

FY 2025 – 2026 Budget

Town Council Workshop

Public Comment Welcome

Process for adopting budget

- FY runs July 1 – June 30
- Need to develop, and adopt, an operating budget and a capital (reserve) budget
 - Both must be balanced when adopted, no later than June 30
- Will post budget synopsis in the Rapp Record
- Public Hearing and first reading on Thursday, May 8 (during meeting, not 5:30 pm)
- Second reading on Thursday, June 12, with the vote

What we have done to date

- Developed an initial draft budget based on prior years and requests received from Council members
 - Does not include Planning Commission Capital Plan and related costs
 - April 5, 2025, version, posted on web and basis for presentation, does not include changes discussed during April 7, 2025, Budget & Finance meeting. However, I will highlight those.

Goal for our hour this evening

- Provide overview of budget
- Highlight changes in revenue and expenses
- Discuss items that may need modification (Council members)
- Public comment

Comments can be sent to mcbradley@irvingtonva.gov, probinson@irvingtonva.gov, and svansaun@irvingtonva.gov with a cc to cdyson@irvingtonva.gov.

Quick snapshot

A	Y	AA	AB	AD	AF	AG
	FY2022/23	FY 2023/24	FY 2024/25		FY 2025/26	FY 2025/26 Notes
Cities and Towns	Actuals	Actuals	Budget	Actual as of 03/03/2025	Proposed Budget	Pulled in from Detail sheet
Chapter 25 - Budgets, Audits and Reports	July 2022	July 2023	July 2024		July 2025	
§15.2-2504. What Budget to Show	June 2023	June 2024	June 2025		June 2026	
	Copied from Budget2024-2025 - Working Version_20240404 jwabjs	Copied from Budget2024-2025 - Working Version_20240404 jwabjs	Copied from Budget2024-2025 - Working Version_20240404 jwabjs	Formula pull from Detail	Formula pull from Detail	
Revenue	\$461,161	\$596,349	\$592,874	\$ 558,828.91	\$603,205	Increase of 2%, driven by local sales & use tax primarily.
Operating Expenses	\$293,827	\$341,228	\$413,786	\$174,529	\$375,915	Decrease in Operating Expenses by 7%
Community Support and Tourism Promotion	\$15,920	\$23,831	\$29,650	\$ 12,090.40	\$32,300	This is the total of Community Support and Tourism expenses. Each expense needs to be appropriated individually, not as part of the budget adoption process.
Total Ops Exp.Comm.Sup/TPromo	\$309,747	\$365,059	\$443,436	\$186,620	\$324,285	This is the total of operating expenses that does NOT include Community Support & Tourism. (This is also what is appropriated when the budget is adopted to support regular and timely payment of regular operating expenses.)
Capital Budget Contribution	\$151,414	\$231,290	\$149,438	\$372,209	\$246,620	This is the possible contribution to Capital Reserves. It is the total revenue (row 3) - total operating (row 186).
Total Revenue	\$461,161	\$596,349	\$592,874	\$ 558,828.91	\$603,205	Operating Expenses, Community Support & Tourism, and Capital Budget Contribution
Total Expenditures	\$461,161	\$596,349	\$592,874	\$558,829	\$603,205	
Difference Revenue and Expenditures	\$0	\$0	\$0	\$ -	\$0	

