

Town of Irvington
BUDGET SYNOPSIS FY 2026 - 2027

To be Published in Rapp Record

FY
 2025 - 2026
Proposed

REVENUES

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
	\$ 631,401.00

EXPENDITURES

Operating Expenses	\$ 462,750.83
Community Support & Tourism	\$ 40,000.00
Contribution to Capital Improvements	\$ 128,650.17
	\$ 631,401.00

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	NOTE: Prints on Legal paper				FY 2023-2024	FY 2024-2025	FY 2025-2026				FY 2026-2027					
2					Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30	Proposed	Notes			
3	Income / Revenue				\$ 596,349.00	\$ 729,147.00	\$ 603,205.00	\$ 221,276.65	\$ 368,574.31	\$ 472,393.09	\$ -	\$ 631,401.00				
4	ARPA				\$ 75,848.00	\$ 40,906.00	\$ -	\$ -	\$ -	\$ -		\$ -	Drop ARPA line item as of 2025			
5	ATL Fire Grant				\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -		\$ 15,000.00	From state, pass through			
6	Auto / Golf Tags - Revenue				\$ 12,025.00	\$ 11,362.00	\$ 10,500.00	\$ 555.00	\$ 755.00	\$ 1,191.15		\$ 11,000.00				
7	Bank Franchise				\$ 8,256.00	\$ 9,706.00	\$ 8,000.00	\$ -	\$ -	\$ -		\$ 8,000.00				
8	Business License / Short Term Registry Fees				\$ 750.00	\$ 880.00	\$ 1,500.00	\$ -	\$ 200.00	\$ 700.00		\$ 1,500.00	Set at 30, although maximum is STR at \$50 for 35 STRs			
9	Cable TV / Comm Income				\$ 1,634.00	\$ 1,605.00	\$ 1,000.00	\$ 395.29	\$ 791.11	\$ 1,173.27		\$ 1,000.00				
10	Interest Income				\$ 13,264.00	\$ 10,658.00	\$ 6,000.00	\$ 18,086.86	\$ 24,269.13	\$ 27,543.06		\$ 6,000.00	Confirmed with Robinson, Farmer & Cox this is correct. Due to maturation of various CDs in FY 2025-26.			
11	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				
12	Lokey Wiley Fund (Library)				\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -		\$ 2,500.00	Contribution from CD to cover donation to Lancaster Community Library			
13	Occupancy Tax				\$ 245,586.00	\$ 299,115.00	\$ 256,953.00	\$ 105,100.14	\$ 175,951.52	\$ 182,126.57		\$ 250,000.00				
14	Permit Fees				\$ 2,140.00	\$ 3,185.00	\$ 1,000.00	\$ 1,200.00	\$ 2,600.00	\$ 3,200.00		\$ 2,000.00				
15	Prepared Food Tax				\$ 113,366.00	\$ 226,513.00	\$ 191,351.00	\$ 76,214.31	\$ 131,674.38	\$ 152,540.58		\$ 225,000.00				
16	Property Rental Fees				\$ -	\$ 1,000.00	\$ 2,000.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00		\$ 2,000.00	Chesapeake Bank's septic on Commons			
17	Real Estate Tax - Revenue				\$ 63,767.00	\$ 60,645.00	\$ 62,401.00	\$ 933.46	\$ 968.53	\$ 60,476.29		\$ 62,401.00	No new assessment so don't expect value of property to have			
18																

