TOWN COUNCIL

FY 2026 Budget Public Hearing

June 5, 2025

Cape Charles Civic Center, 500 Tazewell Avenue

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 2026 Proposed Budget
      i. Tax & Trash Service Rates
      ii. Building, Planning & 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 2026 PROPOSED BUDGET

Following are the estimated receipts and expenditures of the Municipal Corporation of Cape Charles for the Fiscal Year 2026. The Town Council will hold a Public Hearing on June 5, 2025 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 trash service 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 2026 budget and all tax and rate changes will be discussed and brought to a vote at the regular council meeting on June 18, 2025. For additional detail and explanation please visit the Town website at www.capecharles.org, under Agendas and Minutes / Town Council.

Proposed 2026 Budget

GENERAL FUND		
Revenue	$	7,855,107.62
Expense	$	7,855,107.62
GENERAL CAPITAL FUND		
Revenue	$	6,767,456.46
Expense	$	6,767,456.46
GENERAL DEBT SERVICE FUND		
Revenue	$	3,953,103.00
Expense	$	3,953,103.00
PUBLIC UTILITY FUND		
Revenue	$	80,000.00
Total Expenditures	$	80,000.00
HARBOR		
Revenue	$	1,000,630.98
Expenditures	$	1,000,630.98
SANITATION		
Revenue	$	361,177.00
Expenditures	$	361,177.00
Total Town Budget	$	20,017,475.06

There are no proposed changes to any of the Town's tax rates. The listing of all tax rates can be viewed on the Town's website under Agendas and Minutes / Town Council.

The Trash Collection fee will increase to $21.25 per month per receptacle, and billed on a quarterly basis.

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

Adam Charney, Mayor

TOWN OF CAPE CHARLES FISCAL YEAR 2026 PROPOSED BUDGET SUMMARY			
General Fund			
Revenue		$	7,855,107.62
Expenditures			
	Legislative	$	50,300.80
	Clerk	$	110,445.20
	Town Manager	$	3,903,765.44
	Finance	$	616,700.97
	Information Technology	$	375,114.00
	Police	$	902,640.81
	Code Enfocment	$	210,035.04
	Public Works	$	1,021,442.34
	Library	$	262,124.10
	Planning & Zoning	$	402,538.44
	Total Expenditures	$	7,855,107.15
	Revenue Less Expenditures	$	-

Capital Projects Fund			
Revenue		$	6,767,456.46
Expenditures		$	6,767,456.46
	Revenue Less Expenditures	$	-

Debt Service Fund			
Revenue		$	3,953,103.00
Expenditures		$	3,953,103.00
	Revenue Less Expenditures	$	-

Utility Fund			
Revenue		$	80,000.00
Expenditures		$	80,000.00
	Revenue Less Expenditures	$	-

Harbor Fund			
Revenue		$	1,000,630.98
Expenditures		$	1,000,630.98
	Revenue Less Expenditures	$	-

Sanitation Fund			
Revenue		$	361,177.00
Expenditures		$	361,177.00
	Revenue Less Expenditures	$	-

Account	FY25 Budget	25 Actual as of 3/31	FY26 Proposed Budget	% change	Notes
General Fund Revenue					
100-3010-1000 Real Property Tax <= 2014	$ -	$ -	$ -		
100-3010-2015 Real Property Tax 2015	$ -	$ -	$ -		
100-3010-2016 Real Property Tax 2016	$ -	$ -	$ -		
100-3010-2017 Real Property Tax 2017	$ 100.00	$ -	$ 100.00	0.00%	
100-3010-2018 Real Property Tax 2018	$ 200.00	$ -	$ 100.00	-50.00%	
100-3010-2019 Real Property Tax 2019	$ 300.00	$ -	$ 200.00	-33.33%	
100-3010-2020 Real Property Tax 2020	$ 400.00	$ -	$ 300.00	-25.00%	
100-3010-2021 Real Property Tax 2021	$ 500.00	$ 4.39	$ 400.00	-20.00%	
100-3010-2022 Real Property Tax 2022	$ 1,500.00	$ 895.97	$ 500.00	-66.67%	
100-3010-2023 Real Property Tax 2023	$ 15,000.00	$ 15,911.99	$ 1,500.00	-90.00%	
100-3010-2024 Real Property Tax 2024	$ 1,591,536.00	$ 1,514,421.15	$ 15,000.00	-99.06%	
100-3010-2025 Real Property Tax 2025	$ -	$ -	$ 1,613,751.00	1.40%	Assuming $15 mil. new construction, 97% collections, no county reassesment and no change in tax rate. % change reflects increase over prior year.
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	$ -	$ -	$ -		
100-3020-2018 Personal Property Tax 2018	$ -	$ -	$ -		
100-3020-2019 Personal Property Tax 2019	$ -	$ -	$ -		
100-3020-2020 Personal Property Tax 2020	$ 100.00	$ -	$ 100.00	0.00%	
100-3020-2021 Personal Property Tax 2021	$ 200.00	$ 502.49	$ 100.00	-50.00%	
100-3020-2022 Personal Property Tax 2022	$ 1,500.00	$ 1,651.72	$ 200.00	-86.67%	
100-3020-2023 Personal Property Tax 2023	$ 20,000.00	$ 27,607.36	$ 1,500.00	-92.50%	
100-3020-2024 Personal Property Tax 2024	$ 96,800.00	$ 113,895.46	$ 20,000.00	-79.34%	
100-3020-2025 Personal Property Tax 2025			$ 115,000.00		Based on historical data
100-3020-9000 PPTRA Discount	$ -		$ -		
100-3025-1000 License Tax Prior Years <=2016	$ -		$ -		
100-3025-2017 License Tax 2017	$ -		$ -		
100-3025-2018 License Tax 2018	$ -	$ 31.00	$ -		
100-3025-2019 License Tax 2019	$ -	$ 31.00	$ -		
100-3025-2020 License Tax 2020	$ -	$ 31.00	$ -		

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-3025-2021 License Tax 2021	$ -	$ 124.00	$ -		
100-3025-2022 License Tax 2022	$ -	$ 375.10	$ -		
100-3025-2023 License Tax 2023	$ -	$ 6,626.61	$ -		
100-3025-2024 License Tax 2024	$ 22,270.00	$ 24,128.72	$ -		
100-3025-2025 License Tax 2025	$ -	$ -	$ 24,000.00		
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	$ -	$ -	$ -		
100-3035-2020 Machinery & Tools Tax 2020	$ -	$ -	$ -		
100-3035-2021 Machinery & Tools Tax 2021	$ -	$ -	$ -		
100-3035-2022 Machinery & Tools Tax 2022	$ -	$ -	$ -		
100-3035-2023 Machinery & Tools Taxes 2023	$ -	$ 2,329.90	$ -		
100-3035-2024 Machinery & Tools Tax 2024	$ 22,134.00	$ 24,388.00	$ -		Only one taxpayer - coastal precast. Assume county depreceates 5%
100-3035-2025 Machinery & Tools Tax 2025	$ -	$ -	$ 21,027.00		
100-3040-1000 Penalties All Property Tax	$ 20,000.00	$ 10,456.16	$ 20,000.00	0.00%	Has fluctuated around $20,000 throughout the past few years
100-3050-1000 Golf Cart Decals	$ 23,000.00	$ 4,200.50	$ 23,000.00	0.00%	
100-3050-1100 Consumer Utility Taxes - Elec & Gas	$ 60,000.00	$ 51,798.56	$ 65,000.00	8.33%	
100-3050-1200 Communications Tax - Phone	$ 32,000.00	$ 22,158.97	$ 32,000.00	0.00%	
100-3050-1300 BPOL - ALL	$ 336,460.00	$ 47,720.54	$ 340,000.00	1.05%	
100-3050-1400 Admission Taxes	$ 22,000.00	$ 12,136.86	$ 20,000.00	-9.09%	
100-3050-1500 Transient Occupancy Tax	$ 685,000.00	$ 487,612.84	$ 700,000.00	2.19%	Has trended upwards over the past 5 years
100-3050-1600 Meals Tax	$ 799,535.00	$ 618,088.82	$ 840,000.00	5.06%	Consistently trending upwards over the past 5 years with the exception of a slight dip in FY20.
100-3050-1650 Meals Tax .5% for Capital Projects	$ 79,953.50	$ 57,554.58	$ 84,000.00	5.06%	
100-3050-1700 Personal Property Short Term Rental Tax	$ 15,000.00	$ 9,099.95	$ 13,000.00	-13.33%	
100-3050-1750 County Cigarette Tax Sharing	$ 23,212.00	$ 14,021.43	$ 20,378.00	-12.21%	May be updated later after county budget is published
100-3050-1800 Rolling Stock & Misc Taxes	$ 175.00	$ 25.23	$ 175.00	0.00%	Return to originally budgeted FY24 amount
100-3075-1000 Penalties & Int on MiscTaxes & Licenses	$ -	$ 35.00	$ -		

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-3090-1000 Bay Creek Impact Fees	$ 120,000.00	$ 114,000.00	$ 120,000.00		There are 86 Developer owned lots that Bay Creek has not sold as of 3/18/2025; 28 in Bayside Village; 7 in Muirfield Village Phase I; 51 in Muirfield Village Phase II. Due to slower sales being reported from Bay Creek, we are estimating only a base of 30 lots will sell by Bay Creek Development LC. There are an addtional 48 lots (controled by Beacon Home Construction) in the Villa @ Magnolia which could be available to sell by end of 2025 - Due to slow down, we estimate only 10 of these lots will sell in the FY26. For a total of 40 lots being subject to this fee.
100-3100-1000 Harbor Development Certificate P/Z	$ 750.00	$ -	$ -	-100.00%	
100-3100-1050 Land Use/Conditional Use Application P/Z	$ 1,200.00	$ 600.00	$ 600.00	-50.00%	
100-3100-1060 Zoning Variance Advertising	$ 1,000.00	$ 1,756.06	$ 1,000.00	0.00%	
100-3100-1070 Miscellaneous Planning/Zoning Fees P/Z	$ 4,000.00	$ 4,145.00	$ 4,000.00	0.00%	
100-3100-1080 Subdivision Fees P/Z	$ 12,000.00	$ 4,400.00	$ -	-100.00%	Bay Creek has indicated that they will not be pursuing any subdivsion applications in calendar year 2025 and nothing is on their Master Board for 2026, at this time. We do not see any subdivison fees for FY2026.
100-3100-1100 Historic Review Fees COA P/Z	$ 25,000.00	$ 12,450.00	$ 15,000.00	-40.00%	While there is a fair amount of renovation and maintenance work occurring in the HD, we are projecting a reduction in the fees collected for Historic District. This is primarily due to the fee reductions made in FY24 & FY25 and a slow down in new construction projected in the Historic District.
100-3100-1110 Building Permits	$ 150,000.00	$ 151,594.43	$ 160,000.00	6.67%	We expect construction rates to cool.
100-3100-1150 Planning & Review Fees	$ 10,000.00	$ 8,000.00	$ 8,000.00	-20.00%	
100-3100-1160 Electrical Permits	$ 10,000.00	$ 12,850.02	$ 12,000.00	20.00%	
100-3100-1200 Plumbing Permits	$ 10,000.00	$ 10,684.72	$ 10,000.00	0.00%	
100-3100-1220 Plumbing Inspection Fees DONOTUSE	$ -	$ -	$ -		
100-3100-1250 Mechanical Permits	$ 10,000.00	$ 15,919.79	$ 12,000.00	20.00%	
100-3100-1260 Elevator Permits	$ 2,000.00	$ 2,970.86	$ 1,500.00	-25.00%	
100-3100-1300 UST/AST Permit	$ 1,500.00	$ 857.46	$ 1,500.00	0.00%	
100-3100-1350 Occupancy Permits, Temporary	$ 6,000.00	$ 3,200.00	$ 4,000.00	-33.33%	
100-3100-1360 Permit After Fact Admin Fee Building	$ 1,500.00	$ 600.00	$ 1,500.00	0.00%	

