

	A	Y	AA	AB	AD	AF	AG
1	Town of Irvington						
2	NOTE: This file will print on LEGAL paper.						<i>This is still a working file and needs conversation with the Town Council and Residents at the April 2025 Workshop and Monthly Standing Town Council Meeting. If you wish to share comments prior to that meeting, please send to mcb Bradley@irvingtonva.gov; probrinson@irvingtonva.gov; svansaun@irvingtonva.gov.</i>
3		FY2022/23	FY 2023/24	FY 2024/25		FY 2025/26	FY 2025/26 Notes
4	Cities and Towns	Actuals 2022 June 2023	Actuals July 2023 June 2024	Budget July 2024 June 2025	Actual as of 03/03/2025	Proposed Budget July 2025 June 2026	Pulled in from Detail sheet
5	Chapter 25 - Budgets, Audits and Reports						
6	§15.2-2504. What Budget to Show						
7		<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	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	
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
29							

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4	Cities and Towns	Actuals July 2022 June 2023	Actuals July 2023 June 2024	Budget July 2024 June 2025	Actual as of 03/03/2025	Proposed Budget July 2025 June 2026	Pulled in from Detail sheet
5	Chapter 25 - Budgets, Audits and Reports						
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30	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
44	Reimburse Contingency Fund	\$0	\$0	\$0	\$ -	\$0	No need to reimburse contingency fund in FY25/26
45							
46							

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47	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.
48	Community Events	\$4,173	\$9,869	\$15,550	\$9,990	\$18,700	0
49	Community Event: Christmas	\$432	\$3,750	\$4,300	\$ 4,553.90	\$5,000	Increased as went over with no reimbursement for Xmas Eve requested. Illuminate Irvington - cost sharing with IVBA (50% for publicity, event costs). Xmas Eve - \$300. New street pole lights are included in the FY25-26 Capital Budget (25K)
50	Community Event: July 4th Parade/Christmas	\$1,741	\$2,869	\$8,000	\$ 2,186.50	\$9,200	Same level for parade + 1200 for parade coordinator in FY26/27
51	Community Event: Irvington Golf Tournament	\$2,000	\$2,000	\$2,000	\$ 2,000.00	\$2,000	0
52	Community Event: Irvington Crab Festival(SEM)	\$0	\$1,250	\$1,250	\$ 1,250.00	\$2,500	FY24/25 sponsored mallets at reduced rate. Suggesting mallet sponsorship at "real" rate.
53	Charitable Donations	\$11,450	\$20,100	\$5,000	\$ -	\$5,000	Do we want to set aside a block of money larger than our usual donations to support additional charitable activities? Steamboat Era Museum: 2500; Lancaster Library 2500;
54	Charitable Donation: Steamboat Era Museum	\$3,750	\$7,500	\$2,500	\$ -	\$2,500	Hold consistent
55	Charitable Donation: Lancaster Library	\$5,000	\$2,500	\$2,500	\$ -	\$2,500	Hold consistent - and remember to take \$ from CD.
56	Charitable Donation: Fire and Rescue	\$0	\$10,000	\$0	\$ -	\$0	Do we want to set aside for the Rescue Squad?
57	Charitable Donation: Boys & Girls Club	\$1,500	\$0	\$0	\$ -	\$0	Been 0 for 2 years
58	Charitable Donation: Other	\$1,200	\$100				
59	Virginia River Realm	\$2,500	\$0	\$5,000	\$ -	\$5,000	FY24/25 levels
60	Irvington Social Media Promotion	\$0	\$3,600	\$3,600	\$ 2,100.00	\$3,600	FY24/25 amount
61	Wi-Fi	\$190		\$500	\$ -	\$0	Do we want to set aside anything for WiFi?
62	Flags and Banners	\$830	\$131	\$0	\$ -	\$0	Moved to Maintenance
63	Irvington Tourism (Grant/Flack Shack)	\$1,200	\$0	\$0	\$ -	\$0	Been 0 for 2 years
64	Trolley	(\$250)	\$0	\$0	\$ -	\$0	Been 0 for 2 years
65	Tri-Way Trail	\$0		\$0	\$ -	\$0	Do we want to set aside for contribution? or trail head expenses?
66	Misc Support	\$0	\$0	\$0	\$ -	\$0	Drop been 0 for 3 years
67							

