

	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 mcbradley@irvingtonva.gov; probinson@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	Actuals	Budget	Actual as of 03/03/2025	Proposed Budget	Pulled in from Detail sheet
5	Chapter 25 - Budgets, Audits and Reports	2022	July 2023	July 2024		July 2025	
6	§15.2-2504. What Budget to Show	June 2023	Feb 2024	June 2025		June 2026	
7				Formula pull from Detail			
8	Revenue	\$461,161	\$444,032	\$592,874	\$ 558,828.91	\$ 603,205.00	<i>Increase of 2%, driven by local sales & use tax primarily.</i>
9	Occupancy Tax (4%)	\$284,797	\$203,959	\$256,953	\$ 229,305.81	\$ 256,953.00	<i>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%.</i>
10	Prepared Food Tax (3%)	\$0	\$70,798	\$191,351	\$ 168,604.79	\$ 191,351.00	<i>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%.</i>
11	Real Estate Tax (\$0.0215/\$100)	\$64,753	\$62,739	\$62,401	\$ 60,162.19	\$ 62,401.00	<i>Kept at 2024/2025 Budget since appears may be pretty accurate.</i>
12	Local Retail Sales Tax	\$38,403	\$27,926	\$32,000	\$ 38,029.26	\$ 45,000.00	<i>Currently 19% over budgeted, when only 67% through the budget year - effectively 52% over budgeted.</i>
13	ATL Fire Grant	\$15,000		\$15,000	\$0	\$ 15,000.00	<i>Assuming same level of funding</i>
14	PP Tax (Auto/Golf Tags)	\$11,632	\$10,908	\$10,500	\$882	\$ 10,500.00	<i>Kept at 2024/2025 Budget since appears may be pretty accurate.</i>
15	Bank Franchise	\$8,214		\$8,000	\$0	\$ 8,000.00	<i>Kept at 2024/2025 Budget since no indication needs to be different.</i>
16	Interest Income	\$1,268	\$8,798	\$8,000	\$5,029	\$ 6,000.00	<i>Decreased due to possible economic trends</i>
17	Lokey Wiley Fund (library)	\$0	\$0	\$2,500	\$ -	\$ 2,500.00	<i>Move from CD to pay for the library contribution</i>
18	Property Rental Fees	\$0	\$2,000	\$2,000	\$0	\$ 2,000.00	<i>Kept at 2024/2025 Budget since no indication needs to be different.</i>
19	Permit / Zoning / Registration Fees	\$5,840	\$1,420	\$1,420	\$1,620	\$ 1,000.00	<i>Decreased due to possible economic trends</i>
20	Business Licenses	\$1,072	\$420	\$1,750	\$80	\$ 1,500.00	<i>Assumed only STR registry fees (\$50) for 30 STRs</i>
21	Cable TV / Communications	\$1,729	\$1,087	\$1,000	\$ 1,067.07	\$ 1,000.00	<i>Kept at 2024/2025 Budget since appears may be pretty accurate.</i>
22	ARPA	\$21,937	\$53,976	\$0	\$ 40,906.36	\$ -	
25	Misc. Income	\$5	\$0	\$0		\$ -	<i>Been 0 for 2 years</i>
26	Bike Path CD Fund for(Tri-way Trail)	\$0	\$0	\$0		\$ -	<i>Been 0 for 2 years</i>
29							

	A	Y	AA	AB	AD	AF	AG
3		FY2022/23	FY 2023/24	FY 2024/25		FY 2025/26	FY 2025/26 Notes
4	Cities and Towns	Actuals 2022 July June 2023	Actuals July 2023 Feb 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					Formula pull from Detail		
30	Operating Expenses	\$287,370	\$227,929	\$399,046	\$174,529	\$375,915	Decrease in Operating Expenses by 7%
31	Employee Expense	\$72,359	\$49,375	\$131,095	\$ 55,798.43	\$ 101,989.00	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	\$23,508	\$63,397	\$ 18,690.11	\$ 51,630.00	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	\$40,295	\$59,000	\$ 36,685.20	\$ 59,000.00	No changes for FY 2025 - 26
34	Town Maintenance	\$19,342	\$23,950	\$50,750	\$ 10,233.45	\$ 61,620.00	Increased by \$10,870, with \$7,500 being for new flag poles and flags.
