$ -	$ -		Per HR
100-4112-2301 Health Reimb Acct Exp	$ 750.00	$ 562.50	$ 750.00	0.00%	Per HR
100-4112-2302 Wellness Health IncentiveExp	$ 100.00	$ -	$ 100.00	0.00%	
100-4112-2310 Dental Insurance	$ 609.00	$ 406.00	$ 626.22	2.83%	Per HR
100-4112-2320 Vision Insurance	$ -	$ -	$ -		
100-4112-2325 AFLAC InsurancePremiums - Town portion	$ -	$ -	$ -		
100-4112-2340 Employee Assist Program	$ -	$ -	$ -		
100-4112-2345 Employee/VolunteerTesting	$ -	$ -	$ -		
100-4112-2360 Staff & VolunteerAppreciation	$ -	$ -	$ -		
100-4112-3000 Contract Labor	$ -	$ -	$ -		
100-4112-3020 Maint Svc Contracts -Annual	$ -	$ -	$ -		
100-4112-3025 Repair Maint & InspectContracted Svcs	$ 2,600.00	$ -	$ 2,000.00	-23.08%	Shredding (CC Day 2024 & records destruction); ShoreScan K moved to 4112-3430
100-4112-3030 Lease - Storage	$ -	$ -	$ 4,800.00		NEW ITEM - 10x30 temp controlled unit @ Bay Storage - archives storage moving from Library
100-4112-3450 Printing & DesignServices	$ -	$ -	$ -		
100-4112-3500 Advertising Services	$ -	$ -	$ -		
100-4112-5040 Phone Service	$ 780.00	$ 520.00	$ 780.00	0.00%	Libby's cell phone reimbursement
100-4112-5050 Internet & Cable Services	$ -	$ -	$ -		
100-4112-5110 Lease, Office Equipment	$ -	$ -	$ -		
100-4112-5200 Travel-Mileage, Parking& Tolls	$ 1,000.00	$ 76.33	$ 1,000.00	0.00%	IIMC Reg 2 Conf; VMCA Conf & Institute; VAGARA Conf
100-4112-5210 Travel-Lodging & Meals	$ 1,600.00	$ -	$ 1,600.00	0.00%	same as 4112-5200
100-4112-5220 Conference	$ 1,400.00	$ 650.00	$ 1,400.00	0.00%	same as 4112-5200
100-4112-5230 Education	$ -	$ -	$ 299.00		Fred Prior VIP (unlimited virtual training)
100-4112-5240 Books & Subscriptions	$ 14,000.00	$ 1,742.84	$ 13,050.00	-6.79%	ES News, Municode updates for Town Code & Zon Ord $11k for Municode Zoning Ord. codification not completed in FY24
100-4112-5250 Dues & Memberships	$ 475.00	$ 109.00	$ 475.00	0.00%	IIMC, VMCA, VAGARA, NAGARA
100-4112-5260 Employee Testing &Certification	$ -	$ -	$ -		
100-4112-6000 Office Supplies	$ 1,500.00	$ 106.59	$ 1,500.00	0.00%	minute books & archive paper; misc supplies
100-4112-6150 Computer, Software &Electronics <$10K	$ 888.00	$ 38.99	$ 800.00	-9.91%	Adobe Pro 365; Adobe Premier Elements/PhotoShop (video/photo processing); iPad accessories
Total	$ 102,865.31	$ 54,677.44	$ 108,512.54	5.49%	

Account		FY24 Budget		FY24 Actual as of 2/29/24		FY25 Requested	% change	Notes
Town Manager								
100-4121-1000 Regular Salaries &Wages-Town Manager	$	158,360.81	$	103,896.03	$	168,331.11	6.30%	
100-4121-1100 Regular Wages TMgr OT	$	2,033.93	$	418.69	$	2,085.00	2.51%	
100-4121-1200 PT Salaries & WagesTown Mgr	$	45,272.00	$	22,213.00	$	46,586.70	2.90%	
100-4121-1400 Seasonal Wages (Beach Attendants)	$	10,000.00	$	6,639.28	$	13,150.00	31.50%	Increased beach attendant pay to $13.50/hr
100-4121-1500 Seasonal Wages OTBeach Attendants	$	-	$	200.00	$	-		
100-4121-1600 Bonus & Increase PoolGen Fund	$	-	$	-	$	-		
100-4121-1800 Allocated Wages	$	(17,419.88)	$	(10,427.00)	$	(5,807.00)	-66.66%	Some wages were allocated to utilities in PYs. Adjust if sale doesn't go through.
100-4121-1900 Personnel LapseAllowance	$	-	$	-	$	-		
100-4121-2000 FICA Expense	$	16,498.51	$	10,275.57	$	16,787.22	1.75%	
100-4121-2100 SUI Expense	$	41.60	$	28.17	$	24.00	-42.31%	
100-4121-2200 Retirement-ER VRS &ICMA-RC Contribution	$	12,146.27	$	8,097.60	$	14,878.31	22.49%	
100-4121-2210 Life Insurance	$	2,122.03	$	1,414.48	$	2,940.62	38.58%	
100-4121-2220 Disability Insurance, LTD& STD	$	1,199.96	$	520.16	$	1,273.48	6.13%	
100-4121-2230 Worker's Comp	$	1,052.58	$	295.80	$	861.66	-18.14%	
100-4121-2300 Health Insurance	$	6,299.52	$	4,199.68	$	6,213.13	-1.37%	Per HR
100-4121-2301 Health Reimb Acct Exp	$	1,500.00	$	1,125.00	$	1,575.00	5.00%	Per HR
100-4121-2302 Wellness Health IncentiveExp	$	370.00	$	-	$	370.00	0.00%	
100-4121-2310 Dental Insurance	$	587.04	$	601.68	$	927.70	58.03%	Per HR
100-4121-2320 Vision Insurance	$	-	$	-	$	-		
100-4121-2325 AFLAC InsurancePremiums - Town portion	$	-	$	-	$	-		
100-4121-2340 Employee Assist Program	$	250.00	$	79.50	$	250.00	0.00%	
100-4121-2345 Employee/VolunteerTesting	$	120.00	$	45.95	$	120.00	0.00%	Drug screening/background checks
100-4121-2350 Relocation Assistance	$	-	$	-	$	5,000.00		For new TM
100-4121-2360 Staff & VolunteerAppreciation	$	7,500.00	$	7,860.94	$	8,000.00	6.67%	
100-4121-2800 Allocated Benefits	$	(3,215.74)	$	(1,605.00)	$	(1,072.00)	-66.66%	Some wages were allocated to utilities in PYs. Adjust if sale doesn't go through.
100-4121-3000 Contract Labor	$	-	$	-	$	-		
100-4121-3005 Program and EventPerformers-Central Park Concerts	$	17,000.00	$	13,100.00	$	17,000.00	0.00%	
100-4121-3025 Repair Maint & InspectContracted Svcs	$	9,600.00	$	5,620.49	$	5,620.49	-41.45%	Support K for TM printer/copiers
100-4121-3400 Legal Services TM	$	74,250.00	$	31,005.49	$	50,000.00	-32.66%	Draft SRT ordinances and/or research RR property. Actual updated as of 4/9
100-4121-3401 Legal Services Finance	$	3,000.00	$	-	$	3,000.00	0.00%	
100-4121-3402 Legal Services Code Enf	$	-	$	-	$	-		
100-4121-3404 Legal Services Police	$	-	$	-	$	-		
100-4121-3405 Legal Services Planner	$	6,000.00	$	720.00	$	6,000.00	0.00%	
100-4121-3406 Legal Services PublicWorks	$	-	$	-	$	-		
100-4121-3410 Professional Services	$	35,000.00	$	13,266.50	$	50,000.00	42.86%	Recruiting new TM. Original FY24 budget was $75k, but most of this was moved to Consulting Svcs. Actual updated as of 4/9
100-4121-3420 Consulting Svcs GenFund	$	100,000.00	$	-	$	70,000.00	-30.00%	$110k- FY24 actual($40K) beachfront MP. Original FY24 budget was $0.
100-4121-3450 Printing & DesignServices	$	-	$	-	$	-		
100-4121-3500 Advertising Services	$	2,000.00	$	165.60	$	10,000.00	400.00%	Recruiting new TM
100-4121-4010 Grant ExpEnter Passthru	$	-	$	-	$	-		