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100-3100-1370 Permit After the Fact P&Z	$ 1,000.00	$ 6,000.00	$ 1,000.00		This is an inconsistent source of revenue and is a penalty fee imposed by the Town when the rules are not followed by securing the necessary approvals from Zoning and Historic prior to commencing work.
100-3100-1400 Building Plan Review Fees	$ 8,000.00	$ 7,850.00	$ 8,000.00	0.00%	
100-3100-1410 Shallow Well Permits	$ 2,000.00	$ 600.00	$ 1,500.00	-25.00%	
100-3100-1460 Erosion & Sediment Control Permit	$ 2,500.00	$ 2,310.00	$ 2,500.00	0.00%	
100-3100-1470 Erosion & Sediment Plan Review Fee	$ 4,500.00	$ 7,260.00	$ 3,000.00	-33.33%	
100-3100-1500 Demolition Permit	$ -	$ -	$ -		
100-3100-1510 Gas Permit	$ 4,000.00	$ 3,497.50	$ 3,000.00	-25.00%	
100-3100-1550 Misc Building Dept Fees	$ 10,000.00	$ 4,310.00	$ 6,000.00	-40.00%	
100-3100-1560 Fire Permit	$ 1,000.00	$ 190.90	$ 1,000.00	0.00%	
100-3100-1570 Sign Permit P/Z	$ 400.00	$ 400.00	$ 400.00	0.00%	Presumes 4 sign applications at $100 per sign
100-3100-1600 Rental Inspections	$ 27,000.00	$ 13,700.00	$ -	-100.00%	Inspections are free with an STR adminstrative fee
100-3100-1610 STR Adminstrative Fee	$ -	$ -	$ 140,400.00		$450 x 312 STRs
100-3200-1600 Court Fines and Forfeitures	$ 40,000.00	$ 13,682.06	$ 40,000.00	0.00%	
100-3200-1640 Planning/Zoning Fines/Fees	$ -	$ -	$ -		
100-3200-1650 Code Enfrcmnt Admin Fees/Fines	$ 2,500.00	$ 836.59	$2,500.00	0.00%	
100-3200-1660 Traffic & Parking Fines	$ 14,200.00	$ 7,600.00	$ 14,200.00	0.00%	Seems to have leveled off after increase in FY23
100-3200-1700 E-Summons $5 Fee-Future Software Purchase	$ 2,600.00	$ 640.59	$ 2,600.00	0.00%	
100-3200-1710 Police Record Request	$ -	$ 35.00	$ -		
100-3300-1700 Interest on Bank Deposits	$ 6,000.00	$ 78,832.25	$ 6,000.00	0.00%	
100-3300-1750 Dividends & Interest on Investments	$ 469,961.33	$ 369,556.63	$ 500,000.00	6.39%	Based on a projected 1% decline in interest rates over last fiscal year. Allocation can be divided between the General Fund and Capital Fund, depending on need. 100% in GF for FY26
100-3400-1750 Rental of Parks/Rec Property & Facility	$ -	$ -	$ -		
100-3400-1800 Lease Revenue - Harbor Lot	$ 32,000.00	$ 23,673.74	$ 32,000.00	0.00%	Based on FY24 YTD to FY23 full year
100-3400-1810 Lease Revenue - Water Tower	$ -	$ 1,800.00	$ -		Went with utility sale
100-3500-1800 Sale of Surplus Equipment & Misc	$ -	$ -	$ -		
100-3500-1850 Library Service & Misc Fees	$ 500.00	$ 856.95	$ 500.00	0.00%	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	$ -	$ -	$ -		

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-3500-1920 Notary Services	$ -	$ 55.00	$ -		
100-3500-1950 FOIA Service Fees	$ -	$ 98.07	$ -		
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	$ -	$ -	$ -		Assuming library sale closes in FY25 and sale of 2 Randolph lots is does not occur or is delayed beyond FY26
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	$ -	$ -	$ 6,000.00		FOL Annual Support
100-3600-4000 Insurance Proceeds, Refund or Misc Rebate	$ -	$ (88.53)	$ -		Adjust as needed
100-3600-5000 Surplus & Salvage Property Sale	$ -	$ -	$ -		
100-3600-6000 Appropriation From Fund Balance	$ -	$ -	$ 2,000,000.00		For transfer to Debt Svc endowment (townhall)
100-3600-9000 Reapprprtd Funding - Carryover Projects	$ -	$ -	$ -		
100-3650-1000 Credit/Debit Card Fee Revenue	$ -	$ -	$ -		
100-3650-1500 Recovery Misc. Costs - Finance	$ -	$ -	$ -		
100-3650-2000 Recovery - Police Property Loss & Misc.	$ -	$ -	$ -		
100-3650-3000 Recovery, Misc.-Code Enf (mowing, demo, etc)	$ -	$ -	$ -		
100-3650-4000 Recovery Public Works - Misc & Damage	$ -	$ -	$ -		
100-3650-5000 Recovery (damage)-Parks & Rec	$ -	$ -	$ -		
100-3650-6000 Recovery Town Mgr-Misc.	$ -	$ 2,397.90	$ -		
100-3650-7000 Recovery - Retirement Forfeiture	$ -	$ -	$ -		
100-3700-1000 Grant - Recov. of Storm Damages FEMA	$ -	$ -	$ -		
100-3700-2200 Grant Gen Fund - USDA RD	$ 18,550.00	$ 15,000.00		-100.00%	
100-3700-3000 Proceeds from Loan/Bond Issuance	$ -	$ -	$ -		
100-3750-1000 Rolling Stock Taxes	$ -	$ -	$ -		
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	$ 77,062.99	$ 105,000.00	5.00%	Has trended upwards over the past 5 years.
100-3750-3100 DMV Humane Plates Pybl to ESSO	$ -	$ -	$ -		
100-3750-3200 Grant/Donation - Misc. Pass-through	$ 4,500.00	$ -	$ 4,500.00		VA State Program (Arts Enter Passthru)
100-3800-1000 Assistance to Local Police Dept HB 599 - State	$ 34,000.00	$ 28,071.00	$ 34,000.00	0.00%	Not issued for FY26 yet. Amount is between $31-37k every year.
100-3800-2000 Grant - DCJS LOLE/Byrne	$ 3,000.00	$ 2,845.00	$ 3,000.00	0.00%	Numbers not issued get for FY26, usually around $3k

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-3800-3000 Grant - Fire Program Funds (Passthru)	$ 15,000.00	$ -	$ 15,000.00		Passthru
100-3800-4000 Grant - VDOT Roads, Trails & Sidewks	$ -	$ -	$ -		
100-3800-5000 Grant - Litter Prevention Grant (DEQ)	$ 1,838.00	$ 2,551.41	$ 2,100.00	14.25%	Noncompetitive grant, amount set by DEQ application due end of June hear from DEQ around October. Usually increases by $300-$500 each yr.
100-3800-6000 Grant - Miscellaneous/Other	$ -	$ -	$ -		
100-3800-6001 Reappropriated Funding - Carryover Projects	$ 278,000.00	$ -	$ 318,000.00	14.39%	Funds reallocated from FY25; including Library sale proceeds
100-3800-7000 Grant - Library - VA Arts Comm.	$ 400.00	$ -	$ 400.00		
100-3800-8000 Grant - Library Program Other	$ 4,700.00	$ 3,243.27	$ 4,502.62	-4.20%	VA touring grant for STEM education & supplies
100-3800-9000 Grant - Parks/Rec Fac/Equipment & CCP	$ -	$ -	$ 17,500.00		CCP Contribution to ADA parking in Central Park
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	$ -	$ -	$ -		
100-3850-1000 Grant - Northampton County Library	$ 30,000.00	$ 30,000.00	$ 30,000.00	0.00%	Have requested $37k from NOCO this year. Not confirmed yet. $30k granted in past years.
100-3850-2000 Grant Other - Northampton County	$ 5,000.00	$ -	$ 14,000.00	180.00%	Funding requested for fireworks ($10,000) & DockDogs ($4,000)
100-3900-1000 Grant - VML Risk Management	$ 4,000.00	$ -	$ 2,000.00	-50.00%	Our max award has decreased to $2,000 due to lower policy premium post utility sale.
100-3900-6000 Appropriation from Fund Balance	$ 250,000.00	$ -		-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	$ -	$ -	$ -		
100-3950-2000 Reappropriate Grant Proceeds Previous Year	$ -	$ -	$ -		
100-3950-2100 Loan Proceeds USDA Rural Devlpmnt	$ 34,450.00	$ 28,000.00	$ 40,000.00	16.11%	USDA RD loan anticipated for PW vechile
100-3950-8520 Transfer from Sanitation Fund	$ -	$ -	$ -		
100-3950-8600 Transfer from Utility Fund	$ -	$ -	$ 80,000.00		Remaining balance of Utility Fund transferred to GF
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	$ 502.79	$ 2,250.00	0.00%	
100-3980-1000 VAW Payment for Use of PW Personnel	$ 9,600.00	$ -	$ -	-100.00%	
100-3980-1100 VAW Franchise Fee	$ 50,000.00	$ -	$ 50,000.00		
Total	$ 5,747,098.83		$ 7,855,107.62	36.68%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Core Operating Revenue	$ 5,166,098.83		$ 5,307,607.62	2.74%	Core operating revenue is defined as all revenue less reappropriations, appropriations from fund balance, USDA RD funding, bond proceeds, .5% of meals tax set aside for capital projects, passthru funds, and sale of town real property.

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
General Fund Expenses					
Legislative					
100-4110-1200 PT Salaries & Wages Legislative	$ 4,800.00	$ 3,500.00	$4,800.00	0.00%	$100 Mayor; $50 Council
100-4110-2000 FICA Expense	$ 450.00	$ 281.09		-100.00%	
100-4110-2100 SUI Expense	$ 7.00	$ 9.57		-100.00%	
100-4110-2230 Worker's Comp	$ -	$ -			
100-4110-3025 Repair Maint & Inspect Contracted Svcs	$ 3,500.00	$ -	$1,500.00	-57.14%	Misc repairs to Civic Center
100-4110-3430 IT Services	$ -	$ -			Moved to IT budget
100-4110-3450 Printing & Design Services	$ -	$ -			
100-4110-3500 Advertising Services	$ 8,000.00	$ 2,384.40	$7,500.00	-6.25%	PH ads incl budget & mid-year
100-4110-5040 Phone Service	$ -	$ -			
100-4110-5050 Internet & Cable Services	$ -	$ -			Moved to IT budget
100-4110-5080 Lease, Bldgs & Property	$ -	$ -			
100-4110-5200 Travel-Mileage, Parking & Tolls	$ 3,300.00	$ 799.57	$4,480.00	35.76%	VML Conferences-7 attendees
100-4110-5210 Travel-Lodging & Meals	$ 11,500.00	$ 4,518.45	$12,600.80	9.57%	VML Confs; Strat Pl food; H2O/candy
100-4110-5220 Conference	$ 5,100.00	$ 3,951.21	$4,480.00	-12.16%	VML Converences-7 attendees
100-4110-5230 Education	$ 1,200.00	$ -	$1,200.00	0.00%	Facilitator/trainer for TC (incl yrly)
100-4110-5240 Books & Subscriptions	$ -	$ -	$-		
100-4110-5250 Dues & Memberships	$ -	$ -	$-		
100-4110-5310 Insurance, Public Official Liability	$ 9,303.70	$ 8,164.12	$ 9,300.00	-0.04%	
100-4110-6000 Office Supplies	$ 1,000.00	$ 962.64	$1,000.00	0.00%	Misc supplies, etc.
100-4110-6125 Departmental Equipment & Supplies	$ 3,500.00	$ 126.62	$2,000.00	-42.86%	Civic Center supplies/equipment
100-4110-6150 Computer, Software & Electronics <$10K	$ -	$ 124.83			Moved to IT budget
100-4110-6225 Repair & Maintenance Supplies Legislative	$ -	$ -			
100-4110-7000 Legis. Water & Sewer Expense	$ 1,408.56	$ 776.31	$1,440.00	2.23%	
Total	$ 53,069.26		$ 50,300.80	-5.22%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Clerk					
100-4112-1000 Regular Salaries & WagesTown Clerk	$ 68,034.00	$ 49,717.11	$ 74,891.00	10.08%	
100-4112-1100 Regular Salaries & WagesOT Town Clerk	$ -	$ -	$ -		
100-4112-2000 FICA Expense	$ 5,300.00	$ 3,831.88	$ 5,486.00	3.51%	
100-4112-2100 SUI Expense	$ 8.00	$ 46.40	$ 8.00	0.00%	
100-4112-2200 Retirement-ER VRS &ICMA-RC Contribution	$ 4,700.00	$ 3,505.41	$ 4,865.00	3.51%	
100-4112-2210 Life Insurance	$ 911.72	$ 602.10	$ 944.00	3.54%	
100-4112-2220 Disability Insurance, LTD& STD	$ 520.55	$ 257.01	$ 539.00	3.54%	
100-4112-2230 Worker's Comp	$ 60.00	$ 30.65	$ 62.00	3.33%	
100-4112-2300 Health Insurance	$ 100.00	$ 60.00	$ 104.00	4.00%	
100-4112-2301 Health Reimb Acct Exp	$ 750.00	$ -	$ 776.00	3.47%	
100-4112-2302 Wellness Health IncentiveExp	$ 100.00	$ -	$ 104.00	4.00%	
100-4112-2310 Dental Insurance	$ 800.00	$ 463.59	$ 828.00	3.50%	
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	$ 2,000.00	$ -	$ 2,700.00	35.00%	CC Day & records shredding
100-4112-3030 Lease - Storage	$ 5,181.00	$ 3,864.00	$ 5,640.00		Bay Storage-archives storage
100-4112-3450 Printing & DesignServices	$ -	$ -	$ -		
100-4112-3500 Advertising Services	$ -	$ -	$ -		
100-4112-5040 Phone Service	$ -	$ -	$ 780.00		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	$ -	$ 944.00	-5.60%	IIMC, VMCA, VAGARA, mtgs, etc
100-4112-5210 Travel-Lodging & Meals	$ 1,600.00	$ 682.02	$ 1,400.00	-12.50%	IIMC, VMCA, VAGARA, mtgs, etc
100-4112-5220 Conference	$ 1,400.00	$ 3,425.93	$ 1,160.00	-17.14%	IIMC, VMCA, VAGARA
100-4112-5230 Education	$ 299.00	$ 840.00	$ 239.20		Fred Pryor Plus-unlimited trng
100-4112-5240 Books & Subscriptions	$ 21,050.00	$ 249.00	$ 7,000.00	-66.75%	Town Code & ZO changes to Civic+
100-4112-5250 Dues & Memberships	$ 475.00	$ 469.98	$ 475.00	0.00%	IIMC, VMCA, VAGARA, NAGARA