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68	Total Ops Exp.Comm.Sup/TPromo	\$309,747	\$365,059	\$443,436	\$186,620	\$324,285	
69							
70	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).
71							
72	Total Revenue	\$461,161	\$596,349	\$592,874	\$ 558,828.91	\$603,205	Operating Expenses, Community Support & Tourism, and Capital Budget Contribution
73	Total Expenditures	\$461,161	\$596,349	\$592,874	\$558,829	\$603,205	
74	Difference Revenue and Expenditures	\$0	\$0	\$0	\$ -	\$0	

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
3	REVENUE	\$461,161	\$596,349	\$592,874	\$558,829	94%	\$603,205	Increase of 2%, driven by local sales & use tax primarily.
4	Occupancy Tax (4%)	\$284,797	\$245,586	\$256,953	\$229,306	89%	\$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%.
5	Prepared Food Tax (3%)	\$0	\$113,366	\$191,351	\$168,605	88%	\$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%.
6	Real Estate Tax - Revenue (\$0.0215/\$100)	\$64,753	\$63,767	\$62,401	\$60,162	96%	\$62,401	Kept at 2024/2025 Budget since appears may be pretty accurate.
7	Local Sales & Use Tax	\$38,403	\$42,713	\$32,000	\$38,029	119%	\$45,000	Currently 19% over budgeted, when only 67% through the budget year - effectively 52% over budgeted.
8	Fire Grant	\$15,000	\$15,000	\$15,000	\$0	0%	\$15,000	Assuming same level of funding
9	Auto/Golf Tags - Revenue	\$11,632	\$12,025	\$10,500	\$10,542	100%	\$10,500	Kept at 2024/2025 Budget since appears may be pretty accurate.
10	Bank Franchise Income	\$8,214	\$8,256	\$8,000	\$0	0%	\$8,000	Kept at 2024/2025 Budget since no indication needs to be different.
11	Interest Income	\$1,268	\$13,264	\$8,000	\$6,517	81%	\$6,000	Decreased due to possible economic trends
12	Lokey Funding	\$0	\$0	\$2,500	\$0	0%	\$2,500	Move from CD to pay for the library contribution
13	Property Rental Fees	\$0	\$2,000	\$2,000	\$1,000	50%	\$2,000	Kept at 2024/2025 Budget since no indication needs to be different.
14	Permit Fees	\$5,840	\$2,140	\$1,420	\$2,265	159%	\$1,000	Decreased due to possible economic trends
15	Business Licenses	\$1,072	\$750	\$1,750	\$430	25%	\$1,500	Assumed only STR registry fees (\$50) for 30 STRs
16	Cable TV/Comm Income	\$1,729	\$1,634	\$1,000	\$1,067	107%	\$1,000	Kept at 2024/2025 Budget since appears may be pretty accurate.
17	ARPA	\$21,937	\$75,848	\$0	\$40,906		\$0	
18	Va Tourism Grant	\$0	\$0	\$0			\$0	DROP been 0 for 3 years
19	Bike Path CD (Tri way Trail)	\$0	\$0	\$0			\$0	DROP been 0 for 3 years

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2		Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
20	Miscellaneous Income	\$5	\$0	\$0			\$0	Been 0 for 2 years
21	Covid -19	\$6,511	\$0	\$0			\$0	Been 0 for 2 years
22	Prior Year Net Assets (COVID Funds)		\$0	\$0			\$0-	DROP been 0 for 3 years
23	Capital Gains	\$0	\$0	\$0			\$0-	DROP been 0 for 3 years
24								
25	OPERATING EXPENSES	\$305,313	\$277,275	\$419,890	\$174,529	42%	\$375,915	Decrease in Operating Expenses by 7%
26	Covid-19 Cares Act	\$0	\$0	\$0	\$0-		\$0-	DROP been 0 for 3 years
27	Mayor's Discretionary Fund	\$212	\$0	\$1,000	\$42	4%	\$500	Decreased due to FY24/25 use
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.