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
100-4121-4015 Grant ExpArts Enter VCA	$ 4,500.00	$ 4,500.00	$ 4,500.00	0.00%	FY25 request, pending approval
100-4121-4025 Grant Exp -Support Fire Dept	$ 25,000.00	$ 25,000.00	$ 50,000.00	100.00%	Requested $75k
100-4121-4030 Grant Exp - Nrthmptn CtyTourism Infrast.	$ -	$ -	$ -		
100-4121-4040 Grant ExpSupport	$ -	$ -	$ -		
100-4121-4045 Grant Exp - Cape CharlesMusm & Welcm Cntr	$ -	$ -	$ -		
100-4121-4050 Grant Exp - ESVA Tourism Comm.	$ 5,000.00	$ 5,000.00	$ 5,000.00	0.00%	
100-4121-4060 Grant Exp - Local Arts,GEAR, Harbor for the Arts	$ -	$ -	$ -		
100-4121-4065 Grant Exp - Randy CustisMmrl Fund, Youth Sports	$ -	$ -	$ -		
100-4121-4070 Grant Exp - VRSA RiskMngmnt Grant Exp	$ 4,000.00	$ -	$ -	-100.00%	
100-4121-4100 Grant Exp - YMCA	$ 5,000.00	$ 5,000.00	$ 10,000.00	100.00%	requested $10k
100-4121-4125 Grant/Donation Exp -Misc. Pass-through	$ -	$ -	$ -		
100-4121-4130 DHCD CDBG COVID-19Bus Asst Grant Expenditures	$ -	$ -	$ -		
100-4121-4150 Grant Exp -	$ -	$ -	$ -		
100-4121-4200 Fireworks	$ 25,000.00	$ 20,100.00	$ 25,000.00	0.00%	
100-4121-4210 Cape Charles Main Street	$ 90,000.00	$ 67,500.00	$ 90,000.00	0.00%	FY25 request
100-4121-4220 Marketing - Social Media& Website	$ -	$ -	$ -		
100-4121-4230 Marketing - PrintedMaterials	$ -	$ -	$ -		
100-4121-5000 Tax Refund - Prior Year,(RE, PP, BPOL, MISC)	$ 2,194.22	$ 2,158.66	$ 2,195.00	0.04%	
100-4121-5005 Refund - Misc. Fees	$ 1,200.00	$ -	$ 1,200.00	0.00%	
100-4121-5010 Refund - Tourism ZoneBPOL	$ 2,000.00	$ -	$ 2,000.00	0.00%	
100-4121-5020 Refund - Tourism ZoneReal & Business Property Tax	$ 2,000.00	$ -	$ 2,000.00	0.00%	
100-4121-5030 Refund - Tourism ZonePermit Fees	$ 4,000.00	$ -	$ 4,000.00	0.00%	
100-4121-5040 Phone Service	$ 8,000.00	$ 5,020.80	$ 8,000.00	0.00%	
100-4121-5050 Internet & Cable Services	$ 1,800.00	$ 962.84	$ 1,800.00	0.00%	
100-4121-5070 Postage	$ 9,100.00	$ 21.10	$ 9,100.00	0.00%	
100-4121-5080 Lease, Bldgs & Property	$ 8,500.00	$ 6,875.00	$ 8,500.00	0.00%	
100-4121-5090 Lease, RIght of Way	$ 6,326.35	$ 6,326.35	$ 6,327.00	0.01%	
100-4121-5100 Lease, Vehicles &Equipment	$ -	$ -	$ -		
100-4121-5110 Lease, Office Equipment	$ 7,025.00	$ 4,574.42	$ 7,025.00	0.00%	
100-4121-5200 Travel-Mileage, Parking& Tolls	$ 1,000.00	$ 239.18	$ 1,000.00	0.00%	
100-4121-5210 Travel-Lodging & Meals	$ 1,800.00	$ 2,635.92	$ 2,800.00	55.56%	
100-4121-5220 Conference	$ 425.00	$ 435.00	$ 425.00	0.00%	
100-4121-5230 Education	$ 1,000.00	$ 724.99	$ 1,000.00	0.00%	
100-4121-5240 Books & Subscriptions	$ -	$ -	$ -		
100-4121-5250 Dues & Memberships	$ 1,560.00	$ 1,125.00	$ 1,560.00	0.00%	
100-4121-5300 Insurance, Property & General Liability	$ 41,452.90	$ 36,224.82	$ 48,071.82	15.97%	Based on new VRSA policy
100-4121-5310 Insurance, Public OfficialLiability	$ -	$ -	$ -		
100-4121-5340 Licensing	$ 740.00	$ 715.00	$ 740.00	0.00%	
100-4121-5350 Fines & Penalties	$ -	$ -	$ -		
100-4121-6000 Office Supplies	$ 15,000.00	$ 8,900.33	$ 15,000.00	0.00%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
100-4121-6050 Uniforms Expense	$ 1,000.00	$ 453.96	$ 1,000.00	0.00%	
100-4121-6100 Recreation Programs &Events	$ 36,996.00	$ 51,171.38	$ 54,000.00	45.96%	Includes Dockdogs
100-4121-6125 Event DepartmentalEquipment	$ 7,253.68	$ 6,237.24	$ 4,000.00	-44.86%	Folding tables, heaters, storage racks
100-4121-6150 Computer, Software &Electronics <$10K	$ 14,117.95	$ 11,833.30	$ 16,118.00	14.17%	Added $2000 for new ipad & laptop for new TM
100-4121-6175 Vehicles & PoweredEquipment Fuel - Admin Vehicle	$ 300.00	$ -	$ 300.00	0.00%	
100-4121-6200 Vehicles & EquipmentRepair	$ 1,500.00	$ -	$ 1,500.00	0.00%	
100-4121-6225 Repair & Maintenance	$ 500.00	$ -	$ 500.00	0.00%	
TM Water & Sewer Expense	$ -	$ -	$ 1,408.56		Minimum bill ($117.38) x 12 months for Town Hall. American Water will bill us the minimum until water meters are installed. May need to be adjusted later.
100-4121-6800 Debt Service - PrincipalPayment TM	$ -	$ -	$ -		
100-4121-6850 Debt Service Interest -TM	$ -	$ -	$ -		
100-4121-6900 Contingency Fund ExpGen Fund	$ 77,882.05	$ 10.58	$ 80,000.00	2.72%	This includes contingency for all departments w/in GF
100-4121-7080 Computers, Software &Elec Equip.>$5000	$ -	$ -	$ -		
100-4121-8100 Transfer to Fund Balance- Excess Rev	$ 250,000.00	$ -	$ -	-100.00%	
100-4121-8110 Transfer to Gen CapitalProj Fund - Min 6%	$ 339,746.13	$ -	$ 289,339.17	-14.84%	Original FY24 budget before mid-year was $268,330. 6% is $289,339.17
100-4121-8111 Transfer .5% Meals tax toCap Proj Fund	$ 82,407.00	$ 57,454.74	$ 79,953.50	-2.98%	Original FY24 budget before mid-year was $77,500
100-4121-8112 Transfer Misc. to Cap Proj	$ 310,000.00	$ -	$ -	-100.00%	
100-4121-8120 Transfer to Gen Debt SvcFund	$ 255,222.72	$ 220,429.03	$ 25,121.00	-90.16%	USDA RD debt only, all other debt to be paid off
100-4121-8130 Transfer to Gen SpecialActivity Fund	$ -	$ -	$ -		
100-4121-8501 Transfer to Utility Fund	$ 311,727.92	$ -		-100.00%	
100-4121-8510 Transfer to Harbor Fund	$ 417,164.00	$ -	$ 198,523.00	-52.41%	Capital: $118,384, operational subsidy: $80,139.34
Total	$ 2,871,009.55		$ 1,553,122.46	-45.90%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Finance					
100-4124-1000 Regular Salaries & Wages-Finance	$ 287,852.58	$ 188,950.80	$ 321,416.03	11.66%	PT BPOL Tech to FT and increase for utility clerk converted to new position
100-4124-1100 Regular Salaries & Wages OT Finance	$ 971.80	$ -	$ 1,025.00	5.47%	
100-4124-1200 PT Salaries & Wages Finance	$ 20,000.00	$ 23,151.34	$ 5,000.00	-75.00%	
100-4124-1300 PT Salaries & Wages OT Fin	$ -	$ -	$ -		
100-4124-1800 Allocated Wages	$ (20,535.22)	$ (12,522.00)	$ (8,540.00)	-58.41%	Some wages were allocated to utilities in PYs. Adjust if sale doesn't go through.
100-4124-2000 FICA Expense	$ 22,817.99	$ 15,320.07	$ 24,588.59	7.76%	
100-4124-2100 SUI Expense	$ 72.80	$ 50.86	$ 48.00	-34.07%	
100-4124-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 21,838.99	$ 13,082.00	$ 21,791.98	-0.22%	
100-4124-2210 Life Insurance	$ 3,815.42	$ 2,285.50	$ 4,306.56	12.87%	
100-4124-2220 Disability Insurance, LTD & STD	$ 2,199.47	$ 870.74	$ 2,497.48	13.55%	
100-4124-2230 Worker's Comp	$ 171.67	$ 143.60	$ 181.32	5.62%	
100-4124-2300 Health Insurance	$ 38,147.92	$ 16,425.36	$ 35,406.31	-7.19%	Per JO + 3 months extra medicare stipend
100-4124-2301 Health Reimb Acct Exp	$ 3,450.00	$ 2,587.50	$ 4,307.00	24.84%	Per JO
100-4124-2302 Wellness Health Incentive Exp	$ 1,010.00	$ -	$ 1,450.00	43.56%	
100-4124-2310 Dental Insurance	$ 1,783.08	$ 884.22	$ 1,507.38	-15.46%	Per JO
100-4124-2320 Vision Insurance	$ -	$ -	$ -		
100-4124-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -	$ -		
100-4124-2330 Benefits Adminstn Fees	$ 3,300.00	$ 1,246.00	$ -	-100.00%	
100-4124-2340 Employee Assist Program	$ -	$ -	$ -		
100-4124-2345 Employee/Volunteer Testing	$ -	$ -	$ -		
100-4124-2360 Staff & Volunteer Appreciation	$ -	$ -	$ -		
100-4124-2800 Allocated Benefits	$ (5,917.68)	$ (3,462.00)	$ (2,396.00)	-59.51%	Some wages were allocated to utilities in PYs. Adjust if sale doesn't go through.
100-4124-3000 Contract Labor	$ -	$ -	$ -		
100-4124-3020 Maint Svc Contracts	$ 12,500.00	$ 7,616.00	$ 7,076.00	-43.39%	FMS support @$5,951 + expedited tax data conversion @ $1,125
100-4124-3500 Advertising Services	$ 2,000.00	$ 1,607.60	$ 2,000.00	0.00%	Same as FY24. Probably unnecessary but reserved for hiring needs/contingency.
100-4124-3600 Payroll Processing & Timekeeping	$ 9,000.00	$ 5,835.95	$ 10,000.00	11.11%	FY23 was over budget but never adjusted
100-4124-3700 Auditor & Accountant Services	$ 45,000.00	$ -	$ 45,000.00	0.00%	Annual audit budgeted at $32k. $13k budgeted at mid-year for assistance recording utility sale and single audit was not expended but is being pulled forwards to FY25.
100-4124-3710 Collections Services & DMV Fees	$ 1,200.00	$ 867.57	$ 3,200.00	166.67%	Clear Subscription @ $668 plus DMV stop fees @ $25 per. Expected increase due to anticipated PP & collections efforts & new staff.
100-4124-3730 Bank Service Charges	$ 6,000.00	$ 5,094.77	$ 8,500.00	41.67%	Increased bank service charges based on YTD.
100-4124-3740 Merchant Service Costs	$ 16,000.00	$ 14,778.67	$ 21,000.00	31.25%	Increased CC processing fees. This was over in FY23 but budget was never adjusted.
100-4124-3750 Late Fees	$ 100.00	$ 95.29	$ 100.00	0.00%	
100-4124-3760 Cash Short & Over Finance	$ -	$ 142.01	$ -		
100-4124-5040 Phone Service	$ 1,560.00	$ 959.15	$ 1,650.00	5.77%	Current phone bill x 12. Increase in phone bill mid FY24.
100-4124-5110 Lease, Office Equipment	$ 1,400.00	$ 817.92	$ 1,400.00	0.00%	CC machines. Same as FY24.
100-4124-5200 Travel-Mileage, Parking & Tolls	$ 3,548.25	$ 1,132.95	$ 3,669.00	3.40%	FY24 budget x 2023 3.4% CPI increase
100-4124-5210 Travel-Lodging & Meals	$ 4,192.00	$ 1,110.06	$ 4,335.00	3.41%	FY24 budget x 2023 3.4% CPI increase