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4112-5260 Employee Testing &Certification	$ -	$ 344.00	$ -		
100-4112-6000 Office Supplies	$ 1,500.00	$ -	$ 1,500.00	0.00%	Minute bks, archival paper, misc
100-4112-6150 Computer, Software &Electronics <$10K	$ -	$ 200.31	$ -		Moved to IT budget
Total	$ 115,789.27	$ -	$ 110,445.20	-4.62%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Town Manager					
100-4121-1000 Regular Salaries &Wages-Town Manager	$ 132,504.00	$ 99,523.82	$ 124,200.00	-6.27%	
100-4121-1100 Regular Wages TMgr OT	$ 2,085.00	$ 1,864.80		-100.00%	
100-4121-1200 PT Salaries & WagesTown Mgr	$ 66,355.00	$ 28,724.65	$ 70,757.00	6.63%	
100-4121-1400 Seasonal Wages (Beach Attendants)	$ 13,150.00	$ 8,669.75	$ 9,100.00	-30.80%	
100-4121-1500 Seasonal Wages OTBeach Attendants	$ -	$ 216.00			
100-4121-1600 Bonus & Increase PoolGen Fund	$ -	$ -			
100-4121-1800 Allocated Wages	$ (5,807.00)	$ (3,492.00)	$ (5,807.00)	0.00%	
100-4121-1900 Personnel LapseAllowance	$ -	$ -			
100-4121-2000 FICA Expense	$ 16,787.22	$ 10,729.65	$ 17,375.00	3.50%	
100-4121-2100 SUI Expense	$ 24.00	$ 126.97	$ 25.00	4.17%	
100-4121-2200 Retirement-ER VRS &ICMA-RC Contribution	$ 14,878.31	$ 10,233.84	$ 15,399.00	3.50%	
100-4121-2210 Life Insurance	$ 2,940.62	$ 1,191.30	$ 3,044.00	3.52%	
100-4121-2220 Disability Insurance, LTD& STD	$ 1,273.48	$ 489.25	$ 1,318.00	3.50%	
100-4121-2230 Worker's Comp	$ 1,652.00	$ 906.75	$ 1,710.00	3.51%	
100-4121-2300 Health Insurance	$ 6,213.13	$ 1,113.58	$ 6,431.00	3.51%	
100-4121-2301 Health Reimb Acct Exp	$ 1,575.00	$ -	$ 1,630.00	3.49%	
100-4121-2302 Wellness Health IncentiveExp	$ 370.00	$ -	$ 383.00	3.51%	
100-4121-2310 Dental Insurance	$ 927.70	$ 513.25	$ 960.00	3.48%	
100-4121-2320 Vision Insurance	$ -	$ -			
100-4121-2325 AFLAC InsurancePremiums - Town portion	$ -	$ -			
100-4121-2340 Employee Assist Program	$ 250.00	$ (1.30)	$ 250.00	0.00%	
100-4121-2345 Employee/VolunteerTesting	$ 120.00	$ -	$ 120.00	0.00%	
100-4121-2350 Relocation Assistance	$ 9,000.00	$ 1,000.00	$ -		
100-4121-2360 Staff & VolunteerAppreciation	$ 8,000.00	$ 5,406.46	$ 8,000.00	0.00%	
100-4121-2800 Allocated Benefits	$ (1,072.00)	$ (80.00)		-100.00%	
100-4121-3000 Contract Labor	$ -	$ -			
100-4121-3005 Program and EventPerformers-Central Park Concerts	$ 17,000.00	$ 6,400.00	$ 17,000.00	0.00%	$12,000 for concerts/$5,000 for coordinator
100-4121-3025 Repair Maint & InspectContracted Svcs	$ 5,620.49	$ 6,127.77	$ 6,500.00	15.65%	Printer/copier
100-4121-3400 Legal Services TM	$ 50,000.00	$ 39,156.49	$ 50,000.00	0.00%	
100-4121-3401 Legal Services Finance	$ 3,000.00	$ -	$ 2,000.00	-33.33%	
100-4121-3402 Legal Services Code Enf	$ -	$ -			
100-4121-3404 Legal Services Police	$ -	$ -			

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4121-3405 Legal Services Planner	$ 6,000.00	$ -	$ 4,000.00	-33.33%	
100-4121-3406 Legal Services PublicWorks	$ -	$ -			
100-4121-3410 Professional Services	$ 75,000.00	$ 31,142.50	$ 45,000.00	-40.00%	
100-4121-3420 Consulting Svcs GenFund	$ 70,000.00	$ 33,659.60	$ 45,000.00	-35.71%	
100-4121-3450 Printing & DesignServices	$ -	$ -			
100-4121-3500 Advertising Services	$ 10,000.00	$ 2,080.84	$ 5,000.00	-50.00%	
100-4121-4010 Grant ExpEnter Passthru	$ 4,500.00	$ -	$ 4,500.00		
100-4121-4015 Grant ExpArts Enter VCA	$ 4,500.00	$ 4,500.00	$ 4,500.00	0.00%	
100-4121-4020 Grant Exp- Fire Dept Passthru	$ 15,000.00	$ -	$ 15,000.00		Fire Company Passthru
100-4121-4025 Grant Exp -Support Fire Dept	$ 300,000.00	$ 300,000.00	$ 50,000.00	-83.33%	
100-4121-4030 Grant Exp - NHC Tourism 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	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	$ -	$ -			
100-4121-4080 Grant Exp - Sail 250	$ 19,800.00	$ 19,800.00	$20,200.00		
100-4121-4100 Grant Exp - YMCA	$ 10,000.00	$ 10,000.00	$ 10,000.00	0.00%	
100-4121-4130 DHCD CDBG COVID-19Bus Asst Grant Expenditures	$ -	$ -			
100-4121-4150 Grant Exp -	$ -	$ -			
100-4121-4200 Fireworks	$ 25,000.00	$ 20,200.00	$ 25,000.00	0.00%	
100-4121-4210 Cape Charles Main Street	$ 90,000.00	$ 67,500.00	$ 90,000.00	0.00%	
100-4121-4220 Marketing - Social Media& Website	$ -	$ -			
100-4121-4230 Marketing - PrintedMaterials	$ -	$ -			
100-4121-5000 Tax Refund - Prior Year,(RE, PP, BPOL, MISC)	$ 2,195.00	$ 1,739.21	$ 2,000.00	-8.88%	
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	$ -	$ 2,000.00	-50.00%	
100-4121-5040 Phone Service	$ -	$ -			
100-4121-5050 Internet & Cable Services	$ -	$ -			
100-4121-5070 Postage	$ 9,100.00	$ 3,106.56	$ 9,100.00	0.00%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4121-5080 Lease, Bldgs & Property	$ 8,500.00	$ 1,560.90	$ 8,500.00	0.00%	
100-4121-5090 Lease, RIght of Way	$ 6,327.00	$ -	$ 2,500.00	-60.49%	
100-4121-5100 Lease, Vehicles &Equipment	$ -	$ -			
100-4121-5110 Lease, Office Equipment	$ 7,025.00	$ 6,456.93	$ 8,100.00	15.30%	Pitney Bowes Mail Machine Increase
100-4121-5200 Travel-Mileage, Parking& Tolls	$ 1,000.00	$ 254.28	$ 1,600.00	60.00%	
100-4121-5210 Travel-Lodging & Meals	$ 2,800.00	$ 1,372.17	$ 2,800.00	0.00%	
100-4121-5220 Conference	$ 425.00	$ 465.00	$ 800.00	88.24%	
100-4121-5230 Education	$ 1,000.00	$ -	$ 1,200.00	20.00%	
100-4121-5240 Books & Subscriptions	$ -	$ 25.98	$ 100.00		
100-4121-5250 Dues & Memberships	$ 1,560.00	$ 1,839.97	$ 2,000.00	28.21%	
100-4121-5300 Insurance, Property & General Liability	$ 48,071.82	$ 48,662.00	$ 50,000.00	4.01%	
100-4121-5310 Insurance, Public Official Liability	$ -	$ -			
100-4121-5340 Licensing	$ 740.00	$ -	$ 740.00	0.00%	
100-4121-5350 Fines & Penalties	$ -	$ -			
100-4121-6000 Office Supplies	$ 15,000.00	$ 10,736.07	$ 16,000.00	6.67%	
100-4121-6050 Uniforms Expense	$ 1,500.00	$ 531.73	$ 1,500.00	0.00%	Includes beach attendants
100-4121-6100 Recreation Programs &Events	$ 79,000.00	$ 67,751.21	$ 58,000.00	-26.58%	
100-4121-6125 Event DepartmentalEquipment	$ 4,000.00	$ 349.61	$ 5,600.00	40.00%	Upgraded event tent
100-4121-6150 Computer, Software &Electronics <$10K	$ -	$ 2,663.71			
100-4121-6175 Vehicles & PoweredEquipment Fuel - Admin Vehicle	$ 300.00	$ -		-100.00%	
100-4121-6200 Vehicles & EquipmentRepair	$ 1,500.00	$ -		-100.00%	
100-4121-6225 Repair & Maintenance	$ 500.00	$ -		-100.00%	
100-4121-6800 Debt Service - PrincipalPayment TM	$ -	$ -			
100-4121-6850 Debt Service Interest -TM		$ -			
100-4121-6900 Contingency Fund ExpGen Fund	$ 80,000.00	$ 1,218.60	$ 60,000.00	-25.00%	
100-4121-7000 TM Water & Sewer Expense	$ 3,000.00	$ 2,176.57	$ 3,000.00		
100-4121-7080 Computers, Software &Elec Equip.>$5000	$ -	$ -			
100-4121-8100 Transfer to Fund Balance- Excess Rev	$ -	$ -	$ 28,140.00		
100-4121-8110 Transfer to Gen CapitalProj Fund - Min 6%	$ 289,339.17	$ -	$ 318,456.46	10.06%	
100-4121-8111 Transfer .5% Meals tax toCap Proj Fund	$ 79,953.50	$ 57,554.58	$ 84,000.00	5.06%	
100-4121-8112 Transfer Misc. to Cap Proj	$ -	$ -			

