



Town of Irvington – Budget & Finance Workshop

Town Office, Irvington Road

Thursday, March 7, 2024 – 5:30 pm to no later than 7:30 pm

1. Call to Order
2. Roll Call
3. Overview of process to develop draft budget for Fiscal Year (FY) 2024 - 2025
4. Information needed from various committees, staff, or individuals
5. Discussion of revenue
6. Discussion of operating expenses
7. Discussion of other expenses
8. Discussion of capital budget
9. Round table
10. Adjourn

The public is welcome to attend. The Budget & Finance Committee will invite public comment for each item following a brief overview by a member of the budget & finance committee and just prior to moving to the next agenda item. (Town Council and Planning Commission members are invited to speak between the two comment periods by the public on each agenda item.)



Town of Irvington – Budget & Finance Workshop

Town Office, Irvington Road

Thursday, March 7, 2024

Summary Minutes

1. Called to Order by B. Schaschek at 5:32 pm
2. Roll Call.
 - a. Town Council: J. Harris, B. Schaschek, M.C. Bradley, J. Penniman, D. Patteson
 - b. Planning Commission: R. Camillo
 - c. Public: C. White
3. M. C. Bradley reviewed the process to develop draft budget for Fiscal Year (FY) 2024 – 2025
 - a. B&F requested information by our meetings in February and March
 - b. B&F followed up with staff or committee chairs
 - c. This workshop – still a work in progress
 - d. Synopsis will be printed in the Rapp Record 03/28 and 04/04 in preparation for public hearing on 04/11, followed immediately by first reading on 04/11
 - e. Second reading, and vote, on 05/16
 - f. Orientation to Budget File
 - i. Summaries – what public is accustomed to seeing. Need to present five years – four years of budget and actual and then this year budget (pp 1 – 4). Draws information from the Detail Tab.
 - ii. Detail Tab (pp 5 – 11) – this provides more detail on line items that include multiple items. New this year: NOTES (Column S). B&F is documenting assumptions and other important information related to the line item. Light blue shading in Notes indicates need additional information from staff. Yellow shading in Notes indicates needs information from others and/or key point for discussion.
 - iii. Capital Plan (pp 12 – 13) – provided by Planning Commission. B&F will be working to move into the format used previously that helps understand available funds as well as potential costs.
 - iv. Sources of Revenue (p 14) – presents the percentage of the budget provided by various sources of revenue. Provided because there have been questions in the past on this issue.

- v. Insurance (p 15) – classifies the various charges associated with the Town’s insurance to better capture the costs for certain things – like the deputy program.

4. Information needed from various committees, staff, or individuals

Brief Overview

- a. Can see in the budget file (on wall or handout) that we have color-coded information that we need.
 - i. Bright blue shading – probably from staff
 - ii. Yellow shading – individual, not staff
 - iii. Green shading – indicates a topic for the Town Council to discuss
 - iv. Red shading – indicates the B&F Committee needs to work on the line item

Comments or Questions

- It was recommended that the Town send a second letter to non-responders for occupancy and meals tax revenue information offering the option to submit estimates to the Town Treasurer, who would provide the total received, not by entity, to the B&F Committee for budgeting purposes.
 - o **Action Item:** B&F will confirm with the Town Treasurer they are willing to take on that responsibility. If so, an additional letter will be sent as soon as possible.

5. Discussion of revenue

Brief Overview

Anticipate total revenue of \$551,624.

- Increase of 107,593
- Still need to incorporate STR Registry Fee / Business License Fee
- Primarily due to the full year of the meals tax
- Real Estate Assessments increased by large amounts. However, Town cannot have a “windfall” – only 101% of last year – by our calculations the rate will need to be no higher than .0215 per \$100.

Discussion

Key points B&F would like to discuss:

- Confirmation on the thinking for the local real estate tax

Comments or Questions

There was consensus for the proposed real estate tax of \$0.0215 per \$100 rather than the current \$0.03 per \$100. This represents a decrease in the tax rate.

6. Discussion of operating expenses

Brief Overview

Currently projecting operating expenses of \$437,811.

- Increase of \$80,711.
- Some of the big drivers:

- Employee Expenses – Proposing to use a local PT Treasurer and to hire a project manager/administrator. Increase in salaries and taxes.
- Public Safety – specifically Deputy Program (see row 64 on p. 7) – Projected total \$40,409. Proposing three different levels of effort – 40 hrs/mo; 60 hr/mo; and 80 hr/mo. 4 months of low, 3 months of med, and 5 months of high. Incorporated a holiday bonus for four deputies. Did not give an annual raise. Recommend setting aside some funds each year for future capital expenses.

B&F changed how some line items are captured so could see the full costs associated with something.

- Page 6 – Row 29 – Town Office Expenses (FKA Rent) – expanded to include rent and other expenses required to pay by lease (taxes, maintenance). Also moved insurance, heating and electricity up here.

Comments or Questions

- The Mayor shared the Town will incur travel-related expenses for the Town Attorney, as they no longer reside in the Town.

Discussion

- Town Office Expenses. MONTHLY \$2655.52
 - Note we are grouping all costs associated with our current location together.
- Employee Expenses. 139,564 – increase of 57,864.
 - Primary reason for increase: Additional employees? (NOTE: for time being included the accounting costs but those may not be incurred)
- Professional Services. 59,000. No change.
 - Legal. Seems we may be looking at being close or over FY23/24 budget. Do we need to increase the budget? Or consider other options?
- Insurance. Looks like decrease but because moved insurance related to deputy program to that line item.
- Public Safety. 67,013 – increase of 36,513.
 - Deputy Program – all costs are included. Increased hours. Salary alone is 33K, which is more than twice what budgeted for the full program in last FY.
- Office Expenses. Missing information – currently 10,050 but no printer expenses and need better computer / website information. DO not recommend talking about it.
- Municipal Expenses – 13,650 – increase of 1,150.
 - B&F recommending a Municipal Audit – at least some portion – as it has been a number of years.
- Town Council Expenses – 4,500 – decrease of 2,100 in part b/c recommending not use a transcriptionist.
- Planning Commission Expenses – 17,500 -increase of 9,000. Primarily because recommending setting aside funds related to comprehensive plan survey and update.
- Utilities – not sure anything to discuss.
- Town Maintenance – 42,000 – increase of 3,500. Includes planning for sidewalk maintenance and additional town maintenance. Moved the Flags & Banners to this section.