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
100-4124-5220 Conference	$ 2,855.00	$ 250.00	$ 2,953.00	3.43%	FY24 budget x 2023 3.4% CPI increase
100-4124-5230 Education	$ 3,535.00	$ 140.99	$ 3,656.00	3.42%	
100-4124-5240 Books & Subscriptions	$ 150.00	$ 12.61	$ 156.00	4.00%	FY24 budget x 2023 3.4% CPI increase
100-4124-5250 Dues & Memberships	$ 1,200.00	$ 879.00	$ 1,500.00	25.00%	Increase. More staff to keep educated.
100-4124-5260 Employee Testing & Certification	$ -	$ 350.00	$ -		
100-4124-5340 Licensing	$ -	$ -	$ -		
100-4124-5350 Fines & Penalties	$ -	$ -	$ -		
100-4124-6000 Office Supplies	$ 5,250.00	$ 1,582.70	$ 5,429.00	3.41%	FY24 budget x 2023 3.4% CPI increase
100-4124-6150 Computer, Software & Electronics <$10K	$ 7,500.00	$ 8,883.65	$ 17,500.00	133.33%	Same as FY24 + 10000 for Tyler Tax export dev. Probably won't cost that much.
100-4124-6800 Debt Service - Principal Payment FIN	$ -	$ -	$ -		
100-4124-6850 Debt Service Interest - Finance	$ -	$ -	$ -		
Total	$ 503,969.07	$ 301,170.88	$ 551,713.65	9.47%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Police					
100-4310-1000 Regular Salaries & Wages-Police	$ 498,730.63	$ 307,825.42	$ 543,759.08	9.03%	FY24 budget included funds to hire two new, experienced police officers. Less is needed in FY25 because two new recruits were hired at lower pay.
100-4310-1100 Regular Salaries & Wages OT Police	$ 10,000.00	$ 6,201.07	$ 10,000.00	0.00%	
100-4310-1200 Part Time Wages Police (COVID related)	$ -	$ -	$ -		
100-4310-2000 FICA Expense	$ 38,688.39	$ 22,770.52	$ 39,952.34	3.27%	
100-4310-2100 SUI Expense	$ 72.80	$ 73.62	$ 72.00	-1.10%	
100-4310-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 36,739.30	$ 22,242.87	$ 35,408.24	-3.62%	
100-4310-2210 Life Insurance	$ 6,418.60	$ 3,885.90	$ 6,998.04	9.03%	
100-4310-2220 Disability Insurance, LTD & STD	$ 3,717.72	$ 1,993.71	$ 4,046.29	8.84%	
100-4310-2230 Worker's Comp	$ 15,241.64	$ 9,916.02	$ 15,571.41	2.16%	
100-4310-2300 Health Insurance	$ 83,824.08	$ 45,080.32	$ 64,577.00	-22.96%	Per HR
100-4310-2301 Health Reimb Acct Exp	$ 9,750.00	$ 5,287.50	$ 8,600.00	-11.79%	Per HR
100-4310-2302 Wellness Health Incentive Exp	$ 2,430.00	$ -	$ 2,090.00	-13.99%	
100-4310-2310 Dental Insurance	$ 2,641.68	$ 1,614.36	$ 2,412.00	-8.69%	Per HR
100-4310-3440 Interpreter Services	$ -	$ -	$ -		
100-4310-3450 Printing & Design Services	$ -	$ -	$ -		
100-4310-3500 Advertising Services	$ 750.00	$ -	$ -	-100.00%	
100-4310-4080 Grant Exp - DCJS LOLE/Byrne	$ 6,000.00	$ 3,155.56	$ 3,000.00	-50.00%	Due to fed backlog, we budgeted for 2 years of LOLE grant in FY24
100-4310-4150 Grant Exp - Police Other	$ -	$ -	$ -		
100-4310-5040 Phone Service	$ 7,550.00	$ 2,511.52	$ 8,640.00	14.44%	More than necessary was budgeted in FY24. However Chief requested an additional $4,300 for car computer air cards 480/yr x 9 cars
100-4310-5200 Travel-Mileage, Parking & Tolls	$ 500.00	$ 422.39	$ 500.00	0.00%	
100-4310-5205 Travel-Mileage, Parking & Tolls - Pol. Acad.	$ 1,800.00	$ 78.10	$ -	-100.00%	No new recruits to send to police academy in FY25
100-4310-5210 Travel-Lodging & Meals	$ 3,700.00	$ 84.77	$ 2,500.00	-32.43%	
100-4310-5215 Travel-Lodging & Meals - Pol. Acad.	$ -	$ 284.07			No new recruits to send to police academy in FY25
100-4310-5220 Conference	$ -	$ -	$ -		
100-4310-5230 Education	$ 3,000.00	$ 2,695.00	$ 3,000.00	0.00%	Police Academy Dues & Diaz to become certified gang instructor
100-4310-5240 Books & Subscriptions	$ 300.00	$ -	$ 300.00	0.00%	
100-4310-5250 Dues & Memberships	$ -	$ -	$ -		
100-4310-5260 Employee Testing & Certification	$ -	$ -	$ -		
100-4310-5310 Insurance, Public Official Liability	$ 5,967.50	$ 2,380.50	$ 7,362.06	23.37%	Based on new VRSA policy
100-4310-5330 Insurance, LODA	$ 6,130.25	$ 4,203.75	$ 6,131.00	0.01%	
100-4310-6000 Office Supplies	$ 3,000.00	$ 3,670.83	$ 4,000.00	33.33%	
100-4310-6050 Uniforms Expense	$ 8,300.00	$ 4,443.18	$ 6,000.00	-27.71%	Uniforms for new officers were purchased in FY24, so need is less in FY25
100-4310-6125 Departmental Supplies & Equipment - Police	$ 23,860.00	$ 15,242.10	$ 20,000.00	-16.18%	
100-4310-6150 Comptr, Sftware & Electronics < $5,000	$ 10,000.00	$ 3,440.17	$ 6,287.00	-37.13%	Southern Software RMS fee moved from IT Services
100-4310-6175 Vehicles & Powered Equipment Fuel	$ 25,600.00	$ 11,084.34	$ 25,000.00	-2.34%	
100-4310-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 16,000.00	$ 9,515.88	$ 12,000.00	-25.00%	Original FY24 budget before mid-year was $12,000
100-4310-6225 Repair & Maintenance Supplies Police	$ 7,285.11	$ 7,502.11	$ 5,000.00	-31.37%	Original FY24 budget before mid-year was $1,500