35	Office Expenses	\$20,727	\$16,530	\$17,670	\$ 6,563.19	\$ 15,920.00	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	\$13,593	\$31,866	\$ 11,119.67	\$ 32,556.25	Increase to account for new lease and overlap of 2 months (August and September) in office space.
37	Municipal Expense	\$10,264	\$9,128	\$17,150	\$ 8,504.93	\$ 17,150.10	No change from FY 2024 - 25.
38	Utilities	\$16,131	\$13,416	\$13,650	\$ 7,559.76	\$ 12,550.00	Decreased by \$1100.
39	Town Council	\$5,058	\$3,386	\$6,500	\$ 2,557.51	\$ 6,500.00	No change from FY 2024 - 25.
40	Insurance (VSRA)	\$14,422	\$16,390	\$4,468	\$ 14,742.00	\$ 15,000.00	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	\$18,359	\$2,500	\$ 2,032.78	\$ 1,500.00	Decreased by public notice costs given that joint public notices are charged to Town Council.
42	Mayor's Discretionary Fund	\$212	\$0	\$1,000	\$ 42.12	\$ 500.00	Decreased due to FY24/25 use
44	Reimburse Contingency Fund	\$0	\$0	\$0	\$ -	\$ -	No need to reimburse contingency fund in FY25/26
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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 03/03/2025	Proposed Budget	Pulled in from Detail sheet
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	Feb 2024	June 2025		June 2026	
7					Formula pull from Detail		
47	Community Support and Tourism Promotion	\$15,920	\$22,631	\$29,650	\$ 12,090.40	\$ 32,300.00	<i>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.</i>
48	Community Events			\$15,550	\$9,990	\$18,700	0
49	Community Event: Christmas	\$432	\$3,750	\$4,300	\$ 4,553.90	\$ 5,000.00	<i>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)</i>
50	Community Event: July 4th Parade/Christmas	\$1,741	\$2,580	\$8,000	\$ 2,186.50	\$ 9,200.00	<i>Same level for parade + 1200 for parade coordinator in FY26/27</i>
51	Community Event: Irvington Golf Tournament	\$2,000	\$2,000	\$2,000	\$ 2,000.00	\$ 2,000.00	0
52	Community Event: Irvington Crab Festival(SEM)	\$0	\$1,250	\$1,250	\$ 1,250.00	\$ 2,500.00	<i>FY24/25 sponsored mallets at reduced rate. Suggesting mallet sponsorship at "real" rate.</i>
53	Charitable Donations	\$1,200	\$100	\$5,000	\$ -	\$ 5,000.00	<i>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;</i>
54	Charitable Donation: Steamboat Era Museum	\$3,750	\$7,500	\$2,500	\$ -	\$ 2,500.00	<i>Hold consistent</i>
55	Charitable Donation: Lancaster Library	\$5,000	\$2,500	\$2,500	\$ -	\$ 2,500.00	<i>Hold consistent - and remember to take \$ from CD.</i>
56	Charitable Donation: Fire and Rescue	\$0	\$10,000	\$0	\$ -	\$ -	<i>Do we want to set aside for the Rescue Squad?</i>
57	Charitable Donation: Boys & Girls Club	\$1,500	\$0	\$0	\$ -	\$ -	<i>Been 0 for 2 years</i>
58	Virginia River Realm	\$2,500	\$0	\$5,000	\$ -	\$ 5,000.00	<i>FY24/25 levels</i>
59	Irvington Social Media Promotion	\$0	\$2,400	\$3,600	\$ 2,100.00	\$ 3,600.00	<i>FY24/25 amount</i>
60	Wi-Fi	\$190		\$500	\$ -	\$ -	<i>Do we want to set aside anything for WiFi?</i>
61	Flags and Banners	\$830	\$131	\$0	\$ -	\$ -	<i>Moved to Maintenance</i>
62	Irvington Tourism (Grant/Flack Shack)	\$1,200	\$0	\$0	\$ -	\$ -	<i>Been 0 for 2 years</i>
