



Town Council Budget Work Session

April 16, 2026 at 7:30 PM

Cape Charles Civic Center - 500 Tazewell Avenue

Agenda

- 1. Call to Order**
 - A. Roll Call
- 2. Items for Discussion**
 - A. FY 2027 Budget - Continuation from April 2, 2026
- 3. Adjournment**

TOWN OF CAPE CHARLES FISCAL YEAR 2027 PROPOSED BUDGET SUMMARY

General Fund	
Revenue	\$ 11,198,200.00
Expenditures	
	Legislative \$ 46,616.00
	Clerk \$ 105,224.00
	Town Manager \$ 739,513.00
	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 \$ 1,007,808.00
	Town Events & Recreation \$ 103,800.00
	Library \$ 264,861.00
	Planning & Zoning \$ 395,458.00
	Transfers Out \$ 6,323,987.00
	Total Expenditures \$ 11,198,200.00
	Revenue Less Expenditures \$ -

Capital Projects Fund	
Revenue	\$ 5,894,500.00
Expenditures	\$ 5,894,500.00
	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 \$ -

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	\$ -	\$ -	\$ 1,739,450.00		Using FY26 amount billed as a placeholder - awaiting assessment from county & new tax rate
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	128.00%	
100-3020-2025 Personal Property Tax 2025	\$ 115,000.00	\$ 156,719.38	\$ 45,600.00		
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		
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%	

Account	FY26 Budget	FY26 Actual as of 3/12/25	FY27 Proposed Budget	% change	Notes
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	\$ 15,000.00	-26.39%	May be updated later after county budget is published
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%	
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

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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 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
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%	

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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	\$ 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	\$ -	\$ 30,000.00	0.00%	Have requested \$37k from NOCO this year. Not confirmed yet. \$30k granted in past years.
100-3850-2000 Grant Other - Northampton County	\$ 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	\$ -	\$ 5,317,548.00	35371.60%	
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		\$ 11,198,200.00		Prior year totals only include accounts with amounts budgeted for FY27
GF Operating Revenue			\$ 5,880,652.00		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%	

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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	\$ 202,790.00	63.28%	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	\$ 12,912.00	-25.69%	
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	\$ 14,600.00	-5.19%	
100-4121-2210 Life Insurance	\$ 3,044.00	\$ 1,281.20	\$ 2,864.00	-5.91%	
100-4121-2220 Disability Insurance, LTD& STD	\$ 1,318.00	\$ 605.64	\$ 1,500.00	13.81%	
100-4121-2230 Worker's Comp	\$ 1,710.00	\$ 84.72	\$ 1,896.00	10.88%	
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 settlment & 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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100-4121-3420 Consulting Svcs GenFund	\$ 45,000.00	\$ 13,407.28	\$ 95,000.00	111.11%	VHB consulting for beachfront master plan and \$25k for consulting for fire co. capital needs 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		\$ 739,513.00		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		

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

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

Account	FY26 Budget	FY26 Actual as of 3/12/25	FY27 Proposed Budget	% change	Notes
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, Permit Tech. & 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	\$ 27,500.00	3.69%	
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.

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	\$ 90,000.00	28.57%	Plumbing supplies, electrical supplies, road barriers, etc., includes \$20k to outsource painting & maint. of civic center & beachfront pavillion
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		\$ 1,007,808.00	5.92%	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 and 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		
100-4710-2230 Worker's Comp			\$ 70.00		

Account	FY26 Budget	FY26 Actual as of 3/12/25	FY27 Proposed Budget	% change	Notes
100-4710-2300 Health Insurance			\$ 6,802.00		
100-4710-2301 Health Reimb Acct 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 Reimb Acct 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
100-4730-3500 Advertising Services	\$ 500.00	\$ 786.37	\$ 500.00	0.00%	Promotional materials for public

Account	FY26 Budget	FY26 Actual as of 3/12/25	FY27 Proposed Budget	% change	Notes
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	\$ 4,031.00		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	316.67%	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 story time, 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		\$ 264,861.00	2.08%	Prior year 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 SUI 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%	
100-4811-2230 Worker's Comp	\$ 387.25	\$ 84.71	\$ 215.00	-44.48%	

Account	FY26 Budget	FY26 Actual as of 3/12/25	FY27 Proposed Budget	% change	Notes
100-4811-2300 Health Insurance	\$ 21,041.37	\$ 15,322.04	\$ 19,197.00	-8.77%	
100-4811-2301 Health Reimb Acct 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
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

Account	FY26 Budget	FY26 Actual as of 3/12/25	FY27 Proposed Budget	% change	Notes
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	\$ 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	\$ 5,000.00	0.00%	
100-4121-4080 Grant Exp - Sail 250	\$ 20,200.00	\$ -	\$ -	-100.00%	
100-4121-4085 Grant Exp - Cape Charles Christian School	\$ 4,000.00	\$ -	\$ -	-100.00%	
100-4121-4090 Grant Exp - Cape Charles Civic League	\$ 10,000.00	\$ 400.00	\$ -	-100.00%	
100-4121-4095 Grant Exp - Cape Charles Museum & Welcome Ctr	\$ 1,000.00	\$ -	\$ -	-100.00%	
100-4121-4100 Grant Exp - YMCA	\$ 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	\$ -	\$ 352,839.00		
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	\$ 5,461,661.00		Needed to fund capital project expenditures
100-xxxx-8120 Transfer to Gen Debt Svc Fund	\$ 95,121.00	\$ 95,121.00	\$ 30,122.00		
100-xxxx-8510 Transfer to Harbor Fund	\$ 265,730.98	\$ 265,730.98	\$ 115,170.00		
Total	\$ 1,018,008.44		\$ 6,323,987.00		This is a new dept., these expenses were previously under Town Manager
GF Total Expenses			\$ 11,198,200.00		

Account	FY26 Budget	FY26 Actual as of 3/12/25	FY27 Proposed Budget	% change	Notes
GF Operating Expenses			\$ 5,621,369.00		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	\$ -	\$ 352,839.00	10.80%	
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	\$ 5,461,661.00	181955.37%	
Total	\$ 1,972,456.46	\$ 1,560,724.32	\$ 5,894,500.00	198.84%	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	\$ 100,000.00	0.00%	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
110-4430-7061 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		\$ 5,894,500.00	47.90%	Prior year totals only include accounts with amounts budgeted for FY27.
Capital Fund Revenue Less Expenditures			\$ -		

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	\$ -		\$ -		

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%	
Prior year totals only include accounts with amounts budgeted for FY27.					
Total	\$ 1,108,330.98		\$ 1,099,370.00	-0.81%	
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%	

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 Reimb Acct 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

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	\$ -		\$ -		

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	\$ -		\$ -		