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	NOTE: Prints on Legal paper				FY 2023-2024	FY 2024-2025	FY 2025-2026						FY 2026-2027			
2					Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30	Proposed	Notes			
19																
20					\$ 288,380.29	\$ 365,523.91	\$ 432,440.00	\$ 93,164.58	\$ 168,173.77	\$ 245,934.92	\$ -	\$ 502,750.83				
21					\$ 33,700.00	\$ 23,584.78	\$ 32,900.00	\$ 4,774.39	\$ 14,138.30	\$ 14,138.30	\$ -	\$ 40,000.00				
22																
23					\$ 9,868.97	\$ 9,884.78	\$ 19,300.00	\$ 3,774.39	\$ 7,638.30	\$ 7,638.30	\$ -	\$ 20,000.00				
24																
25					\$ 16,390.00	\$ 14,742.00	\$ 15,000.00	\$ 14,099.00	\$ 14,099.00	\$ 14,099.00	\$ -	\$ 15,000.00				
26																
27					\$ -	\$ 112.00	\$ 750.00	\$ 30.61	\$ 30.61	\$ 312.25	\$ -	\$ 750.00				
28																
29					\$ 11,594.80	\$ 11,024.75	\$ 17,150.00	\$ 131.34	\$ 154.85	\$ 6,116.75	\$ -	\$ 13,391.00				
30																
31					\$ 24,745.00	\$ 29,929.00	\$ 42,177.00	\$ 11,185.75	\$ 17,680.60	\$ 26,599.08	\$ -	\$ 65,391.02				
32																
33					\$ 21,289.35	\$ 2,099.40	\$ 1,500.00	\$ 37.65	\$ 411.07	\$ 617.07	\$ -	\$ 1,500.00				
34																
35					\$ 40,295.00	\$ 56,362.00	\$ 59,000.00	\$ 11,381.25	\$ 20,823.96	\$ 28,011.96	\$ -	\$ 75,850.00				
36																
37					\$ 23,507.48	\$ 85,605.00	\$ 58,810.00	\$ 9,198.73	\$ 19,056.49	\$ 31,986.74	\$ -	\$ 53,810.00				
38			Deputy Program		\$ 23,507.48	\$ 30,605.00	\$ 38,560.00	\$ 9,198.73	\$ 19,056.49	\$ 26,986.74	\$ -	\$ 38,560.00				
39																
40					\$ 5,933.71	\$ 3,905.44	\$ 6,500.00	\$ 866.21	\$ 1,515.45	\$ 2,135.09	\$ -	\$ 7,700.00				
41																
42					\$ 29,225.80	\$ 14,783.70	\$ 52,758.00	\$ 4,808.49	\$ 12,793.92	\$ 25,649.89	\$ -	\$ 63,769.81				
43																
44					\$ 13,593.00	\$ 23,750.00	\$ 31,156.00	\$ 13,345.88	\$ 17,814.67	\$ 18,267.79	\$ -	\$ 39,500.00				
45																
46					\$ 18,731.15	\$ 15,558.84	\$ 12,750.00	\$ 4,294.19	\$ 7,832.41	\$ 12,323.96	\$ -	\$ 12,300.00				
47																
48					\$ 596,349.14	\$ 729,146.52	\$ 603,205.00	\$ 221,276.65	\$ 368,574.31	\$ 472,393.09	\$ -	\$ 631,401.00				
49					\$ 371,499.39	\$ 364,709.01	\$ 432,440.65	\$ 93,164.58	\$ 168,173.77	\$ 245,934.92	\$ -	\$ 502,750.83				
50					\$ 337,799.72	\$ 341,124.23	\$ 399,540.65	\$ 73,153.49	\$ 119,851.33	\$ 173,757.88	\$ -	\$ 462,750.83				
51					\$ 33,669.67	\$ 23,584.78	\$ 32,900.00	\$ 4,774.39	\$ 14,138.30	\$ 14,138.30	\$ -	\$ 40,000.00				
52					\$ 224,849.75	\$ 364,437.51	\$ 170,764.35	\$ 128,112.07	\$ 200,400.54	\$ 226,458.17	\$ -	\$ 128,650.17				
53					198%	161%	89%					57%				

