

	A	B	C	D	F	H	I	J
1	Town of Irvington							
2	NOTE: This file will print on LEGAL paper.							This is still a working file and needs conversation with the Town Council and Residents at the May 2025 Public Hearing during the 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.
3		FY2022/23	FY 2023/24	FY 2024/25		FY 2025/26	Change from FY 24/25	FY 2025/26 Notes
4	Cities and Towns	Actuals	Actuals	Budget		Proposed Budget		
5	Chapter 25 - Budgets, Audits and Reports	July 2022	July 2023	July 2024	Actual as of 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		<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	\$ 565,346	\$603,205	2%	Increase driven by local sales & use tax primarily. FY22/23 total includes a \$5 previously tracked as "Other"
9	ARPA	\$21,937	\$75,848	\$0	\$ 40,906	\$0	#DIV/0!	Carry-over ARPA funding from previous years. Fully expended in 2024/2025.
10	Bank Franchise	\$8,214	\$8,256	\$8,000	\$ 6,517	\$8,000	0%	Kept at 2024/2025 Budget since no indication needs to be different.
11	Bike Path CD (Tri-way Trail)	\$0	\$0	\$0	\$ -	\$0	#DIV/0!	DROP been 0 for 3 years A dedicated CD (last 4 digits X725) with a balance of \$5,873.54 was rolled into a larger CD in July 2023. Town Council should consider whether when a CD comes up for renewal with this balance, the 2023 balance should be moved to either a separate CD or given to the Tri-Way Trail.
12	Cable TV/Internet Fee	\$1,729	\$1,634	\$1,000	\$ 1,067	\$1,000	0%	Paid by Breezeline. Kept at 2024/2025 Budget since appears may be pretty accurate.
13	Covid -19	\$6,511	\$0	\$0	\$ -	\$0	#DIV/0!	Been 0 for 2 years
14	Fire Grant	\$15,000	\$15,000	\$15,000	\$ -	\$15,000	0%	This is a pass-thru, usually to White Stone but also Kilmarnock. Assuming same level of funding
15	Interest	\$1,268	\$13,264	\$8,000	\$ 6,517	\$6,000	-25%	This is interest on the Town's accounts. Decreased due to possible economic trends
16	Local Sales Tax	\$38,403	\$42,713	\$32,000	\$ 38,029	\$45,000	41%	Currently 19% over budgeted, when only 67% through the budget year - effectively 52% over budgeted.
17	Lokey Fund	\$0	\$0	\$2,500	\$ -	\$2,500	0%	Move from CD to pay for the library contribution It appears the Lockey CD was in an account with the last 4 digits of 2712, which had a balance of \$26,472.40 when it was combined with other CDs in 06/2023. When a CD with at least that amount comes up for renewal, there should be consideration of moving at least the initial amount minus at least 5,000 for payments in 2024 and 2025 into a separate CD account.
18	Occupancy Tax	\$284,797	\$245,586	\$256,953	\$ 229,306	\$256,953	0%	2025/2026: 4% (same rate as 2024/2025). 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%.
19	Permit Fees	\$5,840	\$2,140	\$1,420	\$ 2,265	\$1,000	-30%	Decreased due to possible economic trends
20	Personal Property Tax (Car) and Golf Cart Fees	\$11,632	\$12,025	\$10,500	\$ 10,542	\$10,500	0%	Kept at 2024/2025 Budget since appears may be pretty accurate.

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21	Prepared Food Tax	\$0	\$113,366	\$191,351	\$ 168,605	\$191,351	0%	2025/2026: 3% (same rate as 2024/2025) 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%.
22	Property Rental Fees	\$0	\$2,000	\$2,000	\$ 1,000	\$2,000	0%	This is for Chesapeake Bank's septic on the Commons. Kept at 2024/2025 Budget since no indication needs to be different.
23	Real Estate Tax	\$64,753	\$63,767	\$62,401	\$ 60,162	\$62,401	0%	2025/2026: \$0.0215/\$100 (same rate as 2024/2025). Kept at 2024/2025 Budget since appears may be pretty accurate.