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2		Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
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	3 months of paying - so 200 to old Town Office + 11 months of new 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."
35								
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	Town Clerk. Potential salary increases of \$6K/year for both TA and TC. NOTE: Not holding additional salary for potential additional staff person.
42	Workers Compensation Insurance			\$57	\$0	0%		Either need to pull in individual estimate OR acknowledged wrapped up in the insurance bill.
43								

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44	Professional Services	\$86,483	\$40,295	\$59,000	\$36,685	62%	\$59,000	No changes for FY 2025 - 26
45	Professional Services - Accounting	\$12,731	\$7,388	\$14,000	\$5,963	43%	\$14,000	Retained at 2024/25 levels. Still need to decide whether to move to local person.
46	Management	\$10,682		\$0	\$0		\$0	Been 0 for 2 years
47	Professional Services - Legal	\$63,070	\$32,907	\$45,000	\$30,723	68%	\$45,000	Kept at 2024/25 levels, which seem like they may be reasonable for 2025/26.
48	Professional Services - Realtor		\$0	\$0	\$0		\$0	DROP Been 0 for 3 years
49								
50	Insurance	\$14,422	\$16,390	\$4,468	\$14,742	330%	\$15,000	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.
51	Insurance - Building/Property	\$6,981	\$0	\$0				Invoice as a single payment in year prior to coverage. Confirmed new lease requires renter's insurance.
52	Insurance - General Liability	\$7,441	\$16,390	\$4,468	\$14,742	330%	\$15,000	Invoice as a single payment in year prior to coverage. Increased slightly due to the payment from FY24/25.
53								
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

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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	
66								
67	Office Expense	\$26,354	\$30,984	\$38,515	\$6,563	17%	\$15,920	Decreased by \$6,265 with decreases in dues & subscriptions, equipment, repairs & maintenance to building, computer, postage, and supplies. Increased janitorial.
68	Storage Unit		\$1,303	\$2,400	\$1,843	77%	\$2,400	East Irvington Rental - \$200/mo
69	Town Storage (Christmas, Flags...)	\$0	\$470	\$0			\$0	Been 0 for 2 years
70	Mileage & Travel			\$200	\$0	0%	\$200	Assumed same as FY24/25
71	Printer Lease	\$6,338	\$5,468	\$5,100	\$3,456	68%	\$5,100	Assumed no change in lease
72	Office Expense - Other	\$105	\$48	\$0			\$0	
73	Dues & Subscriptions	\$150	\$1,140	\$1,500	\$0	0%	\$1,000	Recommended memberships: Lancaster by the Bay \$125; Virginia Municipal Clerks Association \$25; Virginia Association of Zoning Officials \$100;