63	Trolley	(\$250)	\$0	\$0	\$ -	\$ -	<i>Been 0 for 2 years</i>
64	Tri-Way Trail	\$0		\$0	\$ -	\$ -	<i>Do we want to set aside for contribution? or trail head expenses?</i>
65	Misc Support	\$0	\$0	\$0	\$ -	\$ -	<i>Drop been 0 for 3 years</i>
66							

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3		FY2022/23	FY 2023/24	FY 2024/25		FY 2025/26	FY 2025/26 Notes
4	Cities and Towns	Actuals 2022 July June 2023	Actuals July 2023 Feb 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					Formula pull from Detail		
67	Total Ops Exp.Comm.Sup/TPromo	\$303,290	\$250,559	\$428,696	\$186,620	\$324,285	<i>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.)</i>
68							
69	Capital Budget Contribution	\$157,871	\$193,472	\$164,179	\$372,209	\$ 246,619.65	<i>This is the possible contribution to Capital Reserves. It is the total revenue (row 3) - total operating (row 186).</i>
70							
71	Total Revenue	\$461,161	\$444,032	\$592,874	\$ 558,828.91	\$ 603,205.00	
72	Total Expenditures	\$461,161	\$444,032	\$592,874	\$558,829	\$ 603,205.00	<i>Operating Expenses, Community Support & Tourism, and Capital Budget Contribution</i>
73	Difference Revenue and Expenditures	\$0	\$0	\$0	\$ -	\$ -	

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
3	REVENUE	\$461,161.00	\$444,031.67	\$592,874.49	\$ 558,828.91	94%	\$603,205.00	Increase of 2%, driven by local sales & use tax primarily.
4	Occupancy Tax (4%)	\$284,797.00	\$203,959.01	\$256,952.52	\$ 229,305.81	89%	\$256,953.00	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%)	\$0.00	\$70,797.88	\$191,351.17	\$ 168,604.79	88%	\$191,351.00	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)	\$64,753.00	\$62,739.32	\$62,400.80	\$ 60,162.19	96%	\$62,401.00	Kept at 2024/2025 Budget since appears may be pretty accurate.
7	Local Sales & Use Tax	\$38,403.00	\$27,926.20	\$32,000.00	\$ 38,029.26	119%	\$45,000.00	Currently 19% over budgeted, when only 67% through the budget year - effectively 52% over budgeted.
8	Fire Grant	\$15,000.00		\$15,000.00	\$ 0	0%	\$15,000.00	Assuming same level of funding
9	Auto/Golf Tags - Revenue	\$11,632.00	\$10,908.00	\$10,500.00	\$10,542	100%	\$10,500.00	Kept at 2024/2025 Budget since appears may be pretty accurate.
10	Bank Franchise Income	\$8,214.00		\$8,000.00	\$ 0	0%	\$8,000.00	Kept at 2024/2025 Budget since no indication needs to be different.
11	Interest Income	\$1,268.00	\$8,797.82	\$8,000.00	\$ 6,516.69	81%	\$6,000.00	Decreased due to possible economic trends
12	Lokey Funding	\$0.00	\$0.00	\$2,500.00	\$ -	0%	\$2,500.00	Move from CD to pay for the library contribution
13	Property Rental Fees	\$0.00	\$2,000.00	\$2,000.00	\$ 1,000.00	50%	\$2,000.00	Kept at 2024/2025 Budget since no indication needs to be different.
14	Permit Fees	\$5,840.00	\$1,420.00	\$1,420.00	\$ 2,264.74	159%	\$1,000.00	Decreased due to possible economic trends
15	Business Licenses	\$1,072.00	\$420.00	\$1,750.00	\$ 430.00	25%	\$1,500.00	Assumed only STR registry fees (\$50) for 30 STRs
16	Cable TV/Comm Income	\$1,729.00	\$1,087.19	\$1,000.00	\$ 1,067.07	107%	\$1,000.00	Kept at 2024/2025 Budget since appears may be pretty accurate.