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
100-4310-7070 Vehicles & Equipment	$ 118,300.00	$ 52,751.16	$ 67,000.00	-43.36%	One Ford Explorer @ $53k plus outfitting two vehicles purchased in FY24 @ $7k each. Chief is in the process of purchasing two vehicles. If not completed by 6/30, the excess will be expended in FY25.
Total	$ 956,297.70	$ 550,356.74	$ 910,206.46	-4.82%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Code Enforcement					
100-4340-1000 Regular Salaries & Wages-Code Enforcement	$ 104,478.71	$ 69,105.02	$ 115,081.77	10.15%	
100-4340-1100 Regular Salaries & Wages OT Code Enf	$ 1,094.60	$ 690.84	$ 1,123.00	2.59%	
100-4340-1200 Part Time Salaries Code Enforcement	$ 10,250.00	$ -	$ 10,250.00	0.00%	Seasonal PT assistance
100-4340-1300 PT Salaries Code Enforcement OT	$ -	$ -	$ -		
100-4340-2000 FICA Expense	$ 8,860.48	$ 5,268.36	$ 10,819.24	22.11%	
100-4340-2100 SUI Expense	$ 41.60	$ 14.86	$ 25.00	-39.90%	
100-4340-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 8,013.52	$ 5,342.32	$ 9,588.80	19.66%	
100-4340-2210 Life Insurance	$ 1,400.01	$ 933.44	$ 1,895.62	35.40%	
100-4340-2220 Disability Insurance, LTD & STD	$ 812.01	$ 356.72	$ 893.01	9.97%	
100-4340-2230 Worker's Comp	$ 496.55	$ 410.39	$ 500.77	0.85%	
100-4340-2300 Health Insurance	$ 6,299.52	$ 4,199.68	$ 7,400.00	17.47%	Per HR
100-4340-2301 Health Reimb Acct Exp	$ 1,500.00	$ 1,125.00	$ 500.00	-66.67%	Per HR
100-4340-2302 Wellness Health Incentive Exp	$ 540.00	$ -	$ 540.00	0.00%	
100-4340-2310 Dental Insurance	$ 587.04	$ 391.36	$ 602.95	2.71%	Per HR
100-4340-3025 Repair Maint & Inspect Contracted Svcs-Mowing/Demo	$ 5,000.00	$ 2,259.99	$ 5,000.00	0.00%	
100-4340-3450 Printing & Design Services	$ -	$ -	$ -		
100-4340-3500 Advertising Services	$ 500.00	$ -	$500.00	0.00%	Seasonal
100-4340-3760 Cash Short & Over Code Enf	$ -	$ -	$ -		
100-4340-5110 Lease, Office Equipment	$ 1,350.00	$ 848.84	$1,350.00	0.00%	Building dept. printer/copier
100-4340-5200 Travel-Mileage, Parking & Tolls	$ 600.00	$ 189.92	$ 600.00	0.00%	
100-4340-5210 Travel-Lodging & Meals	$ 600.00	$ 74.98	$ 600.00	0.00%	
100-4340-5220 Conference	$ -	$ -	$ -		
100-4340-5230 Education	$ 1,000.00	$ -	$1,000.00	0.00%	
100-4340-5240 Books & Subscriptions	$ 1,000.00	$ 120.00	$1,000.00	0.00%	
100-4340-5250 Dues & Memberships	$ 750.00	$ -	$ 750.00	0.00%	
100-4340-5260 Employee Testing & Certification	$ -	$ -	$ -		
100-4340-5300 Insurance, Property & General Liability	$ -	$ -	$ -		
100-4340-6000 Office Supplies	$ 3,500.00	$ 276.61	$4,000.00	14.29%	Desk, Chair for sesonal help
100-4340-6075 Hand Tools, & Small Equipment	$ -	$ -	$ -		
100-4340-6150 Computer, Software & Electronics <$10K	$ 2,057.40	$ 2,057.40	$1,200.00	-41.67%	Computer for seasonal help
100-4340-6175 Vehicles & Powered Equipment Fuel	$ 950.00	$ 526.87	$1,000.00	5.26%	
100-4340-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 1,000.00	$ 155.07	$1,000.00	0.00%	
100-4340-6800 Debt Service - Principal Payment Code Enforcement	$ -	$ -	$ -		
100-4340-6850 Debt Service Interest - Code Enforcement	$ -	$ -	$ -		
100-4340-7070 Vehicles & Equipment	$ -	$ -	$ -		
100-4340-7080 Computers, Software, Electronics >$5000	$ -	$ -	$ -		
Total	$ 162,681.44	$ 94,347.67	$ 177,220.17	8.94%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Public Works					
100-4430-1000 Regular Salaries & Wages-Public Works	$ 226,886.00	$ 146,914.33	$ 269,971.36	18.99%	Converts PT position to FT.
100-4430-1100 Regular Salaries & Wages OT Pub Works	$ 25,000.00	$ 14,235.89	$ 25,625.00	2.50%	FY24 budget x 2023 2.5% COLA
100-4430-1200 PT Salaries & Wages Pub Works	$ 19,188.00	$ 15,922.38	$ -	-100.00%	
100-4430-1300 PT Salaries & Wages OT Pub Works	$ -	$ 1,065.49	$ -		
100-4430-1400 Seasonal Wages	$ 22,880.00	$ 1,196.44	$ 22,880.00	0.00%	
100-4430-1500 Seasonal Wages OT	$ -	$ -	$ -		
100-4430-2000 FICA Expense	$ 22,104.98	$ 13,278.54	$ 20,652.98	-6.57%	
100-4430-2100 SUI Expense	$ 93.60	$ 63.55	$ 56.00	-40.17%	
100-4430-2150 Benefit Allocation - Director	$ -	$ -	0		
100-4430-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 16,788.12	$ 11,099.49	$ 18,304.59	9.03%	
100-4430-2210 Life Insurance	$ 2,933.00	$ 1,939.20	$ 3,618.12	23.36%	
100-4430-2220 Disability Insurance, LTD & STD	$ 1,755.22	$ 778.01	$ 2,172.62	23.78%	
100-4430-2230 Worker's Comp	$ 6,109.06	$ 4,200.74	$ 6,416.32	5.03%	
100-4430-2300 Health Insurance	$ 45,156.00	$ 26,107.92	$ 50,636.95	12.14%	Per JO
100-4430-2301 Health Reimb Acct Exp	$ 6,000.00	$ 3,712.50	$ 5,744.00	-4.27%	Per JO
100-4430-2302 Wellness Health Incentive Exp	$ 1,280.00	$ -	$ 1,550.00	21.09%	
100-4430-2310 Dental Insurance	$ 2,076.60	$ 1,226.66	$ 1,808.86	-12.89%	Per JO
100-4430-2345 Employee/Volunteer Testing	$ -	$ 91.90	$ 100.00		Background/drug screening for new hires
100-4430-3020 Maint Svc Contracts	$ 3,000.00	$ 807.60	$ 3,000.00	0.00%	Pest control
100-4430-3025 Repair Maint & Inspect Contracted Svcs	$ 1,000.00	$ 290.00	$ 1,000.00	0.00%	Annual inspection for twin post lift
100-4430-3030 Lease - Storage	$ -	$ -	$ -		
100-4430-3040 Grounds Maintenance	$ 70,000.00	$ 61,773.36	$ 100,000.00	42.86%	Increase due to increased scope of work and according to Ralph, they have not been billing us for mulch for a number of years, but will be doing so now. $100k used as placeholder for now, once utility sale goes through, he can shift personnel to do some of this work.
100-4430-3050 Waste Removal	$ -	$ -	$ -		
100-4430-3060 Landfill Disposal	$ 4,000.00	$ 348.00	$ 4,000.00	0.00%	
100-4430-3070 Mosquito & Pest Control	$ 9,000.00	$ 3,600.00	$ 9,000.00	0.00%	
100-4430-3200 Cleaning and Janitorial Services	$ 18,280.00	$ 10,383.00	$ 18,280.00	0.00%	
100-4430-3430 IT Services	$ 1,000.00	$ 1,000.00	$ 4,450.00	345.00%	
100-4430-3500 Advertising Services	$ 500.00	$ 171.20	$ 500.00	0.00%	
100-4430-4070 Grant Exp - VML Risk Mngmnt Grant Exp	$ 3,472.50	$ 3,472.50	$ 4,000.00	15.19%	Project TBD
100-4430-5010 Electric Service	$ 56,000.00	$ 30,757.64	$ 56,000.00	0.00%	
100-4430-5020 Propane & Fuel Oil Exp	$ 4,000.00	$ 1,424.57	$ 4,000.00	0.00%	
100-4430-5050 Internet & Cable Services	$ 1,250.00	$ 895.79	$ 1,250.00	0.00%	
100-4430-5080 Lease, Bldgs & Property	$ -	$ -	$ -		
100-4430-5100 Lease, Vehicles & Equipment	$ -	$ -	$ -		
100-4430-5110 Lease, Office Equipment	$ -	$ 132.00	$ -		Current year expense is Oxygen & Acetylene tanks miscoded to this account
100-4430-5200 Travel-Mileage, Parking & Tolls	$ 500.00	$ 444.78	$ 500.00	0.00%	
100-4430-5210 Travel-Lodging & Meals	$ 500.00	$ -	$ 500.00	0.00%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
100-4430-5220 Conference	$ -	$ -	$ -		
100-4430-5230 Education	$ 3,000.00	$ -	$ 3,000.00	0.00%	
100-4430-6000 Office Supplies	$ 1,000.00	$ 262.16	$ 1,000.00	0.00%	
100-4430-6025 Janitorial & Kitchen Supplies	$ 7,200.00	$ 2,190.64	$ 7,200.00	0.00%	
100-4430-6050 Uniforms Expense	$ 2,000.00	$ -	$ 2,000.00	0.00%	
100-4430-6075 Hand Tools, & LIght Equipment	$ 1,500.00	$ 719.80	$ 1,500.00	0.00%	
100-4430-6080 Safety Equipment	$ 2,000.00	$ 1,447.05	$ 2,000.00	0.00%	
100-4430-6175 Vehicles & Powered Equipment Fuel	$ 14,500.00	$ 8,195.82	$ 14,500.00	0.00%	
100-4430-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 12,000.00	$ 8,457.70	$ 12,000.00	0.00%	
100-4430-6225 Repair & Maintenance Supplies Public Works	$ 69,500.00	$ 41,653.12	$ 70,000.00	0.72%	
100-4430-6230 Repair & Maint Supplies Central Park	$ 10,000.00	$ 11,897.53	$ 15,000.00	50.00%	Post utility sale reconfiguration
100-4430-6235 Repair & Maintenance Supplies Business District	$ 10,000.00	$ 2,786.86	$ 5,000.00	-50.00%	
100-4430-6240 Repair & Maintenance SuppliesTree Advisory Board	$ 10,500.00	$ -	$ 10,000.00	-4.76%	Implement current plan
100-4430-6275 Beach Maint. & Safety Supplies & Svcs	$ 60,000.00	$ 13,458.80	$ 50,000.00	-16.67%	
100-4430-7070 Vehicles & Equipment	$ -	$ -	$ 223,965.00		Three new pieces of equipment
PW Water & Sewer Bill	$ -	$ -	$ 4,225.68		Minimum bill ($117.38) x 12 months for PW buildings, beach and Central Park. American Water will bill us the minimum until water meters are installed. May need to be adjusted later.
Total	$ 773,953.08	$ 451,668.76	$ 1,053,181.80	36.08%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Library					
100-4730-1000 Regular Salaries & Wages-Library	$ 78,294.42	$ 51,278.90	$ 121,768.86	55.53%	Includes requested PT to FT hour & pay increase
100-4730-1100 Regular Salaries & Wages OT Library	$ -	$ -	$ -		
100-4730-1200 PT Salaries & Wages Library	$ 13,358.91	$ 7,817.54	$ 3,075.00	-76.98%	PT moved to FT, remaining amount is summer intern
100-4730-1300 PT Salaries & Wages OT Library	$ -	$ 40.50	$ -		
100-4730-2000 FICA Expense	$ 7,011.48	$ 4,146.76	$ 9,568.79	36.47%	$ -
100-4730-2100 SUI Expense	$ 41.60	$ 16.42	$ 27.00	-35.10%	
100-4730-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 6,005.18	$ 4,003.60	$ 8,480.43	41.22%	$ -
100-4730-2210 Life Insurance	$ 1,049.15	$ 699.44	$ 1,676.24	59.77%	$ -
100-4730-2220 Disability Insurance, LTD & STD	$ 623.48	$ 277.28	$ 688.19	10.38%	$ -
100-4730-2230 Worker's Comp	$ 59.08	$ 45.27	$ 58.25	-1.41%	$ -
100-4730-2300 Health Insurance	$ 17,316.00	$ 10,359.12	$ 21,539.40	24.39%	Per JO
100-4730-2301 Health Reimb Acct Exp	$ 2,000.00	$ 1,462.50	$ 2,907.00	45.35%	Per JO
100-4730-2302 Wellness Health Incentive Exp	$ 540.00	$ -	$ 540.00	0.00%	
100-4730-2310 Dental Insurance	$ 587.04	$ 391.36	$ 904.43	54.07%	Per JO
100-4730-2345 Employee/Volunteer Testing	$ -	$ 45.95	$ -		
100-4730-2360 Staff & Volunteer Appreciation	$ -	$ -	$500.00		to acknowledge all the wonderful volunteers we have during the year
100-4730-3000 Contract Labor	$ -	$ -	$ -		
100-4730-3005 Program & Event Performers & Entertainers	$ -	$ -	$ -		
100-4730-3025 Repair Maint & Inspect Contracted Svcs	$ 1,000.00	$ 1,536.69	$1,200.00	20.00%	Copier/printer support & maintenance
100-4730-3200 Cleaning and Janitorial Services	$ 10,140.00	$ 5,610.00	$ 10,140.00	0.00%	
100-4730-3430 IT Services	$ 3,000.00	$ 1,116.06	$3,000.00	0.00%	Inversa minds IT support & Meraki Cloud Controller license
100-4730-3450 Printing & Design Services	$ -	$ -	$ -		
100-4730-3500 Advertising Services	$ 500.00	$ -	$500.00	0.00%	
100-4730-3760 Cash Short & Over Lib	$ -	$ -			
100-4730-4090 Grant Exp - DEQ Litter Grant - Library	$ 1,650.00	$ 1,508.62	$2,200.00	33.33%	Noncompetitive grant, amount set by DEQ application due end of June hear from DEQ around October. Usually goes up $300-$500 each yr
100-4730-4100 Grant Exp - Library - VA Arts Comm.	$ -	$ 400.00	$400.00		
100-4730-4150 Grant Exp - Library Other	$ -	$ -	$ 4,700.00		VA touring grant for STEM education & supplies
100-4730-5010 Electric Service	$ 7,000.00	$ 2,733.29	$ 7,000.00	0.00%	
100-4730-5020 Propane & Fuel Oil Exp	$ 3,500.00	$ -	$ 3,500.00	0.00%	
100-4730-5110 Lease, Office Equipment	$ 1,200.00	$ 621.12	$ 1,243.00	3.58%	Copier lease: $103.52x12 months.
100-4730-5200 Travel-Mileage, Parking & Tolls	$ 500.00	$ 378.62	$800.00	60.00%	staff of 3 to attend in-service training in Parksley 3 times/year; travel to and from conferences for 2 staff members; outreach travel for staff
100-4730-5210 Travel-Lodging & Meals	$ 500.00	$ 112.05	$1,000.00	100.00%	three day stay at hotel and meal allowance for 2 staff members to attend library conferences
100-4730-5220 Conference	$ 500.00	$ 280.00	$600.00	20.00%	conference fees @$300 - for two staff
100-4730-5230 Education	$ 1,000.00	$ 204.40	$1,000.00	0.00%	professional development/training
100-4730-5240 Books & Subscriptions - Professional	$ -	$ 46.00	$ -		
100-4730-5250 Dues & Memberships	$ 500.00	$ 170.44	$500.00	0.00%	
100-4730-5300 Insurance, Property & General Liability	$ -	$ -			