24	Short Term Registry Fees	\$1,072	\$750	\$1,750	\$ 430	\$1,500	-14%	Assumed only STR registry fees (\$50) for 30 STRs
27								

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	Operating Expenses	\$293,827	\$341,228	\$413,786	\$ 175,096	\$399,541		
28								
29	Employee Expense	\$72,359	\$73,249	\$131,095	\$ 55,798	\$101,989	-22%	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.
30	Public Safety & Code Enforcement	\$579	\$30,251	\$57,293	\$ 18,690	\$58,810	3%	Increase of hours to 800 per year. Added annual bonuses. Achieved by decrease in gas expenditures and insurance to the single insurance line item. Decreased code enforcement in half as no expenditures in FY 2024 - 25.
31	Professional Services	\$86,483	\$77,427	\$59,000	\$ 36,685	\$59,000	0%	No changes for FY 2025 - 26
32	Town Maintenance	\$20,172	\$35,857	\$50,750	\$ 10,234	\$52,758	4%	Includes new flags and flag holders and porta-potty on Commons.
33	Office Expenses	\$26,354	\$30,984	\$38,515	\$ 6,563	\$42,177	10%	Decreased by \$6,265 with decreases in dues & subscriptions, equipment, repairs & maintenance to building, computer, postage, and supplies. Increased janitorial.
34	Town Office Expenses	\$14,083	\$19,441	\$31,866	\$ 11,120	\$31,156	-2%	Historical years - moved repairs to Town Office not here. Folded Other in total line
35	Municipal Expense	\$10,264	\$11,595	\$17,150	\$ 8,505	\$17,150	0%	Accounts for new lease and overlap of 2 months (August and September) in office space. All utilities moved to utilities.
36	Utilities	\$16,131	\$18,731	\$13,650	\$ 8,126	\$12,750	-7%	No change from FY 2024 - 25.
37	Town Council	\$5,058	\$5,933	\$6,500	\$ 2,558	\$6,500	0%	Decreased by \$1100.
38	Insurance	\$14,422	\$16,390	\$ 17,629.00	\$ 14,742	\$15,000	-15%	No change from FY 2024 - 25.
39	Planning Commission	\$27,710	\$21,289	\$2,500	\$ 2,033	\$1,500	-40%	Rounded up from FY2024-25 payment. Moved to a single line item due to the manner in which the invoice is submitted. 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.
40	Mayor's Discretionary Fund	\$212	\$80	\$1,000	\$ 42	\$750	-25%	Decreased by public notice costs given that joint public notices are charged to Town Council.
41								Decreased due to FY24/25 use
42								

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43	Community Support and Tourism Promotion	\$15,920	\$23,831	\$29,650	\$ 12,090	\$32,900	10.96%	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.
44	Community Events	\$4,173	\$9,869	\$15,550	\$ 9,990	\$19,300	24%	Increased Crab Festival sponsorship to full cost of mallet sponsorship.
45	Christmas	\$432	\$3,750	\$4,300	\$ 4,554	\$5,000	16%	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)
46	July 4th Celebration	\$1,741	\$2,869	\$8,000	\$ 2,187	\$9,800	23%	Same level for parade + 1200 for parade coordinator in FY26/27 + 600 for FY25/26
47	Irvington Golf Tournament	\$2,000	\$2,000	\$2,000	\$ 2,000	\$2,000	0%	Same as in previous years
48	Irvington Crab Festival	\$0	\$1,250	\$1,250	\$ 1,250	\$2,500	100%	FY24/25 sponsored mallets at reduced rate. Suggesting mallet sponsorship at "real" rate.
49	Charitable Donations	\$11,450	\$20,100	\$5,000	\$ -	\$5,000	0%	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;
50	Virginia River Realm	\$2,500	\$0	\$5,000	\$ -	\$5,000	0%	FY24/25 levels
51	Irvington Social Media Promotion	\$0	\$3,600	\$3,600	\$ 2,100	\$3,600	0%	FY24/25 amount
52	Wi-Fi	\$190		\$500	\$ -	\$0	-100%	Do we want to set aside anything for WiFi?
53	Tri-Way Trail	\$0		\$0	\$ -	\$0		Do we want to set aside for contribution? or trail head expenses?
54								
55	Total Ops Exp.Comm.Sup/TPromo	\$309,747	\$365,059	\$443,436	\$ 187,186	\$399,541	-3%	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.)