17	ARPA	\$21,937.00	\$53,976.25	\$0.00	\$ 40,906.36		\$0.00	
18	Va Tourism Grant	\$0.00	\$0.00	\$0.00			\$0.00	DROP been 0 for 3 years
19	Bike Path CD (Tri way Trail)	\$0.00	\$0.00	\$0.00			\$0.00	DROP been 0 for 3 years

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
20	Miscellaneous Income	\$5.00	\$0.00	\$0.00			\$0.00	Been 0 for 2 years
21	Covid -19	\$6,511.00	\$0.00	\$0.00			\$0.00	Been 0 for 2 years
22	Prior Year Net Assets (COVID Funds)		\$0.00	\$0.00			\$0.00	DROP been 0 for 3 years
23	Capital Gains	\$0.00	\$0.00	\$0.00			\$0.00	DROP been 0 for 3 years
24								
25	OPERATING EXPENSES	\$298,856.00	\$244,284.46	\$399,045.59	\$ 174,529.15	44%	\$375,915.35	Decrease in Operating Expenses by 7%
26	Covid-19 Cares Act	\$0.00	\$0.00	\$0.00	\$		\$0.00	DROP been 0 for 3 years
27	Mayor's Discretionary Fund	\$212.00	\$0.00	\$1,000.00	\$ 42.12	4%	\$500.00	Decreased due to FY24/25 use
28	Town Office Expenses (FKA Rent)	\$14,083.00	\$13,593.31	\$31,866.26	\$ 11,119.67	35%	\$32,556.25	Increase to account for new lease and overlap of 2 months (August and September) in office space.
29	<i>Town Office - Lease: monthly rent</i>		\$13,593.31	<i>\$18,075.00</i>	<i>\$ 8,949.00</i>	<i>50%</i>	\$29,963.00	<i>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."</i>
30	<i>Town Office - Taxes</i>			<i>\$1,591.26</i>	<i>\$ 1,504.76</i>	<i>95%</i>	\$1,193.25	<i>We have occupancy of the current building for 3/4 of the year. Assume responsible for 3/4 of the annual tax bill.</i>

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1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	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	\$6,981.00	\$0.00	\$7,000.00	\$ -	0%	\$0.00	Invoice as a single payment in year prior to coverage.
32	Town Office - Repairs & Maintenance(Building)	\$2,260.00	\$130.70	\$1,200.00	\$ 100.00	8%	\$0.00	Do not believe required to pay in new lease.
33	Town Office - Electricity	\$1,548.00	\$1,781.45	\$2,500.00	\$ 565.91	23%	\$1,400.00	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	\$697.00	\$850.50	\$1,500.00	\$ -	0%	\$0.00	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	\$72,359.00	\$49,374.82	\$131,094.50	\$ 55,798.43	43%	\$101,989.00	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			\$0.00	\$ -		\$0.00	DROP been 0 for 3 years
38	Employee Conferences/Seminars/Workshops			\$1,400.00	\$ -	0%	\$1,400.00	Used FY24/25
39	Employee Bonding			\$200.00	\$ -	0%	\$200.00	Used FY24/25
40	Employer Payroll Taxes	\$5,048.00	\$3,696.07	\$10,687.50	\$ 3,965.08	37%	\$8,289.00	Used 9% as estimate. Lower than FY2024-25 due to decrease in projected salaries (next row).
41	Employee Wages/Salaries	\$67,311.00	\$45,678.75	\$118,750.00	\$ 51,833.35	44%	\$92,100.00	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			\$57.00	\$ -	0%		Either need to pull in individual estimate OR acknowledged wrapped up in the insurance bill.
43								

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1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
44	Professional Services	\$86,483.00	\$40,294.77	\$59,000.00	\$ 36,685.20	62%	\$59,000.00	No changes for FY 2025 - 26
45	<i>Professional Services - Accounting</i>	\$12,731.00	\$7,387.50	\$14,000.00	\$ 5,962.50	43%	\$14,000.00	Retained at 2024/25 levels. Still need to decide whether to move to local person.
46	<i>Management</i>	\$10,682.00		\$0.00	\$ -		\$0.00	Been 0 for 2 years
47	<i>Professional Services - Legal</i>	\$63,070.00	\$32,907.27	\$45,000.00	\$ 30,722.70	68%	\$45,000.00	Kept at 2024/25 levels, which seem like they may be reasonable for 2025/26.
48	<i>Professional Services - Realtor</i>	-	\$0.00	\$0.00	\$ -		\$0.00	DROP Been 0 for 3 years
49								
50	Insurance	\$14,422.00	\$16,390.00	\$4,468.00	\$ 14,742.00	330%	\$15,000.00	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	<i>Insurance - Building/Property</i>	\$6,981.00	\$0.00	\$0.00				Invoice as a single payment in year prior to coverage. Confirmed new lease requires renter's insurance.