- Probably need to add hanging of Xmas lights and flags

Comments or Questions

- Building Maintenance (part of Town Office Rent). The Mayor shared there were large maintenance (for example, HVAC) this year.
 - **Action Item** B&F Committee will reassess current expenses and determine whether there needs to be an increase in this line item.
- Deputy Program. It was recommended that B&F present the hours budgeted as a total number of hours, to be spread across the FY at a later time.
 - **Action Item** Reflect the 740 hours (4 mos at 40, 3 mos at 60, and 5 mos at 80) as a single sum.
- Deputy Program. B&F Committee recommend the Town Council begin to consider whether hiring a PT dedicated, potentially retired, law enforcement officer is an efficient way to move forward given the project level of effort.
 - **Action Item** Future topic for discussion by Town Council.
- Deputy Program. Public safety – particularly due to traffic – should be a priority of the Town.
- Legal (part of Professional Services). In addition to considering an increase in the line item to support out-of-town Town Attorney travel to Irvington, the B&F Committee recommends the Town Council consider whether there are other options for a local Town Attorney.
 - **Action Item** Town Council to discuss current legal representation and costs.
- Town Maintenance. The costs of hanging the flags and lights for holidays (estimated at 8,000) should be included in the Sidewalks & General Maintenance line item.

7. Discussion of other expenses

Brief Overview

Goal to discuss Community Support & Tourism in some detail. Important to remember these funds will need to be appropriated separately from the Operating Expense appropriation.

Community Support & Tourism – 20,100, not including expenses related to Christmas or July 4th.

- Not all previously supported charitable entities submitted letters. B&F recommends just responding to those who have responded.

Discussion

- Library. Requested 5K as that was what received 2022-2023 b/c not paid year before. We appropriated \$2500 for 2023-2024. However, only about 11K in the CD that funds this donation.
- Budgeted for Trolley although not sure it is running.
- Town WiFi. Do we want to put some money into exploring options? Know discussions with businesses.

Comments or Questions

- Trolley. There was a discussion about whether the Trolley is – or will be – running and the use of the Trolley.

- B&F reminded everyone that including it in the budget does not mean a check will be sent. Rather, this is a line item the Town Council may opt to not appropriate.

8. Discussion of capital budget

Brief Overview

B&F would like to thank PC for developing a plan.

Primary Priorities

- USDA Response and Environmental Assessment (next step in Sewer project)
- Commons Development landscaping plan (and landscaping?)
- Drainage issue son the Commons
- Town office

Secondary Priorities

- Playground additions and benches for the tennis courts (although those appear to be in)
- Landscaping, shade, etc.
- Sidewalk along Tavern Road (contingent on doing the drainage work)
- Traffic Calming (consultant costs with installation possibly VDOT or grant funded)

Tertiary Priorities

- Public restrooms
- Public waterfront

Discussion

- Are we OK with the priorities from the PC?

Comments or Questions

- Participants generally discussed the priorities and details on the items.
- It was shared there was previously a sidewalk on Tavern Rd that was removed by VDOT when VDOT attempted to address the drainage issues.

9. Round table

Comments or Questions

- A reminder of the importance of public safety was offered.

10. Adjourn

The meeting adjourned following a motion by B. Schaschek, seconded by M.C. Bradley



Proposed timeline for development of FY2024-25 budget for Town of Irvington

The following timeline was previously shared in the January 2023 report from the Budget & Finance Committee. The March 14 meeting was rescheduled to March 7, due to competing meetings.

Date/Time	Authority	Description of Event	Input Needed
Monday, Feb 5 12 noon	NA	Standing B&F Meeting	Initial committee requests for FY 2024-25 budget Draft letters to previously funded charities and organizations requests letters for support in FY 2024-25 Draft form letter to businesses seeking information on transient occupancy tax income and meals tax income
Monday, Mar 4 5:30 pm	NA	Standing B&F Meeting *rescheduled	Updated committee requests for FY 2024-25 budget Request for support from charities and organizations Information from businesses on transient occupancy and meals taxes
Thursday, Mar 7 5:30 pm	VA Code §15.2-2503	Town Council Workshop on Budget	Public will be invited to speak B&F will present initial FY 2024-25 budget to Council and public
Submitted Mar 25 for publication on Thurs, Mar 28	VA Code §15.2-2506	Budget synopsis and proposed fees and tax rates printed in Rapp Record	Prepared budget synopsis
Submitted Apr 1 for publication on Thurs, Apr 4	VA Code §15.2-2506	Budget synopsis and proposed fees and tax rates printed in Rapp Record	Prepared budget synopsis
Thursday, Apr 11 5:30 pm	VA Code §15.2-2506	Public Hearing on FY2024 – 25 proposed budget	
Thursday, Apr 11 6:30 pm	VA Code §15.2-2506	First Reading of FY2024-25 budget and related ordinances presenting fees and tax rates	
Thursday, May 16 6:30 pm	VA Code §15.2-2506	Second reading, and vote, on FY2024-25 proposed budget and related ordinances presenting fees and tax rates	



Considerations for FY 2024 – 25 Budget

The following list of questions to consider when reviewing the budget was developed by VML.

Questions to ask when reviewing the budget

- Do the budget recommendations reflect the priorities of the governing body and constituents?
- Does the budget strike an appropriate balance among the many different constituencies served by the locality?
- Is the budget consistent with the long-term goals of the community?
- If tax reductions are contemplated, what effect will the reduced revenues have on the locality's ability to provide services?
- Is the proposed budget dependent on any revenue initiatives--tax or fee increases or the imposition of new taxes or fees? If so, what is the effect on the budget if the governing body does not enact the revenue measures?
- Are the assumptions underlying the revenue and expenditure estimates sound? Have all expenditures and foreseeable contingencies been included?
- Does the budget contain a reserve for contingencies that cannot be anticipated?
- Does the budget contain adequate funding for new mandates or local initiatives that must be absorbed (e.g., opening a new library, complying with recycling mandates)?
- Does the budget include programs or services that are not essential and therefore could be eliminated to provide funds for more pressing needs?
- What major programs are funded by the locality, what are the performance objectives associated with these programs, and what are the resources required to support these programs?
- Is it possible to identify and understand the trends in the largest line-item expenditures in the budget?
- Can any significant swings in expenditures from year-to-year be explained?