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74	Banking Fees (safety deposit box)	\$763	\$30	\$150	\$228	152%	\$300	Assumed \$100 for safety deposit box and \$200 to cover bank fees.
75	Equipment	\$725		\$500	\$0	0%		Should we include mobile phone charges?
76	Repairs & Maintenance(Building)	\$2,260	\$6,286	\$0			\$0	
77	Janitorial	\$920	\$700	\$1,500	\$210	14%	\$2,500	Increased to 2500 as will need to clean old office and new office for a few months. May require heavy cleaning at one or both locations.
78	Computer - Total	\$5,627	\$10,366	\$20,845	\$9,246	44%	\$16,407	Try to get to one line "Technology" so we don't have to divide the invoice.
79	Computer - Processing Fees (Gmail, Vix, Google)	\$4,054	\$5,539	\$11,468	\$5,066	44%	\$12,677	Increase to 26.40/user
80	Computer - Maintenance/Repairs	\$165		\$2,520	\$0	0%	\$2,520	Same as FY24/25. Need to make sure that we are separating bills OR compress line items.
81	Computer - Hardware	\$1,198		\$5,647	\$0	0%		Ask Chris if additional hardware costs. 2 new laptops for staff?
82	Computer - Software	\$210	\$220	\$1,210	\$120	10%	\$1,210	Talk with Jay about shifting to QuickBooks online. Otherwise FY24/25
83	Computer - Other	\$0	\$4,607		\$4,060		\$0	If can move the actuals, could drop.
84	Postage	\$1,142	\$318	\$800	\$197	25%	\$400	Cut in half given FY24/25 expenses.
85	Supplies	\$1,908	\$2,862	\$3,000	\$630	21%	\$1,500	Cut in half given expenses to date.
86	Website Maintenance	\$6,416	\$1,993	\$2,520	\$0	0%	\$2,520	Since Mill Creek Geek sends a single invoice, that would require work to divide, put into Technology.
87	Other	\$0	\$0	\$0	\$0		\$0	DROP been 0 for 3 years
88								
89	Municipal Expenses	\$10,264	\$11,595	\$17,150	\$8,505	50%	\$17,150	No change from FY 2024 - 25.
90	Personal Property (PP) Tax Collection Fee (including mail house fees)	\$1,078	\$1,198	\$1,500	\$1,029	69%	\$1,500	Kept at FY24/25 expenses

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
91	Real Estate (RE) Tax Collection Fee(including mail house fees)	\$6,475	\$8,101	\$7,740	\$7,476	97%	\$7,740	Kept at FY24/25 expenses.
92	Codification of Ordinances	\$2,711	\$2,295	\$2,410	\$0	0%	\$2,410	MuniCode annual subscription.
93	Election Expenses			\$4,000	\$0	0%	\$4,000	Special election in Nov 2025 to for TC seat that will have 1 more year remaining (BS old seat)
94	Municipal Audit			\$1,500	\$0	0%	\$1,500	Kept at FY24/25 expenses.
95	Municipal Other	-	-	\$0	\$0		\$0	DROP been 0 for 3 years
96								
97	Town Council Expenses	\$5,058	\$5,933	\$6,500	\$2,558	39%	\$6,500	No change from FY 2024 - 25.
98	Town Council Minutes	\$1,581	\$1,314	\$0	\$0		\$0	
99	Public Notices	\$2,608	\$3,520	\$3,000	\$1,508	50%	\$3,000	QUESTION: Can we combine with the PC Public Notices?
100	Town Council Conferences/Seminars/Workshops		\$0	\$3,500	\$125	4%	\$3,500	
101	Town Council - Other	\$869	\$1,100	\$0	\$925		\$0	
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.
104	Comprehensive Plan			\$0	\$1,260		\$0	Don't drop b/c every 5 years
105	Zoning map			\$0	\$0		\$0	DROP b/c been 0 for 3 years
106	Survey	\$24,952	\$20,161	\$0			\$0	
107	Public Notices	\$2,504	\$1,128	\$2,000	\$773	39%	\$1,000	Cut in half based on FY24/25
108	PC Conferences/Seminars/Workshops			\$500	\$0	0%	\$500	

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
109	Planning Commission Expense - Other	\$254		\$0			\$0	
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
119	Water (Tennis Courts last 4 of account 1979; Town Office last 4 of account 7887)	\$548	\$679	\$550	\$247	45%	\$550	Same as FY24/25 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
122								