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4121-8120 Transfer to Gen Debt SvcFund	$ 25,121.00	$ -	$ 2,313,103.00	9107.85%	Includes property acquisition, new visitors center, and endowment
100-4121-8130 Transfer to Gen SpecialActivity Fund	$ -	$ -			
100-4121-8501 Transfer to Utility Fund	$ -	$ -			
100-4121-8510 Transfer to Harbor Fund	$ 263,234.00	$ -	$ 265,730.98	0.95%	
Total	$ 1,922,038.44		$ 3,903,765.44	103.11%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Finance					
100-4124-1000 Regular Salaries & Wages-Finance	$ 351,751.20	$ 247,540.26	$ 372,367.00	5.86%	Includes Treasurer for full year at current rate
100-4124-1100 Regular Salaries & Wages OT Finance	$ 1,025.00	$ -	$ 1,074.07	4.79%	
100-4124-1200 PT Salaries & Wages Finance	$ 5,000.00	$ 2,628.85	$ 5,239.34	4.79%	
100-4124-1300 PT Salaries & Wages OT Fin	$ -	$ -	$ -		
100-4124-1800 Allocated Wages	$ (8,540.00)	$ (6,270.00)	$ (8,948.80)	4.79%	
100-4124-2000 FICA Expense	$ 30,310.00	$ 18,436.32	$ 31,760.89	4.79%	
100-4124-2100 SUI Expense	$ 48.00	$ 291.82	$ 50.30	4.79%	
100-4124-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 28,000.00	$ 20,958.65	$ 29,340.32	4.79%	
100-4124-2210 Life Insurance	$ 4,306.56	$ 2,922.34	$ 4,512.71	4.79%	
100-4124-2220 Disability Insurance, LTD & STD	$ 2,497.48	$ 1,250.37	$ 2,617.03	4.79%	
100-4124-2230 Worker's Comp	$ 285.00	$ 139.07	$ 298.64	4.79%	
100-4124-2300 Health Insurance	$ 35,406.31	$ 16,959.57	$ 37,101.16	4.79%	
100-4124-2301 Health Reimb Acct Exp	$ 4,307.00	$ -	$ 4,513.17	4.79%	
100-4124-2302 Wellness Health Incentive Exp	$ 1,450.00	$ -	$ 1,519.41	4.79%	
100-4124-2310 Dental Insurance	$ 2,000.00	$ 1,266.33	$ 2,095.74	4.79%	
100-4124-2320 Vision Insurance	$ -	$ -	$ -		
100-4124-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -	$ -		
100-4124-2330 Benefits Adminstn Fees	$ -	$ 1,260.00	$ 1,500.00		
100-4124-2340 Employee Assist Program	$ -	$ -	$ -		
100-4124-2345 Employee/Volunteer Testing	$ -	$ -	$ -		
100-4124-2360 Staff & Volunteer Appreciation	$ -	$ -	$ -		
100-4124-2800 Allocated Benefits	$ (2,396.00)	$ (656.00)	$ (2,400.00)	0.17%	
100-4124-3000 Contract Labor	$ -	$ -	$12,000.00		CPA consultant for finance dept.
100-4124-3020 Maint Svc Contracts	$ 7,076.00	$ 1,125.00	$7,500.00	5.99%	Increased cost due to need for new copier
100-4124-3500 Advertising Services	$ 2,000.00	$ 2,148.08	$1,000.00	-50.00%	
100-4124-3600 Payroll Processing & Timekeeping	$ 10,000.00	$ 6,866.35	$10,000.00	0.00%	
100-4124-3700 Auditor & Accountant Services	$ 45,000.00	$ -	$45,000.00	0.00%	
100-4124-3710 Collections Services & DMV Fees	$ 3,200.00	$ 701.24	$3,200.00	0.00%	
100-4124-3730 Bank Service Charges	$ 8,500.00	$ 5,507.56	$9,500.00	11.76%	Increase due to Docka (harbor software) fees
100-4124-3740 Merchant Service Costs	$ 21,000.00	$ 11,016.37	$21,000.00	0.00%	
100-4124-3750 Late Fees	$ 100.00	$ 164.77	$100.00	0.00%	
100-4124-3760 Cash Short & Over Finance	$ -	$ 0.98	$ -	#DIV/0!	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4124-5040 Phone Service	$ -	$ -	$ -		
100-4124-5110 Lease, Office Equipment	$ 1,400.00	$ 715.68	$1,600.00	14.29%	Increased cost due to need for new copier
100-4124-5200 Travel-Mileage, Parking & Tolls	$ 3,669.00	$ 830.85	$3,200.00	-12.78%	
100-4124-5210 Travel-Lodging & Meals	$ 4,335.00	$ 1,271.67	$3,200.00	-26.18%	
100-4124-5220 Conference	$ 2,953.00	$ 500.00	$2,000.00	-32.27%	
100-4124-5230 Education	$ 3,656.00	$ 544.00	$2,960.00	-19.04%	
100-4124-5240 Books & Subscriptions	$ 156.00	$ 215.00	$200.00	28.21%	
100-4124-5250 Dues & Memberships	$ 1,500.00	$ 1,289.00	$1,500.00	0.00%	
100-4124-5260 Employee Testing & Certification	$ 1,200.00	$ -	$1,200.00		
100-4124-5340 Licensing	$ -	$ -	$ -		
100-4124-5350 Fines & Penalties	$ -	$ -	$ -		
100-4124-6000 Office Supplies	$ 8,830.00	$ 5,462.91	$8,900.00	0.79%	
100-4124-6150 Computer, Software & Electronics <$10K	$ -	$ -	$ -		
100-4124-6800 Debt Service - Principal Payment FIN	$ -	$ -	$ -		
100-4124-6850 Debt Service Interest - Finance	$ -	$ -	$ -		
Total	$ 580,025.55		$ 616,700.97	6.32%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Information Technology					
100-4127-3430 IT Services	$ 75,580.68	$ 31,395.05	$68,188.00	-9.78%	See IT Detail Spreadsheet
100-4127-5040 Phone Service	$ 51,164.40	$ 22,912.91	$29,720.00	-41.91%	See IT Detail Spreadsheet
100-4127-5050 Internet & Cable Services	$ 11,300.00	$ 4,119.36	$15,000.00	32.74%	Internet Services - Town Hall, Police, Library, Public Works & Civic Center
100-4127-6150 Computer, Software & Electronics	$ 112,955.00	$ 38,585.59	$0.00	-100.00%	Expenses from this account have been moved to 6160 & 6170, below
100-4127-6160 Computer Hardware & Electronics	$ -	$ -	$31,300.00		See IT Detail Spreadsheet
100-4127-6170 Computer Software	$ -	$ -	$230,906.00		See IT Detail Spreadsheet
Total	$ 251,000.08		$ 375,114.00	49.45%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Police					
100-4310-1000 Regular Salaries & Wages-Police	$ 543,759.08	$ 393,322.34	$ 568,935.00	4.63%	
100-4310-1100 Regular Salaries & Wages OT Police	$ 10,000.00	$ 4,246.54	$ 10,000.00	0.00%	
100-4310-1200 Part Time Wages Police (COVID related)	$ -	$ -	$ -		
100-4310-2000 FICA Expense	$ 39,952.34	$ 28,868.80	$ 41,802.12	4.63%	
100-4310-2100 SUI Expense	$ 72.00	$ 433.31	$ 75.33	4.63%	
100-4310-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 35,408.24	$ 25,134.08	$ 37,047.63	4.63%	
100-4310-2210 Life Insurance	$ 6,998.04	$ 4,316.97	$ 7,322.05	4.63%	
100-4310-2220 Disability Insurance, LTD & STD	$ 4,046.29	$ 2,516.16	$ 4,233.63	4.63%	
100-4310-2230 Worker's Comp	$ 29,535.00	$ 15,862.43	$ 30,902.46	4.63%	Placeholder pending new policy
100-4310-2300 Health Insurance	$ 64,577.00	$ 51,757.53	$ 67,566.90	4.63%	
100-4310-2301 Health Reimb Acct Exp	$ 8,600.00	$ -	$ 8,998.18	4.63%	
100-4310-2302 Wellness Health Incentive Exp	$ 2,090.00	$ -	$ 2,186.77	4.63%	
100-4310-2310 Dental Insurance	$ 2,412.00	$ 1,887.08	$ 2,523.68	4.63%	
100-4310-2320 Vision Insurance	$ -	$ -			
100-4310-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -			
100-4310-2340 Employee Assist Program	$ -	$ -			
100-4310-2345 Employee/Volunteer Testing	$ -	$ -			
100-4310-2360 Staff & Volunteer Appreciation	$ -	$ -			
100-4310-3000 Contract Labor	$ -	$ -			
100-4310-3010 Vehcl & Equip Repairs, Supplies	$ -	$ -			
100-4310-3020 Maint Svc Contracts - Annual	$ -	$ -			
100-4310-3025 Repair Maint & Inspect Contracted Svcs	$ 500.00	$ 127.36	$ 500.00		
100-4310-3410 Management Consulting	$ -	$ -	$ -		
100-4310-3440 Interpreter Services	$ -	$ -	$ -		
100-4310-3450 Printing & Design Services	$ -	$ -	$ -		
100-4310-3500 Advertising Services	$ -	$ 202.80	$250.00		
100-4310-4070 Grant - VML Risk Management Expense	$ -	$ -	$-		
100-4310-4080 Grant Exp - DCJS LOLE/Byrne	$ 3,000.00	$ -	$3,000.00	0.00%	
100-4310-4150 Grant Exp - Police Other	$ -	$ -	$ -		
100-4310-5040 Phone Service	$ -	$ -	$ -		
100-4310-5110 Lease, Office Equipment	$ 350.00	$ 267.88	$804.00		New Police printer/copier base lease
100-4310-5200 Travel-Mileage, Parking & Tolls	$ 500.00	$ 811.00	$500.00	0.00%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4310-5205 Travel-Mileage, Parking & Tolls - Pol. Acad.	$ 1,800.00	$ -	$1,800.00	0.00%	New recruits to send to police academy in FY26. Bridge toll for 5 days a week x 18.5 weeks
100-4310-5210 Travel-Lodging & Meals	$ 8,100.00	$ 73.58	$8,100.00	0.00%	Lunch & occasional lodging for 2 officers @ police academy
100-4310-5215 Travel-Lodging & Meals - Pol. Acad.	$ -	$ 914.12	$ 500.00		
100-4310-5220 Conference	$ -	$ -	$-		
100-4310-5230 Education	$ 4,500.00	$ 4,555.00	$6,000.00	33.33%	Police Academy Dues
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	$ 7,362.06	$ 4,398.00	$ 7,362.06	0.00%	
100-4310-5330 Insurance, LODA	$ 6,131.00	$ 5,566.50	$ 6,131.00	0.00%	
100-4310-6000 Office Supplies	$ 4,000.00	$ 2,535.65	$4,500.00	12.50%	
100-4310-6050 Uniforms Expense	$ 7,000.00	$ 5,648.15	$9,000.00	28.57%	Uniforms for new officers. Academy uniforms/PT uniforms
100-4310-6125 Departmental Supplies & Equipment - Police	$ 20,000.00	$ 14,065.67	$20,000.00	0.00%	
100-4310-6150 Comptr, Sftware & Electronics < $5,000	$ -	$ 999.21	$ -		Southern Software RMS fee moved from IT Services
100-4310-6175 Vehicles & Powered Equipment Fuel	$ 26,800.00	$ 9,229.18	$26,800.00	0.00%	
100-4310-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 12,000.00	$ 5,192.01	$12,000.00	0.00%	
100-4310-6225 Repair & Maintenance Supplies Police	$ 5,000.00	$ 768.88	$5,000.00	0.00%	
100-4310-6800 Debt Service - Principal Payment PD	$ -	$ -	$ -		
100-4310-6850 Debt Service Interest Police Dept	$ -	$ -	$ -		
100-4310-7070 Vehicles & Equipment	$ 67,000.00	$ -	$ 8,500.00	-87.31%	Security Cameras
Total	$ 921,793.05		$ 902,640.81	-2.08%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Code Enforcement					
100-4340-1000 Regular Salaries & Wages-Code Enforcement	$ 122,416.00	$ 87,519.87	$ 144,452.00	18.00%	
100-4340-1100 Regular Salaries & Wages OT Code Enf	$ 1,123.00	$ 510.57	$ 1,123.00	0.00%	
100-4340-1200 Part Time Salaries Code Enforcement	$ 2,419.00	$ -		-100.00%	
100-4340-1300 PT Salaries Code Enforcement OT	$ -	$ -			
100-4340-2000 FICA Expense	$ 14,486.00	$ 6,654.49	$ 17,093.61	18.00%	
100-4340-2100 SUI Expense	$ 25.00	$ 92.81	$ 29.50	18.00%	
100-4340-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 13,255.00	$ 5,929.20	$ 15,641.02	18.00%	
100-4340-2210 Life Insurance	$ 1,895.62	$ 1,018.35	$ 2,236.85	18.00%	
100-4340-2220 Disability Insurance, LTD & STD	$ 893.01	$ 442.47	$ 1,053.76	18.00%	
100-4340-2230 Worker's Comp	$ 950.00	$ 470.14	$ 1,121.01	18.00%	
100-4340-2300 Health Insurance	$ 7,400.00	$ 5,158.56	$ 8,732.07	18.00%	
100-4340-2301 Health Reimb Acct Exp	$ 500.00	$ -	$ 590.00	18.00%	
100-4340-2302 Wellness Health Incentive Exp	$ 540.00	$ -	$ 637.20	18.00%	
100-4340-2310 Dental Insurance	$ 750.00	$ 446.94	$ 885.01	18.00%	
100-4340-2320 Vision Insurance	$ -	$ -			
100-4340-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -			
100-4340-2340 Employee Assist Program	$ -	$ -			
100-4340-2345 Employee/Volunteer Testing	$ -	$ -			
100-4340-2360 Staff & Volunteer Appreciation	$ -	$ -			
100-4340-3000 Contract Labor	$ -	$ -			
100-4340-3020 Maint Svc Contracts - Annual	$ -	$ -			
100-4340-3025 Repair Maint & Inspect Contracted Svcs-Mowing/Demo	$ 5,000.00	$ 877.83	$ 4,000.00	-20.00%	Contracted services for lawn maintenace or general land maintenance if homeowner does not comply
100-4340-3450 Printing & Design Services	$ 7,831.00	$ 7,830.68	$ -		
100-4340-3500 Advertising Services	$ 500.00	$ -	$500.00	0.00%	Legal Ads if have to take action on property
100-4340-3760 Cash Short & Over Code Enf	$ -	$ -			
100-4340-5110 Lease, Office Equipment	$ -	$ 873.79	$ 1,350.00		Wide Format Scanner, Printer
100-4340-5200 Travel-Mileage, Parking & Tolls	$ 1,350.00	$ -	$ 1,080.00	-20.00%	Travel for Training
100-4340-5210 Travel-Lodging & Meals	$ 600.00	$ -	$ 480.00	-20.00%	Meals while away for Training
100-4340-5220 Conference	$ 600.00	$ -	$ 480.00	-20.00%	
100-4340-5230 Education	$ 1,000.00	$ -	$800.00	-20.00%	Continuing Education, Certification Testing for new inspector
100-4340-5240 Books & Subscriptions	$ 1,000.00	$ 150.00	$1,000.00	0.00%	New code books and supplementals

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4340-5250 Dues & Memberships	$ 750.00	$ 180.00	$ 750.00	0.00%	ASFPM,VBCOA,VPMIA
100-4340-5260 Employee Testing & Certification	$ -	$ -			
100-4340-5300 Insurance, Property & General Liability	$ -	$ -			
100-4340-6000 Office Supplies	$ 4,000.00	$ 606.38	$4,000.00	0.00%	Ink Cartridges, Paper for wide format scanner, New Office Furntiure (Chairs, Keyboards, etc)
100-4340-6075 Hand Tools, & Small Equipment	$ -	$ -			
100-4340-6150 Computer, Software & Electronics <$10K	$ -	$ -			
100-4340-6175 Vehicles & Powered Equipment Fuel	$ 1,000.00	$ 710.88	$1,000.00	0.00%	Fuel for Vehicle