52	<i>Insurance - General Liability</i>	\$7,441.00	\$16,390.00	\$4,468.00	\$ 14,742.00	330%	\$15,000.00	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	\$579.00	\$23,507.50	\$63,397.00	\$ 18,690.11	29%	\$51,630.00	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	\$79.00	\$23,507.50	\$42,897.00	\$ 18,690.11	44%	\$36,380.00	Decrease from FY 2024 - 25 by \$413.
56	<i>Deputy Program - Repair</i>	\$0.00	\$476.24	\$952.00	\$ 315.31	33%	\$1,000.00	Rounded to 1K
57	<i>Deputy Program - Gas</i>	\$79.00	\$720.24	\$2,160.00	\$ 276.54	13%	\$500.00	Took to 500 based on expenses in 2024/25

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2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
58	<i>Deputy Program - Wages/Salaries</i>			\$30,900.00	\$ 16,840.00	54%	\$32,000.00	Removed bonus and increased to 800 hours for the year
59	<i>Deputy Program - Employee Taxes</i>			\$2,781.00	\$ 1,258.26	45%	\$2,880.00	9%
60	<i>Deputy Program - set-aside for future capital expenses</i>			\$0.00	\$ -			Do we want to do an annual set aside in the Capital Budget to allow building of reserves to replace equipment?
61	<i>Deputy Program - Insurance</i>			\$6,104.00	\$ -	0%		Invoice as a single payment in year prior to coverage.
62	<i>Traffic Control/LCSD</i>	\$0.00	\$22,311.02	\$0.00	\$ -		\$0.00	
63	ATL Fire Grant	\$0.00	\$0.00	\$20,000.00	\$ -	0%	\$15,000.00	Assumed same as FY24/25
64	Code Enforcement		\$0.00	\$500.00	\$ -	0%	\$250.00	Decreasing based on FY24/25 use.
65	Other	\$500.00	\$0.00	\$0.00	\$ -		\$0.00	
66								
67	Office Expense	\$20,727.00	\$16,530.00	\$17,670.00	\$ 6,563.19	37%	\$15,920.00	Decreased by \$6,265 with decreases in dues & subscriptions, equipment, repairs & maintenance to building, computer, postage, and supplies. Increased janitorial.
68	Storage Unit		\$654.00	\$2,400.00	\$ 1,843.02	77%	\$2,400.00	East Irvington Rental - \$200/mo
69	Town Storage (Christmas, Flags...)	\$0.00	\$470.00	\$0.00			\$0.00	Been 0 for 2 years
70	Mileage & Travel			\$200.00	\$ -	0%	\$200.00	Assumed same as FY24/25
71	Printer Lease	\$6,338.00	\$3,948.87	\$5,100.00	\$ 3,456.07	68%	\$5,100.00	Assumed no change in lease
72	Office Expense - Other	\$105.00	\$48.00	\$0.00			\$0.00	
73	Dues & Subscriptions	\$150.00	\$495.00	\$1,500.00	\$ -	0%	\$1,000.00	Recommended memberships: Lancaster by the Bay \$125; Virginia Municipal Clerks Association \$25; Virginia Association of Zoning Officials \$100;

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
74	Banking Fees (safety deposit box)	\$763.00	\$30.00	\$150.00	\$ 227.93	152%	\$300.00	Assumed \$100 for safety deposit box and \$200 to cover bank fees.
75	Equipment	\$725.00		\$500.00	\$ -	0%		Should we include mobile phone charges?
76	Repairs & Maintenance(Building)	\$2,260.00	\$5,668.00	\$0.00			\$0.00	
77	Janitorial	\$920.00	\$420.00	\$1,500.00	\$ 210.00	14%	\$2,500.00	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	\$5,627.00	\$3,564.67	\$20,844.77	\$9,245.51	44%	\$16,407.40	Try to get to one line "Technology" so we don't have to divide the invoice.
79	<i>Computer - Processing Fees (Gmail, Vix, Google)</i>	\$4,054.00	\$3,444.68	\$11,467.80	\$ 5,065.86	44%	\$12,677.40	Increase to 26.40/user
80	<i>Computer - Maintenance/Repairs</i>	\$165.00		\$2,520.00	\$ -	0%	\$2,520.00	Same as FY24/25. Need to make sure that we are separating bills OR compress line items.
81	<i>Computer - Hardware</i>	\$1,198.00		\$5,646.97	\$ -	0%		Ask Chris if additional hardware costs. 2 new laptops for staff?