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
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.
124	Sidewalks & General Maintenance		\$4,793	\$29,000	\$368	1%	\$25,060	Rename to General Maintenance? \$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.
129	Flags - Hardware	\$0	\$3,316	\$0			\$7,560	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.
130	Flags/Banners - Other	\$0	\$3,316	\$0			\$0	
131	Town Maintenance - Other	\$484	\$807	\$0	\$6		\$0	
132								
133	OPERATING EXPENSES w/o CS&Tour	\$306,143	\$337,800	\$413,786	\$155,839	38%	\$324,285	Support & Tourism. (This is also what is appropriated when the budget is adopted to support regular and timely payment of regular operating expenses.)
135	Reimburse Contingency Fund	\$0	\$0	\$0	\$0		\$0	No need to reimburse contingency fund in FY25/26
136								

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
137	COMMUNITY SUPPORT/TOURISM	\$20,090	\$33,700	\$29,650	\$12,090	41%	\$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.
138	Irvington Social Media Promotion	\$0	\$3,600	\$3,600	\$2,100	58%	\$3,600	FY24/25 amount
139	VA Grant Expenses	\$0	\$0	\$0	\$0-		\$0-	Drop been 0 for 3 years
140	Irvington tourism support (Flick Shack)	\$0	\$0	\$0	\$0-		\$0-	Drop been 0 for 3 years
141	Tri-Way Trail	\$0		\$0	\$0			Do we want to set aside for contribution? or trail head expenses?
142	Charitable Donations	\$11,450	\$20,100	\$5,000	\$0	0%	\$5,000	Do we want to set aside a block of money larger than our usual donations to support additional charitable activities? Steamboat Era Museum: 2500; Lancaster Library 2500;
143	Boys & Girls Club	\$1,500	\$0	\$0	\$0			Been 0 for 2 years
144	Steamboat Era Museum	\$3,750	\$7,500	\$2,500	\$0	0%	\$2,500	Hold consistent
145	Lancaster Community Library	\$5,000	\$2,500	\$2,500	\$0	0%	\$2,500	Hold consistent - and remember to take \$ from CD.
146	Fire & Rescue	\$0	\$10,000	\$0	\$0			Do we want to set aside for the Rescue Squad?
147	Charitable Donations - Other	\$1,200	\$100	\$0	\$0			
148	Community Events	\$4,173	\$9,869	\$15,550	\$9,990	64%	\$18,700	
149	Irvington Crab Festival	\$0	\$1,250	\$1,250	\$1,250	100%	\$2,500	FY24/25 sponsored mallets at reduced rate. Suggesting mallet sponsorship at "real" rate.

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Copied from Budget2024-2025 - Working Version_20240404 junbjs	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
150	Christmas	\$432	\$3,750	\$4,300	\$4,554	106%	\$5,000	Increased as went over with no reimbursement for Xmas Eve requested. Illuminate Irvington - cost sharing with IVBA (50% for publicity, event costs). Xmas Eve - \$300. New street pole lights are included in the FY25-26 Capital Budget (25K)
151	Irvington Golf Tourney	\$2,000	\$2,000	\$2,000	\$2,000	100%	\$2,000	
152	July 4th Parade/Concert	\$1,741	\$2,869	\$8,000	\$2,187	27%	\$9,200	Same level for parade + 1200 for parade coordinator in FY26/27
153	Other	\$0	\$0		\$0-	#DIV/0!	\$0-	Drop-been-0 for 3 years
154	Town Commons/Tennis Cts/Gazebo	\$0	\$0	\$0	\$0-		\$0-	Drop-been-0 for 3 years
155	Flags/Banners	\$830	\$131	\$0	\$0		\$0	Moved to Maintenance
156	Flags - Maintenance & Repair	\$830	\$131	\$0	\$0		\$0	Moved to Maintenance
157	Flags - Hardware	\$0	\$0	\$0	\$0-		\$0-	Drop-been-0 for 3 years
158	Flags/Banners - Other	\$0	\$0	\$0	\$0-		\$0-	Drop-been-0 for 3 years
159	Trolley	(\$250)	\$0	\$0	\$0		\$0	Been 0 for 2 years
160	Virginia River Realm	\$2,500	\$0	\$5,000	\$0	0%	\$5,000	FY24/25 levels
161	Flack Shack (Tourism Support)	\$1,200	\$0	\$0	\$0		\$0	Been 0 for 2 years
162	Misc Community Support & Tourism	\$0	\$0	\$0	\$0-		\$0-	Drop-been-0 for 3 years
163	Town WiFi	\$190	\$0	\$500	\$0	0%	\$0	Do we want to set aside anything for WiFi?
164	Prior Year Net Expend (Covid Funds)						\$0-	Drop-been-0 for 3 years
165	Total OPERATING EXPENSES	\$326,233	\$371,499	\$443,436	\$167,929	38%	\$356,585	This is the total of expenses - operating, community support, and tourism.
166								