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
100-4730-6000 Office Supplies	$ 2,000.00	$ 1,211.55	$2,500.00	25.00%	regular office supplies plus addition of 2 metal storage cabinets for upstairs
100-4730-6025 Janitorial & Kitchen Supplies	$ -	$ -	$ -		
100-4730-6050 Uniforms - LIbrary	$ 200.00	$ -	$200.00	0.00%	
100-4730-6100 Program & Event Supplies & Awards	$ 5,500.00	$ 4,136.66	$6,000.00	9.09%	additional funds to help support growing attendance of programs
100-4730-6125 Dept Sppls & Equip -Books, DVD's and CDs	$ 17,500.00	$ 12,226.67	$17,500.00	0.00%	
100-4730-6225 Repair & Maintenance Supplies Library	$ -	$ -	$ -		
100-4730-7080 Computers, Software & Elec Equip.>$5000	$ -	$ -	$ -		
Library Water & Sewer Expense	$ -	$ -	$ 1,408.56		Minimum bill ($117.38) x 12 months for Library. American Water will bill us the minimum until water meters are installed. May need to be adjusted later.
Total	$ 183,076.34	$ 112,876.81	$ 237,125.14	29.52%	

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Planning					
100-4811-1000 Regular Salaries & Wages-Planning	$ 111,387.08	$ 80,015.19	$ 182,597.04	63.93%	A FT ee is being hired instead of two PT
100-4811-1100 Regular Wages OT Planning	$ 1,841.51	$ 798.54	$ 1,888.00	2.52%	FY24 budget + 2.5% COLA
100-4811-1200 PT Salaries & Wages Planning	$ 37,980.00	$ 19,602.04	$ -	-100.00%	A FT ee is being hired instead of two PT
100-4811-1300 PT Wages Planning - OT	$ -	$ 21.75			
100-4811-2000 FICA Expense	$ 11,567.46	$ 7,532.44	$ 16,798.74	45.22%	Includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-2100 SUI Expense	$ 44.33	$ 21.45	$ 44.00	-0.74%	Includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 8,543.39	$ 6,248.08	$ 17,834.61	108.75%	Includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-2210 Life Insurance	$ 1,492.59	$ 1,091.60	$ 3,524.45	136.13%	Includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-2220 Disability Insurance, LTD & STD	$ 861.75	$ 410.40	$ 1,647.00	91.12%	Includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-2230 Worker's Comp	$ 103.42	$ 77.08	$ 93.76	-9.34%	Includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-2300 Health Insurance	$ 13,584.00	$ 8,647.28	$ 19,397.70	42.80%	Per JO
100-4811-2301 Health Reimb Acct Exp	$ 1,500.00	$ 1,125.00	$ 1,944.00	29.60%	Per JO
100-4811-2302 Wellness Health Incentive Exp	$ 590.00	$ -	$ 810.00	37.29%	Includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-2310 Dental Insurance	$ 417.78	$ 391.36	$ 602.95	44.32%	Per JO, includes benefits for new FT ee if 2 new PT ees cannot be found
100-4811-3025 Repair Maint & Inspect Contracted Svcs	$ 964.00	$ 604.93	$ 964.00	0.00%	1) Canon Wide Format Scanner Maintenance Contract: $400 (P&Z 50% share of contract - Bldg pays the other half; 2) Savin Printer - Base Fee of $22/month x 12 months = $264 ; overage for color copies - $300 - total of $564 for this printer
100-4811-3410 Management Consulting	$ 101,000.00	$ 2,280.00	$ 95,000.00	-5.94%	1) Estimated cost for consulting services for Harbor/Railroad Master Planning & Design Guidelines - $95,000
100-4811-3430 IT Services	$ 8,840.00	$ 976.00	$ 8,840.00	0.00%	1) Everbridge (Shore Scan) - document retention program - $45/month x 12 months = $540; overage for exceeding monthly scan allotment - $1,000: Total for this vendor is $1,540 2) Inversaminds - IT WOrk throughout year for new employee set up, troubleshooting, etc for P&Z Dept. - $1,200 3) GIS COntractual Services with Summit Engineering: licensing costs of $1,500; quarterly importing of County data @ $400 per quarter for total of $1,600; specific Town programming of data layers - $3,000 - total of $6,100
100-4811-3450 Printing & Design Services	$ 300.00	$ -	$ 600.00	100.00%	Updated Zoning Map for Office and Civic Center, based upon zoning map changes during course of year; print new map of Historic District and Harbor for mounting in Building Office
100-4811-3500 Advertising Services	$ 10,000.00	$ 648.80	$ 9,500.00	-5.00%	1) General Public Hearings ofr BZA Variancaes and Appeals & PLanning Commission CUPS: $1,500 2) Public Hearings for Zoning Text Amendments and Zoning Amendments for Accawmacke PUD revisions: $7,500 3) Job Recruitment: $500
100-4811-4150 Grant Expense - Planning	$ -	$ -	$ -		
100-4811-5040 Phone Service	$ 3,182.00	$ 1,695.20	$ 2,822.40	-11.30%	1) Cell Phone Reimbursement: Katie - $115.20 x 12 - $1,382.40 2) Staff Assigned Cell Phone: $120 x 12 = 1,440
100-4811-5110 Lease - Equipment	$ 948.00	$ 848.87	$ 948.00	0.00%	Canon Wide Format Scanner: $79/month x 12 months = $948