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4340-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 1,000.00	$ -	$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	$ 5,750.00	$ -	$ -		
100-4340-7080 Computers, Software, Electronics >$5000	$ -	$ -			
Total	$ 197,033.63		$ 210,035.04	6.60%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Public Works					
100-4430-1000 Regular Salaries & Wages-Public Works	$ 269,971.36	$ 189,529.45	$ 336,038.62	24.47%	Includes internal promotions
100-4430-1050 Salary & Wages - Director	$ -	$ -			
100-4430-1100 Regular Salaries & Wages OT Pub Works	$ 25,625.00	$ 12,329.16	$ 26,521.88	3.50%	
100-4430-1200 PT Salaries & Wages Pub Works	$ -	$ -			
100-4430-1300 PT Salaries & Wages OT Pub Works	$ -	$ -			
100-4430-1400 Seasonal Wages	$ 22,880.00	$ 12,759.40	$ 24,000.00	4.90%	Summer seasonal PW ees starting sooner
100-4430-1500 Seasonal Wages OT	$ -	$ 651.00			
100-4430-2000 FICA Expense	$ 24,000.00	$ 15,995.59	$ 29,873.27	24.47%	
100-4430-2100 SUI Expense	$ 56.00	$ 323.35	$ 69.70	24.47%	
100-4430-2150 Benefit Allocation - Director	$ -	$ -	$ -		
100-4430-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 21,000.00	$ 16,199.85	$ 26,139.11	24.47%	
100-4430-2210 Life Insurance	$ 3,618.12	$ 2,269.87	$ 4,503.54	24.47%	
100-4430-2220 Disability Insurance, LTD & STD	$ 2,172.62	$ 1,039.49	$ 2,704.30	24.47%	
100-4430-2230 Worker's Comp	$ 8,754.00	$ 4,645.65	$ 10,896.27	24.47%	
100-4430-2300 Health Insurance	$ 50,636.95	$ 29,134.03	$ 63,028.80	24.47%	
100-4430-2301 Health Reimb Acct Exp	$ 5,744.00	$ -	$ 7,149.67	24.47%	
100-4430-2302 Wellness Health Incentive Exp	$ 1,550.00	$ -	$ 1,929.32	24.47%	
100-4430-2310 Dental Insurance	$ 2,300.00	$ 1,464.70	$ 2,862.85	24.47%	
100-4430-2320 Vision Insurance	$ -	$ -			
100-4430-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -			
100-4430-2340 Employee Assist Program	$ -	$ -			
100-4430-2345 Employee/Volunteer Testing	$ 100.00	$ -	$ 100.00		
100-4430-2360 Staff & Volunteer Appreciation	$ -	$ -			
100-4430-3000 Contract Labor	$ -	$ -			
100-4430-3020 Maint Svc Contracts	$ 3,000.00	$ 885.90	$ 3,000.00	0.00%	
100-4430-3025 Repair Maint & Inspect Contracted Svcs	$ 1,000.00	$ (90.00)	$ 1,000.00	0.00%	
100-4430-3030 Lease - Storage	$ -	$ -			
100-4430-3040 Grounds Maintenance	$ 100,000.00	$ 59,426.93	$ 100,000.00	0.00%	
100-4430-3050 Waste Removal	$ -	$ -			
100-4430-3060 Landfill Disposal	$ 4,000.00	$ 378.00	$ 1,500.00	-62.50%	
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	$ 12,025.00	$ 20,000.00	9.41%	Increse to cover incresed cost.

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4430-3430 IT Services	$ -	$ -	$ -		
100-4430-3500 Advertising Services	$ 500.00	$ 78.80	$ 500.00	0.00%	
100-4430-4030 Grant Exp - Nrthmptn Cty Tourism Infrast.	$ -	$ -			
100-4430-4070 Grant Exp - VML Risk Mngmnt Grant Exp	$ 4,000.00	$ -	$ 2,000.00	-50.00%	Our max award has decreased to $2,000 due to lower policy premium post utility sale
100-4430-4090 Grant Exp - Litter Prevention	$ -	$ -			
100-4430-5010 Electric Service	$ 56,000.00	$ 33,750.79	$ 56,000.00	0.00%	
100-4430-5020 Propane & Fuel Oil Exp	$ 4,000.00	$ 3,887.05	$ 4,000.00	0.00%	
100-4430-5050 Internet & Cable Services	$ -	$ -	$ -		
100-4430-5080 Lease, Bldgs & Property	$ -	$ -	$ -		
100-4430-5100 Lease, Vehicles & Equipment	$ -	$ -	$ -		
100-4430-5110 Lease, Office Equipment	$ -	$ 134.00	$ -		
100-4430-5200 Travel-Mileage, Parking & Tolls	$ -	$ 506.58	$ 800.00		
100-4430-5210 Travel-Lodging & Meals	$ 500.00	$ 421.10	$ 400.00	-20.00%	
100-4430-5220 Conference	$ 500.00	$ -	$ 500.00		
100-4430-5230 Education	$ -	$ -	$ 500.00		
100-4430-5240 Books & Subscriptions	$ 3,000.00	$ -	$ 1,500.00		
100-4430-5250 Dues & Memberships	$ -	$ -	$ -		
100-4430-5260 Employee Testing & Certification	$ -	$ -	$ -		
100-4430-5300 Insurance, Property & General Liability	$ -	$ -	$ -		
100-4430-5340 Licensing	$ -	$ -	$ -		
100-4430-5350 Fines & Penalties	$ -	$ -	$ -		
100-4430-6000 Office Supplies	$ 2,000.00	$ 1,449.08	$ 2,000.00	0.00%	
100-4430-6025 Janitorial & Kitchen Supplies	$ 8,700.00	$ 4,356.26	$ 8,700.00	0.00%	
100-4430-6050 Uniforms Expense	$ 2,000.00	$ 145.25	$ 2,000.00	0.00%	
100-4430-6075 Hand Tools, & LIght Equipment	$ 2,500.00	$ 1,681.96	$ 2,500.00	0.00%	
100-4430-6080 Safety Equipment	$ 2,000.00	$ 710.28	$ 2,000.00	0.00%	
100-4430-6175 Vehicles & Powered Equipment Fuel	$ 14,500.00	$ 8,711.57	$ 14,500.00	0.00%	
100-4430-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 12,000.00	$ 14,297.02	$ 14,000.00	16.67%	To adjust for potential cost of dealer repairs.
100-4430-6225 Repair & Maintenance Supplies Public Works	$ 70,000.00	$ 39,115.99	$ 70,000.00	0.00%	
100-4430-6230 Repair & Maint Supplies Central Park	$ 15,000.00	$ 11,185.28	$ 26,000.00	73.33%	$11,000 for new trash cans for the park
100-4430-6235 Repair & Maintenance Supplies Business District	$ 15,000.00	$ 9,664.49	$ 15,000.00	0.00%	
100-4430-6240 Repair & Maintenance - Tree Canopy	$ 10,000.00	$ -	$ 20,000.00	100.00%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4430-6275 Beach Maint. & Safety Supplies & Svcs	$ 50,000.00	$ 18,953.68	$ 50,000.00	0.00%	
100-4430-6800 Debt Service - Principal Payment PW	$ -	$ -	$ -		
100-4430-6850 Debt Service Interest Public Works	$ -	$ -	$ -		
100-4430-7000 PW Water & Sewer Bill	$ 4,225.68	$ 1,101.49	$ 4,225.00	-0.02%	
100-4430-7010 Buildings & Improvements	$ -	$ -	$ -		
100-4430-7020 Infrastructure - Open Space-Parks & Outdoor Equip.	$ -	$ -	$ -		
100-4430-7030 Infrastructure - Fixtures & Signage	$ -	$ -	$ -		
100-4430-7040 Infrastructure - Parking Lots	$ -	$ -	$ -		
100-4430-7050 Infrastructure - Streets & Walkways	$ -	$ -	$ -		
100-4430-7060 Infrastructure - Stormwater System	$ -	$ -	$ -		
100-4430-7020 Infrastructure - Open Space-Parks & Outdoor Equip.	$ -	$ -	$ -		

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4430-7070 Vehicles & Equipment	$ 223,965.00	$ 222,713.74	$ 54,000.00	-75.89%	New SUV and replacment mower for our oldest mower (2008) and replacement trimmers (5 yrs old).
100-4430-7080 Computers, Software & Elec Equip.>$5000	$ -	$ -	$ -		
100-4430-7090 Equipment, Other	$ -	$ -	$ -		
100-4430-7095 Work in Progress	$ -	$ -	$ -		
100-4430-7100 Property - Land Purchase	$ -	$ -	$ -		
Total	$ 1,074,078.73		$ 1,021,442.34	-4.90%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Library					
100-4730-1000 Regular Salaries & Wages-Library	$ 121,768.86	$ 87,080.33	$ 124,485.25	2.23%	
100-4730-1100 Regular Salaries & Wages OT Library	$ -	$ -	$ 2,000.00		
100-4730-1200 PT Salaries & Wages Library	$ 3,075.00	$ -	$ 3,600.00	17.07%	Summer intern for 3 months
100-4730-1300 PT Salaries & Wages OT Library	$ -	$ -			
100-4730-2000 FICA Expense	$ 9,568.79	$ 6,186.73	$ 9,782.25	2.23%	
100-4730-2100 SUI Expense	$ 27.00	$ 132.95	$ 27.60	2.23%	
100-4730-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 10,000.00	$ 7,439.28	$ 10,223.08	2.23%	
100-4730-2210 Life Insurance	$ 1,676.24	$ 1,058.40	$ 1,713.63	2.23%	
100-4730-2220 Disability Insurance, LTD & STD	$ 688.19	$ 471.30	$ 703.54	2.23%	
100-4730-2230 Worker's Comp	$ 90.00	$ 43.85	$ 92.01	2.23%	
100-4730-2300 Health Insurance	$ 25,000.00	$ 17,565.04	$ 25,557.69	2.23%	
100-4730-2301 Health Reimb Acct Exp	$ 2,907.00	$ -	$ 2,971.85	2.23%	
100-4730-2302 Wellness Health Incentive Exp	$ 540.00	$ -	$ 552.05	2.23%	
100-4730-2310 Dental Insurance	$ 1,100.00	$ 670.41	$ 1,124.54	2.23%	
100-4730-2320 Vision Insurance	$ -	$ -			
100-4730-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -			
100-4730-2340 Employee Assist Program	$ -	$ -			
100-4730-2345 Employee/Volunteer Testing	$ -	$ -			
100-4730-2360 Staff & Volunteer Appreciation	$ 500.00	$ 37.98	$ 500.00		
100-4730-3000 Contract Labor	$ -	$ -			
100-4730-3005 Program & Event Performers & Entertainers	$ 750.00	$ 175.00	$ 750.00		Town Wide Read
100-4730-3025 Repair Maint & Inspect Contracted Svcs	$ 2,400.00	$ 1,808.87	$ 2,400.00	0.00%	
100-4730-3200 Cleaning and Janitorial Services	$ 10,140.00	$ 6,460.00	$ 10,140.00	0.00%	
100-4730-3430 IT Services	$ -	$ -			
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	$ 1,838.00	$ 1,804.51	$ 1,838.00	0.00%	
100-4730-4100 Grant Exp - Library - VA Arts Comm.	$ 400.00	$ -	$ 400.00		
100-4730-4100 Grant Exp - Library - Friends of The Library	$ -	$ -	$ 6,000.00		FOL Annual Support
100-4730-4130 Litter Prevention Grant	$ -	$ -	$ 2,100.00		
100-4730-4150 Grant Exp - Library Other	$ 4,700.00	$ 313.61	$ 4,502.62		VA touring grant for STEM education & supplies

