



Town Council Public Hearing & Special Meeting

June 04, 2026 at 6:00 PM

Cape Charles Civic Center - 500 Tazewell Avenue

Agenda

- 1. Call to Order**
 - A. Roll Call
 - B. Establish Quorum
- 2. Moment of Silence and Pledge of Allegiance**
- 3. Public Hearing: (3 minutes per speaker)**
 - A. FY 2027 Proposed Budget & Fees
- 4. Close Public Hearing**
- 5. Recognition of Visitors / Presentations / Recognitions**
 - A. Northampton County Town Edge Ordinance Revision - County Administrator Matt Spuck
- 6. Town Manager Comments**
- 7. Mayor & Council Comments (5 minutes per speaker)**
- 8. Announcements**
 - A. June 18, 2026 - Town Council Regular Meeting
 - B. June 19, 2026 - Town Offices Closed for Juneteenth Holiday
 - C. June 19, 2026 - First Concert in the Summer Concert Series in Central Park
 - D. June 19-21, 2026 - SailFest 250
 - E. July 2, 2026 - Town Council Work Session - tentative
 - F. July 3, 2026 - Town Offices Closed for July 4th Holiday
 - G. July 16, 2026 - Town Council Regular Meeting
- 9. Adjournment**

**NOTICE OF PUBLIC HEARING
MUNICIPAL CORPORATION OF CAPE CHARLES
FISCAL YEAR 2027 PROPOSED BUDGET**



Following are the estimated receipts and expenditures of the Municipal Corporation of Cape Charles for the Fiscal Year 2027. The Town Council will hold a Public Hearing on June 4, 2026 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 2027 budget and all tax and rate changes will be discussed and brought to a vote at the regular council meeting on June 18, 2026. For additional detail and explanation please visit the Town website at www.capecharles.org, under Agendas and Minutes / Town Council.

Proposed 2027 Budget

GENERAL FUND

| | | |
|---------|----|---------------|
| Revenue | \$ | 11,291,598.00 |
| Expense | \$ | 11,291,598.00 |

There are proposed changes to some 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.

GENERAL CAPITAL FUND

| | | |
|---------|----|--------------|
| Revenue | \$ | 6,001,887.00 |
| Expense | \$ | 6,001,887.00 |

The Trash Collection fee will increase to \$22.12 per month per receptacle, and billed on a quarterly basis.

GENERAL DEBT SERVICE FUND

| | | |
|---------|----|-----------|
| Revenue | \$ | 30,122.00 |
| Expense | \$ | 30,122.00 |

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.

PUBLIC UTILITY FUND

| | | |
|--------------------|----|---|
| Revenue | \$ | - |
| Total Expenditures | \$ | - |

HARBOR

| | | |
|--------------|----|--------------|
| Revenue | \$ | 1,099,370.00 |
| Expenditures | \$ | 1,099,370.00 |

Adam Charney, Mayor

SANITATION

| | | |
|--------------|----|------------|
| Revenue | \$ | 401,336.00 |
| Expenditures | \$ | 401,336.00 |

| | | |
|-------------------|----|---------------|
| Total Town Budget | \$ | 18,824,313.00 |
|-------------------|----|---------------|

TOWN OF CAPE CHARLES FISCAL YEAR 2027 PROPOSED BUDGET SUMMARY

| | | |
|---------------------|----------------------------------|-------------------------|
| General Fund | | |
| Revenue | | \$ 11,291,598.00 |
| Expenditures | | |
| | Legislative | \$ 46,616.00 |
| | Clerk | \$ 105,224.00 |
| | Town Manager | \$ 726,552.00 |
| | Finance | \$ 527,834.00 |
| | Human Resources | \$ 153,859.00 |
| | Information Technology | \$ 353,210.00 |
| | Police | \$ 940,060.00 |
| | Code Enfocment | \$ 235,970.00 |
| | Public Works | \$ 1,006,308.00 |
| | Town Events & Recreation | \$ 103,800.00 |
| | Library | \$ 265,333.00 |
| | Planning & Zoning | \$ 395,458.00 |
| | Transfers Out | \$ 6,431,374.00 |
| | Total Expenditures | \$ 11,291,598.00 |
| | Revenue Less Expenditures | \$ - |

| | | |
|------------------------------|----------------------------------|-----------------|
| Capital Projects Fund | | |
| Revenue | | \$ 6,001,887.00 |
| Expenditures | | \$ 6,001,887.00 |
| | Revenue Less Expenditures | \$ - |

| | | |
|--------------------------|----------------------------------|--------------|
| Debt Service Fund | | |
| Revenue | | \$ 30,122.00 |
| Expenditures | | \$ 30,122.00 |
| | Revenue Less Expenditures | \$ - |

| | | |
|---------------------|----------------------------------|-----------------|
| Harbor Fund | | |
| Revenue | | \$ 1,099,370.00 |
| Expenditures | | \$ 1,099,370.00 |
| | Revenue Less Expenditures | \$ - |

| | | |
|------------------------|----------------------------------|---------------|
| Sanitation Fund | | |
| Revenue | | \$ 401,336.00 |
| Expenditures | | \$ 401,336.00 |
| | Revenue Less Expenditures | \$ - |