Account		FY24 Budget		FY24 Actual as of 2/29/24		FY25 Requested	% change	Notes
100-4811-5200 Travel-Mileage, Parking & Tolls	$	2,994.00	$	475.08	$	1,305.00	-56.41%	1) VAZO Fall Conference: $100 2) VAZO Training and Cert. Exam: $160 3) Certified Planning Commission Training: 1 member = $440 4) APA Virginia Annnual Conference: $455 5) Misc Travel: $150
100-4811-5210 Travel-Lodging & Meals	$	3,475.00	$	289.80	$	2,075.00	-40.29%	1) VAZO Training and Cert. Exames: $400 2) Certified Planning Commission Training - 1 member: $600 3) APA Virginia Annual Conference: $675 4) E&S and Stormwater Training & Seminars: $400
100-4811-5220 Conference	$	1,775.00	$	425.00	$	775.00	-56.34%	1) VAZO Fall Conference: $250 2) APA Virginia Annual Conference: $300 3) VA Association of Wetlands Professionals Annual Meeting: $225
100-4811-5230 Education	$	2,650.00	$	710.00	$	1,650.00	-37.74%	1) Certified Planning Commisison Training: $600 2) Certified BZA Training: $500 3) VAZO Certification: $400 4) Historic District Training: $150
100-4811-5240 Books & Subscriptions	$	550.00	$	-	$	600.00	9.09%	
100-4811-5250 Dues & Memberships	$	1,475.00	$	1,083.00	$	1,675.00	13.56%	2) Savin Printer - Base Fee of $22/month x 12 months = $264 ; overage for color copies - $300 - total of $564 for this printer""1) Canon Wide Format Scanner Maintenance Contract: $400 (P&Z 50% share of contract - Bldg pays the other half; 2) Savin Printer - Base Fee of $22/month x 12 months = $264 ; overage for color copies - $300 - total of $564 for this printer"
100-4811-5260 Employee Testing & Certification	$	250.00	$	-	$	250.00	0.00%	1 New employee - cost of initial drug testing/screening
100-4811-6000 Office Supplies	$	3,450.00	$	1,519.92	$	4,150.00	20.29%	1) Toner Cartridges for HP Printer in Zoning Office: $350 x 5 = $1,750 2) Calendars: $150 3) Business Cards: $200 4) Clothing for Inspectors/Field Work: 4 shirts; 2 hats: $250 5) Toner and Paper for Wide Format Scanner: $800 6) Misc. Office Supplies: $1,000
Total	$	331,766.31	$	137,538.81	$	378,336.64	14.04%	
GF Total Expenses	$	5,938,852.24			$	5,124,100.51	-13.72%	
Core Operating Expenses	$	4,227,807.19			$	4,556,284.84	7.77%	Core operating expense is defined as all expenses, including debt service but less transfers to other funds. Note that in this case, part of the transfer to the harbor fund is for debt service, so it is included in core operating expenses.
GF Revenue Less Expenditures					$	-		

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Capital - Expenditures					
110-4121-7080 Computers, Software & Elec Equip TMgr.>$5000	$ -	$ -	$ -		
110-4121-8100 Transfer to CIP Fund Balance	$ 130,941.00	$ -	$ 6,360,805.67	4757.76%	
110-4430-7010 Buildings & Improvements - New Town Hall	$ 995,000.00	$ 111,024.17	$ 3,250,000.00	226.63%	
110-4430-7011 Buildings & Improvements - Library Project	$ -	$ -	$ 250,000.00		
110-4430-7012 Buildings & Improvements - Visitor Center	$ -	$ -	$ 750,000.00		
110-4430-7013 Buildings & Improvements Beachfront Revitilization	$ -	$ -	$ 45,000.00		
110-4430-7014 Buildings & Improvements Beach Restroom/Bathouse	$ -	$ -	$ 45,000.00		
110-4430-7015 Buildings & Improvements Sidewalk Infill	$ -	$ -	$ 50,000.00		
110-4430-7020 Infrastructure-Mason Ave. Electrical	$ -	$ -	$ 40,000.00		
110-4430-7040 Insfrastructure - Parking Lots	$ -	$ -	$ -		
110-4430-7050 Infrastructure-Streets & Walkways	$ 1,055,454.00	$ 333,459.00	$ -	-100.00%	See CAMP schedule - what was previously lumped into one acount has now been segregated by project
110-4430-7060 Infrastructure-Stormwater System	$ -	$ -	$ -		
110-4430-7070 Vehicles & Equipment	$ -	$ -	$ -		
110-4430-7080 Computers, Software & Electronic Equip PW	$ -	$ -	$ -		
110-4430-7999 Capital Project Contingencies	$ 41,141.13	$ -			
110-4811-7080 Computers, Software & Electronic Equip - Planning	$ -	$ -	$ -		
Total	$ 2,222,536.13	$ 444,483.17	$ 10,790,805.67	385.52%	
Capital Fund Revenue Less Expenditures	$ -		$ -		

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Debt Service - Expenditures					
120-4124-6800 Debt Service Principal - Finance	$ -	$ -	$ -		
120-4124-6850 Debt Service Interest - Finance	$ -	$ -	$ -		
120-4310-6800 Debt Service Principal - Police Dept	$ 22,509.29	$ -	$ 16,616.00	-26.18%	Current # includes new USDA loan
120-4310-6850 Debt Service Interest - Police Dept	$ 1,947.66	$ -	$ 1,799.00	-7.63%	Current # includes new USDA loan
120-4340-6800 Debt Service Principal Code Enforcement	$ 616.24	$ -	$ 632.00	2.56%	
120-4340-6850 Debt Service Interest - Code Enf	$ 42.54	$ -	$ 29.00	-31.83%	
120-4430-6800 Debt Service Principal - P Wrks	$ 5,370.60	$ -	$ 5,432.00	1.14%	
120-4430-6850 Debt Service Interest - P Wrks	$ 667.67	$ -	$ 613.00	-8.19%	
Total	$ 31,154.00	$ -	$ 25,121.00	-19.37%	
Debt Service Fund Revenue Less Expenditures	$ -		$ -		

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Special Activities - Expenditures					
130-4121-4010 Grant Exp - Arts Enter Passthru	$ 4,500.00	$ 4,500.00	$ 4,500.00	0.00%	FY25 request, pending approval
130-4121-4020 Grant Exp- Fire Dept Passthru	$ 15,000.00	$ 15,000.00	$ 15,000.00	0.00%	Did we receive a request from fire dept?
130-4121-4030 Grant Exp-Northampton Cnty Tourism Infrstr	$ -	$ -	$ -		
130-4121-4125 Grant or Donation Misc. Passthru incl. PPEA	$ -	$ -	$ -		
130-4121-4130 DHCD CDBG Small Business Rcvry Grant Exp	$ -	$ -	$ -		
130-4121-4150 Federal Grant Exp - ARPA	$ 91,000.00	$ 45,991.16	$ -		Current grant ends 6/30/24. No new ARPA funds expected.
130-4121-8110 Transfer to Capital Projects Fund 110	$ 179,850.00	$ -			
130-4430-4110 Grant Exp - Citizens for Central Park	$ -	$ -			
130-4730-4110 Grant Exp- Friends of the Library	$ 6,000.00	$ 606.81	$ 6,000.00	0.00%	Same as FY24. Per Sharon "they give us the same amount every year".
130-4730-4150 Grant - Library Other	$ -	$ -	$ -		
Total	$ 296,350.00	$ 66,097.97	$ 25,500.00	-91.40%	
Special Activities Fund Revenue Less Expenditures	$ -		$ -		

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Utility Admin - Expenditures					
Contingency - Unidentified Liabilities	$ -	$ -	$ 100,000.00		Set aside to resolve any lingering liabilities that persist after 7/1/24
501-4500-8200 Transfer to Capital Fund	$ -	$ -	$ 9,476,513.71		Utility sale proceeds to capital fund [approx until after closing] - $15,000,000+$50,000 (transaction cost reimbursement)-debt service appropriated in FY24 for debt payoff-$750,000 held in escrow
Total	$ -	$ -	$ 9,576,513.71		
Total Utility Fund Expenditures			$ 9,576,513.71		
Utility Fund Revenue Less Expenditures	$ -		$ -		

