

# FY 2026 – 2027 Budget

Town Council Workshop

Public Comment Welcome

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## Process for adopting budget

- FY runs July 1 – June 30
- Need to develop, and adopt, an operating budget and a capital (reserve) budget
  - Both must be balanced when adopted, no later than June 30
- Will post budget synopsis in the Rapp Record
- Public Hearing and first reading on Thursday, May 14 (during meeting, not 5:30 pm)
- Second reading on Thursday, June 11, with the vote

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## Goal for our hour this evening

- Provide overview of budget
  - Will provide snapshots of portions of the budget on the screen
- Highlight changes in revenue and expenses
- Discuss items that may need modification (Council members)
- Public comment

Comments can be sent to [mcbradley@irvingtonva.gov](mailto:mcbradley@irvingtonva.gov), [mwcline@irvingtonva.gov](mailto:mwcline@irvingtonva.gov), and [svansaun@irvingtonva.gov](mailto:svansaun@irvingtonva.gov) with a cc to [cdyson@irvingtonva.gov](mailto:cdyson@irvingtonva.gov).

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**DRAFT**

Town of Irvington		
<b>BUDGET SYNOPSIS FY 2026 - 2027</b>		
To be Published in Rapp Record		
		<b>FY</b>
		<b>2025 - 2026</b>
		<b>Proposed</b>
<b>REVENUES</b>		
Occupancy Tax		\$250,000.00
Real Estate Tax		\$ 62,401.00
Personal Property Tax		\$ 11,000.00
Prepared Food Tax		\$225,000.00
All other revenue sources		\$83,000
		<b>\$631,401.00</b>
<b>EXPENDITURES</b>		
Operating Expenses		\$435,456.89
Community Support & Tourism		\$ 40,000.00
Contribution to Capital Improvements		\$155,944.11
		<b>\$631,401.00</b>

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# Quick snapshot: Revenue

**Questions?  
Concerns?  
Suggestions?**

	FY 2023-2024	FY 2024-2025	FY 2025-2026				FY 2026-2027	
	Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30 Proposed	
<b>Income / Revenue</b>	<b>\$ 596,349.00</b>	<b>\$ 729,147.00</b>	<b>\$ 603,205.00</b>	<b>\$ 221,276.65</b>	<b>\$ 368,574.31</b>	<b>\$ 472,393.09</b>	<b>\$ -</b>	<b>\$ 631,401.00</b>
ARPA	\$ 75,848.00	\$ 40,906.00	\$ -	\$ -	\$ -			\$ -
ATL Fire Grant	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -		\$ 15,000.00
Auto / Golf Tags - Revenue	\$ 12,025.00	\$ 11,362.00	\$ 10,500.00	\$ 555.00	\$ 755.00	\$ 1,191.15		\$ 11,000.00
Bank Franchise	\$ 8,256.00	\$ 9,706.00	\$ 8,000.00	\$ -	\$ -	\$ -		\$ 8,000.00
Business License / Short Term Registry Fees	\$ 750.00	\$ 880.00	\$ 1,500.00	\$ -	\$ 200.00	\$ 700.00		\$ 1,500.00
Cable TV / Comm Income	\$ 1,634.00	\$ 1,605.00	\$ 1,000.00	\$ 395.29	\$ 791.11	\$ 1,173.27		\$ 1,000.00
Interest Income	\$ 13,264.00	\$ 10,658.00	\$ 6,000.00	\$ 18,086.86	\$ 24,269.13	\$ 27,543.06		\$ 6,000.00
Local Sales & Use Tax	\$ 42,713.00	\$ 48,573.00	\$ 45,000.00	\$ 17,741.59	\$ 30,314.64	\$ 42,392.17		\$ 45,000.00
Lokey Wiley Fund (Library)	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -		\$ 2,500.00
Occupancy Tax	\$ 245,586.00	\$ 299,115.00	\$ 256,953.00	\$ 105,100.14	\$ 175,951.52	\$ 182,126.57		\$ 250,000.00
Permit Fees	\$ 2,140.00	\$ 3,185.00	\$ 1,000.00	\$ 1,200.00	\$ 2,600.00	\$ 3,200.00		\$ 2,000.00
Prepared Food Tax	\$ 113,366.00	\$ 226,513.00	\$ 191,351.00	\$ 76,214.31	\$ 131,674.38	\$ 152,540.58		\$ 225,000.00
Property Rental Fees	\$ -	\$ 1,000.00	\$ 2,000.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00		\$ 2,000.00
Real Estate Tax - Revenue	\$ 63,767.00	\$ 60,645.00	\$ 62,401.00	\$ 933.46	\$ 968.53	\$ 60,476.29		\$ 62,401.00

- B & F recommends continuing real estate tax at current levels. Provides diversity in income sources.
- Not many changes, including most likely underestimating interest income.