TOCC FY27 Draft Budget
5/12/2026

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|-----------------|---------------------------|----------------------|----------|---|
| General Fund Revenue | | | | | |
| 100-3010-2017 Real Property Tax 2017 | \$ 100.00 | \$ - | \$ - | -100.00% | |
| 100-3010-2018 Real Property Tax 2018 | \$ 100.00 | \$ - | \$ 100.00 | 0.00% | |
| 100-3010-2019 Real Property Tax 2019 | \$ 200.00 | \$ - | \$ 100.00 | -50.00% | |
| 100-3010-2020 Real Property Tax 2020 | \$ 300.00 | \$ - | \$ 200.00 | -33.33% | |
| 100-3010-2021 Real Property Tax 2021 | \$ 400.00 | \$ - | \$ 300.00 | -25.00% | |
| 100-3010-2022 Real Property Tax 2022 | \$ 500.00 | \$ 1,211.20 | \$ 400.00 | -20.00% | |
| 100-3010-2023 Real Property Tax 2023 | \$ 1,500.00 | \$ 4,423.77 | \$ 500.00 | -66.67% | |
| 100-3010-2024 Real Property Tax 2024 | \$ 15,000.00 | \$ 38,674.48 | \$ 1,500.00 | -90.00% | |
| 100-3010-2025 Real Property Tax 2025 | \$ 1,613,751.00 | \$ 1,587,510.87 | \$ 144,805.00 | 865.37% | \$1,739,450 billed, less \$1,587,510 collected. Assuming \$7,135 of outstanding balance collected before June 30 and remainder collected in FY27 |
| 100-3010-2026 Real Property Tax 2026 | \$ - | \$ - | \$ 1,768,000.00 | | Based on a 98% collections, approx. \$34M of new construction based on building permits and a new proposed equalized tax rate of \$.1405 per \$100. The new taxable value of town real estate per reassessment is \$1,248,970,800. |
| 100-3020-2020 Personal Property Tax 2020 | \$ 100.00 | \$ 45.08 | \$ - | 0.00% | |
| 100-3020-2021 Personal Property Tax 2021 | \$ 100.00 | \$ 1,332.72 | \$ 100.00 | 0.00% | |
| 100-3020-2022 Personal Property Tax 2022 | \$ 200.00 | \$ 1,695.30 | \$ 100.00 | 0.00% | |
| 100-3020-2023 Personal Property Tax 2023 | \$ 1,500.00 | \$ 2,196.10 | \$ 200.00 | 0.00% | |
| 100-3020-2024 Personal Property Tax 2024 | \$ 20,000.00 | \$ 15,089.61 | \$ 1,500.00 | -9.22% | |
| 100-3020-2025 Personal Property Tax 2025 | \$ 115,000.00 | \$ 156,719.38 | \$ 18,156.00 | | We expect to eventually collect \$177,375, 70% of the \$253,393 originally billed. Excluding the \$156,719 originally collected, this leaves \$20,656. Of this, an estimated \$2,500 will not be collected until FY28 and beyond (due to three-year DMV registrations and payment plans). The remaining \$18,156 is the FY27 projected revenue. |
| 100-3020-2026 Personal Property Tax 2026 | \$ - | \$ - | \$ 200,000.00 | | Originally based on historical data, but updated per TC. FY26 had an unexpected increase in new cars which have since depreciated. Historic collection rate of approx. 70% |
| 100-3025-2020 License Tax 2020 | \$ - | \$ 62.00 | \$ - | | |
| 100-3025-2021 License Tax 2021 | \$ - | \$ 279.00 | \$ - | | |
| 100-3025-2022 License Tax 2022 | \$ - | \$ 558.00 | \$ - | | |
| 100-3025-2023 License Tax 2023 | \$ - | \$ 956.25 | \$ - | | |
| 100-3025-2024 License Tax 2024 | \$ - | \$ 5,908.36 | \$ - | | |
| 100-3025-2025 License Tax 2025 | \$ 24,000.00 | \$ 29,375.57 | \$ - | 20.83% | |
| 100-3025-2026 License Tax 2026 | \$ - | \$ - | \$ 29,000.00 | | |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|---|
| 100-3035-2025 Machinery & Tools Tax 2025 | \$ 21,027.00 | \$ 23,537.00 | \$ - | 6.34% | |
| 100-3035-2026 Machinery & Tools Tax 2026 | \$ - | \$ - | \$ 22,360.00 | | Most revenue is from Coastal Precast, assuming county could depreciate by 5% |
| 100-3040-1000 Penalties All Property Tax | \$ 20,000.00 | \$ 23,232.69 | \$ 20,000.00 | 0.00% | Has fluctuated around \$20,000 throughout the past few years |
| 100-3050-1000 Golf Cart Decals | \$ 23,000.00 | \$ 6,153.50 | \$ 23,000.00 | 0.00% | Most of this revenue is collected in late spring and early summer |
| 100-3050-1100 Consumer Utility Taxes - Elec & Gas | \$ 65,000.00 | \$ 48,134.12 | \$ 66,000.00 | 1.54% | |
| 100-3050-1200 Communications Tax - Phone | \$ 32,000.00 | \$ 17,485.83 | \$ 32,000.00 | 0.00% | |
| 100-3050-1300 BPOL - ALL | \$ 340,000.00 | \$ 78,593.66 | \$ 340,000.00 | 0.00% | Includes business licenses for STRs. Most of this revenue is collected in late spring/early summer. |
| 100-3050-1400 Admission Taxes | \$ 20,000.00 | \$ 14,715.37 | \$ 20,000.00 | 0.00% | Theatre fees, mini golf, etc. |
| 100-3050-1500 Transient Occupancy Tax | \$ 700,000.00 | \$ 519,538.25 | \$ 725,000.00 | 3.57% | Has trended upwards over the past five years, in addition, we are expecting some increased compliance due to new rentalscape software |
| 100-3050-1600 Meals Tax | \$ 840,000.00 | \$ 640,145.19 | \$ 800,000.00 | -4.76% | The upwards trend of the past five years appears to have leveled off |
| 100-3050-1650 Meals Tax .5% for Capital Projects | \$ 84,000.00 | \$ 60,724.32 | \$ 80,000.00 | -4.76% | |
| 100-3050-1700 Personal Property Short Term Rental Tax | \$ 13,000.00 | \$ 7,517.20 | \$ 13,000.00 | 0.00% | Bike rentals, kayaks, etc. |
| 100-3050-1750 County Cigarette Tax Sharing | \$ 20,378.00 | \$ 12,371.47 | \$ 17,490.00 | -14.17% | Updated per NOCO budget |
| 100-3050-1800 Rolling Stock & Misc Taxes | \$ 175.00 | \$ 23.56 | \$ 175.00 | 0.00% | Return to originally budgeted FY24 amount |
| 100-3090-1000 Bay Creek Impact Fees | \$ 120,000.00 | \$ 15,000.00 | \$ 45,000.00 | -62.50% | Upon the sale of lots owned by BCDEV, LLC lots and Beacon Home Construction lots within the Villas at Magnolia, they are required to remit a \$3,000 per lot fee to the town pursuant to the Annexation Agreement Amendment. The BCDEV, LLC sales have slowed to a minor trickle. There are 20 lots under construction in the Villas at Magnolia but none have passed title there for the fee to be imposed nor collected in the current fiscal year (we projected collecting this fee on 10 of those lots in FY2026. There is lot inventory under both names but I am projecting a low revenue due to the focus of the new developer on lot creation/subdivision development currently over sales of undeveloped lots. I am anticipating that Beacon Homes will have sales based upon their construction projects- this subdivision has a total of 48 lots with 10 projected to sell in FY2026 and I am projecting 15 to sell in FY2027. |
| 100-3100-1050 Land Use/Conditional Use Application P/Z | \$ 600.00 | \$ - | \$ 600.00 | 0.00% | |
| 100-3100-1060 Zoning Variance Advertising | \$ 1,000.00 | \$ 420.96 | \$ 500.00 | -50.00% | |
| 100-3100-1070 Miscellaneous Planning/Zoning Fees P/Z | \$ 4,000.00 | \$ 11,585.00 | \$ 10,000.00 | 150.00% | |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|---|
| 100-3100-1100 Historic Review Fees COA P/Z | \$ 15,000.00 | \$ 6,850.00 | \$ 8,000.00 | -46.67% | |
| 100-3100-1110 Building Permits | \$ 160,000.00 | \$ 161,080.26 | \$ 160,000.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1150 Planning & Review Fees | \$ 8,000.00 | \$ 12,890.00 | \$ 8,000.00 | 0.00% | Site plan & building plan review fees |
| 100-3100-1160 Electrical Permits | \$ 12,000.00 | \$ 11,587.48 | \$ 12,000.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1200 Plumbing Permits | \$ 10,000.00 | \$ 7,495.03 | \$ 10,000.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1250 Mechanical Permits | \$ 12,000.00 | \$ 10,080.89 | \$ 12,000.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1260 Elevator Permits | \$ 1,500.00 | \$ 1,893.47 | \$ 1,500.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1300 UST/AST Permit | \$ 1,500.00 | \$ 1,058.42 | \$ 1,500.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1350 Occupancy Permits, Temporary | \$ 4,000.00 | \$ 3,200.00 | \$ 4,000.00 | 0.00% | |
| 100-3100-1360 Permit After Fact Admin Fee Building | \$ 1,500.00 | \$ - | \$ 1,200.00 | -20.00% | |
| 100-3100-1370 Permit After the Fact P&Z | \$ 1,000.00 | \$ 1,275.00 | \$ - | -100.00% | |
| 100-3100-1400 Building Plan Review Fees | \$ 8,000.00 | \$ 8,190.00 | \$ 8,000.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1410 Shallow Well Permits | \$ 1,500.00 | \$ 900.00 | \$ 1,500.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1460 Erosion & Sediment Control Permit | \$ 2,500.00 | \$ 150.00 | \$ 2,500.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1470 Erosion & Sediment Plan Review Fee | \$ 3,000.00 | \$ 7,650.00 | \$ 3,000.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1510 Gas Permit | \$ 3,000.00 | \$ 3,083.30 | \$ 3,000.00 | 0.00% | Projection based on 80 new homes but actual depends on construction climate |
| 100-3100-1550 Misc Building Dept Fees | \$ 6,000.00 | \$ 5,900.00 | \$ 6,000.00 | 0.00% | Follow up subsequent inspection fee, landscape plan review fee, etc. |
| 100-3100-1560 Fire Permit | \$ 1,000.00 | \$ 2,070.87 | \$ 1,500.00 | 50.00% | |
| 100-3100-1570 Sign Permit P/Z | \$ 400.00 | \$ - | \$ 400.00 | 0.00% | |
| 100-3100-1610 STR Administrative Fee | \$ 140,400.00 | \$ - | \$ 135,000.00 | -3.85% | Based upon 300 STRs at \$450 annual fee |
| 100-3200-1600 Court Fines and Forfeitures | \$ 40,000.00 | \$ 14,210.07 | \$ 25,000.00 | -37.50% | Currently investigating the decrease in court fines & forfeitures rc'vd from county |
| 100-3200-1650 Ideas Competition | \$ - | \$ - | \$ 20,000.00 | | |
| 100-3200-1650 Code Enfrcmnt Admin Fees/Fines | \$ 2,500.00 | \$ - | \$ 1,000.00 | -60.00% | |
| 100-3200-1660 Traffic & Parking Fines | \$ 14,200.00 | \$ 12,281.73 | \$ 15,000.00 | 5.63% | Trending upwards |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|------------------------|---------------------------|-------------------------|-----------|--|
| 100-3200-1700 E-Summons \$5 Fee-Future Software Purchase | \$ 2,600.00 | \$ 3,451.88 | \$ 3,500.00 | 34.62% | |
| 100-3300-1700 Interest on Bank Deposits | \$ 6,000.00 | \$ 15,137.88 | \$ 10,000.00 | 66.67% | |
| 100-3300-1750 Dividends & Interest on Investments | \$ 570,666.00 | \$ 451,296.37 | \$ 725,000.00 | 27.04% | Updated YTD as of 3.31.26 is \$566,627. Rates are expected to decline slightly in the coming year. |
| 100-3400-1800 Lease Revenue - Harbor Lot | \$ 32,000.00 | \$ 25,215.73 | \$ 35,000.00 | 9.38% | 1% of Shanty revenue |
| 100-3500-1850 Library Service & Misc Fees | \$ 500.00 | \$ 516.85 | \$ 500.00 | 0.00% | Ranges from \$250-\$1,000 each year |
| 100-3500-1900 Recreation & Event Fees Collected | \$ 800.00 | \$ - | \$ 800.00 | 0.00% | |
| 100-3500-1970 DMV Stop Fee Collected | \$ 500.00 | \$ 150.00 | \$ 500.00 | 0.00% | |
| 100-3600-3100 Gifts & Private Donations Library FOL | \$ 6,000.00 | \$ - | \$ 6,000.00 | 0.00% | FOL Annual Support |
| 100-3750-2000 Personal Prop. Tax Reimbursement- PPTRA | \$ 35,424.00 | \$ 35,426.60 | \$ 35,424.00 | 0.00% | This is the same every year |
| 100-3750-3000 Local SALES & USE Taxes | \$ 105,000.00 | \$ 87,110.86 | \$ 100,000.00 | -4.76% | Upward trend appears to have leveled out |
| 100-3750-3200 Grant/Donation - Misc. Pass-through | \$ 4,500.00 | \$ - | \$ 4,500.00 | 0.00% | VA State Program (Arts Enter Passthrough) |
| 100-3800-1000 Assistance to Local Police Dept HB 599 - State | \$ 34,000.00 | \$ 18,714.00 | \$ 37,000.00 | 8.82% | Not issued for FY27 yet. Amount is between \$31-37k every year. |
| 100-3800-2000 Grant - DCJS LOLE/Byrne | \$ 3,000.00 | \$ 2,232.27 | \$ 1,750.00 | -41.67% | FY27 amount is less than FY26, based on DCJS allotment. Plan to use on new radar unit. |
| 100-3800-3000 Grant - Fire Program Funds (Passthrough) | \$ 15,000.00 | \$ - | \$ 15,000.00 | 0.00% | Passthrough from state department of fire programs |
| 100-3800-5000 Grant - Litter Prevention Grant (DEQ) | \$ 2,100.00 | \$ - | \$ 1,835.00 | -12.62% | |
| 100-3800-7000 Grant - Library - VA Arts Comm. | \$ 400.00 | \$ 400.00 | \$ 400.00 | 0.00% | Grant for promotion of the arts |
| 100-3800-8000 Grant - Library Program Other | \$ 4,502.62 | \$ 5,830.00 | \$ 4,503.00 | 0.01% | VA touring grant for STEM education & supplies |
| 100-3850-1000 Grant - Northampton County Library | \$ 30,000.00 | \$ - | \$ 37,000.00 | 23.33% | \$37k from NOCO has been approved this year. |
| 100-3850-2000 Grant Other - Northampton County | \$ 14,000.00 | \$ - | \$ 15,000.00 | 7.14% | NOCO contribution to fireworks for 4th of July. Submitted for \$15k. |
| 100-3900-1000 Grant - VML Risk Management | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 0.00% | Our max award based on our policy premium |
| 100-3900-6000 Appropriation from Fund Balance | \$ 14,991.00 | \$ - | \$ 5,380,350.00 | 35790.53% | |
| 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 | \$ 1,485.41 | \$ 2,250.00 | 0.00% | Bounced check fees or any misc. rev not specifically budgeted elsewhere |
| 100-3980-1100 VAW Franchise Fee | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | 0.00% | Amount set by utility sale agreement |
| GF Total Revenue | \$ 5,485,264.62 | | \$ 11,291,598.00 | | Prior year totals only include accounts with amounts budgeted for FY27 |
| GF Operating Revenue | | | \$ 5,911,248.00 | | Total Expenses less appropriation from fund balance (\$5,317,548) |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------------|---------------------------|----------------------|---------------|---|
| General Fund Expenses | | | | | |
| Legislative | | | | | |
| 100-4110-1200 PT Salaries & Wages Legislative | \$ 4,800.00 | \$ 3,600.00 | \$ 6,900.00 | 43.75% | Propose \$50 increase for all eff 1/1/27 (rate unchanged since 1980s). Budgeted amount of \$6,900 reflects increas for 6 mos & old rate for 6 mos. |
| 100-4110-2000 FICA Expense | \$ 780.00 | \$ 271.04 | \$ 780.00 | 0.00% | same as FY26 |
| 100-4110-2100 SUI Expense | \$ 56.00 | \$ 20.83 | \$ 56.00 | 0.00% | same as FY26 |
| 100-4110-2300 Health Insurance | \$ - | \$ - | \$ 900.00 | | Apios health for virtual medicine for TC |
| 100-4110-3025 Repair Maint & Inspect Contracted Svcs | \$ 1,500.00 | \$ - | \$ 1,500.00 | 0.00% | misc repairs @ Civ Ctr; Election Board fees |
| 100-4110-3500 Advertising Services | \$ 7,500.00 | \$ 550.00 | \$ 4,000.00 | -46.67% | misc public hearing ads, including budget (upcoming BFMP, Hbr-RR Master Plan, ZO Update) |
| 100-4110-5200 Travel-Mileage, Parking & Tolls | \$ 4,480.00 | \$ 2,379.53 | \$ 3,200.00 | -28.57% | budgeted all 7 to VML, Mayor & VM to Mayor's Conf, 4 for Elected Officials Conf |
| 100-4110-5210 Travel-Lodging & Meals | \$ 12,600.80 | \$ 1,639.72 | \$ 9,600.00 | -23.81% | same as 4110-5200 |
| 100-4110-5220 Conference | \$ 4,480.00 | \$ 2,093.46 | \$ 4,480.00 | 0.00% | same as 4110-5200 |
| 100-4110-5230 Education | \$ 1,200.00 | \$ 342.29 | \$ 1,200.00 | 0.00% | possible consultant/facilitator for mtg |
| 100-4110-5310 Insurance, Public Official Liability | \$ 9,300.00 | \$ - | \$ 9,500.00 | 2.15% | Insurance for TC, boards and certain staff acting their official capacities |
| 100-4110-6000 Office Supplies | \$ 1,000.00 | \$ 545.94 | \$ 1,000.00 | 0.00% | council meals (strat plan, work sessions, other); Civic Center snacks, water, misc office supplies (meals, snacks & water previously under Travel-Meals & Lodging line) |
| 100-4110-6125 Departmental Equipment & Supplies | \$ 2,000.00 | \$ - | \$ 2,000.00 | 0.00% | Election equipment & other misc. supplies |
| 100-4110-7000 Legis. Water & Sewer Expense | \$ 1,440.00 | \$ 840.72 | \$ 1,500.00 | 4.17% | Civic Center water & sewer |
| Total | \$ 51,136.80 | | \$ 46,616.00 | -8.84% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Clerk | | | | | |
| 100-4112-1000 Regular Salaries & WagesTown Clerk | \$ 74,891.00 | \$ 50,662.44 | \$ 76,472.00 | 2.11% | Town Clerk salary |
| 100-4112-2000 FICA Expense | \$ 5,486.00 | \$ 3,907.91 | \$ 5,600.00 | 2.08% | |
| 100-4112-2100 SUI Expense | \$ 8.00 | \$ 48.00 | \$ 50.00 | 525.00% | |
| 100-4112-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 4,865.00 | \$ 3,351.60 | \$ 5,254.00 | 8.00% | |
| 100-4112-2210 Life Insurance | \$ 944.00 | \$ 575.68 | \$ 900.00 | -4.66% | |
| 100-4112-2220 Disability Insurance, LTD & STD | \$ 539.00 | \$ 272.69 | \$ 600.00 | 11.32% | |
| 100-4112-2230 Worker's Comp | \$ 62.00 | \$ 84.72 | \$ 100.00 | 61.29% | |
| 100-4112-2300 Health Insurance | \$ 104.00 | \$ 67.50 | \$ 150.00 | 44.23% | |
| 100-4112-2301 Health Reimb Acct Exp | \$ 776.00 | \$ - | \$ 1,175.00 | 51.42% | |
| 100-4112-2310 Dental Insurance | \$ 828.00 | \$ 423.68 | \$ 635.00 | -23.31% | |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|--|
| 100-4112-3025 Repair Maint & InspectContracted Svcs | \$ 2,700.00 | \$ - | \$ 2,000.00 | -25.93% | Cape Charles Day Shredder Truck & extra shred services |
| 100-4112-3030 Lease - Storage | \$ 5,640.00 | \$ 3,744.00 | \$ 6,420.00 | 13.83% | archives storage - Bay Storage - rent increases every 6 months |
| 100-4112-5200 Travel-Mileage, Parking& Tolls | \$ 944.00 | \$ 490.71 | \$ 944.00 | 0.00% | IIMC Reg 2; VMCA Conf & Institute, VAGARA |
| 100-4112-5210 Travel-Lodging & Meals | \$ 1,400.00 | \$ 334.47 | \$ 1,400.00 | 0.00% | see 4112-5200 |
| 100-4112-5220 Conference | \$ 1,160.00 | \$ 832.00 | \$ 1,160.00 | 0.00% | see 4112-5200 |
| 100-4112-5230 Education | \$ 239.20 | \$ - | \$ 239.00 | -0.08% | Fred Pryor VIP unlimited training |
| 100-4112-5240 Books & Subscriptions | \$ 7,000.00 | \$ - | \$ 150.00 | -97.86% | misc. ref books & subscriptions |
| 100-4112-5250 Dues & Memberships | \$ 475.00 | \$ 60.00 | \$ 475.00 | 0.00% | IIMC, VMCA, VAGARA, NAGARA |
| 100-4112-6000 Office Supplies | \$ 1,500.00 | \$ 481.89 | \$ 1,500.00 | 0.00% | minute books & archival paper, misc. supplies (new items for potential asst) |
| Total | \$ 109,561.20 | \$ - | \$ 105,224.00 | | Prior year totals only include accounts with amounts budgeted for FY27. |
| Town Manager | | | | | |
| 100-4121-1000 Regular Salaries & Wages-Town Manager | \$ 124,200.00 | \$ 113,149.75 | \$ 212,790.00 | 71.33% | Includes Town Manager & FT Capital Proj. Manager. Event coordinator has been moved to town events & recreation dept. |
| 100-4121-1200 PT Salaries & WagesTown Mgr | \$ 70,757.00 | \$ 26,488.80 | \$ - | -100.00% | |
| 100-4121-2000 FICA Expense | \$ 17,375.00 | \$ 11,342.35 | \$ 13,677.00 | -21.28% | |
| 100-4121-2100 SUI Expense | \$ 25.00 | \$ 208.55 | \$ 300.00 | 1100.00% | |
| 100-4121-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 15,399.00 | \$ 8,958.42 | \$ 15,491.00 | 0.60% | |
| 100-4121-2210 Life Insurance | \$ 3,044.00 | \$ 1,281.20 | \$ 2,990.00 | -1.77% | |
| 100-4121-2220 Disability Insurance, LTD& STD | \$ 1,318.00 | \$ 605.64 | \$ 1,605.00 | 21.78% | |
| 100-4121-2230 Worker's Comp | \$ 1,710.00 | \$ 84.72 | \$ 2,048.00 | 19.77% | |
| 100-4121-2300 Health Insurance | \$ 31,661.00 | \$ 17,528.38 | \$ 32,633.00 | 3.07% | |
| 100-4121-2301 Health Reimb Acct Exp | \$ 1,630.00 | \$ - | \$ 2,425.00 | 48.77% | |
| 100-4121-2310 Dental Insurance | \$ 960.00 | \$ 661.04 | \$ 1,300.00 | 35.42% | |
| 100-4121-2320 Vision Insurance | \$ - | \$ 95.12 | \$ 142.00 | | |
| 100-4121-2360 Staff & Volunteer Appreciation | \$ 8,000.00 | \$ 4,872.80 | \$ 500.00 | -93.75% | Food for meeting meals |
| 100-4121-3025 Repair Maint & InspectContracted Svcs | \$ 6,500.00 | \$ 4,899.44 | \$ 6,500.00 | 0.00% | Usage & maintenance for Printer/copier |
| 100-4121-3400 Legal Services TM | \$ 50,000.00 | \$ 42,821.52 | \$ 50,000.00 | 0.00% | Legal advice & services from town atty. @ Woods Rogers |
| 100-4121-3401 Legal Services Finance | \$ 2,000.00 | \$ 47.84 | \$ 60,000.00 | 2900.00% | See 100-4121-3400, includes possible settlement & fees for ongoing litigation re. real estate tax assesment |
| 100-4121-3402 Legal Services Code Enf | \$ - | \$ - | \$ - | | See 100-4121-3400 |
| 100-4121-3404 Legal Services Police | \$ - | \$ - | \$ - | | See 100-4121-3400 |
| 100-4121-3405 Legal Services Planner | \$ 4,000.00 | \$ 2,250.37 | \$ 14,000.00 | 250.00% | See 100-4121-3400 includes Bay Creek PUD legal review |
| 100-4121-3410 Professional Services | \$ 45,000.00 | \$ 6,250.00 | \$ 45,000.00 | 0.00% | Surveying & engineering services, etc. |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|---|
| 100-4121-3420 Consulting Svcs GenFund | \$ 45,000.00 | \$ 13,407.28 | \$ 70,000.00 | 55.56% | VHB consulting for beachfront master plan and \$40k for assesment of Harbor, Library and Public Works facilities/capital needs. |
| 100-4121-5005 Refund - Misc. Fees | \$ 1,200.00 | \$ 174.58 | \$ 1,200.00 | 0.00% | Refund for misc. fees charged by town departments |
| 100-4121-5070 Postage | \$ 9,100.00 | \$ 5,915.68 | \$ 10,600.00 | 16.48% | All postage charged to Town Hall Pitney Bowes mail machine |
| 100-4121-5080 Lease, Bldgs & Property | \$ 8,500.00 | \$ - | \$ 8,500.00 | 0.00% | Canonie Lease & Oyster Ground Lease |
| 100-4121-5110 Lease, Office Equipment | \$ 8,100.00 | \$ 11,608.54 | \$ 13,000.00 | 60.49% | Admin printer copier & postage machine lease |
| 100-4121-5200 Travel-Mileage, Parking & Tolls | \$ 1,600.00 | \$ 742.79 | \$ 1,600.00 | 0.00% | Milage parking & tolls for conferences listed below at 5220 |
| 100-4121-5210 Travel-Lodging & Meals | \$ 2,800.00 | \$ 542.45 | \$ 2,800.00 | 0.00% | Meals & lodging for conferences listed below at 5220 |
| 100-4121-5220 Conference | \$ 800.00 | \$ 503.87 | \$ 800.00 | 0.00% | VLGMA Summer Conf. \$400, VML Annual Conf. \$400, VML Small Town Conf. \$400, ICMA Annual Conf. \$400 |
| 100-4121-5230 Education | \$ 1,200.00 | \$ - | \$ 1,200.00 | 0.00% | One continuing education class |
| 100-4121-5240 Books & Subscriptions | \$ 100.00 | \$ - | \$ 100.00 | 0.00% | Trade publications & reference books |
| 100-4121-5250 Dues & Memberships | \$ 2,000.00 | \$ 2,337.68 | \$ 2,111.00 | 5.55% | ICMA \$650, VLGMA \$525, VML (for whole town) \$936 |
| 100-4121-5300 Insurance, Property & General Liability | \$ 50,000.00 | \$ - | \$ 55,000.00 | 10.00% | VRSA annual policy. Actual amount TBD based on policy renewal |
| 100-4121-5340 Licensing | \$ 740.00 | \$ 715.00 | \$ 740.00 | 0.00% | Annual fishing license for town fishing pier |
| 100-4121-6000 Office Supplies | \$ 16,000.00 | \$ 7,112.61 | \$ 14,500.00 | -9.38% | Anything disposable for Town Hall (paper, pins, file folders, etc.), envelopes |
| 100-4121-6900 Contingency Fund ExpGen Fund | \$ 46,000.00 | \$ 350.00 | \$ 80,000.00 | 73.91% | Opportunities that arise and are unexpected, i.e., grant writing, surveys, architectural drawings, engineering, etc. Also includes contingency for unforeseen staffing needs. |
| 100-4121-7000 TM Water & Sewer Expense | \$ 3,000.00 | \$ 1,104.54 | \$ 3,000.00 | 0.00% | Town hall water & sewer |
| Total | \$ 579,719.00 | | \$ 726,552.00 | | Prior year totals only include accounts with amounts budgeted for FY27. |
| Finance | | | | | |
| 100-4124-1000 Regular Salaries & Wages-Finance | \$ 372,367.00 | \$ 258,498.82 | \$ 299,115.00 | -19.67% | Includes Treasurer, Assistant Treasurer, Staff Accountant and Business License Spec. & Finance Clerk. HR has been moved to its own department. |
| 100-4124-1100 Regular Salaries & Wages OT Finance | \$ 1,074.07 | \$ 475.44 | \$ 4,000.00 | 272.42% | Dependent on workload |
| 100-4124-1200 PT Salaries & Wages Finance | \$ 5,239.34 | \$ - | \$ - | -100.00% | |
| 100-4124-2000 FICA Expense | \$ 31,760.89 | \$ 19,512.46 | \$ 28,421.00 | -10.52% | |
| 100-4124-2100 SUI Expense | \$ 50.30 | \$ 342.05 | \$ 400.00 | 695.23% | |
| 100-4124-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 29,340.32 | \$ 21,761.89 | \$ 25,804.00 | -12.05% | |
| 100-4124-2210 Life Insurance | \$ 4,512.71 | \$ 2,887.85 | \$ 4,384.00 | -2.85% | |
| 100-4124-2220 Disability Insurance, LTD & STD | \$ 2,617.03 | \$ 1,395.29 | \$ 3,000.00 | 14.63% | |
| 100-4124-2230 Worker's Comp | \$ 298.64 | \$ 84.72 | \$ 350.00 | 17.20% | |
| 100-4124-2300 Health Insurance | \$ 37,101.16 | \$ 17,993.01 | \$ 28,000.00 | -24.53% | |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|--|
| 100-4124-2360 Staff & Volunteer Appreciation | \$ - | \$ - | \$ 200.00 | | Dept. morale meal |
| 100-4124-2301 Health Reimb Acct Exp | \$ 4,513.17 | \$ 140.00 | \$ 2,750.00 | -39.07% | |
| 100-4124-2310 Dental Insurance | \$ 2,095.74 | \$ 1,272.04 | \$ 3,000.00 | 43.15% | |
| 100-4124-3000 Contract Labor | \$ 12,000.00 | \$ 202.50 | \$ 12,000.00 | 0.00% | CPA consultant for finance dept., possible electronic file (digitizing) assistance |
| 100-4124-3020 Maint Svc Contracts | \$ 7,500.00 | \$ - | \$ 7,500.00 | | Usage/maintenance for Finance printer/copier |
| 100-4124-3700 Auditor & Accountant Services | \$ 45,000.00 | \$ - | \$ 50,000.00 | 11.11% | Annual Audit (increase by \$5,000 if new auditor is selected) and Financial Report |
| 100-4124-3710 Collections Services & DMV Fees | \$ 3,200.00 | \$ 150.00 | \$ 3,200.00 | 0.00% | DMV stop fees |
| 100-4124-3730 Bank Service Charges | \$ 9,500.00 | \$ 2,929.16 | \$ 9,500.00 | 0.00% | Includes Docwka (harbor software) financial service charges (\$7,500) and Rentalscapes Fees (\$2,000) |
| 100-4124-3740 Merchant Service Costs | \$ 21,150.00 | \$ 12,367.29 | \$ 24,000.00 | 13.48% | WorldPay (\$2,850) Rentalscape fees and Clover (Other payment receipts for finance and building/code and P & Z (\$21,150) |
| 100-4124-3750 Late Fees | \$ 100.00 | \$ 78.00 | \$ 100.00 | 0.00% | Occasional delay in processing payments due to mail delivery |
| 100-4124-5110 Lease, Office Equipment | \$ 1,600.00 | \$ - | \$ 1,600.00 | 0.00% | Lease for Finance printer/copier |
| 100-4124-5200 Travel-Mileage, Parking & Tolls | \$ 3,200.00 | \$ 523.00 | \$ 2,000.00 | -37.50% | Travel for staff to and from TAV and VGFOA conferences and training sessions |
| 100-4124-5210 Travel-Lodging & Meals | \$ 3,200.00 | \$ 1,217.08 | \$ 3,200.00 | 0.00% | Lodging and Meals for staff for TAV and VGFOA conferences and training sessions |
| 100-4124-5220 Conference | \$ 2,000.00 | \$ 650.00 | \$ 2,000.00 | 0.00% | Fall Conference for 2 staff (TAV) and 2 staff members to attend 2 VGFOA conferences during the year |
| 100-4124-5230 Education | \$ 2,960.00 | \$ 158.39 | \$ 2,960.00 | 0.00% | TAV certificate programs (part of Spring and Fall conference) Master Govt. Certificate Program (\$250 per year plus \$125 certification fee after 4 years) |
| 100-4124-5240 Books & Subscriptions | \$ 200.00 | \$ 299.00 | \$ 200.00 | 0.00% | |
| 100-4124-5250 Dues & Memberships | \$ 1,500.00 | \$ 175.00 | \$ 500.00 | -66.67% | \$200 for all Finance Dept to be members of TAV and \$250 for 5 staff memberships to VGFOA |
| 100-4124-5260 Employee Testing & Certification | \$ 1,200.00 | \$ - | \$ 750.00 | -37.50% | \$125 enrollment fee plus \$250/year for courses (4 years) |
| 100-4124-6000 Office Supplies | \$ 8,900.00 | \$ 3,152.63 | \$ 8,900.00 | 0.00% | Disposable office supplies (pens, paper, staples, etc.) |
| Total | \$ 614,180.37 | | \$ 527,834.00 | | Prior year totals only include accounts with amounts budgeted for FY27. |
| Human Resources | | | | | |
| 100-4125-1000 Regular Salaries & Wages HR | \$ - | \$ - | \$ 74,206.00 | | HR Manager |
| 100-4125-1200 PT Salaries & Wages HR | \$ - | \$ - | \$ 28,000.00 | | Part time HR/Clerk assistant @ 30 hrs/wk. |
| 100-4125-2000 FICA Expense | \$ - | \$ - | \$ 7,804.00 | | |
| 100-4125-2100 SUI Expense | \$ - | \$ - | \$ 12.00 | | |
| 100-4125-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ - | \$ - | \$ 7,696.00 | | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|---|--------------|---------------------------|----------------------|----------|--|
| 100-4125-2210 Life Insurance | \$ - | \$ - | \$ 875.00 | | |
| 100-4125-2220 Disability Insurance, LTD & STD | \$ - | \$ - | \$ 605.00 | | |
| 100-4125-2230 Worker's Comp | \$ - | \$ - | \$ 70.00 | | |
| 100-4125-2300 Health Insurance | \$ - | \$ - | \$ 8,065.00 | | |
| 100-4125-2301 Health Reimb Acct Exp | \$ - | \$ - | \$ 1,850.00 | | |
| 100-4125-2302 Wellness Health Incentive Exp | \$ - | \$ - | \$ 6,000.00 | | YMCA, WHIP, & Sic Clinic programs for all staff |
| 100-4125-2310 Dental Insurance | \$ - | \$ - | \$ 311.00 | | |
| 100-4125-2330 Benefits Adminstrn Fees | \$ - | \$ - | \$ 2,100.00 | | Flexible Benefit Administrator |
| 100-4125-2345 Employee/Volunteer Testing | \$ - | \$ - | \$ 150.00 | | Drug testing all new hires |
| 100-4125-3500 Advertising Services | \$ - | \$ - | \$ 2,000.00 | | Job postings for hiring all depts. |
| 100-4124-3600 Payroll Processing & Timekeeping | \$ - | \$ - | \$ 10,000.00 | | |
| 100-4125-5200 Travel-Mileage, Parking & Tolls | \$ - | \$ - | \$ 300.00 | | Parking & Tolls for PSHRA Fall Conference in Wmsbg, lodging for VRSA Round Tables, Annual Meetings and Town Meetings |
| 100-4125-5210 Travel-Lodging & Meals | \$ - | \$ - | \$ 990.00 | | Hotel for PSHRA Fall Conference in Wmsbg (\$400), lodging for VRSA Round Tables, Annual Meetings and Town Meetings |
| 100-4125-5220 Conference | \$ - | \$ - | \$ 375.00 | | PSHRA Fall Conference in Wmsbg |
| 100-4125-5230 Education | \$ - | \$ - | \$ 500.00 | | Additional & misc. training |
| 100-4125-5235 Leadership Academy - Staff Development Training | \$ - | \$ - | \$ 1,000.00 | | Books, materials & supplies |
| 100-4125-5250 Dues & Memberships | \$ - | \$ - | \$ 600.00 | | SHRM - \$300, PSHRA National - \$175, PHRSA VA Chapter - \$125 |
| 100-4125-6000 Office/Departmental Supplies | \$ - | \$ - | \$ 350.00 | | Incentive gift cards for open enrollment and trainings, lunches, food & snacks etc. for training & meetings |
| Total | \$ - | \$ - | \$ 153,859.00 | | This is new dept., expenses were previously under Finance |
| Information Technology | | | | | |
| 100-4127-3430 IT Services | \$ 68,188.00 | \$ 3,152.63 | \$68,000.00 | -0.28% | IT contractor services, Security Cameras, Southern Software tax conversion & tax conv consultant, P&Z GIS Contract Svcs, etc. |
| 100-4127-5040 Phone Service | \$ 29,720.00 | \$ 24,028.63 | \$33,210.00 | 11.74% | RingCentral=\$8900; Cell Phone Reimbursements=\$9010; Town-issued cell phones-\$10800; Police Air Cards #9=\$4500 |
| 100-4127-5050 Internet & Cable Services | \$ 18,000.00 | \$ 22,026.24 | \$34,000.00 | 88.89% | Spectrum (Police, Library, PW)=\$9600; ESVBA Town Hall=10800; Future ESVBA Civic Center=\$9500 & PW=\$4100 |
| 100-4127-6160 Computer Hardware & Electronics | \$ 33,300.00 | \$ 12,124.50 | \$38,000.00 | | 7 PCs @ \$1500 ea; 2 servers (Police & Library)=\$10400; 1 more robust PC for Police=\$3200; 19 monitors @\$200 ea; 2 laptops @ 1600 ea; 2 desktop printers=\$1100; 11 Chromebooks for Boards= \$2900; Contingency iPad & Case=\$900; Misc computer accessories=\$2000 |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|--|
| 100-4127-6170 Computer Software | \$ 230,906.00 | \$ 36,757.15 | \$180,000.00 | | Website; Agenda Mgmt; Nixle; Adobe; MS365; VEEAM MS365 cloud backup; Town Code & ZO hosting; Endpoint Security; Barracuda Backup (main, police & library); e-Bridge; Fortinet IT Security; RemotePC; CANVA; Southern Software; PW Work Order software; Meraki-Library Cloud backup for Computer Lab; Police ID Networks; RentalScape; BS&A Upgrade & new permitting module; etc. |
| Total | \$ 380,114.00 | | \$ 353,210.00 | | Prior year totals only include accounts with amounts budgeted for FY27. |
| Police | | | | | |
| 100-4310-1000 Regular Salaries & Wages-Police | \$ 568,935.00 | \$ 379,249.46 | \$ 573,064.00 | 0.73% | Includes Chief, one Lieutenant, two Sergeants and five Officers. Required holiday pay included |
| 100-4310-1100 Regular Salaries & Wages OT Police | \$ 10,000.00 | \$ 2,215.48 | \$ 6,000.00 | -40.00% | |
| 100-4310-2000 FICA Expense | \$ 41,802.12 | \$ 27,654.14 | \$ 41,862.00 | 0.14% | |
| 100-4310-2100 SUI Expense | \$ 75.33 | \$ 478.40 | \$ 82.00 | 8.85% | |
| 100-4310-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 46,047.63 | \$ 31,592.74 | \$ 37,707.00 | -18.11% | |
| 100-4310-2210 Life Insurance | \$ 7,322.05 | \$ 3,996.94 | \$ 6,477.00 | -11.54% | |
| 100-4310-2220 Disability Insurance, LTD & STD | \$ 4,233.63 | \$ 2,627.08 | \$ 5,455.00 | 28.85% | |
| 100-4310-2230 Worker's Comp | \$ 30,902.46 | \$ 1,432.27 | \$ 30,950.00 | 0.15% | |
| 100-4310-2300 Health Insurance | \$ 67,566.90 | \$ 38,903.00 | \$ 68,695.00 | 1.67% | |
| 100-4310-2301 Health Reimb Acct Exp | \$ 8,998.18 | \$ - | \$ 8,125.00 | -9.70% | |
| 100-4310-2310 Dental Insurance | \$ 2,523.68 | \$ 2,058.13 | \$ 3,100.00 | 22.84% | |
| 100-4310-2360 Staff & Volunteer Appreciation | \$ - | \$ - | \$ 200.00 | | Annual staff appreciation dinner |
| 100-4310-3025 Repair Maint & Inspect Contracted Svcs | \$ 500.00 | \$ 336.96 | \$ 1,000.00 | | Maintenance/usage of printer copier |
| 100-4310-4080 Grant Exp - DCJS LOLE/Byrne | \$ 3,000.00 | \$ - | \$ 1,750.00 | -41.67% | Vehicle radar |
| 100-4310-5110 Lease, Office Equipment | \$ 804.00 | \$ 733.65 | \$ 2,000.00 | | Printer/copier lease |
| 100-4310-5200 Travel-Mileage, Parking & Tolls | \$ 500.00 | \$ 299.40 | \$ 500.00 | 0.00% | Police academy travel , car calibration & lab in Norfolk, etc. |
| 100-4310-5210 Travel-Lodging & Meals | \$ 8,100.00 | \$ 520.69 | \$ 8,100.00 | 0.00% | Meals & lodging for police academy and other offsite training |
| 100-4310-5230 Education | \$ 6,000.00 | \$ 6,150.00 | \$ 9,000.00 | 50.00% | Increased academy dues and other offsite training |
| 100-4310-5310 Insurance, Public Official Liability | \$ 7,362.06 | \$ - | \$ 7,362.00 | 0.00% | Hazardous duty retirement |
| 100-4310-5330 Insurance, LODA | \$ 6,131.00 | \$ - | \$ 6,131.00 | 0.00% | Insurance required by Line of Duty Act, in case of death in line of duty |
| 100-4310-6000 Office Supplies | \$ 4,500.00 | \$ 3,486.99 | \$ 4,500.00 | 0.00% | Paper, pens, notebooks, file folders & bathroom cleaning supplies, etc. |
| 100-4310-6050 Uniforms Expense | \$ 9,000.00 | \$ 6,133.66 | \$ 8,000.00 | -11.11% | Police uniforms & bullet proof vests, etc. |
| 100-4310-6125 Departmental Supplies & Equipment - Police | \$ 20,000.00 | \$ 11,244.91 | \$ 20,000.00 | 0.00% | Guns, ammunition, less lethal weapons and all other tools of the trade including tires & vehicle supplies |