	A	V	AA	AB	AD	AF	AG
1	Town of Irvington						
3		FY2022/23	FY 2023/24	FY 2024/25	FY 2025/26		FY 2025/26 Notes
4	Cities and Towns	Actuals	Actuals	Budget	Actual as of	Proposed Budget	
5	Chapter 25 - Budgets, Audits and Reports	July 2022	July 2023	July 2024	03/03/2025	July 2025	
6	\$15.2-2504. What Budget to Show	June 2023	June 2024	June 2025		June 2026	Pulled in from Detail sheet
7		Copied from Budget 2024-2025 - Working Version_20240404 junk	Copied from Budget 2024-2025 - Working Version_20240404 junk	Copied from Budget 2024-2025 - Working Version_20240404 junk	Formula pull from Detail	Formula pull from Detail	
8	Revenue	\$461,161	\$596,349	\$592,874	\$ 558,828.91	\$603,205	Increase of 2%, driven by local sales & use tax primarily.
9	Occupancy Tax (4%)	\$284,797	\$245,586	\$256,953	\$ 229,305.81	\$256,953	Kept at 2024/2025 Budget since appears may be pretty accurate. Did not decrease due to economics since exceeding the projected revenue this year by over 15%.
10	Prepared Food Tax (3%)	\$0	\$113,366	\$191,351	\$ 168,604.79	\$191,351	Kept at 2024/2025 Budget since appears may be pretty accurate. Did not decrease due to economics since exceeding the projected revenue this year by over 15%.
11	Real Estate Tax (\$0.0215/\$100)	\$64,753	\$63,767	\$62,401	\$ 60,162.19	\$62,401	Kept at 2024/2025 Budget since appears may be pretty accurate.
12	Local Retail Sales Tax	\$38,403	\$42,713	\$32,000	\$ 38,029.26	\$45,000	Currently 19% over budgeted, when only 67% through the budget year - effectively 52% over budgeted.
13	ATL Fire Grant	\$15,000	\$15,000	\$15,000	\$0	\$15,000	Assuming same level of funding
14	PP Tax (Auto/Golf Tags)	\$11,632	\$12,025	\$10,500	\$882	\$10,500	Kept at 2024/2025 Budget since appears may be pretty accurate.
15	Bank Franchise	\$8,214	\$8,256	\$8,000	\$0	\$8,000	Kept at 2024/2025 Budget since no indication needs to be different.
16	Interest Income	\$1,268	\$13,264	\$8,000	\$5,029	\$6,000	Decreased due to possible economic trends
17	Lokey Wiley Fund (library)	\$0	\$0	\$2,500	\$ -	\$2,500	Move from CD to pay for the library contribution
18	Property Rental Fees	\$0	\$2,000	\$2,000	\$0	\$2,000	Kept at 2024/2025 Budget since no indication needs to be different.
19	Permit / Zoning / Registration Fees	\$5,840	\$2,140	\$1,420	\$1,620	\$1,000	Decreased due to possible economic trends
20	Business Licenses	\$1,072	\$750	\$1,750	\$80	\$1,500	Assumed only STR registry fees (\$50) for 30 STRs
21	Cable TV / Communications	\$1,729	\$1,634	\$1,000	\$ 1,067.07	\$1,000	Kept at 2024/2025 Budget since appears may be pretty accurate.
22	ARPA	\$21,937	\$75,848	\$0	\$ 40,906.36	\$0	
23	VA Tourism Grant	\$0	\$0	\$0		\$0	DROP been 0 for 3 years
24	COVID-19 Cares Act	\$6,511	\$0	\$0		\$0	
25	Misc. Income	\$5	\$0	\$0		\$0	Been 0 for 2 years
26	Bike Path CD Fund for(Tri-way Trail)	\$0	\$0	\$0		\$0	Been 0 for 2 years
27	Capital Gains	\$0	\$0	\$0		\$0	DROP been 0 for 3 years
28	Prior Year Net Assets (COVID Funds)					\$0	DROP been 0 for 3 years

No changes during 04/07/2025 Budget & Finance. Have not decreased/removed real estate tax.