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
				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	Notes / Details				
3	Income / Revenue			\$ 596,349.00	\$ 729,147.00	\$ 603,205.00	\$ 221,276.65	\$ 368,574.31	\$ 472,393.09	\$ -	\$ 631,401.00					
4	ARPA			\$ 75,848.00	\$ 40,906.00	\$ -	\$ -	\$ -			\$ -	Drop ARPA line item as of 2025				
5	ATL Fire Grant			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -		\$ 15,000.00	From state, pass through				
6	Auto / Golf Tags - Revenue			\$ 12,025.00	\$ 11,362.00	\$ 10,500.00	\$ 555.00	\$ 755.00	\$ 1,191.15		\$ 11,000.00					
7	Bank Franchise			\$ 8,256.00	\$ 9,706.00	\$ 8,000.00	\$ -	\$ -	\$ -		\$ 8,000.00					
8	Business License / Short Trem Registry Fees			\$ 750.00	\$ 880.00	\$ 1,500.00	\$ -	\$ 200.00	\$ 700.00		\$ 1,500.00	Set at 30, although maximum is STR at \$50 for 35 STRs				
9	Cable TV / Comm Income			\$ 1,634.00	\$ 1,605.00	\$ 1,000.00	\$ 395.29	\$ 791.11	\$ 1,173.27		\$ 1,000.00					
10	Interest Income			\$ 13,264.00	\$ 10,658.00	\$ 6,000.00	\$ 18,086.86	\$ 24,269.13	\$ 27,543.06		\$ 6,000.00	Confirmed with Robinson, Farmer & Cox this is correct. Due to maturation of various CDs in FY 2025-26.				
11	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					
12	Lokey Wiley Fund (Library)			\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -		\$ 2,500.00	Contribution from CD to cover donation to Lancaster Community Library				
13	Occupancy Tax			\$ 245,586.00	\$ 299,115.00	\$ 256,953.00	\$ 105,100.14	\$ 175,951.52	\$ 182,126.57		\$ 250,000.00					
14	Permit Fees			\$ 2,140.00	\$ 3,185.00	\$ 1,000.00	\$ 1,200.00	\$ 2,600.00	\$ 3,200.00		\$ 2,000.00					
15	Prepared Food Tax			\$ 113,366.00	\$ 226,513.00	\$ 191,351.00	\$ 76,214.31	\$ 131,674.38	\$ 152,540.58		\$ 225,000.00					
16	Property Rental Fees			\$ -	\$ 1,000.00	\$ 2,000.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00		\$ 2,000.00	Chesapeake Bank's septic on Commons				
17	Real Estate Tax - Revenue			\$ 63,767.00	\$ 60,645.00	\$ 62,401.00	\$ 933.46	\$ 968.53	\$ 60,476.29		\$ 62,401.00	0.0215/\$100 (rate 2024/25, 2025/26) No new assessment so don't expect value of property to have increased.				
18																
19																

