

**Town of Unionville**  
**Profit & Loss Budget Overview**  
 July 2026 through June 2027

	Jul '26 - Jun 27
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Fund balance appropriated	453,500.00
Investment income	90,000.00
Solid Waste Disposal Tax	5,000.00
Tax revenue	
Ad valorem taxes	235,000.00
Alcohol and beverage	30,000.00
Franchise taxes	200,000.00
Motor vehicle taxes	24,000.00
Sales and use tax	80,000.00
Total Tax revenue	569,000.00
Zoning fees	12,000.00
<b>Total Income</b>	<b>1,129,500.00</b>
<b>Expense</b>	
Advertising	1,000.00
Bank Service Charges	1,000.00
Capital outlay	500,000.00
Collection fees	1,000.00
Contributions	50,000.00
Dues and Subscriptions	12,000.00
Insurance	
Health insurance	1,000.00
Liability Insurance	11,000.00
Total Insurance	12,000.00
Maintenance and repairs	15,000.00
Miscellaneous	2,500.00
Office Supplies	17,500.00
Park insurance	12,500.00
Park maintenance	80,000.00
Park Utilities	24,000.00
Park waste services	6,000.00
Payroll Expenses	125,000.00
Postage and Delivery	4,000.00
Professional Fees	
Accounting	13,500.00
Consulting	4,000.00
Elections expense	0.00
Legal Fees	12,500.00
UDO implementation	13,500.00
Zoning administration	15,000.00
Total Professional Fees	58,500.00
Public Safety	127,000.00
Retirement benefits	9,000.00
Salaries	
Payroll taxes	10,000.00
Total Salaries	10,000.00
Security	1,500.00
Semiquincentennial celebration	15,000.00
Solid Waste Cost Sharing	8,000.00
Training and classes	5,000.00
Travel & Ent	
Travel	7,000.00
Total Travel & Ent	7,000.00
Utilities	
Gas and Electric	3,500.00
Internet and website	15,000.00

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Cash Basis

Town of Unionville  
**Profit & Loss Budget Overview**  
July 2026 through June 2027

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	<u>Jul '26 - Jun 27</u>
Reimbursement - Planning board	5,000.00
Telephone	1,000.00
Water	500.00
<b>Total Utilities</b>	<u>25,000.00</u>
<b>Total Expense</b>	<u>1,129,500.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>

Town of Unionville  
Fiscal Year 2026-27 Budget  
Assumptions and Explanations

## **Changes related to Planning and Budget Retreat**

### **Revenue**

Fund balance appropriated: Funds needed to cover excess of expenses over budgeted revenue. Amount used was 453,500.

### **Expenses**

Capital Outlay: Funds need for projected improvements to the Park that were discussed at the Retreat. Used 500,000.

Contributions: Moved funds for Volunteer Fire Department to Public Safety line item.

Public safety: Used 60,000 normal contribution plus 67,000 for funds designated for new building over 15 years.

Training and classes: Increased by 2,500 for Town Clerk certification and other education classes during the year.

Travel: Increased by 2,000 for out-of-town accommodations related to training classes.

### **Revenue**

Investment income: Monthly CD with Pinnacle at variable rate. Assume average interest rate of 2.25% on \$3,700,000 for 26-27. Annual interest income is approximately \$90,000.

Solid waste disposal: Assumed continued trend of approximately \$1,250 per quarter; used \$5,000.

Ad valorem: based upon estimated property values of \$1,225,665,020 for ad valorem taxes at \$.02 per hundred assessment rate and 98% collection rate. We do not collect farm deferred taxes and taxes under \$1.00, which has been deducted from the total taxes at \$10,000 annual amount; estimated revenue using \$.02 rate at \$235,000.

Alcohol and beverage: Used estimated amount of \$30,000.

Franchise taxes: Used 200,000 due to projected decrease per NCLM report.

Motor Vehicle taxes: based upon higher estimated values of \$124,087,879 at \$.02 rate and 100% collection rate; estimated \$24,000.

Sales and use tax: estimated \$80,000 based upon current year trend.

Zoning fees: based upon recent trends; used 12,000 for annual amount.

## **Expenses**

Advertising: Based upon normal trends; estimated \$1,000.

Bank service charges: Based upon trends; estimated \$1,000.

Collection fees: Use motor vehicle taxes times 3.0% rate for collection; estimated \$1,000.

Contributions: based upon normal contributions of \$60,000 to Unionville Volunteer Fire Department plus \$50,000 for various other charities; estimated \$110,000.

Dues and subscriptions: based upon current year trend; rounded up to \$12,000.

Health insurance: based upon life and dental insurance from League of Municipalities; used \$1,000.

Liability insurance: based upon current year trends; used 11,000.

Maintenance and repairs: Lawn maintenance \$10,020 annually; used budgeted amount for 25-26 of 15,000.

Miscellaneous: Allowance for unusual items that occur periodically; mostly security at meetings; used 2,500.

Office supplies: based upon historical trends; used \$17,500 for the year.

Park insurance; maintenance; utilities; waste services – based on current year trends; used 122,500

Payroll expenses: Guesstimate; used 70,000 for Melody; 25,000 for Darrell; 20,000 for Sonya; longevity bonus is 6,000; unallocated is 4,000.

Postage: based upon trends in these expenses; used \$4,000.

Accounting: Audit fees based upon contract cost of \$13,500.

Consulting: Critical intersection design – used same as 25-26 of \$4,000.

Election expense: No elections in 2026.

Legal fees: Based upon trends; used \$12,500.

UDO implementation: per contract; amount allocated to 26-27 is 13,500.

Zoning administration: based upon recent trends in expenses; used \$15,000.

Retirement benefits: used estimated amount of 9,000

Payroll taxes: used 7.65% of budgeted payroll; estimated \$10,000.

Security: Based upon recent trends; used \$1,500 for the year.

Semiquincentennial celebration: assume some leftover expense for 26-27 of 15,000

Solid Waste Cost Sharing: Used estimated amount of \$8,000 from Amy McCaskill with Union County.

Training and classes: Estimated increase due to training for new Town Clerk; used 2,500.

Travel and Meals: Used trends of monthly travel costs, \$5,000 for the year.

Utilities: Used same amount as budgeted for 25-26 of \$25,000.