56								
57	Capital Budget Contribution	\$151,414	\$231,290	\$149,438	\$ 378,159	\$170,764	14%	This is the possible contribution to Capital Reserves. It is the total revenue (row 3) - total operating (row 186).
58								
59	Total Revenue	\$461,161	\$596,349	\$592,874	\$ 565,346	\$603,205		
60	Total Expenditures	\$461,161	\$596,349	\$592,874	\$ 565,346	\$603,205		Operating Expenses, Community Support & Tourism, and Capital Budget Contribution
61	Difference Revenue and Expenditures	\$0	\$0	\$0	\$ -	\$0		

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3	REVENUE	\$ 461,161	\$ 596,349	\$ 592,874	\$ 565,346	95%	\$603,205	2%	Increase driven by local sales & use tax primarily. FY22/23 total includes a \$5 previously tracked as "Other"
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5	Bank Franchise	\$ 8,214	\$ 8,256	\$ 8,000	\$ 6,517	81%	\$8,000	0%	Kept at 2024/2025 Budget since no indication needs to be different.
6	Bike Path CD (Tri-way Trail)	\$ -	\$ -	\$ -			\$0	#DIV/0!	A dedicated CD (last 4 digits X725) with a balance of \$5,873.54 was rolled into a larger CD in July 2023. Town Council should consider whether when a CD comes up for renewal with this balance, the 2023 balance should be
7	Cable TV/Internet Fee	\$ 1,729	\$ 1,634	\$ 1,000	\$ 1,067	107%	\$1,000	0%	Paid by Breezeline. Kept at 2024/2025 Budget since appears may be pretty accurate.
8	Covid -19	\$ 6,511	\$ -	\$ -			\$0	#DIV/0!	Been 0 for 2 years
9	Fire Grant	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%	\$15,000	0%	This is a pass-thru, usually to White Stone but also Kilmarnock. Assuming same level of funding
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12	Lokey Fund	\$ -	\$ -	\$ 2,500	\$ -	0%	\$2,500	0%	Move from CD to pay for the library contribution It appears the Lockey CD was in an account with the last 4 digits of 2712, which had a balance of \$26,472.40 when it was combined with other CDs in 06/2023. When a CD with at least that amount comes up for renewal, there should be consideration of moving at least the initial amount minus at least 5,000 for payments in 2024 and 2025 into a separate CD account.
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14	Permit Fees	\$ 5,840	\$ 2,140	\$ 1,420	\$ 2,265	159%	\$1,000	-30%	Decreased due to possible economic trends

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15	Personal Property Tax (Car) and Golf Cart Fees	\$ 11,632	\$ 12,025	\$ 10,500	\$ 10,542	100%	\$10,500	0%	Kept at 2024/2025 Budget since appears may be pretty accurate.
16	Prepared Food Tax	\$ -	\$ 113,366	\$ 191,351	\$ 168,605	88%	\$191,351	0%	2025/2026: 3% (same rate as 2024/2025) 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%.
17	Property Rental Fees	\$ -	\$ 2,000	\$ 2,000	\$ 1,000	50%	\$2,000	0%	This is for Chesapeake Bank's septic on the Commons. Kept at 2024/2025 Budget since no indication needs to be different.
18	Real Estate Tax	\$ 64,753	\$ 63,767	\$ 62,401	\$ 60,162	96%	\$62,401	0%	Kept at 2024/2025 Budget since appears may be pretty accurate.
19	Short Term Registry Fees	\$ 1,072	\$ 750	\$ 1,750	\$ 430	25%	\$1,500	-14%	Assumed only STR registry fees (\$50) for 30 STRs
20									
21	OPERATING EXPENSES	\$ 305,313	\$ 277,275	\$ 426,890	\$ 175,096	41%	\$399,541	-6.41%	
22	Mayor's Discretionary Fund	\$ 212	\$ -	\$ 1,000	\$ 42	4%	\$750	-25.00%	Decreased due to FY24/25 use
23	Town Office Expenses	\$ 14,083	\$ 13,593	\$ 31,866	\$ 11,120	35%	\$31,156	-2.23%	Accounts for new lease and overlap of 2 months (August and September) in office space. All utilities moved to utilities.