3/6/24 Irvington Capital Improvement Plan as recommended by PC

Cost Estimate Definitions:

Quote: Well defined scope, quote from qualified contractor

Budgetary Estimate: Well defined scope, professional estimate

Preliminary Estimate: good scope definition, professional estimate

Ball Park: initial scope estimate, cost estimate from similar work.

Priorities:

- 1 Most important, fund first based on available funds and grants.
- 2 Next in line assuming scope and estimate holds, based on available funds and grants.
- 3 Needs further definition or depends on other issues.

Discussion of Table:

As with last year the Planning commission recommends that with the exception of a potential Sewer Project all projects should be funded by Available funds or Grants.

1. Sewer Project: Depending on cost and terms, if we proceeded with Phase I annual cost would be \$100K to \$200K for 30 to 40 years.
2. Though it is not clear what Available Funds will be for FY24/25 it appears that all Priority 1 projects are unlikely to fit in budget.

Respectfully submitted,
Tom Chapman
PC Chair
3/6/24

The following pages present the Town of Irvington Budget, following the March 7, 2024, workshop for Town Council and Planning Commission.

The first four pages presents the budget and actuals for the past three years, current year to date, and proposed budget. The numbers in these pages (Summaries), are pulled from Details pages.

The next six pages (pages 5 - 11) present the Details that form the basis for the Summaries. Column S includes notes capturing what is included in that line, such as assumptions about Deputy hours.

The next two pages (pages 12 - 13) present the Capital Plan as provided by the Planning Commission, with a few initial modifications. The Budget & Finance Committee will be moving this information into a budget format capturing funds available to fund capital products.

We present the sources of revenue on page 14. This is the percentage of the revenue from each tax source.

The final page (p. 15) uses the line items for the VRSA insurance bill to calculate four categories insurance represented in the Details (and Summaries) pages.

This is a living and breathing file. It will be updated as more information or decisions are made by the Town Council.

If you have any comments about the presentation, please feel free to send them to BSchaschek@Town.Irvington.VA.US and MCBradley@Town.Irvington.VA.US.

March 7, 2024

	A	T	U	V	W	X	Y	Z	AA	AB	AC
1	Town of Irvington										
2											
3	FY 2020/21		FY2021/22		FY2022/23		FY 2023/24		FY 2024/25		
4	Cities and Towns										
5	Chapter 25 - Budgets, Audits and Reports										
6	§15.2-2504. What Budget to Show										
7	Amended Budget Jul 2020 Jun 2021	Actuals Jul 2020 Jun 2021	Amended Budget Jul 2021 Jun 2022	Actuals Jul 2021 thru Jun 2022	Budget Jul 2022 Jun 2023	Actuals Jul 2022 thru March 2023	Budget Jul 2023 Jun 2024	Actuals Jul 2023 Dec 2023	Budget Jul 2024 Jun 2025		
8											
9	Revenue										
10	\$389,123	\$423,629	\$363,387	\$458,496	\$425,000	\$461,161	\$428,500	\$444,032	\$575,624		
11	Business Licenses										
12	\$76,383	\$76,383	\$0	\$0	\$0	\$1,072	\$1,500	\$420	\$0		
13	\$15,250	\$8,334	\$6,916	\$6,916	\$0	\$21,937	\$0	\$53,976	\$0		
14	\$70,490	\$70,490	\$0	\$36,522	\$0	\$6,511	\$0	\$0	\$0		
15	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$15,000		
16	\$12,000	\$13,878	\$12,000	\$17,344	\$12,000	\$8,214	\$12,000		\$8,000		
17	\$2,000	\$1,876	\$1,700	\$1,771	\$1,500	\$1,729	\$1,500	\$1,087	\$1,000		
18	\$1,500	\$1,050	\$1,000	\$393	\$500	\$1,268	\$8,000	\$8,798	\$8,000		
19	\$2,500	\$3,205	\$2,000	\$2,550	\$2,000	\$5,840	\$2,000	\$1,420	\$1,420		
20	\$1,000	\$1,500	\$1,000	\$500	\$1,500	\$0	\$1,500	\$2,000	\$2,000		
21	\$63,000	\$61,431	\$60,000	\$63,587	\$62,000	\$64,753	\$62,000	\$62,739	\$62,401		
22	\$10,000	\$9,933	\$9,500	\$11,200	\$10,500	\$11,632	\$10,500	\$10,908	\$10,500		
23	\$98,000	\$119,719	\$196,521	\$263,839	\$280,000	\$284,797	\$280,000	\$203,959	\$256,953		
24	\$25,000	\$35,649	\$25,500	\$38,874	\$30,000	\$38,403	\$32,000	\$27,926	\$32,000		
25	\$2,000	\$0	\$2,000	\$0	\$5,000	\$0	\$2,500	\$0	\$5,000		
26	\$0	\$381	\$250	\$0	\$0	\$5	\$0	\$0	\$0		
27	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0		
28	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
29	Prior Year Net Assets (COVID Funds)										
30	Prepared Food Tax										
			\$25,000				\$0	\$70,798	\$173,351		