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4730-5010 Electric Service	$ 7,000.00	$ 2,765.63	$ 7,000.00	0.00%	
100-4730-5020 Propane & Fuel Oil Exp	$ 3,500.00	$ 916.54	$ 3,500.00	0.00%	
100-4730-5110 Lease, Office Equipment	$ 1,243.00	$ 828.16	$ 2,000.00	60.90%	
100-4730-5200 Travel-Mileage, Parking & Tolls	$ 800.00	$ 90.89	$ 480.00	-40.00%	
100-4730-5210 Travel-Lodging & Meals	$ 1,000.00	$ 21.63	$ 480.00	-52.00%	
100-4730-5220 Conference	$ 600.00	$ 210.00	$ 400.00	-33.33%	
100-4730-5230 Education	$ 1,000.00	$ 590.87	$ 800.00	-20.00%	Professional development/ learning
100-4730-5240 Books & Subscriptions - Professional	$ -	$ -			
100-4730-5250 Dues & Memberships	$ 500.00	$ 328.00	$ 500.00	0.00%	
100-4730-5300 Insurance, Property & General Liability	$ -	$ -			
100-4730-6000 Office Supplies	$ 2,500.00	$ 1,799.10	$ 3,000.00	20.00%	Furnishings for renovated office/kitchen areas
100-4730-6025 Janitorial & Kitchen Supplies	$ -	$ -			
100-4730-6050 Uniforms - Library	$ 200.00	$ -	$ 200.00	0.00%	
100-4730-6100 Program & Event Supplies & Awards	$ 6,000.00	$ 2,645.04	$ 7,000.00	16.67%	140% program attendance increase and funding for seed cart
100-4730-6125 Dept Sppls & Equip -Books, DVD's and CDs	$ 17,500.00	$ 12,820.41	$ 18,000.00	2.86%	increase in production cost
100-4730-6225 Repair & Maintenance Supplies Library	$ -	$ -	$ -		
100-4730-7000 Library Water & Sewer Expense	$ 1,408.56	$ 565.64	$ 2,000.00		
100-4730-7100 Condo Fee	$ -	$ -	$ 4,800.00		New ownership situation
100-4730-7080 Computers, Software & Elec Equip.>$5000	$ -	$ -	$ -		
Total	$ 240,920.64		$ 262,124.10	8.80%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
Planning					
100-4811-1000 Regular Salaries & Wages-Planning	$ 189,930.00	$ 120,877.19	$ 206,023.81	8.47%	
100-4811-1100 Regular Wages OT Planning	$ 1,888.00	$ 1,197.75	$ 1,888.00	0.00%	
100-4811-1200 PT Salaries & Wages Planning	$ 3,700.00	$ 2,250.00		-100.00%	
100-4811-1300 PT Wages Planning - OT	$ -	$ -			
100-4811-2000 FICA Expense	$ 20,465.00	$ 9,294.82	$ 22,199.11	8.47%	
100-4811-2100 SUI Expense	$ 44.00	$ 152.85	$ 47.73	8.47%	
100-4811-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 21,501.00	$ 12,144.80	$ 23,322.90	8.47%	
100-4811-2210 Life Insurance	$ 3,524.45	$ 1,454.76	$ 3,823.10	8.47%	
100-4811-2220 Disability Insurance, LTD & STD	$ 1,647.00	$ 635.67	$ 1,786.56	8.47%	
100-4811-2230 Worker's Comp	$ 357.00	$ 193.00	$ 387.25	8.47%	
100-4811-2300 Health Insurance	$ 19,397.70	$ 14,552.79	$ 21,041.37	8.47%	
100-4811-2301 Health Reimb Acct Exp	$ 1,944.00	$ -	$ 2,108.73	8.47%	
100-4811-2302 Wellness Health Incentive Exp	$ 810.00	$ -	$ 878.64	8.47%	
100-4811-2310 Dental Insurance	$ 900.00	$ 595.92	$ 976.26	8.47%	
100-4811-2320 Vision Insurance	$ -	$ -			
100-4811-2325 AFLAC Insurance Premiums - Town portion	$ -	$ -			
100-4811-2340 Employee Assist Program	$ -	$ -			
100-4811-2345 Employee/Volunteer Testing	$ -	$ -			
100-4811-2350 Relocation Expense	$ -	$ -			
100-4811-2360 Staff & Volunteer Appreciation	$ -	$ -			
100-4811-3000 Contract Labor	$ -	$ -			
100-4811-3020 Maint Svc Contracts - Annual	$ -	$ -			
100-4811-3025 Repair Maint & Inspect Contracted Svcs	$ 964.00	$ 657.81	$ 1,050.00	8.92%	1) Canon Wide Format Scanner Maintenance Contract: $450 (P&Z 50% share of contract - Bldg pays the other half) 2) Savin Printer - Base Fee of $25/month x 12 months = $300; Overage for Printer Copies = $300; total of $600 for the shared printer in the Building Office
100-4811-3410 Management Consulting	$ 95,000.00	$ -	$ 95,000.00	0.00%	Estimated Cost for consulting services for Harbor/Railroad Master Planning & Design Guidelines
100-4811-3430 IT Services	$ -	$ -	$ -		In IT Budget
100-4811-3450 Printing & Design Services	$ 600.00	$ -	$ 1,000.00	66.67%	Printing needs of the department (Zoning Maps, large scale updated foam board of Historic District for Office Wall)

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4811-3500 Advertising Services	$ 9,500.00	$ 3,194.00	$ 9,000.00	-5.26%	1) General Public Hearings for BZA Variances & Appeals & Planning Commission CUPs: $1,500 2) Public HEarings for Zoning Text Amendments and Zoning Map Amendments for Accawmacke PUD Revisions: $7,500
100-4811-4150 Grant Expense - Planning	$ -	$ -	$ -		
100-4811-5040 Phone Service	$ 0.40	$ -	$ -	-100.00%	Now part of the IT Budget
100-4811-5110 Lease - Equipment	$ 948.00	$ 873.17	$ 948.00	0.00%	Canon Wide Format Scanner: $79/month x 12 months = $948
100-4811-5200 Travel-Mileage, Parking & Tolls	$ 1,305.00	$ 1,255.78	$ 1,192.00	-8.66%	1) VAZO Fall Conference - 2 attendees: $100 2) VAZO Training and Cert. Exam - KHN Renewal & Tracy Outten new: $400 3) Certified Planning Commission Training: 1 member: $440 4) APA Virginia Annual Conference: $400 5) Misc Travel: $150
100-4811-5210 Travel-Lodging & Meals	$ 2,075.00	$ 956.16	$ 1,980.00	-4.58%	1) VAZO Training and Cert Exams -$800 (2 attendees) 2) Certified Planning Commission Training - 1 Member: $600 3) APA Virginia Annual Conference: $675 4) E&S Stormwater Training: $400
100-4811-5220 Conference	$ 775.00	$ -	$ 820.00	5.81%	1) VAZO Fall Conference - 2 attendees: $500 2) APA Virginia Annual Conference: $300 3) VA Assoc. of Wetlands Professionals Annual Meeting: $225
100-4811-5230 Education	$ 1,650.00	$ 1,419.00	$ 1,640.00	-0.61%	1) Certified Planning Commission Training: $600 2) Certified BZA Training: $500 3) VAZO Certification - 2 staff members: $800 4) Historic District Training: $150
100-4811-5240 Books & Subscriptions	$ 600.00	$ 229.02	$ 400.00	-33.33%	1) Record deeds and proffers and other documents at the Clerk's Office in Eastvill: $200 2) Purchase books and other relevant reference materials for department: $200

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
100-4811-5250 Dues & Memberships	$ 1,675.00	$ 1,235.71	$ 1,775.00	5.97%	1) APA MEmbership: $450 2) VAZO Annual Membership: 4 employees: $400 3) Resilience Virginia Membership: $150 4) ICMA Membership: $560 5) VA Rural Planning Caucus Membership: $25 6) National Alliance of Preservation Commissions: $50 7) Preservation Virginia: $100 8) VA Association of Wetlands Professionals: $40
100-4811-5260 Employee Testing & Certification	$ 250.00	$ -	$ -	-100.00%	None
100-4811-6000 Office Supplies	$ 4,150.00	$ 1,628.15	$ 2,850.00	-31.33%	1) Toner Cartidge for HP44 PRinter in Zoning Office: $350 x 4 = $1,200 2) Calendars: $150 3) Business Cards: $200 4) Clothing for Inspectors/Field Work 4 shirts & 2 hats x 2 employees: $500 5) Toner & Paper for Wide FOrmat Scanner: $800 6) Misc. Office Supplies: 500
100-4811-7070 Vehicles & Equipment	$ 5,750.00	$ -	$400.00		Expenses for new golf cart for inspection position
Total	$ 391,350.55		$ 402,538.44	2.86%	

Account	FY25 Budget	25 Actual as of 3/31/	FY26 Proposed Budget	% change	Notes
GF Total Expenses	$ 5,496,099.12		$ 7,855,107.15	42.92%	
Core Operating Expenses	$ 4,863,572.45		$ 7,158,779.71	47.19%	
GF Revenue Less Expenditures			$ -		

Account	FY25 Budget	FY25 Actual as of 3/31/25	FY26 Proposed Budget	% change	Notes
Capital - Revenue					
110-3300-1750 Dividends & Interest on Investments	$ 336,324.80	$ 44,501.99	$ -	-100.00%	Allocation based on General Fund and Capital Fund requirements. $0 for Capital in FY26
110-3700-2200 Grant - USDA Rural Development	$ -	$ -	$ -		
110-3800-4000 Grant - VDOT Roads, Trails & Sidewalks	$ -	$ 90,732.52	$ -		
110-3800-9920 ARPA Grant Recognized - Project completion	$ -	$ -	$ -		
110-3850-2000 Grant Other	$ -	$ -	$ 50,000.00		NHC Infrastructure Grant
110-3900-1000 Appropriation from Fund Balance	$ -	$ -	$ 1,500,000.00		For visitors ctr endowment
110-3900-6000 Reappropriation Gen Capital Fund	$ 945,000.00	$ -	$ 4,815,000.00	409.52%	
110-3900-9000 Transfer from Utility Fund	$ 9,476,513.00	$ -	$ -	-100.00%	
110-3950-2000 Transfer from Gen Fund for Capital 6%	$ 289,339.17	$ -	$ 318,456.46	10.06%	
110-3950-2050 Transfer from Gen Fund Meals Tax .5%	$ 79,953.50	$ -	$ 84,000.00	5.06%	
110-3950-2100 Loan Proceeds USDA Rural Dvlpmnt	$ -	$ 57,554.58	$ -		
110-3950-3100 Transfer from Gen Fund Other	$ -	$ -	$ -		
110-3950-8130 Transfer from Special Activities Fund	$ -	$ -	$ -		
110-3950-8520 Transfer from Sanitation Fund	$ -	$ -	$ -		
110-3950-9000 Transfer From Utility Fund	$ -	$ -	$ -		
Total	$ 11,127,130.47		$ 6,767,456.46	-39.18%	

Account	FY25 Budget	FY25 Actual as of 3/31/25	FY26 Proposed Budget	% change	Notes
Capital - Expenditures					
110-4121-7080 Computers, Software & Elec Equip TMgr.>$5000	$ -	$ -			
110-4121-8100 Transfer to CIP Fund Balance	$ 6,262,130.47	$ -	$ 690,000.00	-88.98%	
110-4121-8150 Transfer to Debt Svc Fund	$ -	$ -	$ 1,500,000.00		For visitors ctr endowment
110-4430-7010 Buildings & Improvements - New Town Hall	$ 3,250,000.00	$ -	$ 3,250,000.00	0.00%	See CAMP Schedule
110-4430-7011 Buildings & Improvements - Library Project	$ 250,000.00	$ 3,397.57	$ 310,000.00	24.00%	See CAMP Schedule
110-4430-7012 Buildings & Improvements - Visitor Center	$ 750,000.00	$ 11,876.00	$ -	-100.00%	See CAMP Schedule
110-4430-7013 Buildings & Improvements Beachfront Revitilization	$ -	$ -	$ 45,000.00		See CAMP Schedule
110-4430-7014 Buildings & Improvements Beach Restroom/Bathouse	$ -	$ -	$ 45,000.00		See CAMP Schedule
110-4430-7015 Buildings & Improvements Sidewalk Infill	$ 50,000.00	$ 35,889.40	$ 100,000.00	100.00%	See CAMP Schedule
110-4430-7020 Infrastructure-Mason Ave. Electrical	$ -	$ -	$ 164,000.00		See CAMP Schedule
110-4430-7040 Insfrastructure - Parking Lots	$ -	$ -	$ 60,000.00		See CAMP Schedule
110-4430-7050 Infrastructure-Streets & Walkways	$ -	$ -	$ 20,000.00		See CAMP Schedule
110-4430-7060 Infrastructure-Stormwater System	$ -	$ -			
110-4430-7065 Keck Wells Water Line Return	$ 565,000.00	$ -	$ 565,000.00	0.00%	See CAMP Schedule
110-4430-7070 Vehicles & Equipment	$ -	$ -			
110-4430-7080 Computers, Software & Electronic Equip PW	$ -	$ -			
110-4430-7999 Capital Project Contingencies	$ -	$ -	$ 18,456.46		
110-4811-7080 Computers, Software & Electronic Equip - Planning	$ -	$ -			
Total	$ 11,127,130.47		$ 6,767,456.46	-39.18%	
Capital Fund Revenue Less Expenditures			$ (0.00)		

	ACCOUNT #100-4127-3430 IT SERVICES		FY26 BUDGET REQUEST
GENERAL IT SERVICES			
GENERAL IT	IT 3rd Party Services - InversaMinds: Remote Access/VPIN services - $4,000; General Tech Support for Town Dpts - $25,000	$	29,000.00
GENERAL IT	IT Support Reserve Funding	$	3,000.00
GENERAL IT	Fortnet - IT Security Program - Magna 5 (formerly Advanced Network Systems)	$	760.00
GENERAL IT	Backup Services - Barracuda Networks, Inc. (Electronic Systems, Inc) -3 year contract: May 2026 thur May 2029	$	10,000.00
GENERAL IT	Symantec Renewal (Individual Licenses for Each Computer on the Network - annual expense) (thru Electronic Systems, Inc.) - 45 computers x $20	$	900.00
	GENERAL IT SERVICES - SUB TOTAL	***$***	***43,660.00***
DEPARTMENT SPECIFIC IT SERVICES			
Town Clerk, Building, Planning & Zoning	Shore Scan (Carlson Group) Monthly & Annual Backups (Document Storage) aka E-Bridge	$	4,088.00
Town Clerk	Website Annual Hosting	$	240.00
Treasurer	Third Party Vendor to assist with conversion of file from County for Real Estate and Personal Property Tax Billing	$	3,000.00
Library	Meraki Cloud Controller License - part of regional library system for access to remote library locations	$	500.00
Planning & Zoning, Building & Treasurer	Northampton County Clerk of the Circuit Court - Secure Remote Access (SRA) to Court Records - Annual Renewal for 5 users	$	600.00
Planning & Zoning	GIS Contractual Services with Summit Engineering - licensing costs	$	1,500.00
Planning & Zoning	GIS Contractual Services with Summit Engineering - quarterly importing of County data @ $400 per quarter	$	1,600.00
Planning & Zoning	GIS Contractual Services with Summit Engineering - specific data layer programming requests from Town	$	3,000.00
Planning & Zoning	**NEW ITEM:** GIS Contractual Services & Planning Services - Measuring & Mapping of the Chesapeake Bay Resource Protection Area (RPA) and Resource Management Area (RMA) **to comply with DEQ Audit of Chesapeake Bay Preservation Area (CBPA)**	$	10,000.00
	DEPARTMENT SPECIFIC IT NEEDS - SUB TOTAL	***$***	***24,528.00***
	GRAND TOTAL	**$**	**68,188.00**