24	Town Office - Lease: monthly rent		\$ 13,593	\$ 18,075	\$ 8,949	50%	\$29,963	65.77%	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."
25	Town Office - Taxes			\$ 1,591	\$ 1,505	95%	\$1,193	-25.01%	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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26	Town Office - Repairs & Maintenance(Building)	\$ 2,260	\$ 6,417	\$ 1,200	\$ 100	8%	\$0	-100.00%	Do not believe required to pay in new lease.
27									
28	Employee Expenses	\$ 72,359	\$ 49,375	\$ 131,038	\$ 55,798	43%	\$101,989	-22.17%	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.
29	Employee Conferences/ Seminars/Workshops			\$ 1,400	\$ -	0%	\$1,400	0.00%	Used FY24/25
30	Employee Bonding			\$ 200	\$ -	0%	\$200	0.00%	Used FY24/25
31	Employer Payroll Taxes	\$ 5,048	\$ 3,696	\$ 10,688	\$ 3,965	37%	\$8,289	-22.44%	Used 9% as estimate. Lower than FY2024-25 due to decrease in projected salaries (next row).
32	Employee Wages/Salaries	\$ 67,311	\$ 45,679	\$ 118,750	\$ 51,833	44%	\$92,100	-22.44%	and Town Clerk. Potential salary increases of \$6K/year for both TA and TC. NOTE: Not holding additional salary for potential additional staff person.
33									
34	Professional Services	\$ 86,483	\$ 40,295	\$ 59,000	\$ 36,685	62%	\$59,000	0.00%	No changes for FY 2025 - 26
35	Professional Services - Accounting	\$ 12,731	\$ 7,388	\$ 14,000	\$ 5,963	43%	\$14,000	0.00%	Retained at 2024/25 levels. Still need to decide whether to move to local person.
36	Professional Services - Wealth Management	\$ 10,682	\$ -	\$ -	\$ -	#DIV/0!	\$0	#DIV/0!	Been 0 for 2 years
37	Professional Services - Legal	\$ 63,070	\$ 32,907	\$ 45,000	\$ 30,723	68%	\$45,000	0.00%	Kept at 2024/25 levels, which seem like they may be reasonable for 2025/26.
38									

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39	Insurance	\$ 1,442	\$ 16,390	\$ 17,629	\$ 14,742	84%	\$15,000	-14.91%	Rounded up from FY2024-25 payment. Moved to a single line item due to the manner in which the invoice is submitted. 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
40									
41	Public Safety & Code Enforcement	\$ 579	\$ 23,508	\$ 57,293	\$ 18,690	33%	\$58,810	2.65%	Increase of hours to 800 per year. Added annual bonuses. Achieved by decrease in gas expenditures and insurance to the single insurance line item. Decreased code enforcement in half as no expenditures in FY 2024 - 25.
42	Deputy Program - Total		\$ 23,508	\$ 36,793	\$ 18,690	51%	\$38,560	4.80%	Decrease from FY 2024 - 25 by \$413.
43	Deputy Program - Repair	\$ -	\$ 476	\$ 952	\$ 315	33%	\$1,000	5.04%	Rounded to 1K
44	Deputy Program - Gas	\$ 79	\$ 720	\$ 2,160	\$ 277	13%	\$500	-76.85%	Took to 500 based on expenses in 2024/25
45	Deputy Program - Wages/Salaries			\$ 30,900	\$ 16,840	54%	\$34,000	10.03%	Increased to 800 hours for the year. Added 2K for Bonuses.