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	FY 25/26 Development Notes
2		<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	<small>Copied from Budget2024-2025 - Working Version_20240404 junbjs</small>	Actual as of 03/03/2025	67%		Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
167	Operating Inc. w/o Cap Exp.	\$134,928	\$224,850	\$149,438	\$390,899	262%	\$246,620	This is the possible contribution to Capital Reserves. It is the total revenue (row 3) - total operating (row 186).
168	Percentage of Projected Meals Tax Revenue			78.10%			128.88%	This is the contribution to Capital Reserves as a percentage of the Meals Tax. So, 129% of the estimated Meals Tax would be contributed to the Capital Reserve.

	A	D	E	I	J	K	L	M	N	O	P
1		Capital	2024/2025			2025/2026 Notes					
2		List	Expenditures as of 03/03/2025	From 2024/2025 Budget	FY2025/2026 Budget	Yellow highlighting includes actions to be taken or questions	From 2024/2025 Budget	FY2025/2026 Budget	From 2024/2025 Budget	FY2025/2026 Budget	From 2024/2025 Budget
3		2024/2025		2025/2026	2025/2026		2026/2027	2026/2027	2027/2028	2026/2027	Totals
4	Balance Fwd Previous Year	0			\$ -	Made 0 as incorporate checking and CD balances in Cash Assets.		\$ 165,885.36	0	\$ (726,000.00)	
5	Cash Assets on Hand (see notes column for date)	751,629			\$ 825,700.11	UPDATE CD balances (see U8) + CB checking (345,876 as of 02/28/2025) Need to account for balance from prev year b/c incorproated into those, right?					
6	Retained Earnings										
7	YE Contributions (Net Income)	231,290			\$ 372,209.36	Formula to pull from Summaries - but remove b/c is in cash assets?					
8	CD' s	(254,188)			\$ (479,824.11)	CB (7 mo; opened 12/09/2024; last 4 of account 7881; opened with 65272.60; interest rate 3.78) CB (13-month; last 4 7737; interest rate 2.96; matures on 07/09/2025; balance on 02/28/2025 267,019.72) Blue Ridge (15 month; last 4 3235; matures 02/07/2026; amount on 10/25/2024 4,721.46) Atlantic Union (12 mo; last 4 2725; matures on 04/04/2025; amount on 03/12/2025 142,810.33)					
9	Restricted Funds	(36,460)			\$ (36,460.00)	Need to confirm. For now, assumed same as FY2024/25					
10	Restricted/Contingency Fund	(130,000)		(130,000)	\$ (130,000.00)	Kept same	(130,000)	\$ (130,000.00)	(130,000)	\$ (130,000.00)	
11	Available for plan	562,271			\$ 551,625.36						0
12											
13	Infrastructure										
14	Upgrade electrical for broadband				\$ -						0
15	New Sidewalks	(205,000)	\$ 147,382.50	0		Will we do any sidewalk work?					(57,618)
16	Total Infrastructure	(205,000)	\$ 147,382.50	0			0		0		(57,618)
17											
18	Sewer										
19	Sewer Engineering Report/study	(10,000)		0	\$ -		0		0		(10,000)
20	USDA Response&Environment Assessment	(25,000)		0	\$ -		0		0		(25,000)
21	Town Center Sewer	(150,000)		(600,000)	\$ (300,000.00)	Doubled the FY2024/25 "hold" / "contribution"	(400,000)		(450,000)		(1,600,000)
22	Whole Town Sewer				\$ -						0
23	Total Sewer	(185,000)		(600,000)	\$ (300,000.00)		(400,000)		(450,000)		(1,635,000)
24											
25	The Commons										