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
					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	Notes / Details			
20					\$ 288,380.29	\$ 365,523.91	\$ 432,440.00	\$ 93,164.58	\$ 168,173.77	\$ 245,934.92	\$ -	\$ 502,750.83	Differs from Treasurer's Report by \$6,345.72, which are capital expenses of: \$843.75 (Commons - Other); \$5,510.97 (Town Office).			
21					\$ 33,700.00	\$ 23,584.78	\$ 32,900.00	\$ 4,774.39	\$ 14,138.30	\$ 14,138.30	\$ -	\$ 40,000.00				
22			Charitable Donations		\$ 20,100.00	\$ 6,000.00	\$ 5,000.00	\$ 1,000.00	\$ 6,500.00	\$ 6,500.00		\$ 15,000.00				
23			Community Events		\$ 9,868.97	\$ 9,884.78	\$ 19,300.00	\$ 3,774.39	\$ 7,638.30	\$ 7,638.30	\$ -	\$ 20,000.00				
24			Christmas		\$ 3,750.00	\$ 4,553.90	\$ 5,000.00	\$ -	\$ 1,563.91	\$ 1,563.91		\$ 3,500.00				
25			Irvington Crab Festival		\$ 1,250.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00				
26			Irvington Golf Tournament		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00				
27			July 4th Parade		\$ 2,868.97	\$ 3,330.88	\$ 9,800.00	\$ 1,274.39	\$ 1,574.39	\$ 1,574.39		\$ 12,000.00	Coordinator at 2000/year but includes extra for the 2025-2026 FY which was not budgeted at 2000. Parade costs at 9200 to bring to 12000 total			
28			Irvington Social Media		\$ 3,600.00	\$ 2,700.00	\$ 3,600.00	\$ -	\$ -	\$ -		\$ -	Decided during 25/26 meetings to stop			
29			Tri-Way Trail		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
30			Virginia River Realm		\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -		\$ 5,000.00				
31			WiFi		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				
32																
33					\$ 49,375.00	\$ 84,067.00	\$ 101,989.00	\$ 19,011.09	\$ 41,822.44	\$ 65,677.04	\$ -	\$ 113,789.00				
34			Employee Bonding		\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -		\$ -	Confirmed with VRSA that insurance policy covers staff and council. Robinson, Farmer & Cox have their own bonding coverage. Zeroed out.			
35			Employee Conferences		\$ -	\$ -	\$ 1,400.00	\$ -	\$ -	\$ 583.75		\$ 2,500.00	Increased to allow for VDOT PM training, if we need to cover the cost			
36			Payroll Expenses		\$ 49,375.00	\$ 84,067.00	\$ 100,389.00	\$ 19,011.09	\$ 41,822.44	\$ 65,093.29	\$ -	\$ 111,289.00				
37			Employer Payroll Taxes		\$ 3,696.00	\$ 5,961.00	\$ 8,289.00	\$ (300.72)	\$ 1,296.88	\$ 2,879.09		\$ 9,189.00				
38			Wages / Salaries		\$ 45,679.00	\$ 78,106.00	\$ 92,100.00	\$ 19,311.81	\$ 40,525.56	\$ 62,214.20		\$ 102,100.00	Annual salary and potential holiday bonus (650) for Town Administrator and Town Clerk. Potential salary increases of \$6K/year for both TA and TC.			
39																
40			Insurance		\$ 16,390.00	\$ 14,742.00	\$ 15,000.00	\$ 14,099.00	\$ 14,099.00	\$ 14,099.00		\$ 15,000.00				
41																
42			Mayor's Discretionary Fund		\$ -	\$ 112.00	\$ 750.00	\$ 30.61	\$ 30.61	\$ 312.25		\$ 750.00				
43																