82	<i>Computer - Software</i>	\$210.00	\$119.99	\$1,210.00	\$ 119.99	10%	\$1,210.00	Talk with Jay about shifting to QuickBooks online. Otherwise FY24/25
83	<i>Computer - Other</i>	\$0.00	\$0.00		\$ 4,059.66		\$0.00	If can move the actuals, could drop.
84	Postage	\$1,142.00	\$218.62	\$800.00	\$ 196.64	25%	\$400.00	Cut in half given FY24/25 expenses.
85	Supplies	\$1,908.00	\$2,584.51	\$3,000.00	\$ 629.53	21%	\$1,500.00	Cut in half given expenses to date.
86	Website Maintenance	\$6,416.00	\$1,993.00	\$2,520.00	\$ -	0%	\$2,520.00	Since Mill Creek Geek sends a single invoice, that would require work to divide, put into Technology.
87	Other	-	\$0.00	\$0.00	\$ -		\$0.00	DROP been 0 for 3 years
88								
89	Municipal Expenses	\$10,264.00	\$9,127.82	\$17,149.83	\$ 8,504.93	50%	\$17,150.10	No change from FY 2024 - 25.
90	Personal Property (PP) Tax Collection Fee (including mail house fees)	\$1,078.00	\$1,064.40	\$1,500.00	\$ 1,029.20	69%	\$1,500.00	Kept at FY24/25 expenses

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	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)	\$6,475.00	\$8,063.42	\$7,740.08	\$ 7,475.73	97%	\$7,740.10	Kept at FY24/25 expenses.
92	Codification of Ordinances	\$2,711.00		\$2,409.75	\$ -	0%	\$2,410.00	MuniCode annual subscription.
93	Election Expenses			\$4,000.00	\$ -	0%	\$4,000.00	Special election in Nov 2025 to for TC seat that will have 1 more year remaining (BS old seat)
94	Municipal Audit			\$1,500.00	\$ -	0%	\$1,500.00	Kept at FY24/25 expenses.
95	Municipal Other	-	-	\$0.00	\$ -		\$0.00	DROP been 0 for 3 years
96								
97	Town Council Expenses	\$5,058.00	\$3,385.66	\$6,500.00	\$ 2,557.51	39%	\$6,500.00	No change from FY 2024 - 25.
98	Town Council Minutes	\$1,581.00	\$1,118.75	\$0.00	\$ -		\$0.00	
99	Public Notices	\$2,608.00	\$1,566.91	\$3,000.00	\$ 1,507.51	50%	\$3,000.00	QUESTION: Can we combine with the PC Public Notices?
100	Town Council Conferences/Seminars/Workshops		\$0.00	\$3,500.00	\$ 125.00	4%	\$3,500.00	
101	Town Council - Other	\$869.00	\$700.00	\$0.00	\$ 925.00		\$0.00	
102								
103	Planning Commission Expenses	\$27,710.00	\$18,358.57	\$2,500.00	\$ 2,032.78	81%	\$1,500.00	Decreased by public notice costs given that joint public notices are charged to Town Council.
104	Comprehensive Plan			\$0.00	\$ 1,260.00		\$0.00	Don't drop b/c every 5 years
105	Zoning map			\$0.00	\$ -		\$0.00	DROP b/c been 0 for 3 years
106	Survey	\$24,952.00	\$17,492.00	\$0.00			\$0.00	
107	Public Notices	\$2,504.00	\$866.57	\$2,000.00	\$ 772.78	39%	\$1,000.00	Cut in half based on FY24/25
108	PC Conferences/Seminars/Workshops			\$500.00	\$ -	0%	\$500.00	

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	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	\$254.00		\$0.00			\$0.00	