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|---|---------------|---------------------------|----------------------|----------|---|
| 100-4310-6175 Vehicles & Powered Equipment Fuel | \$ 26,800.00 | \$ 6,558.15 | \$ 20,000.00 | -25.37% | Fuel for police cars & boat |
| 100-4310-6200 Vehicle & Powered Equip. Supplies & Svcs | \$ 12,000.00 | \$ 3,794.29 | \$ 15,000.00 | 25.00% | upfitting patrol car is \$8K, in car computers, blue lights |
| 100-4310-6225 Repair & Maintenance Supplies Police | \$ 5,000.00 | \$ 361.74 | \$ 5,000.00 | 0.00% | Light bulbs, door locks, vehicle & tuning fork calibration |
| 100-4310-7070 Vehicles & Equipment | \$ 8,500.00 | \$ - | \$ 48,000.00 | 464.71% | new patrol vehicle, to replace the oldest unit in service |
| 100-4310-7000 Police Water & Sewer Bill | \$ - | \$ - | \$ 2,000.00 | | new expense due to move |
| Total | \$ 906,604.04 | | \$ 940,060.00 | | Prior year totals only include accounts with amounts budgeted for FY27. |
| Code Enforcement | | | | | |
| 100-4340-1000 Regular Salaries & Wages-Code Enforcement | \$ 144,452.00 | \$ 86,617.53 | \$ 172,536.00 | 19.44% | Includes Code Enforcement Officer, PermitTech. & Compliance Officer |
| 100-4340-1100 Regular Salaries & Wages OT Code Enf | \$ 1,123.00 | \$ 1,197.70 | \$ 1,800.00 | 60.28% | Additional OT for reviewing applications & permits. Based on increased workload resulting from new STR regulations and new construction |
| 100-4340-2000 FICA Expense | \$ 17,093.61 | \$ 7,024.86 | \$ 13,081.00 | -23.47% | |
| 100-4340-2100 SUI Expense | \$ 29.50 | \$ 95.99 | \$ 150.00 | 408.47% | |
| 100-4340-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 15,641.02 | \$ 6,315.93 | \$ 12,529.00 | -19.90% | |
| 100-4340-2210 Life Insurance | \$ 2,236.85 | \$ 1,084.86 | \$ 2,018.00 | -9.78% | |
| 100-4340-2220 Disability Insurance, LTD & STD | \$ 1,053.76 | \$ 468.12 | \$ 1,454.00 | 37.98% | |
| 100-4340-2230 Worker's Comp | \$ 1,121.01 | \$ 84.72 | \$ 1,550.00 | 38.27% | |
| 100-4340-2300 Health Insurance | \$ 8,732.07 | \$ 4,285.08 | \$ 16,202.00 | 85.55% | |
| 100-4340-2301 Health Reimb Acct Exp | \$ 590.00 | \$ - | \$ 1,300.00 | 120.34% | |
| 100-4340-2310 Dental Insurance | \$ 885.01 | \$ 415.36 | \$ 937.00 | 5.87% | |
| 100-4340-3500 Advertising Services | \$ 500.00 | \$ 611.99 | \$ 500.00 | 0.00% | Advertising of appeals |
| 100-4340-5110 Lease, Office Equipment | \$ 1,350.00 | \$ 801.09 | \$ 1,350.00 | | Wide Format Scanner |
| 100-4340-5200 Travel-Mileage, Parking & Tolls | \$ 1,080.00 | \$ 98.00 | \$ 1,000.00 | -7.41% | Travel for conferences at 5220 |
| 100-4340-5210 Travel-Lodging & Meals | \$ 480.00 | \$ - | \$ 480.00 | 0.00% | Lodging & Meals for conferences at 5220 |
| 100-4340-5220 Conference | \$ 480.00 | \$ - | \$ 480.00 | 0.00% | VA Building Code Assoc., VA Fire Protections Assoc. conferences & DHCD |
| 100-4340-5230 Education | \$ 800.00 | \$ 852.36 | \$ 853.00 | 6.63% | Certifications for Casey & Continuing Education |
| 100-4340-5240 Books & Subscriptions | \$ 1,000.00 | \$ 180.00 | \$ 1,000.00 | 0.00% | Updated Code Books & ad'll copies for new inspector |
| 100-4340-5250 Dues & Memberships | \$ 750.00 | \$ 60.00 | \$ 750.00 | 0.00% | Dues for ASFPM,VBCOA,VFPA for two staff |
| 100-4340-6000 Office Supplies | \$ 4,000.00 | \$ 809.63 | \$ 4,000.00 | 0.00% | Office Supplies & equipment, uniforms |
| 100-4340-6175 Vehicles & Powered Equipment Fuel | \$ 1,000.00 | \$ 561.38 | \$ 1,000.00 | 0.00% | Fuel for Explorer & Golf Cart |
| 100-4340-6200 Vehicle & Powered Equip. Supplies & Svcs | \$ 1,000.00 | \$ - | \$ 1,000.00 | 0.00% | Maintenance for Explorer & Golf Cart |
| Total | \$ 205,397.83 | | \$ 235,970.00 | 14.88% | Prior year totals only include accounts with amounts budgeted for FY27. |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|--|
| Public Works | | | | | |
| 100-4430-1000 Regular Salaries & Wages-Public Works | \$ 336,038.62 | \$ 214,864.04 | \$ 346,007.00 | 2.97% | Includes PW Manager, one foreman, one lead maintenance specialist and four maintenance specialists and one new position |
| 100-4430-1100 Regular Salaries & Wages OT Pub Works | \$ 26,521.88 | \$ 19,057.16 | \$ 21,000.00 | -20.82% | |
| 100-4430-1400 Seasonal Wages | \$ 24,000.00 | \$ 7,922.63 | \$ 36,840.00 | 53.50% | Includes 4-5 beach attendants |
| 100-4430-1500 Seasonal Wages OT | \$ - | \$ 336.66 | \$ 450.00 | | Includes 4-5 beach attendants |
| 100-4430-2000 FICA Expense | \$ 29,873.27 | \$ 18,019.66 | \$ 33,457.00 | 12.00% | |
| 100-4430-2100 SUI Expense | \$ 69.70 | \$ 348.10 | \$ 515.00 | 638.88% | |
| 100-4430-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 26,139.11 | \$ 17,470.90 | \$ 29,846.00 | 14.18% | |
| 100-4430-2210 Life Insurance | \$ 4,503.54 | \$ 2,373.63 | \$ 4,072.00 | -9.58% | |
| 100-4430-2220 Disability Insurance, LTD & STD | \$ 2,704.30 | \$ 1,203.94 | \$ 2,878.00 | 6.42% | |
| 100-4430-2230 Worker's Comp | \$ 10,896.27 | \$ 84.72 | \$ 12,069.00 | 10.76% | |
| 100-4430-2300 Health Insurance | \$ 63,028.80 | \$ 30,945.30 | \$ 56,437.00 | -10.46% | |
| 100-4430-2301 Health Reimb Acct Exp | \$ 7,149.67 | \$ - | \$ 5,150.00 | -27.97% | |
| 100-4430-2310 Dental Insurance | \$ 2,862.85 | \$ 1,453.76 | \$ 2,512.00 | -12.26% | |
| 100-4430-2360 Staff & Volunteer Appreciation | \$ - | \$ - | \$ 500.00 | | To give PW staff a cookout to say thanks at the end of the summer season. |
| 100-4430-3020 Maint Svc Contracts | \$ 3,000.00 | \$ 1,013.00 | \$ 3,000.00 | 0.00% | Home paramount pest control, \$95 monthly plus \$348 annually and additional budget for pest control/extermination services as needed |
| 100-4430-3025 Repair Maint & Inspect Contracted Svcs | \$ 1,000.00 | \$ - | \$ 1,000.00 | 0.00% | Printer/copier usage |
| 100-4430-3040 Grounds Maintenance | \$ 100,000.00 | \$ 59,657.00 | \$ 100,000.00 | 0.00% | Yearly landscaping contract work w/ Browder Hite, includes central park and all of town |
| 100-4430-3060 Landfill Disposal | \$ 1,500.00 | \$ 1,195.75 | \$ 1,500.00 | 0.00% | Landfill disposal for bulk pickup items |
| 100-4430-3070 Mosquito & Pest Control | \$ 9,000.00 | \$ 3,600.00 | \$ 9,000.00 | 0.00% | Mosquito spraying for 3-5 summer months as needed @ \$1,800/month |
| 100-4430-3200 Cleaning and Janitorial Services | \$ 24,550.00 | \$ 13,299.43 | \$ 24,550.00 | 0.00% | Kairos Cleaning Services contract for cleaning town hall, civic center @ \$380/wk, plus occasional other locations and cleaning services as needed |
| 100-4430-3500 Advertising Services | \$ 500.00 | \$ - | \$ 500.00 | 0.00% | |
| 100-4430-4070 Grant Exp - VML Risk Mngmnt Grant Exp | \$ 2,000.00 | \$ - | \$ 2,000.00 | 0.00% | Expense for annual risk grant from VRSA, amount is based on our policy premium |
| 100-4430-5010 Electric Service | \$ 56,000.00 | \$ 41,397.02 | \$ 56,000.00 | 0.00% | ANEC bill for PW office, park and public facility lighting, etc. |
| 100-4430-5020 Propane & Fuel Oil Exp | \$ 4,000.00 | \$ 1,995.10 | \$ 4,000.00 | 0.00% | Heating for PW buildings |
| 100-4430-5200 Travel-Mileage, Parking & Tolls | \$ 800.00 | \$ 524.00 | \$ 800.00 | 0.00% | Travel for trainings & equipment pickup, etc. |
| 100-4430-5210 Travel-Lodging & Meals | \$ 400.00 | \$ - | \$ 400.00 | 0.00% | Travel for trainings & equipment pickup, etc. |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|---|---------------|---------------------------|----------------------|----------|---|
| 100-4430-5230 Education | \$ 500.00 | \$ - | \$ 500.00 | 0.00% | OSHA 40 certification for PW mgr. and other trainings for staff as needed |
| 100-4430-5240 Books & Subscriptions | \$ 1,500.00 | \$ - | \$ 1,500.00 | 0.00% | Yearly subscriptions for diagnostic equipment |
| 100-4430-6000 Office Supplies | \$ 2,000.00 | \$ 1,114.42 | \$ 2,000.00 | 0.00% | Pens, paper & misc. electronics |
| 100-4430-6025 Janitorial & Kitchen Supplies | \$ 8,700.00 | \$ 3,297.36 | \$ 9,000.00 | 3.45% | Cleaning supplies for PW facility & public bathrooms including Strawberry |
| 100-4430-6050 Uniforms Expense | \$ 2,000.00 | \$ 39.48 | \$ 2,000.00 | 0.00% | Town logo work outfits for staff, shirts, jackets, etc. |
| 100-4430-6075 Hand Tools, & Light Equipment | \$ 2,500.00 | \$ 585.12 | \$ 2,500.00 | 0.00% | Misc. power & hand tools |
| 100-4430-6080 Safety Equipment | \$ 2,000.00 | \$ 461.24 | \$ 2,000.00 | 0.00% | PPE, safety boots, etc. |
| 100-4430-6175 Vehicles & Powered Equipment Fuel | \$ 14,500.00 | \$ 6,531.20 | \$ 14,500.00 | 0.00% | Fuel for all PW vehicles & mowers |
| 100-4430-6200 Vehicle & Powered Equip. Supplies & Svcs | \$ 14,000.00 | \$ 8,333.29 | \$ 14,000.00 | 0.00% | Batteries, water pumps & other misc. repair supplies for all PW vehicles & mowers |
| 100-4430-6225 Repair & Maintenance Supplies Public Works | \$ 70,000.00 | \$ 45,699.96 | \$ 95,000.00 | 35.71% | Plumbing supplies, electrical supplies, road barriers, etc., includes \$20k to outsource painting & maint. of civic center & beachfront pavillion and \$5,000 for maint. On golf cart path on Cassatt |
| 100-4430-6230 Repair & Maint Supplies Central Park | \$ 26,000.00 | \$ 14,015.89 | \$ 24,000.00 | -7.69% | \$15,000 annual plus \$9,000 to replace swing set in the playground. |
| 100-4430-6235 Repair & Maintenance Supplies Business District | \$ 15,000.00 | \$ 4,066.33 | \$ 15,000.00 | 0.00% | Plumbing supplies, electrical supplies, road barriers, etc. for the business district |
| 100-4430-6275 Beach Maint. & Safety Supplies & Svcs | \$ 50,000.00 | \$ 17,271.85 | \$ 60,000.00 | 20.00% | Davis Disposal bill for 20Y dumpster and misc. beach supplies such as volleyball court markers & beach signs. Includes \$10k for beach mats & ADA ramps. |
| 100-4430-7000 PW Water & Sewer Bill | \$ 6,225.00 | \$ 3,472.49 | \$ 9,825.00 | 57.83% | Water/sewer bill for all public works buildings plus est. \$300/mon. for 7 Strawberry Street restroom |
| Total | \$ 951,463.01 | | \$ 1,006,308.00 | 5.76% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Town Events & Recreation | | | | | |
| 100-4710-1000 Regular Salaries & Wages-Events & Rec | \$ - | \$ - | \$ 45,052.00 | | Assistant to the Town Manager/Event Coordinator salary |
| 100-4710-1100 OT Regular Salaries & Wages-Events & Rec | | | \$ 2,500.00 | | |
| 100-4710-1400 Seasonal Wages | | | \$ 1,200.00 | | Paid help for easter egg hunt, fall festival and 4th of July |
| 100-4710-1500 Seasonal Wages OT | | | \$ 300.00 | | |
| 100-4710-2000 FICA Expense | | | \$ 3,638.00 | | |
| 100-4710-2100 SUI Expense | | | \$ 150.00 | | |
| 100-4710-2200 Retirement-ER VRS & ICMA-RC Contribution | | | \$ 3,770.00 | | |
| 100-4710-2210 Life Insurance | | | \$ 531.00 | | |
| 100-4710-2220 Disability Insurance, LTD & STD | | | \$ 203.00 | | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|---|---------------|---------------------------|----------------------|----------|--|
| 100-4710-2230 Worker's Comp | | | \$ 70.00 | | |
| 100-4710-2300 Health Insurance | | | \$ 6,802.00 | | |
| 100-4710-2301 Health ReimbAcct Exp | | | \$ 875.00 | | |
| 100-4710-2310 Dental Insurance | | | \$ 312.00 | | |
| 100-4710-5230 Education | \$ - | \$ - | \$ 200.00 | | TBD training, conferences or continuing education for staff |
| 100-4710-2360 Staff & Volunteer Appreciation | \$ - | \$ - | \$ 12,000.00 | | team building, holiday party (2K), staff luncheons (1K), end of year gifts(4K), board appreciation party (4K), 1K contingency |
| 100-4710-3500 Advertising Services | \$ - | \$ - | \$ 5,000.00 | | Advertising events, signage, printing flyers |
| 100-4710-4200 Fireworks | \$ - | \$ - | \$ 25,000.00 | | Fireworks at the bay, 4th of July |
| 100-4710-6050 Uniforms | \$ - | \$ - | \$ 1,800.00 | | apparel with town logo for staff, volunteers & council and name tags |
| 100-4710-6100 Recreation Programs & Events | \$ - | \$ - | \$ 55,000.00 | | 4th of July (11K), Fall Festival (12K), Easter (5K), Community potluck (1K), All Winter Events (3K), CC Day (1K), Blessing of the Fleet & Worms plus ancillary items (1K) Contingency (9K), Crab Pot Drop (1K), Decoy Show (12K) |
| 100-4710-6125 Event Departmental Equipment | \$ - | \$ - | \$ 5,000.00 | | Misc. equipment for events |
| Total | \$ - | | \$ 103,800.00 | | This is a new dept., these expenses were previously under Town Manager |
| Library | | | | | |
| 100-4730-1000 Regular Salaries & Wages-Library | \$ 124,485.25 | \$ 82,959.58 | \$ 133,238.00 | 7.03% | Includes Library Manager and two Library Assistants |
| 100-4730-1100 Regular Salaries & Wages OT Library | \$ 2,000.00 | \$ 64.77 | \$ 2,075.00 | 3.75% | |
| 100-4730-1200 PT Salaries & Wages Library | \$ 3,600.00 | \$ 1,126.12 | \$ 3,650.00 | 1.39% | |
| 100-4730-2000 FICA Expense | \$ 9,782.25 | \$ 6,078.59 | \$ 10,050.00 | 2.74% | |
| 100-4730-2100 SUI Expense | \$ 27.60 | \$ 197.47 | \$ 225.00 | 715.22% | |
| 100-4730-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 10,223.08 | \$ 6,930.05 | \$ 11,771.00 | 15.14% | |
| 100-4730-2210 Life Insurance | \$ 1,713.63 | \$ 951.06 | \$ 1,542.00 | -10.02% | |
| 100-4730-2220 Disability Insurance, LTD & STD | \$ 703.54 | \$ 478.96 | \$ 775.00 | 10.16% | |
| 100-4730-2230 Worker's Comp | \$ 92.01 | \$ 84.71 | \$ 100.00 | 8.68% | |
| 100-4730-2300 Health Insurance | \$ 25,557.69 | \$ 13,218.36 | \$ 21,800.00 | -14.70% | |
| 100-4730-2301 Health ReimbAcct Exp | \$ 2,971.85 | \$ - | \$ 2,925.00 | -1.58% | |
| 100-4730-2310 Dental Insurance | \$ 1,124.54 | \$ 623.04 | \$ 935.00 | -16.85% | |
| 100-4730-2360 Staff & Volunteer Appreciation | \$ 500.00 | \$ 35.17 | \$ 500.00 | | Food & other tokens of appreciation for library board, friends of the library & staff |
| 100-4730-3005 Program & Event Performers & Entertainers | \$ 750.00 | \$ 1,245.36 | \$ 900.00 | | Town Wide Read (books, movie license, promotion and theatre rental) |
| 100-4730-3025 Repair Maint & Inspect Contracted Svcs | \$ 2,400.00 | \$ 1,408.78 | \$ 2,400.00 | 0.00% | Maintenance & usage of printer/copier |
| 100-4730-3200 Cleaning and Janitorial Services | \$ 10,140.00 | \$ 5,610.00 | \$ 8,500.00 | -16.17% | based on \$170/week charge |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|--|
| 100-4730-3500 Advertising Services | \$ 500.00 | \$ 786.37 | \$ 500.00 | 0.00% | Promotional materials for public |
| 100-4730-4090 Grant Exp - DEQ Litter Grant - Library | \$ 1,838.00 | \$ - | \$ 1,835.00 | -0.16% | determined by DEQ grant for recycling program |
| 100-4730-4100 Grant Exp - Library - VA Arts Comm. | \$ 400.00 | \$ - | \$ 400.00 | | Needs based for summer program |
| 100-4730-4110 Grant Exp - Library - Friends of The Library | \$ 6,000.00 | \$ 552.86 | \$ 6,000.00 | | Reimbursement based grant from Friends of the Library |
| 100-4730-4150 Grant Exp - Library Other | \$ 4,502.62 | \$ 471.68 | \$ 4,503.00 | | STEM grant, rc'vd two years ago |
| 100-4730-5010 Electric Service | \$ 7,000.00 | \$ 3,337.17 | \$ 7,000.00 | | |
| 100-4730-5020 Propane & Fuel Oil Exp | \$ 3,500.00 | \$ 2,018.28 | \$ 3,500.00 | | |
| 100-4730-5110 Lease, Office Equipment | \$ 2,000.00 | \$ 1,008.16 | \$ 2,000.00 | 0.00% | Lease of printer/copier |
| 100-4730-5200 Travel-Mileage, Parking & Tolls | \$ 480.00 | \$ 528.29 | \$ 529.00 | 10.21% | Quarterly inservice in Parksley & flexibility for TBD outreach events and off-site programs/meetings for staff of three |
| 100-4730-5210 Travel-Lodging & Meals | \$ 480.00 | \$ 477.44 | \$ 480.00 | 0.00% | Library of Virginia annual conference |
| 100-4730-5220 Conference | \$ 400.00 | \$ 290.00 | \$ 400.00 | 0.00% | Library of Virginia annual conference |
| 100-4730-5230 Education | \$ 800.00 | \$ 285.85 | \$ 800.00 | 0.00% | online conferences and professional development through American Library Association & others |
| 100-4730-5250 Dues & Memberships | \$ 500.00 | \$ 143.96 | \$ 400.00 | -20.00% | American Lib. Assoc., Assoc. of Small & Rural Libraries & Public Lib. Assoc. |
| 100-4730-6000 Office Supplies | \$ 3,000.00 | \$ 2,283.35 | \$ 3,000.00 | 0.00% | new chairs for staff, additional storage cabinet(s)/organizers, shelving for staff office, water cooler, new microwave and regular monthly needs |
| 100-4730-6050 Uniforms - Library | \$ 200.00 | \$ 98.26 | \$ 200.00 | 0.00% | Summer reading program t-shirts & seasonal library t-shirts |
| 100-4730-6100 Program & Event Supplies & Awards | \$ 7,000.00 | \$ 2,738.99 | \$ 7,000.00 | 0.00% | Supplies for storytime, STEM program, outreach, seed cart & summer reading programs |
| 100-4730-6125 Dept Sppls & Equip | \$ 18,000.00 | \$ 12,757.58 | \$ 18,000.00 | 0.00% | Books, DVDs and CDs |
| 100-4730-7000 Library Water & Sewer Expense | \$ 2,000.00 | \$ 426.74 | \$ 2,000.00 | 0.00% | |
| 100-4730-7100 Condo Fee | \$ 4,800.00 | \$ - | \$ 5,400.00 | 12.50% | Condo assoc. fee - required by library sale agreement |
| Total | \$ 259,472.06 | | \$ 265,333.00 | 2.26% | Prioryear totals only include accounts with amounts budgeted for FY27. |
| Planning | | | | | |
| 100-4811-1000 Regular Salaries & Wages-Planning | \$ 206,023.81 | \$ 143,916.60 | \$ 190,201.00 | -7.68% | Includes P&Z Admin., P&Z Assistant, Administrative Assistant as well as boards & commissions: 17 members, 25 meetings x 12 month |
| 100-4811-1100 Regular Wages OT Planning | \$ 1,888.00 | \$ 543.13 | \$ 2,000.00 | 5.93% | |
| 100-4811-2000 FICA Expense | \$ 22,199.57 | \$ 11,040.54 | \$ 14,452.00 | -34.90% | |
| 100-4811-2100 SUJ Expense | \$ 47.73 | \$ 244.48 | \$ 225.00 | 371.40% | |
| 100-4811-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 23,322.90 | \$ 14,282.42 | \$ 19,195.00 | -17.70% | |
| 100-4811-2210 Life Insurance | \$ 3,823.10 | \$ 1,631.74 | \$ 2,169.00 | -43.27% | |
| 100-4811-2220 Disability Insurance, LTD & STD | \$ 1,786.56 | \$ 806.25 | \$ 1,646.00 | -7.87% | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|--|---------------|---------------------------|----------------------|----------|---|
| 100-4811-2230 Worker's Comp | \$ 387.25 | \$ 84.71 | \$ 215.00 | -44.48% | |
| 100-4811-2300 Health Insurance | \$ 21,041.37 | \$ 15,322.04 | \$ 19,197.00 | -8.77% | |
| 100-4811-2301 Health ReimbAcct Exp | \$ 2,108.73 | \$ - | \$ 2,900.00 | 37.52% | |
| 100-4811-2310 Dental Insurance | \$ 976.26 | \$ 808.80 | \$ 914.00 | -6.38% | |
| 100-4811-3025 Repair Maint & Inspect Contracted Svcs | \$ 1,050.00 | \$ 576.23 | \$ 1,100.00 | 4.76% | 1) Canon Wide Format Scanner Maintenance Contract: \$500 (P&Z Share of contract - the other half of this contract of \$500 is paid by the Building Dept.) 2) Savin Printer - Base Fee of \$25/month x 12 months = \$300. 3) Savin Printer - Overage for Printer Copies = \$300 |
| 100-4811-3410 Management Consulting | \$ 109,991.00 | \$ 35,564.97 | \$ 115,000.00 | 4.55% | 1) Harbor/Railroad Master Planning & Design Guidelines - estimated remainder of contract that falls in the FY2027 budget - \$45,000 2) Consulting services re: zoning language to incorporate the Railroad/Harbor Master Planning - general - \$70,000 |
| 100-4811-3450 Printing & Design Services | \$ 1,000.00 | \$ 550.00 | \$ 1,500.00 | 50.00% | 1) Zoning Maps (size of 59.5 x 70) (6): \$600 2) Updated Bay Creek Maps: \$500 3) Miscellaneous printing needs: \$400 |
| 100-4811-3500 Advertising Services | \$ 9,000.00 | \$ 1,945.60 | \$ 9,500.00 | 5.56% | 1) General Public Hearings for BZA Variances & Appeals; Planning Commission CUPS; Zoning Text & Map Amendments: \$2,000 2) Public Hearings for Zoning Text Amendments and Zoning Map Amendments for Accomack PUD Revisions: \$7,500 (this was also budgeted in the FY2026 budget and work is progressing on this item but uncertain if public hearings will occur in FY26 or occur in the FY2027 budget year) |
| 100-4811-5110 Lease - Equipment | \$ 948.00 | \$ 801.08 | \$ 948.00 | 0.00% | Canon Wide Format Scanner: \$79/month x 12 months = \$948 |
| 100-4811-5200 Travel-Mileage, Parking & Tolls | \$ 2,192.00 | \$ 791.90 | \$ 1,600.00 | -27.01% | 1) VAZO Fall Conference (2): \$200 2) Certified PC Training (1): \$450 3) APA VA Annual Conference: \$400 4) Certified BZA Training (1): \$450 5) Misc. Travel: \$100 |
| 100-4811-5210 Travel-Lodging & Meals | \$ 2,480.00 | \$ 1,693.49 | \$ 2,480.00 | 0.00% | 1) VAZO Fall Conference (2): \$1,000 2) Certified PC Training (1): \$1,000 3) APA VA Annual Conference: \$675 4) Certified BZA Training (1): \$400 5) Misc. Meals: \$100 |
| 100-4811-5220 Conference | \$ 820.00 | \$ 685.00 | \$ 820.00 | 0.00% | 1) VAZO Fall Conference (2): \$600 2) APA VA Annual Conference (1): \$675 3) VA Assoc. of Wetlands Professionals Annual Meeting: \$225 |
| 100-4811-5230 Education | \$ 3,640.00 | \$ 3,170.00 | \$ 3,640.00 | 0.00% | 1) Certified PC Training (3): \$750 2) Certified BZA Training (3): \$2,100 3) Certified ARB Training (2): \$1,400 4) Historic District Training: \$150 |

| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|---|---------------|---------------------------|----------------------|----------|--|
| 100-4811-5240 Books & Subscriptions | \$ 400.00 | \$ 338.81 | \$ 400.00 | 0.00% | 1) purchase books and other relevant reference materials for department: \$400 2) obtain copies of deeds or plats that have not been electronically digitized at Eastville Land Records: \$150 |
| 100-4811-5250 Dues & Memberships | \$ 2,275.00 | \$ 1,099.00 | \$ 2,210.00 | -2.86% | 1) APA Membership: \$800 2) ICMA Membership: \$560 3) National Alliance of Preservation Commissions: \$75 4) Preservation VA: \$100 5) Resilience VA Membership: \$150 6) VA Assoc. of Wetlands Professionals: \$100 7)VA Rural Planning Caucus Membership: \$150 8) VAZO Membership (4): \$400 |
| 100-4811-5260 Employee Testing & Certification | \$ 500.00 | \$ 325.00 | \$ 250.00 | -50.00% | 1) Exam Cost for VAZO Certification for the Planning Admin position in FY2027 - \$250 |
| 100-4811-6000 Office Supplies | \$ 2,850.00 | \$ 1,884.69 | \$ 2,850.00 | 0.00% | 1) Toner Cartridges for Printer - \$1,000 2) Calendars: \$150 3) Business Cards: \$200 4) Clothing for Inspectors/Field Work - 1 outer gear (jacket or vest) x 2 employees: \$250 5) Toner & Paper for Wide Format Scanner: \$800 6) Misc. Office Supplies: \$500 |
| 100-4811-7070 Vehicles & Equipment | \$ 400.00 | \$ - | \$46.00 | -88.50% | Golf Cart Inspection and Decal for one golf cart - \$46 |
| Total | \$ 421,151.28 | | \$ 395,458.00 | -6.10% | Prior year totals only include accounts with amounts budgeted for FY27 |
| Transfers Out | | | | | |
| 100-xxxx-4015 Grant ExpArts Enter VCA | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 | 0.00% | |
| 100-xxxx-4020 Grant Exp- Fire Dept Passthrough | \$ 15,000.00 | \$ - | \$ 15,000.00 | 0.00% | Fire Company Passthrough from state department of fire programs |
| 100-xxxx-4025 Fire Dept Allocation | \$ 75,000.00 | \$ 75,000.00 | \$ 132,695.00 | 76.93% | \$75,000 for general operating, \$57,695 for SCBS Compressor |
| 100-xxxx-3005 Citizens for Central Park Allocation | \$ 17,000.00 | \$ 17,000.00 | \$ 17,000.00 | | \$5k for staffing \$12k for concerts |
| 100-xxxx-4050 ESVA Tourism Comm. Allocation | \$ 5,000.00 | \$ - | \$ 5,000.00 | 0.00% | |
| 100-4121-4080 Grant Exp - Sail 250 | \$ 20,200.00 | \$ 20,200.00 | \$ - | -100.00% | |
| 100-4121-4085 Grant Exp - Cape Charles Christian School | \$ 4,000.00 | \$ 4,000.00 | \$ - | -100.00% | |
| 100-xxxx-4090 Grant Exp - Cape Charles Civic League | \$ 10,000.00 | \$ - | \$ - | -100.00% | |
| 100-4121-4095 Grant Exp - Cape Charles Museum & Welcome Ctr | \$ 1,000.00 | \$ 1,000.00 | \$ - | -100.00% | |
| 100-4121-4100 Grant Exp - YMCA | \$ 10,000.00 | \$ 10,000.00 | \$ - | -100.00% | |
| 100-xxxx-4210 Cape Charles Main Street Allocation | \$ 90,000.00 | \$ 67,500.00 | \$ 110,000.00 | 22.22% | The increase is for PT staff |
| 100-xxxx-8110 Transfer to Gen Capital Proj Fund - Min 6% | \$ 318,456.46 | \$ - | \$ 354,526.00 | | |
| 100-xxxx-8111 Transfer .5% Meals tax to Cap Proj Fund | \$ 84,000.00 | \$ 60,724.32 | \$ 80,000.00 | | |
| 100-xxxx-8112 Transfer Misc. to Cap Proj Fund | \$ 3,000.00 | \$ 3,000.00 | \$ 5,567,361.00 | | Needed to fund capital project expenditures |
| 100-xxxx-8120 Transfer to Gen Debt Svc Fund | \$ 95,121.00 | \$ 95,121.00 | \$ 30,122.00 | | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY27 Proposed Budget | % change | Notes |
|---------------------------------------|-----------------|---------------------------|----------------------|----------|---|
| 100-xxxx-8510 Transfer to Harbor Fund | \$ 265,730.98 | \$ 265,730.98 | \$ 115,170.00 | | |
| Total | \$ 1,018,008.44 | | \$ 6,431,374.00 | | This is a new dept., these expenses were previously under Town Manager |
| GF Total Expenses | | | \$ 11,291,598.00 | | |
| GF Operating Expenses | | | \$ 5,609,067.00 | | Total expenses less transfer to Harbor (\$115,170) & Misc. transfer to Capital Fund (\$5,461,661) |
| GF Revenue Less Expenditures | | | \$ - | | |