	A	T	U	V	W	X	Y	Z	AA	AB	AC
31											
32	Operating Expenses	\$255,352	\$185,575	\$274,288	\$262,184	\$302,920	\$293,827	\$324,800	\$238,125	\$416,145	NOTE: Funds for operating expenses tend to be appropriated all at once following the adoption of the budget. This enables staff to pay operating expense bills upon receipt.
33	Employee Expense	\$65,000	\$53,005	\$65,000	\$55,684	\$75,000	\$72,359	\$81,700	\$49,375	\$139,564	
34	Professional Services	\$25,000	\$32,844	\$60,000	\$55,996	\$45,600	\$86,483	\$59,000	\$40,295	\$59,000	
35	Insurance (VSRA)	\$4,500	\$4,884	\$7,028	\$8,628	\$10,600	\$14,422	\$14,000	\$16,390	\$4,468	
36	Public Safety & Code Enforcement	\$11,000	\$0	\$15,500	\$15,044	\$30,500	\$579	\$30,500	\$23,508	\$64,397	
37	Office Expenses	\$15,500	\$21,107	\$20,000	\$25,153	\$23,830	\$26,354	\$32,250	\$20,095	\$10,050	
38	Municipal Expense	\$11,000	\$10,278	\$17,000	\$7,743	\$16,000	\$10,264	\$12,500	\$9,128	\$17,150	
39	Town Council	\$2,000	\$3,904	\$5,000	\$5,116	\$5,200	\$5,058	\$6,600	\$3,386	\$6,500	
40	Planning Commission	\$1,850	\$1,389	\$33,000	\$10,355	\$22,300	\$27,710	\$8,500	\$18,359	\$17,500	
41	Utilities	\$15,000	\$15,282	\$15,000	\$13,521	\$15,900	\$16,131	\$19,250	\$13,416	\$13,650	
42	Town Maintenance	\$23,900	\$15,260	\$15,000	\$16,538	\$25,500	\$20,172	\$38,500	\$30,581	\$51,000	
43	Mayor's Discretionary Fund	\$2,000	\$2,056	\$1,000	\$200	\$500	\$212	\$1,000	\$0	\$1,000	
44	COVID-19 Cares Act	\$70,490	\$25,566	\$0	\$31,342	\$11,890	\$0	\$0	\$0	\$0	
45	Town Office Rent	\$8,112	\$0	\$9,400	\$16,864	\$20,100	\$14,083	\$21,000	\$13,593	\$31,866	
46	Reimburse Contingency Fund	\$0	\$0	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	
47											

	A	T	U	V	W	X	Y	Z	AA	AB	AC
48											
49	Community Support and Tourism Promotion	\$48,400	\$36,172	\$45,500	\$18,842	\$50,500	\$20,093	\$46,950	\$32,211	\$21,050	NOTE: Funds for these expenses tend to be appropriated by the Town Council as needed.
50	Irvington Crab Festival(SEM)	\$1,200	\$1,200	\$1,250	\$1,250	\$1,250	\$0	\$1,250	\$1,250	\$1,250	
51	Charitable Donations	\$0	\$0	\$0	\$1,190	\$0	\$1,200	\$0	\$100	\$0	
52	Steamboat Era Museum	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$3,750	\$7,500	\$7,500	\$2,500	
53	Lancaster Library	\$2,000	\$2,000	\$2,000	\$0	\$5,000	\$5,000	\$2,500	\$2,500	\$5,000	
54	Fire and Rescue	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	
55	Boys & Girls Club	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0	
56	Community Events										
57	Christmas	\$0	\$0	\$0	\$0	\$1,000	\$432	\$0	\$3,750	\$0	
58	Irvington Golf Tournament	\$2,000	\$2,000	\$2,000	\$2,000	\$2,500	\$2,000	\$2,000	\$2,000	\$2,000	
59	July 4th Parade/Christmas	\$10,000	\$0	\$5,000	\$394	\$10,000	\$1,741	\$8,000	\$2,580	\$0	
60	Flags and Banners	\$4,200	\$4,070	\$15,000	\$4,058	\$5,000	\$830	\$1,000	\$131	\$0	
61	Irvington Tourism (Grant/Flack Shack)	\$22,000	\$22,402	\$10,000	\$4,800	\$6,000	\$1,200	\$0	\$0	\$0	
62	Trolley		\$0	\$500	\$500	\$500	(\$250)	\$0	\$0	\$1,200	
63	Virginia River Realm	\$2,000	\$2,000	\$2,000	\$2,000	\$5,000	\$2,500	\$5,000	\$0	\$5,000	
64	Wi-Fi	\$0	\$0	\$0	\$0	\$0	\$190	\$1,200		\$500	
65	Irvington Social Media Promotion	\$0		\$0	\$0		\$0	\$4,000	\$2,400	\$3,600	
66	Tri-Way Trail	\$0	\$0	\$5,000	\$0	\$10,000	\$0	\$10,000		\$0	
67	Misc Support	\$0	\$0	\$250	\$150	\$250	\$0	\$3,000	\$0	\$0	
68											
69	Total Ops Exp.Comm.Sup/TPromo	\$303,752	\$221,747	\$319,788	\$281,026	\$353,420	\$313,920	\$371,750	\$270,335	\$437,195	

	A	T	U	V	W	X	Y	Z	AA	AB	AC
70											
71	Capital Budget Contribution	\$85,371	\$201,883	\$43,599	\$177,470	\$71,580	\$147,241	\$56,750	\$173,696	\$138,429	
72											
85	Total Revenue	\$389,123	\$423,629	\$363,387	\$458,496	\$425,000	\$461,161	\$428,500	\$444,032	\$575,624	
86	Total Expenditures	\$389,123	\$423,629	\$363,387	\$458,496	\$425,000	\$461,161	\$428,500	\$444,032	\$575,624	
87		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