Account	FY25 Budget	FY25 Actual as of 3/31/2	FY26 Proposed Budget	% change	Notes
Debt Service - Revenue					
120-3950-1750 Dividends & Interest on Investments	$ -	$ -	$ 140,000.00		Earnings on $3.5M endowment
120-3950-2100 Transfer from Gen Fund	$ 25,121.00	$ -	$ 2,313,103.00	9107.85%	
120-3950-2150 Transfer from Capital Fund	$ -	$ -	$ 1,500,000.00		
Total	$ -	$ -	$ 3,953,103.00		
Debt Service - Expenditures					
120-4121-6800 Debt Service Principal/Interest - TH	$ -	$ -	$ 297,982.00		Town Hall property acquisition
120-4121-6850 Debt Service/Lease - Visitors Ctr	$ -	$ -	$ 90,000.00		Visitor Ctr/Restrooms Lease to own
120-4124-6800 Debt Service Principal - Finance	$ -	$ -	$ -		
120-4124-6850 Debt Service Interest - Finance	$ -	$ -	$ -		
120-4310-6800 Debt Service Principal - Police Dept	$ 16,616.00	$ 12,591.71	$ 16,616.00	0.00%	
120-4310-6850 Debt Service Interest - Police Dept	$ 1,799.00	$ 1,698.22	$ 1,799.00	0.00%	
120-4340-6800 Debt Service Principal Code Enforcement	$ 632.00	$ -	$ 632.00	0.00%	
120-4340-6850 Debt Service Interest - Code Enf	$ 29.00	$ -	$ 29.00	0.00%	
120-4430-6800 Debt Service Principal - P Wrks	$ 5,432.00	$ 1,448.96	$ 5,432.00	0.00%	
120-4430-6850 Debt Service Interest - P Wrks	$ 613.00	$ 292.80	$ 613.00	0.00%	
120-4430-6900 Debt Service - Contingency			$ 40,000.00		
120-4430-8100 Debt Service - Transfer to Fund Balance			$ 3,500,000.00		Establish endowment
Total	$ 25,121.00		$ 3,953,103.00	15636.25%	
Debt Service Fund Revenue Less Expenditures	$ -		$ -		
	Note: Current Debt limit of 8% of GF Core Operating Revenues = $424,609				

Account	FY25 Budget	FY25 Actual as of 3/31/25	FY26 Proposed Budget	% change	Notes
Utility - Revenue					
501-3900-6000 Appropriation from Fund Balance	$ 9,576,513.71	$ -	$ 80,000.00	-99.16%	Appropriate remaining fund balance to transfer to GF
Total	$ 9,576,513.71	$ -	$ 80,000.00	-99.16%	
Utility - Expenditures					
501-4500-8600 Transfer to General Fund	$ -	$ -	$ 80,000.00		Transfer remaining fund balance to close Utility Fund
Total	$ -	$ -	$ 80,000.00		
Utility Fund Revenue Less Expenditures	$ -		$ -		

Account	FY25 Budget	FY25 Actual as of 3/31/25	FY26 Proposed Budge	% change	Notes
Harbor Revenue					
510-3075-1000 Penalties & Interest - Harbor	$-	$ 3,119.91	$ -		
510-3150-1000 Harbor Fuel Sales	$ 350,000.00	$ 238,317.93	$ 350,000.00	0.00%	
510-3150-1100 Miscellaneous Sales-Snacks, Drinks, Ice, Clothing	$ 5,000.00	$ (452.82)	$ 12,000.00		
510-3150-1200 Miscellaneous Sales-Boating Supplies	$-	$ -			
510-3150-1300 Miscellaneous Sales-RTIC	$-	$ -			
510-3150-1500 Lube & Oil Sales	$-	$ -			
510-3150-2000 Dockage Fees	$ 340,000.00	$ 222,125.75	$ 340,000.00	0.00%	
510-3150-2050 Special Event Revenue - Harbor	$-	$ -			
510-3150-2100 Harbor Electric and Water	$ 20,000.00	$ 14,860.02	$ 20,000.00	0.00%	
510-3150-2200 Lease/Storage Revenue	$ 4,000.00	$ -	n/a		This should fall under dockage fees
510-3150-3000 Wharfage Fees	$ 2,000.00	$ -	$ 2,000.00	0.00%	CCMS didn't report wharfage - this is an estimate since there is no comparison data available
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	$ 6,500.00	$ 175.83	$ 2,500.00		We are collecting credit card fees on annual and seasonal dockage only, but encouraging cash, checks, debit cards which doesn't charge a fee. The fee is "built" into the price of fuel, retail, and transient dockage.
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	$ 166,153.00	$ -		-100.00%	No VA port authority grant in FY26. Expecting to apply in FY27
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		$ -			
510-3950-1000 Loan Proceeds Previous Year		$ -			

510-3950-2000 Transfer from Debt Service Fund		$ -			
510-3950-2100 Loan Proceeds - USDA Rural Development		$ -			
510-3950-2110 Transfer from General Fund	$ 263,234.00	$ -	$ 265,730.98		
510-3950-6000 Transfer from Fund Balance		$ -			
Total	$ 1,165,287.00		$ 1,000,630.98	-14.13%	

Harbor - Expenditures					
510-4713-1000 Regular Salaries & Wages-Harbor	$ 108,000.00	$ 36,635.90	$ 150,701.18	39.54%	
510-4713-1100 Regular Salaries & Wages OT Harbor	$-	$ 154.63			
510-4713-1200 PT Salaries & Wages Harbor	$-	$ 2,159.71			
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	$ 14,340.00	$ 9,767.00	$ 20,009.77	39.54%	
510-4713-2000 FICA Expense	$ 9,130.00	$ 2,972.33	$ 12,739.83	39.54%	
510-4713-2100 SUI Expense	$ 20.00	$ 140.13	$ 27.91	39.54%	
510-4713-2200 Retirement-ER VRS & ICMA-RC Contribution	$ 8,090.00	$ 2,574.02	$ 11,288.63	39.54%	
510-4713-2210 Life Insurance	$ 1,600.00	$ 431.70	$ 2,232.61	39.54%	
510-4713-2220 Disability Insurance, LTD & STD	$ 930.00	$ 196.29	$ 1,297.70	39.54%	
510-4713-2230 Worker's Comp	$ 70.00	$ -	$ 97.68	39.54%	
510-4713-2300 Health Insurance	$ 13,140.00	$ 2,566.45	$ 18,335.31	39.54%	
510-4713-2301 Health Reimb Acct Exp	$ 1,600.00	$ 593.75	$ 2,232.61	39.54%	
510-4713-2302 Wellness Health Incentive Exp	$ 540.00	$ -	$ 753.51	39.54%	
510-4713-2310 Dental Insurance	$ 560.00	$ 176.65	$ 781.41	39.54%	
510-4713-2320 Vision Insurance	$-	$ -			
510-4713-2325 AFLAC Insurance Premiums - Town portion	$-	$ -			
510-4713-2340 Employee Assist Program	$ 3,500.00	$ -	$ 4,883.83		
510-4713-2345 Employee/Volunteer Testing	$-	$ -			
510-4713-2360 Staff & Volunteer Appreciation	$-	$ -			
510-4713-2800 Allocated Benefits	$ 3,456.00	$ 731.00	$ 3,456.00	0.00%	
510-4713-3000 Contract Labor	$-	$ -			
510-4713-3005 Program & Event Performers & Entertainers	$-	$ -			
510-4713-3020 Maint Svc Contracts - Annual	$-	$ -			
510-4713-3025 Service Contracts	$ 10,300.00	$ 4,726.38	$ 10,300.00	0.00%	Harbor portion of Davis Disposal
510-4713-3030 Lease - Storage	$-	$ -			
510-4713-3040 Grounds Maintenance	$-	$ 123.29			
510-4713-3200 Cleaning and Janitorial Services	$-	$ -			
510-4713-3400 Legal Services	$-	$ -		#VALUE!	
510-4713-3410 Management Consulting	$-	$ -			

510-4713-3415 Management Services Exp - CC Marine Services	$ 147,000.00	$ 159,635.53	$ -	-100.00%	CCMS is no longer involved in harbor operations
510-4713-3420 Engineering & Architect Svcs Harbor	$-	$ -			
510-4713-3430 IT Services	$ 1,700.00	$ 1,430.00	$ 1,700.00	0.00%	
510-4713-3450 Printing & Design Services	$-	$ -			
510-4713-3500 Advertising Services	$-	$ 473.33	n/a		Should be included in marketing expenses
510-4713-3730 Bank Service Charges Harbor	$ 250.00	$ -		-100.00%	
510-4713-3740 Merchant Service Charges	$ 13,500.00	$ 10,130.09	$ 13,500.00	0.00%	Dockwa credit card processing fees
510-4713-3760 Cash Short & Over Harbor	$-	$ -			
510-4713-3800 Bad Debt Expense	$-	$ 75.00			
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	$-	$ -			
510-4713-4230 Marketing	$ 3,000.00	$ 1,332.71	$ 9,000.00		Build new website and begin advertising in a few popular boating publications/websites. ie. The Waterway Guide
510-4713-5010 Electric Service	$ 33,990.00	$ 15,930.88	$ 33,000.00	-2.91%	
510-4713-5020 Propane & Fuel Oil Exp	$ 175.00	$ 182.40	$ 500.00	185.71%	New gas grill for our guests use (yacht clubs, transients, etc.)
510-4713-5030 Water Expense Harbor	$ 5,000.00	$ 1,358.72	$ 4,200.00	-16.00%	Water rates went down and we have been diligent about repairing leaks having an impact on water usage.
510-4713-5035 Sewer Expense Harbor	$ 10,000.00	$ 1,524.77	$ 8,000.00	-20.00%	If the water usage decreases, this should decrease as well.
510-4713-5040 Phone Services	$ 2,110.00	$ 549.88	$ 2,110.00		
510-4713-5050 Internet & Cable Services	$ 1,607.00	$ 1,009.86	$ 1,607.00	0.00%	
510-4713-5060 Security Monitoring Services	$-	$ -			
510-4713-5070 Postage	$-	$ -			
510-4713-5110 Lease, Office Equipment	$ 800.00	$ 200.91	$ 800.00		
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	$ 51,276.00	$ 33,696.42	$ 51,276.00	0.00%	This is a placeholder - awaiting new policy amounts

510-4713-5340 Licensing	$-	$ -			
510-4713-6000 Office Supplies	$ 500.00	$ 1,573.17	$ 1,000.00		
510-4713-6025 Janitorial & Kitchen Supplies	$ 2,266.00	$ 2,628.95	$ 2,500.00	10.33%	
510-4713-6050 Uniforms Expense	$ 1,000.00	$ 1,022.44	$ 1,000.00		
510-4713-6075 Hand Tools, & Small Equipment	$ 2,500.00	$ 1,652.13	$ 2,500.00		
510-4713-6080 Safety Equipment	$ 2,000.00	$ 1,252.38	$ 2,000.00		
510-4713-6100 Program & Event Supplies & Awards	$ 2,000.00	$ -	$ 3,000.00		Transient welcome reception on Friday afternoons and farewell breakfast (biscuits and coffee) on Sunday mornings. We'd also like to have a few cookouts for our watermen and annual/seasonal slip holders.
510-4713-6150 Computer, Software & Electronics <$10K	$ 10,000.00	$ 11,600.97	$ 10,000.00	0.00%	$8,250 annual POS fuel sales software fee (Wanderlust Group)
510-4713-6175 Vehicles & Powered Equipment Fuel	$ 800.00	$ -	$ 800.00	0.00%	
510-4713-6200 Vehicle & Powered Equip. Supplies & Svcs	$ 6,000.00	$ -	$ 6,000.00	0.00%	
510-4713-6225 Repair & Maintenance	$ 70,000.00	$ 28,086.58	$ 70,000.00	0.00%	
510-4713-6226 Anchor Pile Replacement	$ 10,000.00	$ -	$ 10,000.00		
510-4713-6227 Bathhouse Lighting Upgrade	$ 13,000.00	$ 389.97	$ 13,000.00		
510-4713-6228 Shade Pergola	$ 10,000.00	$ -	$ -		Should be completed by FY25 year-end
510-4713-6230 Repair & Maint Suppl Reimbrsbl	$-	$ -			
510-4713-6400 COGS - Fuel for Resale	$ 270,000.00	$ 192,236.10	$ 270,000.00	0.00%	
510-4713-6410 COGS - Lube & Oil for Resale	$ 5,000.00	$ 3,741.90	$ -	-100.00%	
510-4713-6420 COGS - Boating Supplies for Resale	$ -	$ -			
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	$ -	$ -	$ 8,000.00		All resale - clothing, ice, boating supplies, oil - May purchase more in 2026 depending on first year experience.
510-4713-6800 Debt Service - Principal Payment HRB	$ -	$ -			
510-4713-6850 Debt Service Interest - Harbor	$ -	$ -			
510-4713-6900 Contingency Fund Expense Harb Fund	$ 30,000.00	$ -	$ 30,000.00	0.00%	
510-4713-7010 Building, Equipment, Other CAPITAL BUDGET	$ -	$ -	$ 42,000.00		See CAMP Schedule
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	$ 284,537.00	$ 63,761.09	$ 154,000.00	-45.88%	See CAMP Schedule
510-4713-7090 Equipment, Other CAPITAL BDGT	$-	$ -	$ 10,000.00		Small skiff with motor for marina maintenance (boat on-site is not the proper boat for tight spaces. The console and t-top restrict getting under docks to perform repairs, etc.)
510-4713-7095 Work in Progress	$-	$ -			
510-4713-7100 Depreciation Expense - Harbor	$-	$ -			
Total	$ 1,165,287.00		$ 1,000,630.98	-14.13%	
Harbor Fund Revenue Less Expenditures	$ -		$ 0.00		
Core Operating Expenses			$ 804,630.98		Core operating expense is defined as all expenses, including debt service, but less transfers to other funds and capital expenditures.
			$ 69,730.98		General Fund Operational Subsidy
			$ 196,000.00		General Fund Capital Subsidy
			$ 265,730.98		General Fund Total Subsidy