| Account | FY26 Budget | FY26 Actual as of 3/12/26 | FY27 Proposed Budget | % change | Notes |
|--|-----------------|---------------------------|----------------------|------------|--|
| Capital - Revenue | | | | | |
| 110-3900-1000 Appropriation from Fund Balance | \$ 1,567,000.00 | \$ 1,500,000.00 | \$ - | -100.00% | |
| 110-3950-2000 Transfer from Gen Fund for Capital 6% | \$ 318,456.46 | \$ - | \$ 354,526.00 | 11.33% | |
| 110-3950-2050 Transfer from Gen Fund Meals Tax .5% | \$ 84,000.00 | \$ 60,724.32 | \$ 80,000.00 | -4.76% | |
| 110-3950-3100 Transfer from Gen Fund Other | \$ 3,000.00 | \$ 3,000.00 | \$ 5,567,361.00 | 185478.70% | |
| Total | \$ 1,972,456.46 | \$ 1,560,724.32 | \$ 6,001,887.00 | 204.28% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Capital - Expenditures | | | | | |
| 110-4430-5080 Lease of Buildings & Property | \$ 62,019.00 | \$ 42,582.00 | \$ 57,387.00 | -7.47% | Trinity UMC Lease - 3 months @ \$4,729 and 9 months @ \$4,800 |
| 110-4430-7010 Buildings & Improvements - New Town Hall | \$ 3,087,981.00 | \$ 79,246.70 | \$ 5,000,000.00 | 61.92% | Est. progress payments for \$7+M contract |
| 110-4430-7013 Buildings & Improvements Beachfront Revitalization | \$ 45,000.00 | \$ - | \$ 65,000.00 | 44.44% | \$15k for grant writing & \$50k for dune reduction & reconfiguration |
| 110-4430-7015 Buildings & Improvements Sidewalk Infill | \$ 100,000.00 | \$ 49,819.00 | \$ 120,000.00 | 20.00% | Phase 2, likely Jefferson |
| 110-4430-7018 7 Strawberry Public Restroom | \$ 5,100.00 | \$ - | \$ 43,000.00 | 743.14% | Base lease \$1,500/month (\$18,000 annually) plus 10 yr. amortization of additional buildout cost estimated at \$250,000 (\$25,000 annually) |
| 110-4430-7020 Infrastructure-Mason Ave. Electrical | \$ 164,000.00 | \$ - | \$ 200,000.00 | 21.95% | Phase 2, Pine-Peach+Strawberry design |
| 110-4430-7050 Infrastructure-Streets & Walkways Golf Cart Path | \$ - | \$ - | \$ 20,000.00 | | Town contribution to installation of golf cart path on Cassatt |
| 110-4430-7051 Infrastructure-Streets & Walkways Tree Plantings | \$ - | \$ - | \$ 10,000.00 | | For tree planting on VDOT ROW |
| 110-4430-7061 Central Park Drainage Swales Planting | \$ - | \$ - | \$ 6,500.00 | | 2nd swale, plus \$3.5k from CCP |
| 110-4430-7065 Keck Wells Water Line Return | \$ 565,000.00 | \$ 105,000.00 | \$ 460,000.00 | -18.58% | Construction managed by VAW |
| 110-4430-7999 Capital Project Contingencies | \$ 18,456.46 | \$ 3,237.00 | \$ 20,000.00 | 8.36% | Standard contingency for unforeseen circumstances |
| Total | \$ 3,985,537.46 | | \$ 6,001,887.00 | 50.59% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Capital Fund Revenue Less Expenditures | | | \$ - | | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/26 | FY27 Proposed Budget | % change | Notes |
|--|--------------|---------------------------|----------------------|----------|---|
| Debt Service - Revenue | | | | | |
| 120-3950-2100 Transfer from Gen Fund | \$ 95,121.00 | \$ 95,121.00 | \$ 30,122.00 | -68.33% | |
| Total | | \$ - | \$ 30,122.00 | | Prior year totals only include accounts with amounts budgeted for FY27. |
| Debt Service - Expenditures | | | | | |
| 120-4310-6800 Debt Service Principal - Police Dept | \$ 16,616.00 | \$ 7,892.30 | \$ 17,331.00 | 4.30% | Two police vehicles |
| 120-4310-6850 Debt Service Interest - Police Dept | \$ 11,799.00 | \$ 1,251.94 | \$ 2,201.00 | -81.35% | See above |
| 120-4430-6800 Debt Service Principal - P Wrks | \$ 5,432.00 | \$ 1,503.30 | \$ 9,732.00 | 79.16% | PW heavy equipment purchased in FY26 budget |
| 120-4430-6850 Debt Service Interest - P Wrks | \$ 613.00 | \$ 238.46 | \$ 858.00 | 39.97% | See above |
| Total | | | \$ 30,122.00 | | Prior year totals only include accounts with amounts budgeted for FY27. |
| Debt Service Fund Revenue Less Expenditures | \$ - | | \$ - | | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY26 Proposed Budget | % change | Notes |
|---|-----------------|---------------------------|----------------------|----------|--|
| Harbor Revenue | | | | | |
| 510-3150-1000 Harbor Fuel Sales | \$ 449,500.00 | \$ 385,804.72 | \$510,000.00 | 13.46% | |
| 510-3150-1100 Miscellaneous Sales-Snacks, Drinks, Ice, Clothing | \$ 20,200.00 | \$ 15,834.97 | \$20,200.00 | 0.00% | |
| 510-3150-2000 Dockage Fees | \$ 340,000.00 | \$ 278,842.41 | \$370,000.00 | 8.82% | Expecting a few new annual/seasonal contracts and more transient traffic |
| 510-3150-2100 Harbor Electric and Water | \$ 20,000.00 | \$ 19,415.60 | \$25,000.00 | 25.00% | see 1501- this is electric and water combined |
| 510-3150-3000 Wharfage Fees | \$ 2,000.00 | \$ - | \$2,000.00 | 0.00% | |
| 510-3400-1000 Lease - Restaurant Base Amount | \$ 7,200.00 | \$ 4,800.00 | \$7,200.00 | 0.00% | |
| 510-3500-1501 Harbor Water Sales | \$ 1,200.00 | \$ 140.00 | \$ - | -100.00% | included in 2100 (see above) |
| 510-3650-1000 Credit Card Fee Rev | \$ 2,500.00 | \$ 33.87 | \$1,500.00 | -40.00% | |
| 510-3800-2000 VA Port Authority Grant | \$ - | \$ - | \$48,300.00 | | Aid to Local Ports grant to be used for reconstruction of harbor boardwalk |
| 510-3950-2110 Transfer from General Fund | \$ 265,730.98 | \$ 265,730.98 | \$ 115,170.00 | -56.66% | |
| Total | \$ 1,108,330.98 | | \$ 1,099,370.00 | -0.81% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Harbor - Expenditures | | | | | |
| 510-4713-1000 Regular Salaries & Wages-Harbor | \$ 150,701.18 | \$ 105,257.74 | \$ 156,682.00 | 3.97% | Includes harbormaster, asst. harbormaster and maintenance assistant |
| 510-4713-1100 Regular Salaries & Wages OT Harbor | \$ 4,000.00 | \$ 2,393.85 | \$4,000.00 | 0.00% | Not scheduled- as needed |
| 510-4713-1400 Seasonal Wages Harbor | \$ 35,000.00 | \$ 23,494.75 | \$42,000.00 | 20.00% | Based on a 5+ month busy season, open 10 hours a day 7 days a week, with 4 seasonal crew scheduled 30-40 hours per week. |
| 510-4713-1500 Seasonal Wages OT | \$ 700.00 | \$ 342.00 | \$700.00 | 0.00% | Not scheduled - as needed |
| 510-4713-2000 FICA Expense | \$ 12,739.83 | \$ 10,016.72 | \$ 11,987.00 | -5.91% | |
| 510-4713-2100 SUI Expense | \$ 27.91 | \$ 299.15 | \$ 300.00 | 974.88% | |
| 510-4713-2200 Retirement-ER VRS & ICMA-RC Contribution | \$ 11,288.63 | \$ 9,489.02 | \$ 14,527.00 | 28.69% | |
| 510-4713-2210 Life Insurance | \$ 2,232.61 | \$ 1,213.75 | \$ 1,830.00 | -18.03% | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY26 Proposed Budget | % change | Notes |
|---|--------------|---------------------------|----------------------|----------|---|
| 510-4713-2220 Disability Insurance, LTD & STD | \$ 1,297.70 | \$ 594.33 | \$ 1,100.00 | -15.23% | |
| 510-4713-2230 Worker's Comp | \$ 97.68 | \$ 160.05 | \$ 195.00 | 99.63% | |
| 510-4713-2300 Health Insurance | \$ 9,335.31 | \$ 12,014.36 | \$ 19,300.00 | 106.74% | |
| 510-4713-2301 Health ReimbAcct Exp | \$ 2,232.61 | \$ - | \$ 2,500.00 | 11.98% | |
| 510-4713-2310 Dental Insurance | \$ 781.41 | \$ 837.21 | \$ 934.00 | 19.53% | |
| 510-4713-3025 Service Contracts | \$ 10,300.00 | \$ 6,848.10 | \$12,000.00 | 16.50% | Dumpsters, portable toilets, added water delivery and monthly pest control since PY |
| 510-4713-3430 IT Services | \$ 1,700.00 | \$ 755.00 | \$4,400.00 | 158.82% | New internet/cameras for docks + new Town Docks website annual fee |
| 510-4713-3740 Merchant Service Charges | \$ 30,000.00 | \$ 20,217.53 | \$30,000.00 | 0.00% | Credit card processing fees |
| 510-4713-4230 Marketing | \$ 9,000.00 | \$ 4,787.48 | \$9,000.00 | 0.00% | Waterway guide, promotional giveaways, radio & print advertising |
| 510-4713-5010 Electric Service | \$ 33,000.00 | \$ 16,852.71 | \$30,000.00 | -9.09% | |
| 510-4713-5020 Propane & Fuel Oil Exp | \$ 500.00 | \$ - | \$ 500.00 | 0.00% | |
| 510-4713-5030 Water Expense Harbor | \$ 4,200.00 | \$ 1,772.20 | \$3,500.00 | -16.67% | |
| 510-4713-5035 Sewer Expense Harbor | \$ 8,000.00 | \$ 1,398.45 | \$3,000.00 | -62.50% | |
| 510-4713-5040 Phone Services | \$ 2,110.00 | \$ 818.09 | \$2,110.00 | 0.00% | |
| 510-4713-5050 Internet & Cable Services | \$ 4,107.00 | \$ 1,000.00 | \$9,600.00 | 133.75% | Dedicated internet for Harbor beginning in FY2027. Broadband @ \$800/month |
| 510-4713-5110 Lease, Office Equipment | \$ 800.00 | \$ 598.73 | \$800.00 | 0.00% | Printer |
| 510-4713-5230 Education | \$ - | \$ 150.00 | \$150.00 | | CPR for seasonal staff |
| 510-4713-5250 Dues & Memberships | \$ - | \$ - | \$275.00 | | Association of Marina Industries |
| 510-4713-5300 Insurance, Property & General Liability | \$ 51,276.00 | \$ 8,370.00 | \$ 55,000.00 | 7.26% | This is an estimate, may change based on new VRSA policy. Also includes Marina Operators Limited Liability estimated at \$9k pending renewal. |
| 510-4713-6000 Office Supplies | \$ 1,000.00 | \$ 527.75 | \$1,000.00 | 0.00% | Paper, pens, staples |