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Harbor - Expenditures					
510-4713-1000 Regular Salaries & Wages-Harbor	$ -	$ -			
510-4713-1100 Regular Salaries & Wages OT Harbor	$ -	$ -			
510-4713-1200 PT Salaries & Wages Harbor	$ -	$ -			
510-4713-1300 PT Salaries & Wages OT Harbor	$ -	$ -			
510-4713-1400 Seasonal Wages Harbor	$ -	$ -			
510-4713-1500 Seasonal Wages OT	$ -	$ -			
510-4713-1600 Bonus & Increase Pool Harbor Fund	$ -	$ -			
510-4713-1800 Allocated Wages	$ 13,274.24	$ 8,188.00	$ 14,340.00	8.03%	
510-4713-2000 FICA Expense	$ -	$ -			
510-4713-2100 SUI Expense	$ -	$ -			
510-4713-2200 Retirement-ER VRS & ICMA-RC Contribution	$ -	$ -			
510-4713-2210 Life Insurance	$ -	$ -			
510-4713-2220 Disability Insurance, LTD & STD	$ -	$ -			
510-4713-2230 Worker's Comp	$ -	$ -			
510-4713-2300 Health Insurance	$ -	$ -			
510-4713-2310 Dental Insurance	$ -	$ -			
510-4713-2320 Vision Insurance	$ -	$ -			
510-4713-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -			
510-4713-2340 Employee Assist Program	$ -	$ -			
510-4713-2345 Employee/Volunteer Testing	$ -	$ -			
510-4713-2360 Staff & Volunteer Appreciation	$ -	$ -			
510-4713-2800 Allocated Benefits	$ 3,166.18	$ 1,969.00	$ 3,456.00	9.15%	
510-4713-3000 Contract Labor	$ -	$ -			
510-4713-3005 Program & Event Performers & Entertainers	$ -	$ -			
510-4713-3020 Maint Svc Contracts - Annual	$ -	$ (2,044.00)			negative 2044 in FY24 actual is redundant reclass of David Disposal expense. Will be corrected.
510-4713-3025 Service Contracts	$ 10,000.00	$ 4,520.48	$ 10,300.00	3.00%	Davis Disposal CPI based increase in K price
510-4713-3030 Lease - Storage	$ -	$ -			
510-4713-3040 Grounds Maintenance	$ 1,500.00	$ -			
510-4713-3200 Cleaning and Janitorial Services	$ -	$ -			
510-4713-3400 Legal Services	$ 17,178.00	$ -	$ -	-100.00%	This was for Underhill eviction
510-4713-3410 Management Consulting	$ -	$ 27,942.62			FY24 YTD amount needs reclass.
510-4713-3415 Management Services Exp - CC Marine Services	$ 284,955.00	$ 138,744.06	$ 308,000.00	8.09%	Projection provided by CCMS
510-4713-3420 Engineering & Architect Svcs Harbor	$ -	$ -			
510-4713-3430 IT Services	$ 1,700.00	$ -	$ 1,700.00	0.00%	
510-4713-3450 Printing & Design Services	$ -	$ -			
510-4713-3500 Advertising Services	$ -	$ -			
510-4713-3730 Bank Service Charges Harbor	$ 250.00	$ -	$ 250.00	0.00%	
510-4713-3740 Merchant Service Charges	$ 8,750.00	$ -	$ 13,500.00	54.29%	Includes credit card fees. Projection provided by CCMS
510-4713-3760 Cash Short & Over Harbor	$ -	$ -			

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
510-4713-3800 Bad Debt Expense	$ -	$ -			
510-4713-4090 Grant Exp - Litter Prevention	$ -	$ -			
510-4713-4140 Grant Exp -BIG Tier I Repair & Maint splies & svcs	$ -	$ -			
510-4713-4150 Grant Exp -Harbor Misc Grant	$ -	$ -			
510-4713-4160 Grant Exp - VDH BIG	$ -	$ -			
510-4713-4170 Grant Exp - VA Port Authority	$ -	$ -			
510-4713-4180 Grant Ex. - Northampton County Tourism	$ -	$ -			
510-4713-5010 Electric Service	$ 33,000.00	$ 16,270.83	$ 33,990.00	3.00%	
510-4713-5020 Propane & Fuel Oil Exp	$ 170.00	$ 149.00	$ 175.00	2.94%	
510-4713-5030 Water Expense Harbor	$ 750.00	$ 369.99	$ 5,000.00	566.67%	Harbor will need to pay for water/sewer following utility sale
510-4713-5035 Sewer Expense Harbor	$ 1,400.00	$ 508.62	$ 10,000.00	614.29%	Harbor will need to pay for water/sewer following utility sale
510-4713-5040 Phone Services	$ -	$ -			
510-4713-5050 Internet & Cable Services	$ 1,560.00	$ 827.83	$ 1,607.00	3.01%	
510-4713-5060 Security Monitoring Services	$ -	$ -			
510-4713-5070 Postage	$ -	$ -			
510-4713-5110 Lease, Office Equipment	$ -	$ -			
510-4713-5200 Travel-Mileage, Parking & Tolls	$ -	$ -			
510-4713-5210 Travel-Lodging & Meals	$ -	$ -			
510-4713-5220 Conference	$ -	$ -			
510-4713-5230 Education	$ -	$ -			
510-4713-5240 Books & Subscriptions	$ -	$ -			
510-4713-5250 Dues & Memberships	$ -	$ -			
510-4713-5300 Insurance, Property & General Liability	$ 30,380.00	$ 23,705.82	$ 36,276.34	19.41%	Based on New VRSA policy
510-4713-5340 Licensing	$ -	$ -			
510-4713-6000 Office Supplies	$ -	$ -			
510-4713-6025 Janitorial & Kitchen Supplies	$ 2,200.00	$ -	$ 2,266.00	3.00%	
510-4713-6050 Uniforms Expense	$ -	$ -			
510-4713-6075 Hand Tools, & Small Equipment	$ -	$ -			
510-4713-6080 Safety Equipment	$ -	$ -			
510-4713-6100 Program & Event Supplies & Awards	$ -	$ -			
510-4713-6150 Computer, Software & Electronics <$10K	$ 900.00	$ -	$ 900.00	0.00%	
510-4713-6175 Vehicles & Powered Equipment Fuel	$ 800.00	$ -	$ 800.00	0.00%	
510-4713-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 6,000.00	$ 5.38	$ 6,000.00	0.00%	
510-4713-6225 Repair & Maintenance	$ 61,645.15	$ 25,193.92	$ 50,000.00	-18.89%	One account in PY, split into multiple (see below)
510-4713-6226 Anchor Pile Replacment	$ -	$ -	$ 10,000.00		New account
510-4713-6227 Bathhouse Lighting Upgrade	$ -	$ -	$ 10,000.00		New account
510-4713-6228 Shade Pergola	$ -	$ -	$ 10,000.00		New account
510-4713-6230 Repair & Maint Suppl Reimbrsbl	$ -	$ -			
510-4713-6400 COGS - Fuel for Resale	$ 336,292.42	$ 252,353.76	$ 319,479.00	-5.00%	
510-4713-6410 COGS - Lube & Oil for Resale	$ -	$ -			
510-4713-6420 COGS - Boating Supplies for Resale	$ -	$ -			

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
510-4713-6430 COGS - Maps/Charts for Resale	$ -	$ -			
510-4713-6440 COGS - Clothing for Resale	$ -	$ -			
510-4713-6450 COGS - Food & Drink for Resale	$ -	$ -			
510-4713-6460 COGS - Ice for Resale	$ -	$ -			
510-4713-6470 COGS - Coolers and Drinkware	$ -	$ -			
510-4713-6770 COGS - Miscellaneous for Resale	$ -	$ -			
510-4713-6800 Debt Service - Principal Payment HRB	$ 82,107.85	$ 82,107.85	$ -	-100.00%	
510-4713-6850 Debt Service Interest - Harbor	$ 22,007.51	$ 19,496.19	$ -	-100.00%	
510-4713-6900 Contingency Fund Expense Harb Fund	$ 50,000.00	$ -	$ 30,000.00	-40.00%	
510-4713-7010 Building, Equipment, Other CAPITAL BUDGET	$ -	$ -			
510-4713-7060 Infrastructure - Breakwaters & Jetties	$ -	$ -			
510-4713-7070 Vehicles & Equipment	$ -	$ -			
510-4713-7080 Computer, Software & Electronics <$10K	$ -	$ -			
510-4713-7085 Infrastructure - Docks & Misc CAP BDGT	$ 656,998.00	$ 528,952.39	$ 284,537.00	-56.69%	$221,537 for Inner Harbor Bulkhead Rehab, Phase 3, $20,000 to rehab fixed dock & $43,000 to replace boardwalk with concrete.
510-4713-7090 Equipment, Other CAPITAL BDGT	$ -	$ -			
510-4713-7095 Work in Progress	$ -	$ -			
510-4713-7100 Depreciation Expense - Harbor	$ -	$ -			
Total	$ 1,626,984.35	$ 1,129,261.74	$ 1,162,576.34	-28.54%	
Harbor Fund Revenue Less Expenditures	$ -		$ -		
Core Operating Expenses			$ 878,039.34		Core operating expense is defined as all expenses, including debt service but less transfers to other funds and capital expenditures. Note that in this case, part of the transfer to the harbor fund is for debt service, so it is included in core operating expenses.