46	Deputy Program - Employee Taxes		\$ 22,311	\$ 2,781	\$ 1,258	45%	\$3,060	10.03%	9%
47	ATL Fire Grant	\$ -	\$ -	\$ 20,000	\$ -	0%	\$20,000	0.00%	Assumed same as FY24/25
48	Code Enforcement	\$ -	\$ -	\$ 500	\$ -	0%	\$250	-50.00%	Decreasing based on FY24/25 use.
49	Other	\$ 500	\$ -	\$ -	\$ -		\$0	#DIV/0!	
50									
51	Office Expense	\$ 24,199	\$ 24,745	\$ 38,515	\$ 6,563	17%	\$42,177	9.51%	repairs & maintenance to building, computer, postage, and supplies. Increased janitorial. Historical years - moved repairs to Town Office not here. Folded Other in total line
52	Storage Unit		\$ 1,773	\$ 2,400	\$ 1,843	77%	\$2,400	0.00%	East Irvington Rental - \$200/mo
53	Mileage & Travel			\$ 200	\$ -	0%	\$200	0.00%	Assumed same as FY24/25

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54	Dues & Subscriptions	\$ 150	\$ 1,140	\$ 1,500	\$ -	0%	\$1,000	-33.33%	Recommended memberships: Lancaster by the Bay \$125; Virginia Municipal Clerks Association \$25; Virginia Association of Zoning Officials \$100;
55	Bank Fees	\$ 763	\$ 30	\$ 150	\$ 228	152%	\$230	53.33%	Safety Deposit Box \$30/yr deducted 10/10 annually from account ending in 0653. Updated to include full cost of safety deposit box + \$200 for banking fees
56	Equipment	\$ 7,063	\$ 5,468	\$ 5,600	\$ 3,456	62%	\$7,810	39.46%	Includes printer lease. Increased monthly payments by 10% (425*1.1). Increase to cover the cost of a phone (\$1000) and a mobile service plan (12 mos * 100).
57	Janitorial	\$ 920	\$ 700	\$ 1,500	\$ 210	14%	\$2,500	66.67%	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.
58	Technology	\$ 7,989	\$ 6,820	\$ 11,897	\$ 4,180	35%	\$13,460	13.14%	Added funds for new laptops and software based on Town Council workshop. Combined computer (all lines) and website, given the way we receive the invoice.
59	Technology Fees (Gmail etc.)	\$ 4,054	\$ 5,539	\$ 11,468	\$ 5,066	44%	\$12,677	10.55%	These are the processing fees associated with having Gmail, Google, etc. They are charged directly to the Town debit card. Increase to 26.40/user
60	Postage	\$ 1,142	\$ 318	\$ 800	\$ 197	25%	\$400	-50.00%	Cut in half given FY24/25 expenses.
61	Supplies	\$ 1,908	\$ 2,862	\$ 3,000	\$ 630	21%	\$1,500	-50.00%	Cut in half given expenses to date.
62									
63	Municipal Expenses	\$ 10,264	\$ 11,595	\$ 17,150	\$ 8,505	50%	\$17,150	0.00%	No change from FY 2024 - 25.
64	Personal Property Tax Collection Fee	\$ 1,078	\$ 1,198	\$ 1,500	\$ 1,029	69%	\$1,500	0.00%	Kept at FY24/25 expenses Includes mail house fees and fee to Lancaster County for sending/processing taxes
65	Real Estate Tax Collection Fee	\$ 6,475	\$ 8,101	\$ 7,740	\$ 7,476	97%	\$7,740	0.00%	Kept at FY24/25 expenses. Includes mail house fees and fee to Lancaster County for sending/processing taxes
66	Codification of Ordinances	\$ 2,711	\$ 2,295	\$ 2,410	\$ -	0%	\$2,410	0.01%	MuniCode annual subscription.

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1	DRAFT for First Reading (April Town Council Meeting, 05/08/2025	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	Change from FY 24/25	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
67	Election Expenses			\$ 4,000	\$ -	0%	\$4,000	0.00%	Special election in Nov 2025 to for TC seat that will have 1 more year remaining (BS old seat)
68	Municipal Audit			\$ 1,500	\$ -	0%	\$1,500	0.00%	Kept at FY24/25 expenses.
69									
70	Town Council Expenses	\$ 5,058	\$ 5,933	\$ 6,500	\$ 2,558	39%	\$6,500	0.00%	No change from FY 2024 - 25.
71	Public Notices	\$ 2,608	\$ 3,520	\$ 3,000	\$ 1,508	50%	\$3,000	0.00%	This includes Town Council-only and joint public notices with the Planning Commission.