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| Account | FY26 Budget | FY26 Actual as of 3/12/25 | FY26 Proposed Budget | % change | Notes |
|---|-----------------|---------------------------|----------------------|----------|--|
| 510-4713-6025 Janitorial & Kitchen Supplies | \$ 3,500.00 | \$ 2,507.54 | \$3,500.00 | 0.00% | Trash bags, toilet paper, paper towels, soap cleaning supplies for office, bathrooms & docks |
| 510-4713-6050 Uniforms Expense | \$ 1,000.00 | \$ - | \$1,000.00 | 0.00% | Dock crew shirts |
| 510-4713-6075 Hand Tools, & Small Equipment | \$ 2,500.00 | \$ 1,764.48 | \$2,500.00 | 0.00% | Screwdrivers, weed eaters, etc. |
| 510-4713-6080 Safety Equipment | \$ 2,000.00 | \$ 2,113.29 | \$2,000.00 | 0.00% | Fire extinguishers, life rings, lighting, non-skid tape, etc. |
| 510-4713-6100 Program & Event Supplies & Awards | \$ 3,000.00 | \$ 2,764.64 | \$3,000.00 | 0.00% | Cookouts for boaters & staff |
| 510-4713-6150 Computer, Software & Electronics <\$10K | \$ 10,000.00 | \$ 8,375.04 | \$17,280.00 | 72.80% | Dockwa and FM Live (fuel system) FM live was charged to contingency last year |
| 510-4713-6175 Vehicles & Powered Equipment Fuel | \$ 800.00 | \$ - | \$800.00 | 0.00% | Pickup, gator, lawn equip. & power washer, etc. |
| 510-4713-6200 Vehicle & Powered Equip. Supplies & Svcs | \$ 6,000.00 | \$ 578.00 | \$6,000.00 | 0.00% | Service for pickup, gator, lawn equip., power washer & boat etc. |
| 510-4713-6225 Repair & Maintenance | \$ 70,000.00 | \$ 15,415.60 | \$70,000.00 | 0.00% | Docks & all harbor infrastructure |
| 510-4713-6226 Anchor Pile Replacement | \$ 10,000.00 | \$ - | \$10,000.00 | 0.00% | Pile guides & rollers |
| 510-4713-6227 Bathhouse Lighting Upgrade | \$ 13,000.00 | \$ - | \$13,000.00 | 0.00% | Upgrade lighting to LEDs |
| 510-4713-6400 COGS - Fuel for Resale | \$ 341,500.00 | \$ 236,459.30 | \$350,000.00 | 2.49% | |
| 510-4713-6770 COGS - Miscellaneous for Resale | \$ 13,500.00 | \$ 6,470.20 | \$13,500.00 | 0.00% | Ice, snacks, drinks, apparel, marine accessories |
| 510-4713-6900 Contingency Fund Expense Harb Fund | \$ 10,000.00 | \$ 3,520.00 | \$ 30,000.00 | 200.00% | Original FY26 budget was \$30,000 |
| 510-4713-7010 Building, Equipment, Other CAPITAL BUDGET | \$ 34,000.00 | \$ - | \$ 25,000.00 | -26.47% | Ladders/platform for fuel delivery |
| 510-4713-7085 Infrastructure - Reconstruction of Harbor Boardwalk | \$ 162,000.00 | \$ 161,905.00 | \$ 64,400.00 | -60.25% | Last phase of harbor boardwalk reconstruction |
| 510-4713-7086 Replace Inner Harbor Fixed Dock w/ Floating Dock | \$ - | | \$ 30,000.00 | | Design & engineering |
| 510-4713-7087 Rehabilitate Parking Lot | \$ - | | \$ 40,000.00 | | Repair, reseal, repaint |
| 510-4713-7090 Equipment, Other CAPITAL BDGT | \$ 10,000.00 | \$ - | | -100.00% | |
| Total | \$ 1,079,227.87 | | \$ 1,099,370.00 | 1.87% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Harbor Fund Revenue Less Expenditures | \$ - | | \$ - | | |