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
				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	Notes / Details				
44	Municipal Expenses			\$ 11,594.80	\$ 11,024.75	\$ 17,150.00	\$ 131.34	\$ 154.85	\$ 6,116.75	\$ -	\$ 13,391.00					
45			Codification of Ordinances	\$ 2,295.00	\$ 2,409.75	\$ 2,410.00	\$ -	\$ -	\$ -		\$ 2,651.00	MuniCode annual subscription.				
46			Election Expenses	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -		\$ -	No special elections needed in Nov 2026				
47			Municipal Audit	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -		\$ 1,500.00					
48			Management: Software						\$ -		\$ 5,000.00	Added to support moving to a paperless Town Office. Digitizing files (CUP, etc.)				
49			RE Tax Collection Fee	\$ 8,101.36	\$ 7,524.00	\$ 7,740.00	\$ 38.00	\$ 58.00	\$ 6,047.63		\$ 7,740.00	Includes mail house fees and fee to Lancaster County for sending/processing taxes				
50			PP Tax Collection Fee	\$ 1,198.44	\$ 1,091.00	\$ 1,500.00	\$ 93.34	\$ 96.85	\$ 69.12		\$ 1,500.00	Includes mail house fees and fee to Lancaster County for sending/processing taxes				
51																
52	Office Expenses			\$ 24,745.00	\$ 29,929.00	\$ 42,177.00	\$ 11,185.75	\$ 17,680.60	\$ 26,599.08	\$ -	\$ 65,391.02					
53			Banking Fees	\$ 30.00	\$ 615.00	\$ 230.00	\$ 454.31	\$ 792.86	\$ 1,014.10		\$ 1,500.00	Confirmed this is where Stripe (online payment fees) are captured. Increased to 1500 due to increase in online payments.				
54			Dues & Subscriptions	\$ 1,140.00	\$ 160.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 650.00		\$ 1,000.00	Recommended memberships: Lancaster by the Bay \$125; Virginia Municipal Clerks Association \$25; Virginia Association of Zoning Officials \$100;				
55			Equipment	\$ 5,468.00	\$ 4,813.00	\$ 7,810.00	\$ -	\$ -	\$ -		\$ 5,239.68	Printer lease. Monthly is 436.64.				
56			Maintenance / Cleaning	\$ 700.00	\$ 350.00	\$ 2,500.00	\$ -	\$ -	\$ -		\$ 2,500.00					
57			Mileage & Travel	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -		\$ 500.00					
58			Others (Office Expenses or Technology)				\$ 115.83	\$ 451.63	\$ 115.83			NEED to reclassify				
59			Postage	\$ 318.00	\$ 297.00	\$ 400.00	\$ 113.17	\$ 151.84	\$ 261.95		\$ 400.00					
60			Printer Lease				\$ 1,264.86	\$ 2,529.72	\$ 3,824.62		\$ -	NEED to reclassify to equipment				
61			Storage Unit	\$ 1,773.00	\$ 2,643.00	\$ 2,400.00	\$ 600.00	\$ 1,200.00	\$ 1,800.00		\$ 2,340.00	Estimate for 10x20 at All Weather in Kilmarnock, with ability to load/unload from tractor trailer. \$195/mo with 1 mo free if pay monthly April 2025 - June 2025 and then balance of year (9 mos) early in July 2025. Budgeted for 12 months at 195/mo for safety.				
62			Supplies	\$ 2,862.00	\$ 732.00	\$ 1,500.00	\$ 165.93	\$ 499.27	\$ 630.77		\$ 1,000.00					
63			Technology	\$ 6,820.00	\$ 12,753.00	\$ 13,460.00	\$ 5,166.37	\$ 6,806.44	\$ 10,771.99		\$ 31,396.64	Includes website decommissioning time (\$1400) and annual fees for redirection of old / decommissioned website (\$150/yr); migration from Google Workspace to Microsoft (\$5700); dedicated DNS hosting (24.40/mo); dedicated website hosting (167.82/mo); domain administration (140/mo); website maintenance (210/mo); website consultation (70/mo); and general support (1400/mo)				
64			Technology Fees	\$ 5,539.00	\$ 7,566.00	\$ 12,677.00	\$ 2,805.28	\$ 4,748.84	\$ 7,529.82		\$ 19,514.70	These are the processing fees associated with having Gmail, Google, etc. They are charged directly to the Town debit card. Budgeted for 6 months of Google and 12 months of Microsoft Office 365 E3, Kaseya 365 Endpoint Pro for 3 laptops, and Kaseya 365 user for 21 users. ARCHIVED USERS: 6 months of Google (28 users) and 12 months of Microsoft Office 365 E3 (10 users)				