72	Town Council Conferences/Seminars/Workshops		\$ -	\$ 3,500	\$ 125	4%	\$3,500	0.00%	
73	Town Council - Minutes and Other	\$ 2,450	\$ 2,414	\$ -	\$ 925		\$0	#DIV/0!	
74									
75	Planning Commission Expenses	\$ 27,710	\$ 21,289	\$ 2,500	\$ 2,033	81%	\$1,500	-40.00%	Decreased by public notice costs given that joint public notices are charged to Town Council.
76	Comprehensive Plan			\$ -	\$ 1,260		\$0	#DIV/0!	Don't drop b/c every 5 years
77	Survey	\$ 24,952	\$ 20,161	\$ -			\$0	#DIV/0!	
78	Public Notices	\$ 2,504	\$ 1,128	\$ 2,000	\$ 773	39%	\$1,000	-50.00%	Cut in half based on FY24/25
79	Conferences/Seminars/Workshops			\$ 500	\$ -	0%	\$500	0.00%	
80	Planning Commission Expense - Other	\$ 254		\$ -			\$0	#DIV/0!	
81									
82	Utilities	\$ 16,131	\$ 18,731	\$ 13,650	\$ 8,126	60%	\$12,750	-6.59%	Decreased by \$1100.
83	Heating Fuel	\$ 697	\$ 851	\$ 1,500	\$ -	0%	\$0	-100.00%	Landlord will pay starting 09/01/2025. From lease: "Section 11. Utilities. During the term of this Lease, landlord shall pay water, septic, electrical and shared existing internet service."
84	Electricity (Total)	\$ 11,156	\$ 14,462	\$ 9,600	\$ 6,434	67%	\$9,700	1.04%	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)

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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
85	Electricity - Street Lights (last 4 of account 3404)	\$ 9,504	\$ 12,093	\$ 9,100	\$ 5,711	63%	\$9,000	-1.10%	Rounded down FY24/25 estimate slightly
86	Electricity - Town Office (last 4 of account 7980)	\$ 1,548	\$ 2,222	\$ 2,500	\$ 566	23%	\$200	-92.00%	Landlord will pay starting 09/01/2025
87	Electricity - Other (Xmas Tree Lights last 4 of account 7505; Recreation Grounds last 4 of account 5000)	\$ 104	\$ 148	\$ 500	\$ 157	31%	\$500	0.00%	Kept at FY 2024-25 estimate as no reason to change.
88	Internet	\$ 1,108	\$ 1,280	\$ 2,500	\$ 839	34%	\$2,500	0.00%	Same as FY24/25. Should support Business Premium Unlimited + Phone. Need to think about adding mobile for staff.
89	Telephone	\$ 1,559	\$ 1,341	\$ -	\$ 506		\$0	#DIV/0!	Combined with Internet
90	Water (Tennis Courts last 4 of account 1979; Town Office last 4 of account 7887)	\$ 548	\$ 679	\$ 550	\$ 247	45%	\$550	0.00%	Same as FY24/25 AQUA: Tennis Courts (000866535 0621979) Town Office (000866535 0577887) Tennis Courts - credit balance \$65.38 Landlord will pay starting 09/01/2025.
91	Utilities- Town Commons	\$ 1,017	\$ 119	\$ 1,000	\$ 100	10%	\$0	-100.00%	Confirm that this should be charged either to Dominion or Aqua.
92	Utilities- Other	\$ 46	\$ -	\$ -	\$ -		\$0	#DIV/0!	Been 0 for 2 years
93									
94	Town Maintenance	\$ 21,002	\$ 29,226	\$ 50,750	\$ 10,234	20%	\$52,758	3.96%	Includes new flags and flag holders and porta-potty on Commons.