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4	Cities and Towns	Actuals	Actuals	Budget	Proposed Budget		
5	Chapter 25 - Budgets, Audits and Reports	July 2022	July 2023	July 2024	July 2025		
6	\$15.2-2504. What Budget to Show	June 2023	June 2024	June 2025	June 2026		Pulled in from Detail sheet
20	Operating Expenses	\$293,827	\$341,228	\$413,786	\$174,529	\$375,915	Decrease in Operating Expenses by 7%
31	Employee Expense	\$72,359	\$73,249	\$131,095	\$ 55,798.43	\$101,989	Decrease by 22% as no longer includes salary for third staff person. Also, all insurance - including workers comp - is captured in the Insurance line item.
32	Public Safety & Code Enforcement	\$579	\$30,251	\$57,293	\$ 18,690.11	\$51,630	Overall decrease by \$11,767, with increase of hours to 800 per year. Achieved by decrease in gas expenditures and insurance to the single insurance line item. Decreased the ATL Fire Grant to 15K from 20K. Decreased code enforcement in half as no expenditures in FY 2024 - 25.
33	Professional Services	\$86,483	\$77,427	\$59,000	\$ 36,685.20	\$59,000	No changes for FY 2025 - 26
34	Town Maintenance	\$20,172	\$35,857	\$50,750	\$ 10,233.45	\$61,620	Increased by \$10,870, with \$7,500 being for new flag poles and flags.
35	Office Expenses	\$26,354	\$30,984	\$38,515	\$ 6,563.19	\$15,920	Decreased by \$6,265 with decreases in dues & subscriptions, equipment, repairs & maintenance to building, computer, postage, and supplies. Increased janitorial.
36	Town Office Expenses (FKA Rent)	\$14,083	\$19,441	\$31,866	\$ 11,119.67	\$32,556	Increase to account for new lease and overlap of 2 months (August and September) in office space.
37	Municipal Expense	\$10,264	\$11,595	\$17,150	\$ 8,504.93	\$17,150	No change from FY 2024 - 25.
38	Utilities	\$16,131	\$18,731	\$13,650	\$ 7,559.76	\$12,550	Decreased by \$1100.
39	Town Council	\$5,058	\$5,933	\$6,500	\$ 2,557.51	\$6,500	No change from FY 2024 - 25.
40	Insurance (VSRA)	\$14,422	\$16,390	\$4,468	\$ 14,742.00	\$15,000	Rounded up from FY2024-25 payment. NOTE: We appear to make a single insurance payment, not broken out by specific insurance type. Updated the budget lines to have all insurance in this line item.
41	Planning Commission	\$27,710	\$21,289	\$2,500	\$ 2,032.78	\$1,500	Decreased by public notice costs given that joint public notices are charged to Town Council.
42	Mayor's Discretionary Fund	\$212	\$80	\$1,000	\$ 42.12	\$500	Decreased due to FY24/25 use
43	COVID-19 Cares Act	\$0	\$0	\$0	\$ -	\$0	DROP been 0 for 3 years
44	Reimburse Contingency Fund	\$0	\$0	\$0	\$ -	\$0	No need to reimburse contingency fund in FY25/26

Added 2K for deputy bonuses; updated banking fees; added 4K to install new flag holders; and 758 for two large flags for Commons.

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25 Actual as of 03/03/2025	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		<small>Copied from Bdgt12024-2025 - Working Version_20240404 iankin</small>	<small>Copied from Bdgt12024-2025 - Working Version_20240404 iankin</small>	<small>Copied from Bdgt12024-2025 - Working Version_20240404 iankin</small>		67%		Strikeout indicates rows that may be dropped as been 0 for three years
25	OPERATING EXPENSES	\$305,313	\$277,275	\$419,890	\$174,529	42%	\$375,915	Decrease in Operating Expenses by 7%
28	Town Office Expenses (FKA Rent)	\$14,083	\$13,593	\$31,866	\$11,120	35%	\$32,556	Increase to account for new lease and overlap of 2 months (August and September) in office space.
29	Town Office - Lease: monthly rent		\$13,593	\$18,075	\$8,949	50%	\$29,963	Current location through 09/30/2025, so 3 months at \$1521. \$3000 as security deposit when occupy. From lease: Monthly Rent: August 1, 2025 - July 31, 2026 \$3200 August 1, 2026 - July 31, 2027 \$3300 August 1, 2027 - July 31, 2028 \$3400 August 1, 2028 - July 31, 2029 \$3500 August 1, 2029 - July 31, 2030 \$3600 "If the Landlord delivers the Leased Premises, and Tenant occupies the Leased Premises, on the Commencement Date, the Initial Deposit will be applied as a credit against the rent due for the first 4 calendar months of the year 2026."
30	Town Office - Taxes			\$1,591	\$1,505	95%	\$1,193	We have occupancy of the current building for 3/4 of the year. Assume responsible for 3/4 of the annual tax bill.
31	Town Office - Building/Property Insurance	\$6,981	\$0	\$7,000	\$0	0%	\$0	Invoice as a single payment in year prior to coverage.
32	Town Office - Repairs & Maintenance(Building)	\$2,260	\$131	\$1,200	\$100	8%	\$0	Do not believe required to pay in new lease.
33	Town Office - Electricity	\$1,548	\$1,781	\$2,500	\$566	23%	\$1,400	Town Office (08/01/2025 - 06/30/2026) From lease: "Section 11. Utilities. During the term of this Lease, landlord shall pay water, septic, electrical and shared existing internet service."
34	Town Office - Heating Fuel	\$697	\$851	\$1,500	\$0	0%	\$0	From lease: "Section 11. Utilities. During the term of this Lease, landlord shall pay water, septic, electrical and shared existing internet service."