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
				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	Notes / Details				
65																
66	Planning Commission Expenses			\$ 21,289.35	\$ 2,099.40	\$ 1,500.00	\$ 37.65	\$ 411.07	\$ 617.07	\$ -	\$ 1,500.00					
67		Comprehensive Plan		\$ -	\$ 1,260.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Hold 6K in Reserves in Capital budget				
68		Survey		\$ 20,161.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
69		PC Conferences / Seminars / Worksho		\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 617.07	\$ -	\$ 500.00					
70		Public Notices		\$ 1,127.96	\$ 839.40	\$ 1,000.00	\$ 37.65	\$ 411.07	\$ -	\$ -	\$ 1,000.00					
71																
72	Professional Services			\$ 40,295.00	\$ 56,362.00	\$ 59,000.00	\$ 11,381.25	\$ 20,823.96	\$ 28,011.96	\$ -	\$ 75,850.00					
73		Accounting		\$ 7,388.00	\$ 10,058.00	\$ 14,000.00	\$ 4,218.75	\$ 7,274.00	\$ 7,274.00	\$ -	\$ 15,850.00	Rate increases in 2026/27. Assumptions 2024/25 and 2025/26 hours, increased by 25%. 37 hours bookkeeping/payroll (85/hr) and 77 hours professional services (165/hr).				
74		Engineering Services							\$ -	\$ -	\$ 15,000.00					
75		Legal		\$ 32,907.00	\$ 46,304.00	\$ 45,000.00	\$ 7,162.50	\$ 13,549.96	\$ 20,737.96	\$ -	\$ 45,000.00	At 2025/26 level				
76																
77	Public Safety			\$ 23,507.48	\$ 85,605.00	\$ 58,810.00	\$ 9,198.73	\$ 19,056.49	\$ 31,986.74	\$ -	\$ 53,810.00					
78		ATL Fire Grant			\$ 55,000.00	\$ 20,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 15,000.00	For 2025/26 included 15K ATL + 5 K to Kilmarnock Volunteer Fire Dept, which is now in Charitable Donations				
79		Code Enforcement				\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ 250.00					
80		Deputy Program		\$ 23,507.48	\$ 30,605.00	\$ 38,560.00	\$ 9,198.73	\$ 19,056.49	\$ 26,986.74	\$ -	\$ 38,560.00					
81		Deputy Taxes			\$ 2,091.00	\$ 3,060.00	\$ 512.25	\$ 1,190.05	\$ 1,740.85	\$ -	\$ 3,060.00	At 9% of wages				
82		Deputy Wages / Salaries		\$ 22,311.00	\$ 27,720.00	\$ 34,000.00	\$ 8,500.00	\$ 17,360.00	\$ 24,560.00	\$ -	\$ 34,000.00	800 hours; holiday bonus (max 2K)				
83		Gas		\$ 720.24	\$ 479.00	\$ 500.00	\$ 186.48	\$ 376.10	\$ 555.55	\$ -	\$ 500.00					
84		Repair		\$ 476.24	\$ 315.00	\$ 1,000.00	\$ -	\$ 130.34	\$ 130.34	\$ -	\$ 1,000.00	Add 5 K to Capital to budget for replacement vehicle.				
85																
86	Town Council Expenses			\$ 5,933.71	\$ 3,905.44	\$ 6,500.00	\$ 866.21	\$ 1,515.45	\$ 2,135.09	\$ -	\$ 7,700.00					
87		Public Notices		\$ 3,519.71	\$ 2,330.44	\$ 3,000.00	\$ 454.37	\$ 803.61	\$ 1,123.25	\$ -	\$ 3,000.00	This includes Town Council-only and joint public notices with the Planning Commission.				
88		TC Conferences / Seminars / Workshop			\$ 250.00	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00					
89		Town Council - Meeting Costs								\$ -	\$ 1,200.00	Donations for space for Town Council meetings.				
90		Town Council - Other		\$ 2,414.00	\$ 1,325.00	\$ -	\$ 411.84	\$ 711.84	\$ 1,011.84	\$ -	\$ -					