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# No real changes

**Questions?  
Concerns?  
Suggestions?**

- Employee Expenses – removed bonding as included in insurance, increased employee conferences, and updated wages/salaries to reflect current salaries with similar bonus and raise options
- Insurance
- Mayor’s Discretionary Fund
- Municipal Expenses – removed cost of special election as don’t need one
- Office Expenses – Increased bank fees to account for fees associated with on-line revenue, equipment is only printer lease at this point.
- Planning Commission Expenses
- Public Safety – Deputy program is still at 800 hours w/ holiday bonuses
- Town Council Expenses – Just call out donation for meeting space

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## Discussion Points Related to No Big Changes

**• Technology.**

- Look into whether better internet / phone options
- Decommission the old website but with clean redirect to newer website (\$150 per year + minimal hours)
- Migrate from Google Workspace to Microsoft Office 365 (\$3200 - \$5700 + costs for Microsoft vs Google)
- Archive old Google users (email and Google drives) as needed to follow Library of Virginia retention schedule (currently paying reduced cost for 26 archived accounts)
- Endpoint Protection for computers (\$18 per month per computer)
- User protection for email addresses (\$8 per month per user)

**Questions?  
Concerns?  
Suggestions?**

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## Increase in Community Support / Tourism

	FY 2023-2024	FY 2024-2025	FY 2025-2026				FY 2026-2027	
	Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30 Proposed	
<b>Community Support / Tourism</b>	<b>\$ 33,700.00</b>	<b>\$ 23,584.78</b>	<b>\$ 32,900.00</b>	<b>\$ 4,774.39</b>	<b>\$ 14,138.30</b>	<b>\$ 14,138.30</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>
Charitable Donations	\$ 20,100.00	\$ 6,000.00	\$ 5,000.00	\$ 1,000.00	\$ 6,500.00	\$ 6,500.00	\$ -	\$ 15,000.00
Community Events	\$ 9,868.97	\$ 9,884.78	\$ 19,300.00	\$ 3,774.39	\$ 7,638.30	\$ 7,638.30	\$ -	\$ 20,000.00
Christmas	\$ 3,750.00	\$ 4,553.90	\$ 5,000.00	\$ -	\$ 1,563.91	\$ 1,563.91		\$ 3,500.00
Irvington Crab Festival	\$ 1,250.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00
Irvington Golf Tournament	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00
July 4th Parade	\$ 2,868.97	\$ 3,330.88	\$ 9,800.00	\$ 1,274.39	\$ 1,574.39	\$ 1,574.39		\$ 12,000.00
Irvington Social Media	\$ 3,600.00	\$ 2,700.00	\$ 3,600.00	\$ -	\$ -	\$ -		\$ -
Tri-Way Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Virginia River Realm	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -		\$ 5,000.00
WiFi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

- B & F recommends increasing charitable contributions AND not earmarking at this stage. Allows support of variety of community events hosted by charitable organizations.
- B & F recommends increasing organization to fully support cost of coordinator and provide some additional funds to support 250<sup>th</sup> birthday of the United States of America.

**Questions?  
Concerns?  
Suggestions?**

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## Increase in Professional Services

	FY 2023-2024	FY 2024-2025	FY 2025-2026				FY 2026-2027	
	Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30	Proposed
<b>Professional Services</b>	<b>\$ 40,295.00</b>	<b>\$ 56,362.00</b>	<b>\$ 59,000.00</b>	<b>\$ 11,381.25</b>	<b>\$ 20,823.96</b>	<b>\$ 28,011.96</b>	<b>\$ -</b>	<b>\$ 75,850.00</b>
Accounting	\$ 7,388.00	\$ 10,058.00	\$ 14,000.00	\$ 4,218.75	\$ 7,274.00	\$ 7,274.00		\$ 15,850.00
Engineering Services						\$ -		\$ 15,000.00
Legal	\$ 32,907.00	\$ 46,304.00	\$ 45,000.00	\$ 7,162.50	\$ 13,549.96	\$ 20,737.96		\$ 45,000.00

- B & F recommends budgeting for Engineering Services – that is to have an engineering firm available to support Town Administrator in engineering issues in a timely manner, rather than have to come to meeting for approval
- Robinson, Farmer & Cox increased rates for first time in our time with them.