95	General Maintenance	\$ -	\$ 4,793	\$ 29,000	\$ 368	1%	\$11,440	-60.55%	\$10,000 for other maintenance work. Added 120/mo for porta-potty contract
96	Refuse Removal	\$ 1,227	\$ 1,394	\$ 1,500	\$ 1,159	77%	\$1,500	0.00%	Leaving at FY24/25 to include Commons garbage
97	Grounds/Landscape	\$ 16,801	\$ 15,600	\$ 20,000	\$ 8,352	42%	\$20,000	0.00%	Kept at FY24/25 for the Commons etc.

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1	DRAFT for First Reading (April Town Council Meeting, 05/08/2025)	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	Change from FY 24/25	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
98	Flags/Banners	\$ 830	\$ 6,632	\$ 250	\$ 349	140%	\$19,818	7827.20%	Includes installation and purchases \$3750 x 2 for installation Added 40*100 to insall the new flag poles and holders on poles. Added 2x379 for 10x15 Heavy Duty Extreme Winds Polyster American Flag, from Liberty Flag. (Liberty Flag Poles is a veteran-owned small business that sells American-made products.) 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.
99	Town Maintenance - Other	\$ 484	\$ 807	\$ -	\$ 6		\$0	#DIV/0!	
100									
101	OPERATING EXPENSES w/o CS&Tour	\$ 306,143	\$ 337,800	\$ 413,786	\$ 175,096	42%	\$ 399,541	-3.44%	Support & Tourism. (This is also what is appropriated when the budget is adopted to support regular and timely payment of regular operating expenses.)
103									
104	COMMUNITY SUPPORT/TOURISM	\$ 20,090	\$ 33,700	\$ 29,650	\$ 12,090	41%	\$32,900	10.96%	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.
105	Irvington Social Media Promotion	\$ 1,200	\$ 3,600	\$ 3,600	\$ 2,100	58%	\$3,600	0.00%	FY24/25 amount
106	Tri-Way Trail	\$ -		\$ -	\$ -			#DIV/0!	Do we want to set aside for contribution? or trail head expenses?
107	Charitable Donations	\$ 11,450	\$ 20,100	\$ 5,000	\$ -	0%	\$5,000	0.00%	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;
108	Community Events	\$ 4,173	\$ 9,869	\$ 15,550	\$ 9,990	64%	\$19,300	24.12%	Increased Crab Festival sponsorship to full cost of mallet sponsorship.
109	Irvington Crab Festival	\$ -	\$ 1,250	\$ 1,250	\$ 1,250	100%	\$2,500	100.00%	FY24/25 sponsored mallets at reduced rate. Suggesting mallet sponsorship at "real" rate.

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1	DRAFT for First Reading (April Town Council Meeting, 05/08/2025)	FY22/23 Actuals	FY23/24 Actuals	FY24/25 Budget	FY24/25	% of FY24/25	FY 25/26 Budget	Change from FY 24/25	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
110	Christmas	\$ 432	\$ 3,750	\$ 4,300	\$ 4,554	106%	\$5,000	16.28%	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)
111	Irvington Golf Tourney	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	100%	\$2,000	0.00%	Same as in previous years
112	July 4th Celebration	\$ 1,741	\$ 2,869	\$ 8,000	\$ 2,187	27%	\$9,800	22.50%	Same level for parade + 1200 for parade coordinator in FY26/27 + 600 for FY25/26
113	Virginia River Realm	\$ 2,500	\$ -	\$ 5,000	\$ -	0%	\$5,000	0.00%	FY24/25 levels
114	Town WiFi	\$ 190	\$ -	\$ 500	\$ -	0%	\$0	-100.00%	Do we want to set aside anything for WiFi?
115	Total OPERATING EXPENSES	\$ 326,233	\$ 371,499	\$ 443,436	\$ 187,186	42%	\$432,441	-2.48%	This is the total of expenses - operating, community support, and tourism.
116									
117	Operating Inc. w/o Cap Exp.	\$ 134,928	\$ 224,850	\$ 149,438	\$ 378,159	253%	\$170,764	14.27%	This is the possible contribution to Capital Reserves. It is the total revenue (row 3) - total operating (row 186).
118	Percentage of Projected Meals Tax Revenue			78.10%			89.24%		This is the contribution to Capital Reserves as a percentage of the Meals Tax.