	A	L	M	N	O	P	Q	R	S
1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
3	REVENUE	458,496	425,000	461,161	428,500	444,032	575,624		
4	Prepared Food Tax 3%			0	0	70,798	173,351		Probably a little low, we did not have full information from all entities that would collect the tax.
5	Business Licenses	0	0	1,072	1,500	420			STR registry fees Do not believe there is a business license fee currently.
6	ARPA	0	0	21,937	0	53,976	0		
7	Fire Grant	15,000	15,000	15,000	15,000		15,000		From state. 10K to White Stone. 5K to Kilmarnock.
8	Bank Franchise Income	17,344	12,000	8,214	12,000		8,000		Took actual from FY2022/23 as FY2023/24 actuals won't be public until the end of the Federal Fiscal Year.
9	Cable TV/Comm Income	1,771	1,500	1,729	1,500	1,087	1,000		Took FY23/24 actual
10	Interest Income	393	500	1,268	8,000	8,798	8,000		Rounded down the FY23/24 actual
11	Permit Fees	2,550	2,000	5,840	2,000	1,420	1,420		Took FY23/24 actual
12	Property Rental Fees	500	1,500	0	1,500	2,000	2,000		Took FY23/24 actual
13	Real Estate Tax - Revenue	63,587	62,000	64,753	62,000	62,739	62,401		County property value (w/ new reassessments): 290,236,300 Town cannot draw in more than 101% of previous revenue from real estate property tax. Estimated to be \$63,366.39 Estimate is based on rate of 0.0215/\$100
14	Auto/Golf Tags - Revenue	11,200	10,500	11,632	10,500	10,908	10,500		Used the FY23/24 estimate
15	Occupancy Tax	263,839	280,000	284,797	280,000	203,959	256,953		Probably a little low, we did not have full information from all entities that could collect the tax.
16	Local Sales & Use Tax	38,874	30,000	38,403	32,000	27,926	32,000		Assumed FY23/24
17	Lokey Funding		5,000	0	2,500	0	5,000		This is the revenue line to move \$ from CD to support donation to the Lancaster County Community Library
18	Va Tourism Grant	6,916		0	0	0	0		The Town no longer has a tourism grant
19	Bike Path CD (Tri-way Trail)		5,000	0	0	0	0		This would be used if we moved funds from the Bike Path CD to make a donation to the Tri-Way Trail. There was no request for a contribution by the Tri-Way Trail, so no funds are placed here.
20	Miscellaneous Income			5	0	0	0		
21	Covid -19	36,522		6,511	0	0	0		There is no longer any COVID funds
22	Prior Year Net Assets (COVID Funds)					0	0		There is no longer any COVID funds
23	Capital Gains	0	0	0	0	0	0		There should be no Capital Gains
24		458,496	425,000	461,161	428,500	444,032	575,624		The projected increase is primarily due to the meals tax, which will be collected for 12 months not 9 months. Additionally, the occupancy tax estimate is higher.
25									

	A	L	M	N	O	P	Q	R	S
1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
26	OPERATING EXPENSES	270,422	313,020	305,313	357,100	254,481	448,012		
27	Covid-19 Cares Act	31,342	11,890	0	0	0	0		
28	Mayor's Discretionary Fund	200	500	212	1,000	0	1,000		
29	Town Office Expenses (FKA Rent)	16,864	20,100	14,083	21,000	13,593	31,866		The Town lease requires the Town to pay a number of other expenses related to the building. The B&F Committee has decided to roll those into the Office Rent line item.
30	Town Office - Lease: monthly rent				21,000	13,593	18,075		\$1,462 for 3 months (Jul - Sep); \$1,521 for 9 mos (Oct - Jun)
31	Town Office - Taxes						1,591		Lancaster County and Town of Irvington
32	Town Office - Building/Property Insurance	5,153	7,200	6,981	7,000	0	7,000		NOTE: This is being moved from the Insurance section to the Town Office Rental Cost section above.
33	Town Office - Repairs & Maintenance(Building)	990	300	2,260	1,200	131	1,200		NOTE: This was moved to be a part of the Town Office costs. Used the FY23/24 estimate
34	Town Office - Electricity	1,380	1,500	1,548	1,600	1,781	2,500		NOTE: Moved to the Town Office expenses Increased FY23/24 estimate as we see to be using more electricity.
35	Town Office - Heating Fuel	715	1,100	697	1,500	851	1,500		NOTE: Moved to the Town Office expenses Used FY23/24 estimate
36									
37									
38	Employee Expenses	55,684	75,000	72,359	81,700	49,375	139,564		
39	Other	1,004					0		Current B&F Committee does not want to include "other" budget line items.
40	Employee Conferences/Seminars/Workshops		1,400		1,400		1,400		Used the FY23/24 estimate This will be used to support employees attending conferences, seminars, and workshops. It should include registration fees, travel costs (mileage, hotel, meals).
41	Employee Bonding	179	180		200		200		Bonding of Town Clerk and Town Treasurer, if Treasurer is not bonded by employer. Use the FY23/24 estimate
42	Employer Payroll Taxes	5,922	9,150	5,048	10,500	3,696	11,387		Assumed 9% of wages and salaries
43	Wages/Salaries	48,079	63,770	67,311	69,000	45,679	126,521		Annual salary and potential holiday bonus for Town Staff. Proposing 20 hours/mo for Treasurer. Proposing 50K for project manager/administrator
44	Workers Compensation Insurance	500	500		600		57		See the Insurance tab for calculations. Based on renewal notice for FY23/24.
45	Employee Expenses	55,684	75,000	72,359	81,700	49,375	139,564		
46	Professional Services	55,996	45,600	86,483	59,000	40,295	59,000		
47	Accounting	11,981	27,600	12,731	14,000	7,388	14,000		NOTE: If we hire a part treasurer locally, then we would not have this expense. For the time being, left the FY23/24 estimate.
48	Wealth Management			10,682	5,000		0		
49	Legal	44,015	18,000	63,070	40,000	32,907	45,000		We need to discuss this. The current FY23/24 estimate is going to be low.
50	Realtor					0	0		
51	Professional Services	55,996	45,600	86,483	59,000	40,295	59,000		