Account	FY24 Budget	FY24 Actual as of 2/29/24	FY25 Requested	% change	Notes
Sanitation - Expenditures					
520-4520-3020 Maint Svc Contracts	$ 296,680.00	$ 176,193.03	$ 327,799.92		The portion of Davis Disposal K that represent residential trash cans. 1335 cans @ $19.52 per 2/1 invoice. Increase over FY24 represents CPI increase built into K & allowance for increase in residents to 1400.
520-4520-3500 Advertising Services	$ -	$ -	$ -		
520-4520-5300 Insurance, Property & General Liability	$ 1,085.00	$ 708.42	$ 1,084.08		Based on new VRSA policy
520-4520-6225 Repair & Maintenance Supplies Sanitation	$ 16,500.00	$ 16,489.51	$ 17,000.00		This line is used for trash cans plus shipping. "Toter 96 G Carts"
520-4520-7090 Bulding, Equipment, Other CAPITAL BUDGET	$ -	$ -	$ -		
520-4520-7100 Depreciation Expense Sanitation	$ -	$ -	$ -		
520-4520-8110 Transfer to Capital Fund	$ -	$ -	$ -		
Total	$ 314,265.00	$ 193,390.96	$ 345,884.00	10.06%	
Sanitation Fund Revenue Less Expenditures	$ -		$ -		

	TOWN OF CAPE CHARLES - Building, Planning & Zoning Fee Schedule EFFECTIVE FEBRUARY 1, 2024		PROPOSED CHANGES from Katie Nunez for FY2025 BUDGET ADOPTION	
	Type of Permit or Review	**Charge or Fee**	**Type of Permit or Review**	**FEE**
BUILDING	**1. Residential: (repair, alteration, demolition, construction)**			
	a. Single inspections w/ no permit required	$35		
	b. Less than $2,500	$50		
	c. $2,500 - $10,000	$50 + 0. 5% project cost over $2500		
	d. $10,000 +	$125 + 0.5% project cost over $10,000		
	e. Demolition	$50		
	2. Commercial: (repair, alteration, demolition, construction)			
	a. Single inspections w/ no permit required	$35		
	b. Less than $2,500	$75		
	c. $2,500 - $10,000	$75 + 1% of project cost over $2,500		
	d. $10,000 +	$175 + 1% of project cost over $10,000		
	e. Demolition	$100		
	3. New Construction: Per BOCA/ICC permit fee tables based on building square footage and at 100% departmental operational costs as determined by Council in 2001			
	Notes applicable to Items I, 2 & 3 above **1. Add 2% to all permit fees for state surcharge.** **2. Permits include initial/first inspection and a follow-up inspection for a failure inspection.** **3. Add 10% to Base Fee for Fire Department (before tax and not to be taxed).**			
	4. Certificates of Occupancy			
	a. Permanent Certificant of Occupancy	Included in cost of permit		
	b. Certificate of Occupancy when no permit is issued	$100		
	c.Temporary Certificate of Occupancy	$800 (per issuance) / Max. of 2 issuances		
	d. Rental Certificate of Occupancy	$150 (includes inspection)		
	5. ADDITIONAL FEES			
	a. Inspection fee for 3rd inspection of the same item	$40		
	b. Inspections scheduled outside normal business hours	$75		
	c. Fee for starting work without a permit	$300		
	d. Underground Fuel Tank Removal	$100 per tank		

	Type of Permit or Review	Charge or Fee	Type of Permit or Review	FEE
ZONING	**5. Zoning Clearance**			
	a. As part of a building permit or a Certificate of Appropriateness application	$0		
	b. All other approved by administrative review	$150		
	c. Trees/Landscaping			
	1.) Tree Removal Permit	$20/tree		
	2.) PENALTY - Tree removal without a permit	$300/tree		
	d. Variance Application to Board of Zoning Appeals	$500**		
	e. Signage			
	1) All affixed and free-standing signage greater than ten (10) sq. ft	$100		
	No permit required for smaller signage or residential signage			
HISTORIC DISTRICT REVIEW BOARD	**6. Historic District Review Board Application Fee**			
	a. New Construction - Residential	$500		
	b. New Construction: Commercial or Commericial/Residential Mixed Use	$1,000		
	c. Renovation			
	~~1) Minor Work authorized by CCZO Section 8.17, residential and/or commercial - Administrative Review and Approval only~~	~~$50~~	1) Minor Work authorized by CCZO Section 8.16 (C)(1) (a) and (b) and Section 8.17, residential and/or commercial - Administrative Review and Approval only	$75
	~~2) Minor Work: Fences & Accessory Structures (not visible from any street & under 256 sq. ft.) - Administrative Review and Approval Only~~	~~$200~~		
	~~3) Substantial alterations - Residential~~	~~$500~~	2) Substantial Alterations (Exterior Renovations) - Residential excluding everything under #1 above and less than $5,000 of construction value	$150
			3) Substantial Alterations (Exterior Renovations) - Residential excluding everything under # 1 above and greater than $5,000 of construction value	$500
	4) Substantial alterations - Commercial	$1,000		
	5) Demolition of structure	$400		
	d. Extension of approved Certificate of Appropriateness (CoA)	$50		
	e. Modification to an approved and active Certificate of Appropriateness (CoA)	$200		
	f. Working without an approved and active Certificate of Appropriateness (CoA) or After the Fact Permit Fee	$1,000		

	Type of Permit or Review	Charge or Fee	Type of Permit or Review	FEE
APPEALS	**7. APPEALS**			
	a. Appeals Application to Board of Zoning Appeals	$500**		
	b. Certificate of Appropriateness Appeals to Town Council	$500**		
	c. Appeals Application to Building Code Board of Appeals	$250**		
HARBOR AREA REVIEW BOARD	**8. Harbor Area Review Board Certificate of Approrpriateness**			
	a. Development Certificate	$750/application base fee + $100 per acre**		
	b. Extension of approval	$100		
	c. Modification to an approved and active Certificate of Appropriateness (CoA)	$250		
ENVIRONMENTAL PERMITS	**9. Environmental Permits**			
	a. Wetlands Permit	$500**		
	b. Structures in & across dunes	$200		
	c. CBPA Encroachment or Exemption	$200		
	d. CBPA Administrative Waiver for Maintenance Work of Vegetation in the RPA	$50		
	e. Erosion & Sediment Control Permit	$500 + $10/acre not to exceed $1000		
	f. Erosion & Sediment Agreement in lieu of plan	$150		
	g. Erosion & Sediment Inspection fees	$40/hr with 1 hour minimum		
	h. Erosion & Sediment Control Plan Review Fee	$350		
	i. Working without an approved and active Permit or After the Fact Permit Fee	$1,000		
SITE PLAN	**10. Final Plan Review Fees**			
	a. Residential	$150/site		
	b. Commercial	$250/site #^		
	c. Misc	$150/site #^		
PLANNING	**11. Planning Applications**			
	a. Regular Rezoning			
	1) Non-PUD	$500 + $50/acre**		
	2) PUD	$1,000 + $50/acre**		
	a. Amendment to Comprehensive Plan; Concept Approvals	$550/application		
	b. Conditional Rezoning	$1,000 + $50/acre**		
	c. Zoning Text Amendment Petition Application - for consideration only by Town Council and/or Planning Commission	$200/application		
	d. Conditional Use Permit	$600		

	Type of Permit or Review	Charge or Fee	Type of Permit or Review	FEE
SUBDIVISION	**12. Subdivision through recordation**			
	1) Concept or sketch plan review	$100 + $10/parcel		
	2) Preliminary plat review			
	a) 3 lots or less	$250 + $50/lot #^		
	b) 4 lots or more	$500 + $100/lot #^		
	3) Final plat review			
	a) 3 lots or less	$125		
	b) 4 lots or more	$250		
	4) Subdivision modification	$75		
	5) Administrative Plat/Lot line adjustment	$200		
	6) Easement Plat	$200		
	7) Vacation of Plat	$250		
	All recordation of plats are the responsibility of the applicant			
OTHER	**13. Deferral at the request of Applicant, if public hearing has been set (BZA, Planning Commission, HDRB, HARB, Town Council)**	$200		
NONPROFIT	**Building, Planning & Zoning**	Waiver of fees up to the amount of $750 per project application for any nonprofit organization exempt from taxation under Internal Revenue Code Section 501		

LEGEND with GENERAL NOTES

*	***Advertising Costs, Actual***
**	***Advertising Costs, Actual + Adjacent Property Owner Notfication Mailing Costs, Actual***
#	***3rd Party Review Costs - Water and Sewer Connections and Layout, including any re-reviews***
^	***3rd Party Review Costs - Erosion & Sediment Control, including any re-reviews***

WHAT CONSTITUTES MINOR WORK in the HISTORIC DISTRICT?

Section 8.16 C. 1. General examples of "non-substantial" alterations:

a. Work done to prevent deterioration or to replace parts of a structure with similar materials in order to correct any deterioration, decay of, or damage to any structure or on any part thereof, or

b. To restore same as nearly as practical to its condition prior to such deterioration, decay, or damage.

Section 8.17 Certain Minor Actions Exempted from Review by the Historic District Review Board

Within the Historic District certain minor actions which are deemed not to have permanent effects upon the character of the historic district are exempted from review for architectural compatibility by the Historic District Review Board. Such actions shall include the following and any similar actions which in the opinion of the Zoning Administrator will have no more effect on the character of the district than those listed:

A. Repainting the structure. (Original painting of masonry surfaces is not exempted from review.)

B. Replacement of missing or broken windowpanes, roofing slates, tiles, porch floor, posts, rails, shingles, window frames, or shutters where no substantial change in design or material is proposed.

C. Addition or deletion of storm doors or storm windows, window gardens, or similar appurtenances and portable air conditioners located in existing windows, doors, or other existing wall openings (if no building permit is required for such addition or deletion).

D. Addition or deletion of television and radio antennas or skylights and solar collectors in locations not visible from a public street or a waterway.

E. Landscaping involving minor grading, walks, low retaining walls, temporary fencing, fencing immediately surrounding trash receptacles or outdoor ventilation units, small fountains, outdoor showers, and ponds which will not substantially affect the character of the property and its surroundings.

F. Construction of off-street loading areas and off-street parking areas.

G. Creation of outside storage in a commercial or industrial district which does not require structural changes or major grading and is not visible from a public street or waterway.

H. Additions or deletions to an existing building which are not visible from a public street or sidewalk. Alleys in this context are not to be considered public places.

I. Covered by other zoning ordinance requirements as administrated by the Zoning Administrator unless altered by the overlay ordinance.

J. Receiving historic preservation tax credits through state or federal offices.

K. Demolition of non-contributing buildings or structures.

L. Alterations or repairs made to a building or structure for the purpose of temporary emergency stabilization.