110								
111	Utilities	\$16,131.00	\$13,416.49	\$13,650.00	\$ 7,559.76	55%	\$12,550.00	Decreased by \$1100.
112	Heating Fuel	\$697.00	\$850.50	\$0.00			\$0.00	
113	Electricity (Total)	\$11,156.00	\$9,938.97	\$9,600.00	\$ 5,868.17	61%	\$9,500.00	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	<i>Electricity - Street Lights (last 4 of account 3404)</i>	<i>\$9,504.00</i>	<i>\$8,057.34</i>	<i>\$9,100.00</i>	<i>\$ 5,710.83</i>	<i>63%</i>	<i>\$9,000.00</i>	<i>Rounded down FY24/25 estimate slightly</i>
115	<i>Electricity - Town Office (last 4 of account 7980)</i>	<i>\$1,548.00</i>	<i>\$1,781.45</i>	<i>\$0.00</i>			<i>\$0.00</i>	<i>Put all Town Office electricity under Town Office.</i>
116	<i>Electricity - Other (Xmas Tree Lights last 4 of account 7505; Recreation Grounds last 4 of account 5000)</i>	<i>\$104.00</i>	<i>\$100.18</i>	<i>\$500.00</i>	<i>\$ 157.34</i>	<i>31%</i>	<i>\$500.00</i>	<i>Kept at FY 2024-25 estimate as no reason to change.</i>
117	Internet	\$1,108.00	\$1,077.97	\$2,500.00	\$ 839.08	34%	\$2,500.00	Same as FY24/25. Should support Business Premium Unlimited + Phone. Need to think about adding mobile for staff.
118	Telephone	\$1,559.00	\$1,040.73	\$0.00	\$ 505.58		\$0.00	Combined with Internet
119	Water (Tennis Courts last 4 of account 1979; Town Office last 4 of account 7887)	\$548.00	\$405.18	\$550.00	\$ 246.53	45%	\$550.00	Same as FY24/25 AQUA: Tennis Courts (000866535 0621979) Town Office (000866535 0577887) Tennis Courts - credit balance \$65.38
120	Utilities- Town Commons	\$1,017.00	\$103.14	\$1,000.00	\$ 100.40	10%	\$0.00	Confirm that this should be charged either to Dominion or Aqua.
121	Utilities- Other	\$46.00	\$0.00	\$0.00	\$ -		\$0.00	Been 0 for 2 years
122								

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
123	Town Maintenance	\$19,342.00	\$23,949.56	\$50,750.00	\$ 10,233.45	20%	\$61,620.00	Increased by \$10,870, with \$7,500 being for new flag poles and flags.
124	Sidewalks & General Maintenance		\$4,036.72	\$29,000.00	\$ 367.99	1%	\$25,060.00	Rename to General Maintenance? \$10,000 for other maintenance work.
125	Refuse & Debris Removal	\$1,227.00	\$949.44	\$1,500.00	\$ 1,158.84	77%	\$1,500.00	Leaving at FY24/25 to include Commons garbage
126	Grounds/Landscape	\$16,801.00	\$11,775.08	\$20,000.00	\$ 8,351.98	42%	\$20,000.00	Kept at FY24/25 for the Commons etc.
127	Flags/Banners	\$830.00	\$6,631.60	\$250.00	\$ 348.70	139%	\$15,060.00	Includes installation and purchases
128	<i>Flags - Maintenance & Repair</i>	<i>\$830.00</i>		<i>\$250.00</i>	<i>\$ 348.70</i>	<i>139%</i>	<i>\$7,500.00</i>	<i>\$3750 x 2 for lights/flag installation.</i>
129	<i>Flags - Hardware</i>	<i>\$0.00</i>	<i>\$3,315.80</i>	<i>\$0.00</i>			<i>\$7,560.00</i>	<i>Do we need a big flag for the Commons? Size?</i> <i>Purchase of 40 poles and flags</i> <i>Liberty Flag Poles - \$130/pole for Premium Streetscape Flag Mounting Kit; \$59/flag for heavy duty 4'x6'</i> <i>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.</i>
130	<i>Flags/Banners - Other</i>	<i>\$0.00</i>	<i>\$3,315.80</i>				<i>\$0.00</i>	
131	Town Maintenance - Other	\$484.00	\$556.72	\$0.00	\$ 5.94		\$0.00	
132								
133	OPERATING EXPENSES w/o CS&Tour	\$286,791.00	\$204,421.00	\$335,648.59	\$155,839.04	46%	\$324,285.35	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	\$0.00	\$0.00	\$0.00	\$ -		\$0.00	No need to reimburse contingency fund in FY25/26
136								

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
137	COMMUNITY SUPPORT/TOURISM	\$20,090.00	\$32,210.59	\$29,650.00	\$ 12,090.40	41%	\$32,300.00	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	\$0.00	\$2,400.00	\$3,600.00	\$ 2,100.00	58%	\$3,600.00	FY24/25 amount