	A	L	M	N	O	P	Q	R	S
1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
52	Insurance	8,628	10,600	14,422	14,000	16,390	4,468		
53	Building/Property Insurance	5,153	7,200	6,981	7,000	0	0		NOTE: Moved to the office rent section
54	General Liability Insurance	3,475	3,400	7,441	7,000	16,390	4,468		See the insurance tab for calculations. Based on renewal notice for FY23/24.
55	Insurance	8,628	10,600	14,422	14,000	16,390	4,468		
56	Public Safety	15,044	30,500	579	30,500	23,508	64,397		
57	Deputy Program - Repair			0		476	952		NOTE: This is being incorporated within the Deputy Program section. Doubled FY23/24 actual
58	Deputy Program - Gas			79		720	2,160		NOTE: This is being incorporated within the Deputy Program section. Tripled FY23/24 actual
59	Deputy Program - Wages/Salaries						30,900		Assumes 740 hrs. Includes potential holiday bonus (1/2 staff bonus for 4 deputies). Assumed \$40/hr.
60	Deputy Program - Taxes						2,781		Assumed 9% as for employees.
61	Deputy Program - set-aside for future capital expenses						1,000		Estimate. Being set aside for future expenses, such as new car or other equipment.
62	Deputy Program - Insurance						6,104		See the insurance tab for calculations. Based on renewal notice for FY23/24.
63	Traffic Control/LCSD	44	15,000	0	15,000	22,311	0		See Row 62 - Deputy Program (FKA Traffic Control/LCSD)
64	Deputy Program (FKA Traffic Control/LCSD)						37,793		Total costs for deputy program (wages, repair, gas,
65	ATL Fire Grant	15,000	15,000	0	15,000	0	20,000		This is expending of the state grant PLUS 5K for Lancaster County Rescue Squad (Should check to see if 501(c)(3).
66	Code Enforcement		500		500	0	500		This will be used for postage and other expenses related to enforcing code
67	Other			500		0	0		Current B&F Committee does not want to include "other" budget line items.
68	Public Safety	15,044	30,500	579	30,500	23,508	64,397		

	A	L	M	N	O	P	Q	R	S
1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
69	Office Expense	25,153	23,830	26,354	32,250	20,095	10,050		
70	Storage Unit				2,500	654	2,400		Using one budget line for the storage moving forward.
71	Town Storage (Christmas, Flags...)			0	1,800	470	0		
72	Mileage & Travel		200		200		200		This is mileage & travel for staff and appointed members.
73	Printer Lease	7,170	7,400	6,338	7,400	3,949			We need to get the new lease costs
74	Office Expense - Other	637		105		48	0		Current B&F Committee does not want to include "other" budget line items.
75	Dues & Subscriptions	1,208	1,200	150	1,500	495	1,500		Using the FY23/24 estimate
76	Banking Fees (safety deposit box)	169	30	763	50	30	150		This will capture the annual fee for the safety deposit box and any returned check fees.
77	Equipment		500	725	500		500		Expenses related to equipment needed for staff to their jobs that are not captured in other lines.
78	Repairs & Maintenance(Building)	990	300	2,260	1,200	5,668	0		NOTE: This was moved to be a part of the Town Office costs
79	Janitorial	150	1,500	920	1,500	420	1,500		Used FY23/24 estimate
80	Computer						0		
81	Processing Fees (Gmail,Vix,Google)	3,221	3,500	4,054		3,445			This includes fees for Google (emails), URLs for website, ?? Stripe fees?
82	Maintenance/Repairs	0	2,000	165					This should include time for IT consultant to support staff, maintain, or repair equipment. Support may also be given to elected/appointed persons for use of the Town-related systems.
83	Hardware	31	500	1,198					This should include any new hardware that is purchased for staff, the office, Planning Commission or Town Council purposes.
84	Software	100	500	210		120			Need to think about licenses for software - do they need to be updated? QuickBooks Cloud-based? Yes we do need to update, some are auto updated, QuickBooks is out of date need new product, current version can not be updated it is not supported
85	Computer - Other	4,594	0	0		0			Current B&F Committee does not want to include "other" budget line items.
86	Total Computer	7,946	6,500	5,627	10,500	3,565	0		
87	Postage	1,139	800	1,142	1,600	219	800		Drop back to the FY22/23 estimate as no survey is anticipated.
88	Supplies	1,785	2,400	1,908	2,500	2,585	3,000		Increase the FY23/24 estimate slightly to reflect actuals to date
89	Website Maintenance	3,659	3,000	6,416	1,000	1,993			IT consultant work on the website and any costs related to programs (URL costs are above).
90	Other	300				0	0		Current B&F Committee does not want to include "other" budget line items.
91	Office Expense	25,153	23,830	26,354	32,250	20,095	10,050		

	A	L	M	N	O	P	Q	R	S
1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
92	Municipal Expenses	7,743	16,000	10,264	12,500	9,128	17,150		
93	PP Tax Collection Fee(plus Milhouse fees)	1,030	1,500	1,078	1,500	1,064	1,500		
94	RE Tax Collection Fee(plus mail house fees)	6,359	10,000	6,475	8,000	8,063	7,740		Set at 10% of RE Revenue (Q13) plus 1500 for programming fees, which need to be worked out with the county.
95	Codification of Ordinances		1,000	2,711	2,500		2,410		Municode annual fee
96	Comprehensive Plan(moved to PC)			0			0		Will be dropped from budget file/presentation
97	Election Expenses		3,500		500		4,000		Special election for a TC seat
98	Municipal Audit		0				1,500		Would like to ask current Treasurer estimate for some level of Municipal Audit. Big guess number.
99	Municipal Other	354					0		Current B&F Committee does not want to include "other" budget line items.
100	Municipal Expenses	7,743	16,000	10,264	12,500	9,128	17,150		
101									
102									
103	Town Council Expenses	5,116	5,200	5,058	6,600	3,386	6,500		
104	Town Council Minutes	1,946	1,200	1,581	1,600	1,119	0		Given our shift to summary minutes, a transcriptionist is no longer needed.
105	Public Notices	2,787	3,000	2,608	3,000	1,567	3,000		
106	TC Conferences/Seminars/Workshops	383	1,000		1,500	0	3,500		Add the donation to the church
107	Town Council - Other			869	500	700	0		Current B&F Committee does not want to include "other" budget line items.
108	Town Council Expenses	5,116	5,200	5,058	6,600	3,386	6,500		
109	Planning Commission Expenses	10,355	22,300	27,710	8,500	18,359	17,500		
110	Comp Plan				5,000		10,000		No additional work needed in FY24/25. B&F recommends annual setaside to support future comprehensive plan costs.
111	Zoning map		500		1,000		0		PC Chair indicated no additional funds needed.
112	Survey	10,250	19,800	24,952		17,492	5,000		No additional work needed in FY24/25. B&F recommends annual setaside to support future surveys conducted with/for the comprehensive plan.
113	Public Notices	90	1,200	2,504	2,000	867	2,000		
114	PC Conferences/Seminars/Workshops	8	800		0		500		
115	Planning Commission Expense -Other	7		254	500		0		Current B&F Committee does not want to include "other" budget line items.
116	Planning Commission Expenses	10,355	22,300	27,710	8,500	18,359	17,500		