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
1					FY 2023-2024	FY 2024-2025	FY 2025-2026					FY 2026-2027				
2					Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30	Proposed	Notes / Details			
91																
92	Town Maintenance				\$ 29,225.80	\$ 14,783.70	\$ 52,758.00	\$ 4,808.49	\$ 12,793.92	\$ 25,649.89	\$ -	\$ 63,769.81				
93			Commons Amenities									\$ 15,000.00	Addition of basketball hoop (portable 2500 from practicesports.com), tennis backboard (6000 from 10-s.com), new pickleball nets (149 based on info from Town Administrator), and new tennis nets (239/each)			
94			Flags / Banners		\$ 6,631.60	\$ 396.20	\$ 19,818.00	\$ -	\$ 4,490.36	\$ 13,858.25		\$ 13,629.81	Includes hardware swap out (4050), installation (2*3750) with 10% increase, and purchases \$3750 x 2 for installation Replacement of 8 street flags per year and 1 large Commons flag per year (Used 2026 Quote prices for 8 flags and increased by 10%. Used 2025 large flag price found at Liberty Flag and increased by 10%.)			
95			Grounds / Landscape		\$ 15,599.99	\$ 11,184.00	\$ 20,000.00	\$ 3,765.00	\$ 6,455.00	\$ 9,545.00		\$ 12,640.00	10000 + 120/mo for porta-potty + Arrowhead costs to maintain by Aqua Curve on King Carter			
96			Other		\$ 807.00	\$ 1,290.39	\$ -	\$ 169.05	\$ 294.05	\$ 294.05		\$ -	NEED to reclassify			
97			Refuse & Debris Removal		\$ 1,394.49	\$ 1,545.12	\$ 1,500.00	\$ 749.44	\$ 1,090.64	\$ 1,488.72		\$ 2,500.00	Commons trash due to increased fees due to trash being outside of the trash cans			
98			Sidewalks & General Maintenance		\$ 4,792.72	\$ 367.99	\$ 11,440.00	\$ 125.00	\$ 463.87	\$ 463.87		\$ 20,000.00	Support work following survey of sidewalks, including making ADA compliant as needed.			
99																
100	Town Office Expenses				\$ 13,593.00	\$ 23,750.00	\$ 31,156.00	\$ 13,345.88	\$ 17,814.67	\$ 18,267.79	\$ -	\$ 39,500.00				
101			Building Property Insurance		\$ -	\$ 3,345.00		\$ -	\$ -	\$ -		\$ -	Incorporated in single insurance line above.			
102			Lease		\$ 13,593.00	\$ 18,075.00	\$ 29,963.00	\$ 13,363.00	\$ 17,665.51	\$ 17,665.51		\$ 39,500.00	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			
103			Repairs / Maintenance		\$ 6,417.00	\$ 826.00		\$ (17.12)	\$ 149.16	\$ 602.28		\$ -	No longer responsible for repairs / maintenance based on current lease			
104			Taxes			\$ 1,505.00	\$ 1,193.00	\$ -	\$ -	\$ -		\$ -	No longer required to pay property taxes based on current lease			
105																