**Discussion Point:**  
Securing engineering services

**Questions?**  
**Concerns?**  
**Suggestions?**

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## Increase in Town Maintenance

	FY 2023-2024	FY 2024-2025	FY 2025-2026				FY 2026-2027	
	Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30	Proposed
<b>Town Maintenance</b>	<b>\$ 29,225.80</b>	<b>\$ 14,783.70</b>	<b>\$ 52,758.00</b>	<b>\$ 4,808.49</b>	<b>\$ 12,793.92</b>	<b>\$ 25,649.89</b>	<b>\$ -</b>	<b>\$ 63,769.81</b>
Commons Amenities								\$ 15,000.00
Flags / Banners	\$ 6,631.60	\$ 396.20	\$ 19,818.00	\$ -	\$ 4,490.36	\$ 13,858.25		\$ 13,629.81
Grounds / Landscape	\$ 15,599.99	\$ 11,184.00	\$ 20,000.00	\$ 3,765.00	\$ 6,455.00	\$ 9,545.00		\$ 12,640.00
Other	\$ 807.00	\$ 1,290.39	\$ -	\$ 169.05	\$ 294.05	\$ 294.05		\$ -
Refuse & Debris Removal	\$ 1,394.49	\$ 1,545.12	\$ 1,500.00	\$ 749.44	\$ 1,090.64	\$ 1,488.72		\$ 2,500.00
Sidewalks & General Maintenance	\$ 4,792.72	\$ 367.99	\$ 11,440.00	\$ 125.00	\$ 463.87	\$ 463.87		\$ 20,000.00

**Discussion Point:**  
Commons Amenities – Basketball hoop?  
Tennis backboard?

**Questions?**  
**Concerns?**  
**Suggestions?**

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# FY 2025 – 2026 Capital Budget

	FY 2025 - 2026	Budgeted	FY 2026 - 2027	FY 2027 - 2028	FY 2028 - 2029	FY 2029 - 2030
	Expenditures	Budgeted	B - 2025/26	B - 2025/26	B - 2025/26	B - 2025/26
	As of 03/31/2026					
Cash assets on hand (Expenditures) // End of FY Available Funds (Budgeted)	\$ 628,832.50	\$ 892,291.39				
In CD accounts	\$ 497,428.58	\$ (470,630.23)				
Remaining budgeted expenses	\$ (409,272.81)					
Contingency Funds		\$ (200,000.00)	\$ (230,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)
Infrastructure		\$ -				
Reserves		\$ (30,000.00)	\$ (5,000.00)		\$ (5,000.00)	
Sewer		\$ (10,000.00)	\$ (110,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)
Street Pole Decorations		\$ (50,000.00)				
The Commons	\$ (843.75)	\$ (85,000.00)	\$ (305,000.00)	\$ (125,000.00)	\$ -	\$ -
Town Office / Buildings	\$ (5,510.97)	\$ (15,000.00)				
Traffic Calming		\$ (30,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
End of FY Available Funds	\$ 710,633.55	\$ 1,661.16				

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# FY 2026 – 2027 Capital Budget

	FY 2026 - 2027	FY 2026 - 2027	FY 2027 - 2028	FY 2028 - 2029	FY 2029 - 2030	FY 2030 - 2031
	Expenditures	Budgeted	B - 2026/27	B - 2026/27	B - 2026/27	B - 2026/27
	As of 04/06/2026					
Cash assets on hand (Expenditures) // End of FY Available Funds (Budgeted)		\$ 710,633.55				
In CD accounts		\$ 497,428.58				
Remaining budgeted expenses						
Contingency Funds		\$ (230,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)
Infrastructure		\$ (100,000.00)	\$ (400,000.00)			
Reserves		\$ -	\$ (5,000.00)		\$ (5,000.00)	\$ -
Sewer		\$ (20,000.00)	\$ (100,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)
Street Pole Decorations						
The Commons		\$ (145,000.00)	\$ (180,000.00)			
Town Office / Buildings		\$ (150,000.00)	\$ (150,000.00)	\$ (150,000.00)	\$ -	\$ -
Traffic Calming		\$ (15,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
End of FY Available Funds		\$ 548,062.13				

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**Questions?  
Concerns?  
Suggestions?**

**Discussion Point:**

In Town Council will discuss the possibility of land purchase and building of storage, but this budget assumes that will occur for financial planning reasons.

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## Next Steps

- Next B&F on Monday, May 5 at 2:00 pm in Town Office
  - Will present updated version of the budget, which will be posted on town website
- Town Council, Thursday, May 14 at 6:30 pm
  - First reading of budget and related ordinances
  - Public hearing
- B & F invite Council Members, Planning Commission, and Residents to provide their thoughts on the current draft budget.
  - Attend the B & F meeting on 05/05
  - Send an email to [mbradley@irvington.va.us](mailto:mbradley@irvington.va.us) with a cc to [cdyson@irvington.va.us](mailto:cdyson@irvington.va.us)