	A	L	M	N	O	P	Q	R	S
1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
117	Utilities	13,521	15,900	16,131	19,250	13,416	13,650		
118	Heating Fuel	715	1,100	697	1,500	851	0		NOTE: Moved to the Town Office expenses
119	Electricity								
120	Street Lights	6,986	8,600	9,504	9,100	8,057	9,100		FY23/24 estimate
121	Town Office	1,380	1,500	1,548	1,600	1,781	0		NOTE: Moved to the Town Office expenses
122	Electricity - Other	102		104	2,000	100	500		Lowered FY23/24 estimate. Town Commons, Xmas Lights, Flag Pole, etc. What is this line item for? Current B&F Committee does not want to include "other" budget line items.
123	Total Electricity	8,468	10,100	11,156	12,700	9,939	9,600		
124	Internet	901	1,200	1,108	1,300	1,078	2,500		Monthly = 136.89 + 27.47
125	Telephone	1,489	1,500	1,559	1,600	1,041	0		Considered one line with internet
126	Water	228	500	548	550	405	550		Includes water for Town Commons, Triangle, etc. What are the other Town Commons utilities?
127	Utilities- Town Commons	1,720	1,500	1,017	1,600	103	1,000		For now, decreased the FY23/24 estimate slightly.
128	Utilities- Other			46		0	0		Current B&F Committee does not want to include "other" budget line items.
129	Utilities	13,521	15,900	16,131	19,250	13,416	13,650		
130	Town Maintenance	16,538	25,500	20,172	38,500	30,581	51,000		12,500
131	Sidewalks & General Maintenance	161			15,000	4,037	29,000		15,000 for sidewalk repairs 5,000 for general maintenance (not office-related) 8,000 for hanging/removing flags, christmas decorations, and tree lights 1,000 to install punch door lock on back door (cloud-based management, multiple codes)
132	Refuse & Debris Removal	981	1,500	1,227	1,500	949	1,500		Keep at the FY23/24 levels
133	Grounds/Landscape	7,280	14,000	16,801	20,000	11,775	20,000		Keep at the FY23/24 levels
134	Flags/Banners								All Flags/Banners moved to Town Maintenance.
135	Flags - Maintenance & Repair	1,000	5,000	830	0		250		NOTE: Moved to Town Maintenance. Setting aside some funds for purchasing new flags and/or brackets.
136	Flags - Hardware	3,058		0	0	3,316	0		This is a charge in Nov for "sprucing up"
137	Flags/Banners - Other			0	1,000	3,316			Current B&F Committee does not want to include "other" in budget line items.
138	Total Flags/Banners	4,058	5,000	830	1,000	6,632	250		
139	Town Maintenance - Other			484		557	0		Current B&F Committee does not want to include "other" budget line items.
140	Town Maintenance	16,538	25,500	20,172	38,500	30,581	51,000		
141	OPERATING EXPENSES w/o CS&Tour	270,422	313,020	305,313	357,100	254,481	448,012		
142									
143									
144	Reimburse Contingency Fund			0	0	0			