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1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25 Actual as of 03/03/2025	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
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25	OPERATING EXPENSES	\$305,313	\$277,275	\$419,890	\$174,529	42%	\$375,915	Decrease in Operating Expenses by 7%
36	Employee Expenses	\$72,359	\$49,375	\$131,095	\$55,798	43%	\$101,989	Decrease by 22% as no longer includes salary for third staff person. Also, all insurance - including workers comp - is captured in the Insurance line item.
37	Other			\$0	\$0-		\$0-	DROP been 0 for 3 years
38	Employee Conferences/ Seminars/Workshops			\$1,400	\$0	0%	\$1,400	Used FY24/25
39	Employee Bonding			\$200	\$0	0%	\$200	Used FY24/25
40	Employer Payroll Taxes	\$5,048	\$3,696	\$10,688	\$3,965	37%	\$8,289	Used 9% as estimate. Lower than FY2024-25 due to decrease in projected salaries (next row).
41	Employee Wages/Salaries	\$67,311	\$45,679	\$118,750	\$51,833	44%	\$92,100	Annual salary and potential holiday bonus for Town Administrator and Town Clerk. Potential salary increases of \$6K/year for both TA and TC.
42	Workers Compensation Insurance			\$57	\$0	0%		Either need to pull in individual estimate OR acknowledged wrapped up in the insurance bill.
43								
44	Professional Services	\$86,483	\$40,295	\$59,000	\$36,685	62%	\$59,000	No changes for FY 2025 - 26
49								
50	Insurance	\$14,422	\$16,390	\$4,468	\$14,742	330%	\$15,000	Rounded up from FY2024-25 payment. NOTE: We appear to make a single insurance payment, not broken out by specific insurance type. Updated the budget lines to have all

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25	OPERATING EXPENSES	\$305,313	\$277,275	\$419,890	\$174,529	42%	\$375,915	Decrease in Operating Expenses by 7%
54	Public Safety & Code Enforcement	\$579	\$23,508	\$63,397	\$18,690	29%	\$51,630	Overall decrease by \$11,767, with increase of hours to 800 per year. Achieved by decrease in gas expenditures and insurance to the single insurance line item. Decreased the ATL Fire Grant to 15K from 20K. Decreased code enforcement in half as no expenditures in FY 2024 - 25.
55	Deputy Program - Total		\$23,508	\$42,897	\$18,690	44%	\$36,380	Decrease from FY 2024 - 25 by \$413.
56	Deputy Program - Repair	\$0	\$476	\$952	\$315	33%	\$1,000	Rounded to 1K
57	Deputy Program - Gas	\$79	\$720	\$2,160	\$277	13%	\$500	Took to 500 based on expenses in 2024/25
58	Deputy Program - Wages/Salaries			\$30,900	\$16,840	54%	\$32,000	Removed bonus and increased to 800 hours for the year
59	Deputy Program - Employee Taxes			\$2,781	\$1,258	45%	\$2,880	9%
60	Deputy Program - set-aside for future capital expenses			\$0	\$0			Do we want to do an annual set aside in the Capital Budget to allow building of reserves to replace equipment?
61	Deputy Program - Insurance			\$6,104	\$0	0%		Invoice as a single payment in year prior to coverage.
62	Traffic Control/LCSD	\$0	\$22,311	\$0	\$0		\$0	
63	ATL Fire Grant	\$0	\$0	\$20,000	\$0	0%	\$15,000	Assumed same as FY24/25
64	Code Enforcement	\$0	\$0	\$500	\$0	0%	\$250	Decreasing based on FY24/25 use.
65	Other	\$500	\$0	\$0	\$0		\$0	

Increased to 53,810 – bonuses for deputies, which increases taxes as well

Office Expenses

- Questions:
 - Purchase new laptops for Town Staff?
 - Include funds for mobile phones for Town Staff and service plans?