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| Account | FY26 Budget | FY26 Actual as of 3/12/26 | FY27 Proposed Budget | % change | |
|--|---------------|---------------------------|----------------------|----------|---|
| Sanitation - Revenue | | | | | |
| 520-3150-1000 Refuse Collection Fees | \$ 349,834.00 | \$ 189,235.75 | \$ 398,136.00 | 13.81% | Assuming 1500 cans. Monthly garbage collection fee to increase by \$.87 to from \$21.25 to \$22.12 (\$66.36 quarterly) to cover projected fund expenses. |
| 520-3150-2000 Bulk refuse collection fees | \$ 600.00 | \$ 225.00 | \$ 500.00 | -16.67% | |
| 520-3150-4000 Penalties & Interest - Garbage Charges | \$ 2,700.00 | \$ 4,886.95 | \$ 2,700.00 | 0.00% | |
| 520-3900-6000 Appropriation from Fund Balance | \$ 8,043.00 | \$ - | \$ - | | Prior year refunds - none anticipated in FY27 |
| Total | \$ 361,177.00 | | \$ 401,336.00 | 11.12% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Sanitation - Expenditures | | | | | |
| 520-4520-3020 Maint Svc Contracts | \$ 327,799.92 | \$ 240,245.85 | \$ 376,636.00 | 14.90% | Davis Disposal K - assuming 1500 cans @ 20.11/can, plus fuel surcharge and three public dumpsters. Most recent invoice shows 1457 cans. CPI increase built into K may increase price after 11/30/2026. Final option period ends 11/30/2028. |
| 520-4520-3025 Refunds | \$ 8,043.00 | \$ 8,043.00 | \$ - | -100.00% | Prior year refunds - none anticipated in FY27 |
| 520-4520-5300 Insurance, Property & General Liability | \$ 1,084.08 | \$ - | \$ 1,200.00 | 10.69% | This is an estimate, may change based on new VRSA policy |
| 520-4520-6000 Office Supplies | \$ 7,250.00 | \$ 2,072.00 | \$ 6,500.00 | -10.34% | Envelopes, postage & office equipment that was previously charged to Utility Fund. Slight decrease due to move to quarterly billing. |
| 520-4520-6225 Repair & Maintenance Supplies Sanitation | \$ 17,000.00 | \$ 16,936.44 | \$ 17,000.00 | 0.00% | This line is used for new trash cans plus shipping. |
| Total | \$ 361,177.00 | | \$ 401,336.00 | 11.12% | Prior year totals only include accounts with amounts budgeted for FY27. |
| Sanitation Fund Revenue Less Expenditures | \$ - | | \$ - | | |