	A	D	E	G	H	I	J	K	L
1	Capital and Reserve Budget				2025/2026 Notes				
2		Capital List	Expenditures as of 03/03/2025	FY2025/2026 Budget	Yellow highlighting includes actions to be taken or questions	FY2025/2026 Budget	FY2025/2026 Budget	FY2025/2026 Budget	FY2025/2026 Budget
3		2024/2025	2024/2025	2025/2026		2026/2027	2027/2028	2028/2029	2029/2030
4	Balance Fwd Previous Year	\$ -		\$ -	Made 0 as incorporate checking and CD balances in Cash Assets.	\$ 135,314.13	\$ (415,000.00)		
5	Cash Assets on Hand (see notes column for date)	\$ 751,629.00		\$ 825,700.11	UPDATE CD balances (see U8) + CB checking (345,876 as of 02/28/2025)				
6	Retained Earnings				UPDATE				
7	Projected Year End Contribution	\$ 231,290.00		\$ 149,438.13	Projected in budget, will need to update to actuals after July 1, 2025				
8	CD' s	\$ (254,188.00)		\$ (479,824.11)	UPDATE 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) A dedicated CD (last 4 digits X725) with a balance of \$5,873.54 was rolled into a larger CD in July 2023. Town Council should consider whether when a CD comes up for renewal with this balance, the 2023 balance should be moved to either a separate CD or given to the Tri-Way Trail.				
9	Restricted Funds	\$ (36,460.00)		\$ -	Need to confirm. For now, assumed same as FY2024/25. This should be the Lockey and Bike Trail Funds in CDs. For now, in the CDs as a total, so 0 for the moment.				
10	Restricted/Contingency Fund	\$ (130,000.00)		\$ (200,000.00)	Increased based on Town Council Workshop in April 2025	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)
11	Available for plan	\$ 562,271.00		\$ 295,314.13					
12									
13	Infrastructure	\$ -	\$ (147,382.50)		Includes items such as sidewalks, wifi, etc.				
14	Sewer	\$ (185,000.00)		\$ (10,000.00)	NOTE: PC had 10K in 2025/2026.	\$ (110,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)

	A	D	E	G	H	I	J	K	L
1	Capital and Reserve Budget				2025/2026 Notes				
2		Capital List	Expenditures as of 03/03/2025	FY2025/2026 Budget	Yellow highlighting includes actions to be taken or questions	FY2025/2026 Budget	FY2025/2026 Budget	FY2025/2026 Budget	FY2025/2026 Budget
3		2024/2025	2024/2025	2025/2026		2026/2027	2027/2028	2028/2029	2029/2030
15	The Commons	\$ (100,000.00)	\$ (14,839.00)	\$ (85,000.00)	Moved 10K from Playground Upgrade to "sprucing up" NOTE: PC had 65K for trees as grants, but that is from Friends of Rappahannock and does not need to be incorporated in the budget. PC had \$75K for additional landscaping.	\$ (305,000.00)	\$ (125,000.00)		
16	Town Office			\$ (15,000.00)	New furniture and other costs associated with relocating the office.				
17	Street Pole Decorations			\$ (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.				
18	Traffic Calming	(21,000)		\$ (30,000.00)	Sum of planned 2024/25 and 2025/26. Assumed 5K/year for reserves for new deputy car. NOTE: PC had 20K in Traffic Calming and 30K in speed signs.	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
19	Reserves	\$ (10,000.00)		\$ (30,000.00)	Future Sidewalk: 20K New Deputy Car: 5K Comp Plan: 5K NOTE: PC had nothing for 2025/2026. But may make sense to "hold" funds for when need to update.	\$ (5,000.00)		\$ (5,000.00)	
20									
21	Total annual Capital Outlays	\$ (285,000.00)	\$ (162,221.50)	\$ (160,000.00)		\$ (415,000.00)	\$ (325,000.00)	\$ (200,000.00)	\$ (200,000.00)
22									
23	Ending Balance	\$ 277,271.00	\$ 724,492.50	\$ 135,314.13		\$ (415,000.00)	\$ (325,000.00)	\$ (200,000.00)	\$ (200,000.00)