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25	OPERATING EXPENSES	\$305,313	\$277,275	\$419,890	\$174,529	42%	\$375,915	Decrease in Operating Expenses by 7%
88								
89	Municipal Expenses	\$10,264	\$11,595	\$17,150	\$8,505	50%	\$17,150	No change from FY 2024 - 25.
96								
97	Town Council Expenses	\$5,058	\$5,933	\$6,500	\$2,558	39%	\$6,500	No change from FY 2024 - 25.
102								
103	Planning Commission Expenses	\$27,710	\$21,289	\$2,500	\$2,033	81%	\$1,500	Decreased by public notice costs given that joint public notices are charged to Town Council.
110								
111	Utilities	\$16,131	\$18,731	\$13,650	\$7,560	55%	\$12,550	Decreased by \$1100.
112	Heating Fuel	\$697	\$851	\$0			\$0	
113	Electricity (Total)	\$11,156	\$14,462	\$9,600	\$5,868	61%	\$9,500	4 Accounts: Street Lights (Street Lights = 3404); Town Office (not as of 09/2025; 4203 Irvington Rd = 7980); Christmas Tree (Xmas Tree Lights = 7505); Commons (Recreation Grounds = 5000)
114	Electricity - Street Lights (last 4 of account 3404)	\$9,504	\$12,093	\$9,100	\$5,711	63%	\$9,000	Rounded down FY24/25 estimate slightly
115	Electricity - Town Office (last 4 of account 7980)	\$1,548	\$2,222	\$0			\$0	Put all Town Office electricity under Town Office.
116	Electricity - Other (Xmas Tree Lights last 4 of account 7505; Recreation Grounds last 4 of account 5000)	\$104	\$148	\$500	\$157	31%	\$500	Kept at FY 2024-25 estimate as no reason to change.
117	Internet	\$1,108	\$1,280	\$2,500	\$839	34%	\$2,500	Same as FY24/25. Should support Business Premium Unlimited + Phone. Need to think about adding mobile for staff.
118	Telephone	\$1,559	\$1,341	\$0	\$506		\$0	Combined with Internet same as FY24/25
119	Water (Tennis Courts last 4 of account 1979; Town Office last 4 of account 7887)	\$548	\$679	\$550	\$247	45%	\$550	AQUA: Tennis Courts (000866535 0621979) Town Office (000866535 0577887) Tennis Courts - credit balance \$65.38
120	Utilities- Town Commons	\$1,017	\$119	\$1,000	\$100	10%	\$0	Confirm that this should be charged either to Dominion or Aqua.
121	Utilities- Other	\$46	\$0	\$0	\$0		\$0	Been 0 for 2 years

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103	Planning Commission Expenses	\$27,710	\$21,289	\$2,500	\$2,033	81%	\$1,500	Decreased by public notice costs given that joint public notices are charged to Town Council.	
110									
111	Utilities	\$16,131	\$18,731	\$13,650	\$7,560	55%	\$12,550	Decreased by \$1100.	
122									
123	Town Maintenance	\$21,002	\$29,226	\$50,750	\$10,233	20%	\$61,620	Increased by \$10,870, with \$7,500 being for new flag poles and flags.	
								Rename to General Maintenance?	
124	Sidewalks & General Maintenance		\$4,793	\$29,000	\$368	1%	\$25,060	\$10,000 for other maintenance work.	
125	Refuse & Debris Removal	\$1,227	\$1,394	\$1,500	\$1,159	77%	\$1,500	Leaving at FY24/25 to include Commons garbage	
126	Grounds/Landscape	\$16,801	\$15,600	\$20,000	\$8,352	42%	\$20,000	Kept at FY24/25 for the Commons etc.	
127	Flags/Banners	\$830	\$6,632	\$250	\$349	139%	\$15,060	Includes installation and purchases	
128	Flags - Maintenance & Repair	\$830	\$0	\$250	\$349	139%	\$7,500	\$3750 x 2 for lights/flag installation.	
								Do we need a big flag for the Commons? Size?	
								Purchase of 40 poles and flags	
								Liberty Flag Poles - \$130/pole for Premium Streetscape Flag Mounting Kit; \$59/flag for heavy duty 4'x6'	
								Westbrook estimate: 6' White Ash poles (40*40); 4 x 6 flag (40*95). This is \$5400, which is less than the other estimate, so incorporated.	
129	Flags - Hardware	\$0	\$3,316	\$0			\$7,560		
130	Flags/Banners - Other	\$0	\$3,316	\$0			\$0		
131	Town Maintenance - Other	\$484	\$807	\$0	\$6		\$0		

Sidewalks & Gen Maint decreased to 10K. Flag hardware – 12,318 to include 4K for installation new flag holders, big flags.

Capital Budget

- Added
 - \$50,000 for purchase of new holiday lights (37 poles)
 - \$15,000 for purchase of new office furniture and other move-related expenses
- Questions – spend or “reserves”
 - Sidewalks?
 - Deputy car? And other equipment?
 - Commons?
 - Comprehensive plan and related survey, map

Next Steps

- Next B&F on Monday, May 5 at 2:30 pm in Town Office
 - Will present updated version of the budget, which will be posted on town website
- Town Council, Thursday, May 8 at 6:30 pm
 - First reading of budget and related ordinances
 - Public hearing