	A	L	M	N	O	P	Q	R	S
1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
145	COMMUNITY SUPPORT/TOURISM	18,842	50,500	20,090	46,950	32,211	21,050		
146	Irvington Social Media Promotion			0	4,000	2,400	3,600		300 per month
147	VA Grant Expenses			0	0	0	0		No longer have the grant
148	Irvington tourism Support(Flack Shack)	0	6,000	0	0	0	0		No longer have the contract
149	Tri-Way Trail		10,000	0	10,000		0		No request for FY24/25
150	Charitable Donations								
151	Boys & Girls Club		1,500	1,500	1,500	0	0		No request for FY24/25
152	Steamboat Era Museum	2,500	2,500	3,750	7,500	7,500	2,500		Letter from ED
153	Lancaster Community Library		5,000	5,000	2,500	2,500	5,000		Letter from Director Traditionally give 2500 a year. Only ~11K remaining in the dedicated CD, after which would need to come from revenue.
154	Fire & Rescue			0	0	10,000	0		Captured above in Public Safety
155	Charitable Donations - Other	1,190		1,200		100	0		Costs for the use of the Church should be charged to Town Council Expenses Current B&F Committee does not want to include "other" budget line items.
156	Total Charitable Donations	3,690	9,000	11,450	11,500	20,100	7,500		
157	Community Events								
158	Irvington Crab Festival	1,250	1,250	0	1,250	1,250	1,250		Still a sponsorship opportunity Need to get estimate from Community & Events Committee
159	Christmas		1,000	432		3,750			Needs to include 300 for 12/24
160	Irvington Golf Tourney	2,000	2,500	2,000	2,000	2,000	2,000		Letter from Manager
161	July 4th Parade/Concert	394	10,000	1,741	8,000	2,580			Need to get estimate from Community & Events Committee
162	Other								Current B&F Committee does not want to include "other" budget line items.
163	Total Community Events	3,644	14,750	4,173	11,250	9,580	3,250		
164	Town Commons/Tennis Cts/Gazebo			-3					
165	Flags/Banners								All Flags/Banners moved to Town Maintenance.
166	Flags - Maintenance & Repair	1,000	5,000	830	0	131	0		NOTE: Moved to Town Maintenance. Setting aside some funds for purchasing new flags and/or brackets.
167	Flags - Hardware	3,058		0	0	0	0		Remove from the budget?
168	Flags/Banners - Other			0	1,000	0			Current B&F Committee does not want to include "other" budget line items.
169	Total Flags/Banners	4,058	5,000	830	1,000	131	0		
170	Trolley	500	500	-250	0	0	1,200		Unclear if the Trolley is running. If runs, recommend 250
171	Virginia River Realm	2,000	5,000	2,500	5,000	0	5,000		Letter from the organization
172	Flack Shack (Tourism Spport)	4,800	0	1,200	0	0	0		No longer have a contract
173	Misc Community Support & Tourism	150	250	0	3,000	0	0		Current B&F Committee does not want to include "other" budget line items.
174	Town WiFi		0	190	1,200		500		B&F thought we might want to define an objective for providign WiFi in the Town and include some funds. We will need to decide whether in operating or capitol budget.
175	Community Support /Tourism	18,842	50,500	20,090	46,950	32,211	21,050		
176	Prior Year Net Expend (Covid Funds)								
177	Total OPERATING EXPENSES	289,264	363,520	325,403	404,050	286,691	469,062		
178									
179	Operating Inc. w/o Cap Exp.	169,232	61,480	135,758	24,450	157,340	106,563		This is REVENUE - Operating Expenses The additional funding available for Capital Budget.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Capital Improvement Plan for the Town of Irvington												
2													
3	3/6/24 version for Submittal to Budget and Finance Committee												
4	Project	Cost Range	Estimate Quality	Priority	Comment	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	NOTES
5	Sewer												
6	Preliminary Engineering Report	\$40K-\$80K			Near Complete, \$50K spent as of 2/24	ARPA	\$52K						
7	USDA Response and Environmental Assessment		Quote	1		Available Funds	\$10K	\$25K					
8	Town Center Sewer	\$1.4 to \$3.5 Million	Budgetary		Awaiting outcome of Town Review	Debt by existing taxes							
9	Whole Town Sewer	\$7.2-\$9.8 Million	Budgetary		Future Consideration	Debt by existing and new taxes							
10													
11	Commons Development												
12	Landscaping Plan	25K	Preliminary	1		ARPA, Grants	\$18K	\$15K					
13	Tennis and Pickle Ball Court Rebuild	\$150K	Quote		Complete	ARPA, Available Funds	\$175K						
14	Drainage issues, FY 24/25	\$70K to \$300K	Preliminary	1	Tavern Road area to storm sewer	Available Funds, Grants		\$70K					
15	Playground Additions, Benches for Tennis Courts Global Industrial 4' Outdoor Steel Bench with Backrest, Perforated Metal, Green (349.95/each)	\$25K	Preliminary	2		Available Funds, Grants	\$1K	\$24k					
16	Landscaping, Shade, benches, North Commons walking path	\$75K+	Ball Park	2	Priority 2, needs more definition	Available Funds, Grants	0	\$75K					
17	Public Rest Rooms (Potentially in conjunction with riway Trail)	\$70K to \$300K	Ball Park	3	Await decision on Town Hall, Triway Trails	Available Funds, Grants			\$70K - \$300K				
18													
19	Sidewalks Review with Phil												
20	Cathie's Garden to Vineyard-800 ft	\$130K	quote		Complete this FY	Available Funds, Grants	\$130K						
21	Tavern Road Sidewalk near Tennis Court	\$75k	Preliminary	2	after drainage issue	Available Funds, Grants		\$75k					

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Project	Cost Range	Estimate Quality	Priority	Comment	Funding Source	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	NOTES
4													
22	West Irvington- 2500 ft				<i>Future Consideration</i>								
23	Steamboat rd to Old Mill Cove Rd-3300 ft				<i>Future Consideration</i>								
24	TriWay Trail				<i>Future Consideration</i>								
25	Town Office Review with Phil	\$410K	Ball Park - Preliminary	1	The Town currently rents and has contract through 2025. Town needs alternative in place before end of 2025!	Available Funds, Grants	\$30K	\$380K					
26													
27	Public Waterfront Potential	No location or cost identified	No Estimate	3	Support for ROR on Property	Available Funds, Grants		Suggestion of \$1 million place card					
28													
29	Traffic Calming	\$20K	Preliminary	2	Consultant work might be Town Funding, installation VDOT funding	Available Funds, Grants		\$20K					
30	Totals						\$416	\$684K +	\$70k-	\$300K			

	A	B	C	D	E	F	G	H	I	J	K	L
1	Tax Distribution w/o Covid/ARPA			FY21/22 Actual		FY22/23 Actual		FY23/24 Budget		FY23/24 Actual as of 02/24		FY24/25 Budget
2												
3	Personal Tax - Net			2.4%		2.4%		2.1%		2.5%		1.6%
4	Real Estate Tax - Net			13.6%		13.5%		12.6%		14.0%		9.5%
5	Occupancy Tax&Food Tax			62.5%		65.8%		65.3%		70.4%		74.8%
6	Local Sales & Use Tax			9.2%		8.9%		7.5%		7.2%		5.6%
7	Meals Tax									18.2%		30.1%

	A	B	C	D	E	F	G	H	I
1				Estimate FY23/24		Category		Summary	
2	Local Government Liability Coverage								
3		General Liability Coverage		\$ 608.00		General		General	\$ 4,468.00
4		Law Enforcement Liability Coverage		\$ 2,028.00		Deputy		Building	\$ 2,761.00
5		Public Officials Liability Coverage		\$ 2,155.00		General		Deputy	\$ 6,104.00
6								Workers Comp	\$ 57.00
7	Automobile Liability Coverage							<i>Total</i>	<i>\$ 13,390.00</i>
8		Auto Liability		\$ 394.00		Deputy			
9									
10	Automobile Physical Damage Coverage								
11		Auto Physical Damage Comprehensive		\$ 231.00		Deputy			
12									
13	Excess Liability Coverage			\$ 495.00		General			
14									
15	Cyber Liability Coverage			\$ 1,210.00		General			
16									
17	Property Coverage			\$ 2,136.00		Building			
18									
19	Boiler & Machinery Coverage			\$ 419.00		Building			
20									
21	Crime Coverage			\$ 206.00		Building			
22									
23	Police Dept Workers Comp			\$ 666.00		Deputy			
24									
25	Workers Comp - Clerical			\$ 57.00		Workers Comp			
26									
27	Line of Duty Coverage			\$ 2,785.00		Deputy			
28									
29	<i>Total</i>			<i>\$ 13,390.00</i>					