139	VA Grant Expenses	\$0.00	\$0.00	\$0.00	\$		\$0.00	Drop been 0 for 3 years
140	Irvington tourism support (Flick Shack)	\$0.00	\$0.00	\$0.00	\$		\$0.00	Drop been 0 for 3 years
141	Tri-Way Trail	\$0.00		\$0.00	\$ -			Do we want to set aside for contribution? or trail head expenses?
142	Charitable Donations	\$11,450.00	\$20,100.00	\$5,000.00	\$ -	0%	\$5,000.00	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	\$1,500.00	\$0.00	\$0.00	\$ -			Been 0 for 2 years
144	Steamboat Era Museum	\$3,750.00	\$7,500.00	\$2,500.00	\$ -	0%	\$2,500.00	Hold consistent
145	Lancaster Community Library	\$5,000.00	\$2,500.00	\$2,500.00	\$ -	0%	\$2,500.00	Hold consistent - and remember to take \$ from CD.
146	Fire & Rescue	\$0.00	\$10,000.00	\$0.00	\$ -			Do we want to set aside for the Rescue Squad?
147	Charitable Donations - Other	\$1,200.00	\$100.00	\$0.00	\$ -			
148	Community Events	\$4,173.00	\$9,579.89	\$15,550.00	\$ 9,990.40	64%	\$18,700.00	
149	Irvington Crab Festival	\$0.00	\$1,250.00	\$1,250.00	\$ 1,250.00	100%	\$2,500.00	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	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	Yellow highlighted cells indicate questions to discuss Strikeout indicates rows that may be dropped as been 0 for three years
150	Christmas	\$432.00	\$3,750.00	\$4,300.00	\$ 4,553.90	106%	\$5,000.00	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	\$2,000.00	\$2,000.00	\$2,000.00	\$ 2,000.00	100%	\$2,000.00	
152	July 4th Parade/Concert	\$1,741.00	\$2,579.89	\$8,000.00	\$ 2,186.50	27%	\$9,200.00	Same level for parade + 1200 for parade coordinator in FY26/27
153	Other				\$-----		\$0.00	Drop-been 0 for 3-years
154	Town Commons/Tennis Cts/Gazebo	-\$3.00		\$0.00	\$-----		\$0.00	Drop-been 0 for 3-years
155	Flags/Banners	\$830.00	\$130.70	\$0.00	\$ -		\$0.00	Moved to Maintenance
156	Flags - Maintenance & Repair	\$830.00	\$130.70	\$0.00	\$ -		\$0.00	Moved to Maintenance
157	Flags - Hardware	\$0.00	\$0.00	\$0.00	\$-----		\$0.00	Drop-been 0 for 3-years
158	Flags/Banners - Other	\$0.00	\$0.00	\$0.00	\$-----		\$0.00	Drop-been 0 for 3-years
159	Trolley	-\$250.00	\$0.00	\$0.00	\$ -		\$0.00	Been 0 for 2 years
160	Virginia River Realm	\$2,500.00	\$0.00	\$5,000.00	\$ -	0%	\$5,000.00	FY24/25 levels
161	Flack Shack (Tourism Support)	\$1,200.00	\$0.00	\$0.00	\$ -		\$0.00	Been 0 for 2 years
162	Misc Community Support & Tourism	\$0.00	\$0.00	\$0.00	\$-----		\$0.00	Drop-been 0 for 3-years
163	Town WiFi	\$190.00		\$500.00	\$ -	0%	\$0.00	Do we want to set aside anything for WiFi?
164	Prior Year Net Expend (Covid Funds)						\$0.00	Drop-been 0 for 3-years
165	Total OPERATING EXPENSES	\$306,881.00	\$236,631.59	\$365,298.59	\$167,929.44	46%	\$356,585.35	This is the total of expenses - operating, community support, and tourism.
166								

	A	N	P	Q	S	T	X	Y
1	DRAFT	FY22/23	FY23/24	FY24/25	FY24/25	% of FY24/25	FY 25/26	FY 25/26 Development Notes
2		Actuals	Act. 2/24	Budget	Actual as of 03/03/2025	67%	Budget	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.	\$154,280.00	\$207,400.08	\$227,575.90	\$ 390,899.47	172%	\$246,619.65	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			118.93%			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 incorporated 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										0
14	Upgrade electrical for broadband				\$ -						
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)