Account	FY25 Budget	FY25 Actual as of 3/31/25	FY26 Proposed Budget	% change	Notes Original Budget and Amended Budget
Sanitation - Revenue					
520-3150-1000 Refuse Collection Fees	$ 342,584.00	$ 168,069.45	$ 349,834.00	2.12%	Assuming 1373 cans. Expenses budgeted to pay for pickup of 1400 cans. Monthly garbage collection fee to increase by $.45 tofrom $20.80 to $21.25 to cover cost of office supplies previously covered by utility fund.
520-3150-2000 Bulk refuse collection fees	$ 600.00	$ 457.75	$ 600.00	0.00%	
520-3150-3000 Miscellaneous Refuse fees	$ -	$ -	$ -		
520-3150-4000 Penalties & Interest - Garbage Charges	$ 2,700.00	$ 2,105.63	$ 2,700.00	0.00%	
520-3900-6000 Appropriation from Fund Balance	$ -	$ -	$ 8,043.00		Prior year refunds
Total	$ 345,884.00		$ 361,177.00	4.42%	
Sanitation - Expenditures					
520-4520-3020 Maint Svc Contracts	$ 296,680.00	$ 209,956.92	$ 327,799.92		The portion of Davis Disposal K that represents residential trash cans. 1335 cans @ $19.52 per 2/1 invoice. CPI increase built into K may increase price after 11/30/2025. Budget includes allowance for increase in residents/cans to 1400. Final option period ends 11/30/2028.
520-4520-3025 Refunds	$ -	$ -	$ 8,043.00		Prior year refunds
520-4520-3500 Advertising Services	$ -	$ -	$ -		
520-4520-5300 Insurance, Property & General Liability	$ 1,085.00	$ 20.80	$ 1,084.08		May change based on new VRSA policy
520-4520-6000 Office Supplies		$ 949.96	$ 7,250.00		Envelopes, postage & office equipment that was previously charged to Utility Fund
520-4520-6225 Repair & Maintenance Supplies Sanitation	$ 16,500.00	$ 15,347.94	$ 17,000.00		This line is used for trash cans plus shipping.
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		$ 361,177.00	14.93%	
Sanitation Fund Revenue Less Expenditures	$ -		$ -		

TOWN OF CAPE CHARLES: TAXES, FEES, LICENSES, AND RATES - TREASURER
AS OF FISCAL YEAR 2025 - FISCAL YEAR 2026 PROPOSED

CATEGORY	DESCRIPTION	RATE	BASED PER	OTHER INFORMATION
PROPERTY TAX	**Real Property Tax**	$0.1481	Per $100 of assessed value	Northampton County provides assessments to Cape Charles
TANGIBLE PERSONAL PROPERTY	Personal Property Tax (Vehicles, Trailers, Business Property)	$1.00	Per $100 of assessed value	Northampton County provides assessments to Cape Charles from data concerning vehicles, supplied by VA DMV
	Personal Property Tax Rate for Boats, Watercraft	$0.01	Per $100 of assessed value	
	Machinery & Tools Tax	$1.00	Per $100 of assessed value	
LICENSE FEES	Motor Vehicle License Registration Fee	$31.00	per vehicle	
	Trailer Registration Fee	$18.00	per trailer	
	Golf Cart License (Decal)	$31.00	per golf cart	Decals issued following inspection
BUSINESS, PROFESSIONAL, & OCCUPATIONAL LICENSES (BPOL)	**CATEGORY #1 - Retail, Business Services, Professional,**			
	Retail	$0.0020	$.20 per $100 of gross revenue	
	Repair/Personal/Business Services	$0.0036	$.36 per $100 of gross revenue	
	Professional	$0.0058	$.58 per $100 of gross revenue	
	Wholesaler	$0.0005	$.05 per $100 of gross revenue	
	Public Utility Services	$0.0050	$.50 per $100 of gross revenue	
	Photography	$10.00	Flat Rate	
	CATEGORY #2 - Contractor			
	Contractors	$0.0016	$0.16 per $100 of gross revenue	Minimum tax is $30.00 & gross revenue is less than $25,000
	CATEGORY #3*			
	Short Term Rental (STR) Owners, Managers & Realtors	$0.0036	$0.36 per $100 of gross revenue	Minimum tax is $30.00
	CATEGORY #4 -PEDDLER'S LICENSE*			
	Crafter/Artisan (open cart, table or tralier, etc.)	$50.00	Flat Fee	
	Crafter/Artisan/Direct Sales (open cart, table or trailer, etc.w/gross revenue less than $4,000 in prior yr	$0.00		Documentation required
	Enclosed trailer/vehicle with generator	$500.00	Flat Fee	
	Enclosed trailer/vehicle with generator, licensed elsewhere & in 1st or 2nd year of business	$0.00		Documentation required
	Food cart (open cart or trailer, etc.)	$50.00	Flat Fee	
	Food cart (open cart or trailer, etc.) licensed elsewhere & in 1st or 2nd year of business	$0.00		Documentation required
	Itinerant merchant on private property	$50.00	Flat Fee	Zoning clearance required

TOWN OF CAPE CHARLES: TAXES, FEES, LICENSES, AND RATES - TREASURER
AS OF FISCAL YEAR 2025 - FISCAL YEAR 2026 PROPOSED

CATEGORY	DESCRIPTION	RATE	BASED PER	OTHER INFORMATION
MEALS & LODGING	Meals Tax	5.50%	Monthly Gross Revenue	Reporting Form due by 20th day of month following revenue period
	Transient Occupancy Tax (TOT) Hotels and Bed & Breakfasts Short Term Rental (STR) aka Vacation Rental Homes	4% and $1.00 $4.00	Monthly Gross Revenue per night per room per night per room	Reporting Form due by 20th day of month following revenue period
UTILITY SERVICES	CATV Service (Cable Television)	5%	Gross Receipts Received in preceding calendar year	
	Electric Utility Consumer Tax - Commercial/Industrial	$3.50 $0.0015	for 0-5 kWh per kWh thereafter NOT TO EXCEED $20.00 MONTHLY	
	Electric Utility Consumer Tax - Residential	$1.45 $0.0015	for 0-5 kWh per kWh thereafter NOT TO EXCEED $3.00 MONTHLY	
	Telephone Companies	0.50%	Gross Receipts Received in preceding calendar year	
OTHER MISCELLANEOUS TAXES & FEES	Admissions Tax	3%	Gross Revenue	Admission to events or theaters
	Bank Franchise Tax	80%	State Franchise Rate	See VA Code §58.1-1204
	Carnivals, Cruises, etc.*	$100.00	Per Day or Partial Day	Maximum Limit of $500 Per Week
	Coin Operated Vending / Gaming Machines	$20.00	Per Machine	NO Fee for the first two Machines Maximum Fee $200
	Fortune Teller, Clairvoyants, etc.	$500.00	Annual Flat Rate	
	Massage Parlor or Similar	$500.00	Annual Flat Rate	
	Notary Services, Town Offered	$10.00	Per Service Visit	Free to Cape Charles Resident
	Short Term Rental Tax (Rental of boats, jet skis, bikes, golf carts, paddleboards, etc.)	1%	Gross Revenue	
	Sound-Amplifying Equipment for advertising	$10.00	Per Day or Partial Day	
	Wholesale Merchant	$0.50	per $100 of purchases	

TOWN OF CAPE CHARLES: TAXES, FEES, LICENSES, AND RATES - TREASURER
AS OF FISCAL YEAR 2025 - FISCAL YEAR 2026 PROPOSED

CATEGORY	DESCRIPTION	RATE	BASED PER	OTHER INFORMATION
TRASH	Trash Bins and Pick-Up Service (96 Gal Trash Receptacle - Town Issued)	$62.40 $63.75	Per 1 Trash Bin every 3 months	Monthly Bin Base Rate is $21.25 for each additional bin
	Overize Items or overflow residential trash (more than 8 cu. Ft. in	$25.00		
	Brush more than 6 ft. in length and/or 4" in diameter	$50.00		
HARBOR - TOWN DOCKS AT CC HARBOR	**DOCKAGE**			
	Annual & Seasonal (3 months minimum)	$11.20	per ft. per month	
	Monthly	$16.80	per ft. per month	
	Daily (less than 70 ft.)	$3.35	per ft. per night	
	Daily (70 ft. and above)	$4.50	per ft. per night	
	DOCKAGE DISCOUNTS			
	Long-Term Waterman	55.30%		
	Transient Waterman	28.50%		
	Cape Charles Resident	37.55%		
	ELECTRIC & WATER RATES			
	110V	$3.00 $20.00	per day per month	
	30 amp	$7.00 $45.00	per day per month	
	50 amp	$15.00 $105.00	per day per month	
	100 amp	$25.00 $175.00	per day per month	
	Water	$5.00	per month	

TOWN OF CAPE CHARLES: TAXES, FEES, LICENSES, AND RATES - TREASURER
AS OF FISCAL YEAR 2025 - FISCAL YEAR 2026 PROPOSED

CATEGORY	DESCRIPTION	RATE	BASED PER	OTHER INFORMATION
	***ADDENDA**			
License Fee	***Type of Alcoholic Beverage Provided for Sale -**			
$40.00	Bed & Breakfast Wine/Beer License			
$37.50	Beer & Wine One and Off Premises			
$37.50	Beer and Wine Off Premises			
$37.50	Beer and Wine On-Premises			
$25.00	Beer Only			
$1,000.00	Brewery, More Than 500 Barrels Manufactured Each Year			
$250.00	Brewery, Up to 500 Barrels Manufactured Each Year			
$750.00	Distiller, 5,001 - 36,000 Gallons Manufactured Each Year			
$0.00	Distiller, Up to 5,000 Gallons Each Year			
$100.00	Limited Mixed Beverage (Liquors & Dessert Wines), Seating Capactiy up to 100 persons			
$300.00	Mixed Beverage Performing Arts Facility			
$100.00	Mixed Beverages Limited Caterer			
$500.00	Mixed Beverages, Caterer			
$350.00	Mixed Beverages, Seating Capacity 101 - 150 Persons			
$500.00	Mixed Beverages, Seating Capacity More Than 151 Persons			
$200.00	Mixed Beverages, Seating Capacity up to 100 Persons			
$75.00	Wholesale Beer License			
$50.00	Wholesale Wine Licnese			

TOWN OF CAPE CHARLES - Building, Planning & Zoning Fee Schedule EFFECTIVE July 1, 2025 - PROPOSED CHANGES SHOWN IN RED FONT		
	Type of Permit or Review	**Charge or 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 or Free with STR Administration Fee
	5. ADDITIONAL FEES	
	a. Inspection fee for 3rd inspection of the same item	$40

	Type of Permit or Review	Charge or Fee
	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
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~~ 1) All Permanant, Freestanding, Wall and Other (Canopy, Projecting, Awning, Marquee, Directory) pursuant to Zoning Ordinance Section 11.1 thru 11.3 (all Residential, Commercial, Harbor and Industrial Zoning Districts & Accawmacke PUD District Ordinance	~~$100~~ 12 sq. ft or less: $75 > 13 sq. ft.: $75 plus $2 per sq. ft over 12 sq. ft
	~~No permit required for smaller signage or residential signage~~ No permit required nor fee imposed 2) Any temporary sign pursuant to Zoning Ordinance Section 11.1 thru 11.3 (all Residential, Commercial, Harbor and Industrial Zoning Districts) & Accawmacke PUD DIstrict Section 9.13.2 (B), 9.13.5 (C & D)	No Permit Required and No Fee
	f. Short Term Rental (STR) Adminstrative Fee	**$450**
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 8.16 (C) (1) (a) and (b) and Section 8.17, residential and/or commercial - Administrative Review and Approval only	$75

	Type of Permit or Review	Charge or Fee
HISTORIC DISTRICT REVIEW BO	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. Sign Review by HDRB if new canopy/awning/marque or wall/hanging/projecting sign requires new affixment to historic building	$50
	~~d~~ e. Extension of approved Certificate of Appropriateness (CoA)	$50
	~~e~~ f. Modification to an approved and active Certificate of Appropriateness (CoA)	$200
	~~f~~ g. Working without an approved and active Certificate of Appropriateness (CoA) or After the Fact Permit Fee	$1,000
APPEALS	**7. APPEALS (All fees and charges are refundable if appeal approved)**	
	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
MENTAL 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

	Type of Permit or Review	Charge or Fee
ENVIRONM	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**
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	

	Type of Permit or Review	Charge or Fee
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***