**TOWN OF CAPE CHARLES: TAXES, FEES, LICENSES, AND RATES - TREASURER
AS OF JULY 1, 2026 - FISCAL YEAR 2027**

| CATEGORY | DESCRIPTION | RATE | BASED PER | OTHER INFORMATION |
|---|--|-----------------|-----------------------------------|---|
| PROPERTY TAX | Real Property Tax | \$0.1405 | 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) | <u>Wholesale, Utilities*</u> | | | |
| | 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 | |
| | <u>CATEGORY #2 - Contractor</u> | | | |
| | Contractors | \$0.0016 | \$0.16 per \$100 of gross revenue | Minimum tax is \$30.00 & gross revenue is less than \$25,000 |
| | <u>CATEGORY #3*</u> | | | |
| | Short Term Rental (STR) Owners, Managers & Realtors | \$0.0036 | \$0.36 per \$100 of gross revenue | Minimum tax is \$30.00 |
| | <u>CATEGORY #4 -PEDDLER'S LICENSE*</u> | | | |
| | Crafter/Artisan (open cart, table or trailer, 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 | |
| Food cart (open cart or trailer, etc.) | \$50.00 | Flat Fee | | |
| Itinerant merchant on private property | \$50.00 | Flat Fee | Zoning clearance required | |

**TOWN OF CAPE CHARLES: TAXES, FEES, LICENSES, AND RATES - TREASURER
AS OF JULY 1, 2026 - FISCAL YEAR 2027**

| 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 | 4% and \$1.00 | Monthly Gross Revenue per night per room | Reporting Form due by 20th day of month following revenue period |
| | Short Term Rental (STR) aka Vacation Rental Homes | \$4.00 | per night per room | |
| 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-Max \$200 |
| | Dealers in Precious Metals or Gems | \$200.00 \$100.00 | New Application Renewal Application | Adopted by Town Council in February 2026. |
| | 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 Residents |
| | 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 JULY 1, 2026 - FISCAL YEAR 2027**

| CATEGORY | DESCRIPTION | RATE | BASED PER | OTHER INFORMATION |
|----------------------------------|---|---------------------|---|-------------------|
| TRASH | Trash Bins and Pick-Up Service (96 Gal Trash Receptacle - Town Issued) | 21.25/bin | Per 1 Trash Bin every 3 months - \$66.36 per qtr. (\$22.12 per month) New Rate effective 7/1/2026 | Quarterly billing |
| | Overize Items or overflow residential trash (more than 8 cu. Ft. in Brush more than 6 ft. in length and/or 4" in diameter | \$25.00 | | |
| | | \$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 JULY 1, 2026 - FISCAL YEAR 2027**

| CATEGORY | DESCRIPTION | RATE | BASED PER | OTHER INFORMATION |
|------------|--|------|-----------|---|
| | *ADDENDA | | | <u>GENERAL INFORMATION</u> |
| | License Fee | | | <u>Local Sales Tax:</u> Local sales tax is a point-of-sale tax collected by merchants and remitted through the Commonwealth of Virginia to the locality which in this case is through Northampton County and the Town is subject to this tax. This rate is currently at 6.3% and is comprised as follows: → 4.3% - set by the state and the state's share of this tax. → 1.0% - local rate set by Northampton County ; of the amount received for this 1% by the County for Fiscal Year 2025, the County shares 14.41% of it with the five incorporated towns in the County; this percentage distribution rate is set annually based upon the student population percentage of each town as compared to the student population in the unincorporated areas of the County. → 1.0% School Capital - voted by ballot on 11/3/2020 and will be effective until 1/15/2040, the date upon which the full repayment of general obligation school bond issued for the construction of the new Northampton Middle/High School Complex is reached. |
| | *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 Capacity 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 License | | | |

| TOWN OF CAPE CHARLES - Building, Planning & Zoning Fee Schedule | | | | |
|---|--|--|--|--|
| EFFECTIVE July 1, 2026 - PROPOSED CHANGES HIGHLIGHTED | | | | |
| Type of Permit or Review | Charge or Fee | Comments | | |
| 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 1, 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 | | | |
| 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. Zoning Determination Letter | \$200▶ | NEW ITEM Needed due to staff time. | |
| | d. Trees/Landscaping | | | |
| | 1.) Tree Removal Permit | \$20/tree | | |
| | 2.) PENALTY - Tree removal without a permit | \$300/tree | | |
| | e. Variance or Exception to CBPA Application to Board of Zoning Appeals | \$500**▶ | | |
| | f. Signage | | | |
| | 1) All Permanant, Freestanding, Wall and Other (Canopy, Projecting, Awning, Marquee, Directory) pursuant to Town Code Chapter 32, Sections 32-120 thru 32-122 (all Residential, Commercial, Harbor and Industrial Zoning Districts & Accawmacke PUD District Ordinance | \$75 = 12 sq. ft or less: \$75 plus \$2 per sq. ft over 12 sq. ft | | |
| 2) No permit required nor fee imposed to any temporary sign pursuant to Town Code Chapter 32, Sections 32-120 thru 32-122 (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 | | | |
| g. Short Term Rental (STR) Administrative Fee | \$450 | | | |
| HISTORIC DISTRICT REVIEW BOARD | 6. Historic District Review Board Application Fee | | | |
| | a. Routine Maintenance per CC Historic District Design Guidelines Appendix G | No Application and No FEE | NEW ITEM to align with new amendments | |
| | b. New Construction - Residential | 500 \$1,000 | 5/26/2026: Staff Reviewed & concurred that these fees are necessary, as much staff time is spent on these applications | |
| | c. New Construction: Commercial or Commercial/Residential Mixed Use | 1000 \$2,000 | Added four separate categories of work to be in line with Town Code, Chapter 32: Zoning Ordinance | |
| | d. Renovation | | | |
| | 1) Minor Work authorized by Town Code Chapter 32, Section 32-226 (b) & HDRB Guidelines Appendix G, residential and/or commercial - Administrative Review and Approval only | 75 \$50 | See comment above | |
| | 2) Major Work - Residential (Exterior Renovations) authorized by Town Code Chapter 32, Section 32-226 (c) & HDRB Guidelines Appendix G for the following: accessory structures, awnings, canopies, carports, decks, driveways, reroofing, shutters, stairs, and steps. | 150 \$125 | See comment above | |
| | 3) Major Work - Residential (Exterior Renovations) authorized by Town Code Chapter 32, Section 32-226 (c) & HDRB Guidelines Appendix G for the following: additions, alterations, architectural style projects; building relocations; chimneys; doors; foundations; masonry, porches, removals, siding, windows. | \$500 | | |

| | Type of Permit or Review | Charge or Fee | Comments |
|--|--|---|--|
| HISTORIC DISTRICT | 4) Major Work - Residential (Exterior Renovations) authorized by Town Code Chapter 32, Section 32-226 (c) & HDRB Guidelines Appendix G to return a contributing structure to its original historic appearance. | \$450 | 5/26/2026: Staff Reviewed & added this category as an incentive to homeowners to return the structure to its original appearance |
| | 5) Major Work - Commercial | \$1,000 | Name change to align with ordinance |
| | 6) Major Work - Demolition of structure | 400 750 \$500 | 5/26/2026: Staff Reviewed & Decreased Slightly |
| | e. Sign Review by HDRB if a new canopy/awning/marque or wall/hanging/projecting sign requires new affixment to a historic building | \$50 | |
| | f. Extension of approved Certificate of Appropriateness (CoA) | 50 \$25 | 5/26/2026: Staff Reviewed & Decreased Slightly |
| | g. Modification to an approved and active Certificate of Appropriateness (CoA) | \$200 | Separated into two different categories |
| | 1) Administrative Issued CoA | \$50 | 5/26/2026: Staff Reviewed |
| | 2) HDRB Issued CoA | \$200 | 5/26/2026: Staff Reviewed |
| | h. Working without an approved and active Certificate of Appropriateness (CoA) or After the Fact Permit Fee | \$1,000 | 5/26/2026: Staff Reviewed & consensus was to keep one category for clarity |
| 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 Appropriateness | | |
| | 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 & Coastal Dune Permit | \$500**▶ | Actual board name |
| | b. Administrative Approvals Wetlands & Coastal Dune Permit: examples: boardwalk, walkway | 200 \$100▶ | 5/26/2026: Staff Reviewed & Decreased Slightly |
| | c. CBPA Exception, pursuant to CC Town Code Chapter 32, Article VII, Section 32-194- Application to the BZA | 200 -\$500**▶ | 5/26/2026: Staff Reviewed & recommends an increase due to time requirements |
| | 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** | Added another category for signs |
| | 1) Comprehensive Sign Plan | \$200** | |
| | 2) All Others CUPs | \$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 \$1,000 + \$100/lot #^▶ | Extensive time requirements |
| | 3) Final plat review | | |
| | a) 3 lots or less | \$125▶ | |
| | b) 4 lots or more | \$250▶ | |
| | 4) Subdivision modification | 75 -\$250▶ | Extensive time requirements |
| | 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 | Comments |
|---|---|--|---|
| 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 Notification 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 | | | |
| ▶ 3rd Party General Review Costs -Engineering, Environmental, Legal, and Planning | | | Additional fees may be incurred for outside agency review |