	A	D	E	I	J	K	L	M	N	O	P
1		Capital	2024/2025			2025/2026 Notes					
2		List	Expenditures as of 03/03/2025	From 2024/2025 Budget	FY2025/2026 Budget	Yellow highlighting includes actions to be taken or questions	From 2024/2025 Budget	FY2025/2026 Budget	From 2024/2025 Budget	FY2025/2026 Budget	From 2024/2025 Budget
3		2024/2025		2025/2026	2025/2026		2026/2027	2026/2027	2027/2028	2026/2027	Totals
26	"Sprucing Up"			(75,000)	\$ (10,000.00)	Moved 10K from Playground Upgrade to "sprucing up"	0				(75,000)
27	Drainage Issue	(70,000)	\$ 6,500.00	0							(63,500)
28	Landscaping Plan	(15,000)	\$ 2,840.00								(12,160)
29	Playground Upgrade	(15,000)		(10,000)	\$ -						(25,000)
30	Public Restrooms			0			(75,000)		(225,000)		(300,000)
31	Tennis & Pickle Ball Court								(20,000)		(20,000)
32	The Commons - Other		\$ 5,499.00								
33	Total Commons	(100,000)	\$ 14,839.00	(85,000)	\$ (10,000.00)		(75,000)		(245,000)		(495,660)
34											
35	Town Office										
36	Site Plan Completion	0		0	\$ -						0
37	New office furniture and moving expenses				\$ (15,000.00)	Estimate from Phil.					
38	Total Town Office	0		0	\$ (15,000.00)		0		0		0
39											
40	Street Pole Lights (aka Christmas Lights)				\$ (50,000.00)	Assumed 50 lights at 1K a piece. 37 poles, so this allows for extra bulbs and/or spares. All flag pole and flag purchases are in Operating Budget, based on value.					
41											
42	Website Design not budgeted 2023-2024)	0		0	\$ -		0		0		(25,000)
43											
44	Public Waterfront Potential	0		(500,000)	\$ -	Not a priority in 2025/2026	(500,000)		0		(1,000,000)
45											
46	Traffic Calming	(21,000)		(1,000)	\$ (22,000.00)	Sum of planned 2024/25 and 2025/26. May want to increase to start building reserves to purchase new police car.	(1,000)		(1,000)		(24,000)
47											
48	Reserves										
49	Comprehensive Plan	(10,000)		(10,000)	\$ (18,740.00)	Sum of 2024/25 and 2025/26 minus 1260 spent in 2024/25	(10,000)		(10,000)		(40,000)
50	Future Sidewalk Expense	0		(20,000)	\$ (20,000.00)		(20,000)		(20,000)		(60,000)
51	Total Reserves	(10,000)		(30,000)	\$ (38,740.00)		(30,000)		(30,000)		(100,000)
52											
53	Total annual Capital Outlays	(521,000)	\$ 162,221.50	(1,216,000)	\$ (385,740.00)		(1,006,000)		(726,000)		(3,337,278)
54											
55	Ending Balance	41,271	\$ 400,049.50	(1,216,000)	\$ 165,885.36		(1,006,000)		(726,000)		(3,337,278)