	A	B	C	E	F	G	H	I	J	K	L	M	N	O	P	Q
1					FY 2023-2024	FY 2024-2025	FY 2025-2026					FY 2026-2027				
2					Actual	Actual	Budgeted	As of 09/30	As of 12/31	As of 03/31	As of 06/30	Proposed	Notes / Details			
106	Utilities				\$ 18,731.15	\$ 15,558.84	\$ 12,750.00	\$ 4,294.19	\$ 7,832.41	\$ 12,323.96	\$ -	\$ 12,300.00				
107		Electricity			\$ 14,462.34	\$ 11,648.21	\$ 9,700.00	\$ 3,299.44	\$ 6,422.10	\$ 10,479.79	\$ -	\$ 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)			
108		Other (5000)			\$ 147.68	\$ 197.95	\$ 500.00	\$ 29.92	\$ 104.83	\$ 158.27		\$ 500.00				
109		Office (7980)			\$ 2,222.00	\$ 2,221.99	\$ 200.00	\$ 411.39	\$ 452.93	\$ 452.93		\$ -	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."			
110		Street Lights (3404)			\$ 12,092.66	\$ 9,228.27	\$ 9,000.00	\$ 2,858.13	\$ 5,864.34	\$ 9,868.59		\$ 9,000.00				
111		Heating Fuel			\$ 850.50	\$ 630.92	\$ -	\$ -	\$ -	\$ -		\$ -	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."			
112		Internet			\$ 1,279.74	\$ 1,143.58	\$ 2,500.00	\$ 531.35	\$ 717.36	\$ 944.17		\$ 2,500.00				
113		Telephone			\$ 1,340.88	\$ 708.58	\$ -	\$ 354.23	\$ 478.24	\$ 629.45		\$ -	Folded into internet as a single bill NEED to reclassify			
114		Utilities - Town Commons			\$ 119.08	\$ 339.47	\$ -	\$ 19.56		\$ 136.49		\$ 300.00				
115		Utilities - Other						\$ 8.04	\$ 80.65			\$ -	NEED to reclassify			
116		Water	Tennis Courts 1979; Town Office		\$ 678.61	\$ 1,088.08	\$ 550.00	\$ 81.57	\$ 134.06	\$ 134.06		\$ -	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."			
117																
118	Total Revenue				\$ 596,349.14	\$ 729,146.52	\$ 603,205.00	\$ 221,276.65	\$ 368,574.31	\$ 472,393.09	\$ -	\$ 631,401.00				
118	Total Expenses				\$ 371,499.39	\$ 364,709.01	\$ 432,440.65	\$ 93,164.58	\$ 168,173.77	\$ 245,934.92	\$ -	\$ 502,750.83				
120	<i>Total Operating Expenses</i>				\$ 337,799.72	\$ 341,124.23	\$ 399,540.65	\$ 88,390.19	\$ 154,035.47	\$ 231,796.62	\$ -	\$ 462,750.83				
121	<i>Total Community Support & Tourism</i>				\$ 33,669.67	\$ 23,584.78	\$ 32,900.00	\$ 4,774.39	\$ 14,138.30	\$ 14,138.30	\$ -	\$ 40,000.00				
122	Possible Contribution to Capital (Reserve)				\$ 224,849.75	\$ 364,437.51	\$ 170,764.35	\$ 128,112.07	\$ 200,400.54	\$ 226,458.17	\$ -	\$ 128,650.17				
123	<i>Contribution as Percentage of Meals Tax Revenue</i>				198%	161%	89%					57%				

	A	B
1		
2		
3		
4	Cash assets on hand (Expenditures) // End of FY Available Funds (Budgeted)	
5	In CD accounts	
6	Remaining budgeted expenses	
7		
8	Contingency Funds	
9	Infrastructure	
10	Reserves	
11	Sewer	
12	Street Pole Decorations	
13	The Commons	
14	Town Office / Buildings	
15	Traffic Calming	
16		
17	End of FY Available Funds	

	A	K	L	M	N	O	P
1		FY 2026 - 2027	FY 2026 - 2027	FY 2027 - 2028	FY 2028 - 2029	FY 2029 - 2030	FY 2030 - 2031
2		Expenditures	Budgeted	B - 2026/27	B - 2026/27	B - 2026/27	B - 2026/27
3			As of 04/06/2026				
4	Cash assets on hand (Expenditures) // End of FY Available Funds (Budgeted)		\$ 710,633.55				
5	In CD accounts		\$ 497,428.58				
6	Remaining budgeted expenses						
7							
8	Contingency Funds		\$ (230,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)
9	Infrastructure		\$ (100,000.00)	\$ (400,000.00)			
10	Reserves		\$ -	\$ (5,000.00)		\$ (5,000.00)	\$ -
11	Sewer		\$ (20,000.00)	\$ (100,000.00)	\$ (200,000.00)	\$ (200,000.00)	\$ (200,000.00)
12	Street Pole Decorations						
13	The Commons		\$ (145,000.00)	\$ (180,000.00)			
14	Town Office / Buildings		\$ (150,000.00)	\$ (150,000.00)	\$ (150,000.00)	\$ -	\$ -
15	Traffic Calming		\$ (15,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)
16							
17	End of FY Available Funds		\$ 548,062.13				