

	A	T	U	V	W	X	Y	Z	AA	AB	AC
1	Town of Irvington										
2	<i>NOTE: This file will print on LEGAL paper. Copies will be available at the Monday, March 18, 2024 meeting at 5:30 pm. This is still a working file and needs conversation with the Town Council and Residents at the April 2024 Monthly Standing Town Council Meeting. If you wish to share comments prior to that meeting, please send to bschaschek@town.irvington.va.us; mcbradley@town.irvington.va.us.</i>										
3		FY 2020/21			FY 2021/22		FY 2022/23		FY 2023/24		FY 2024/25
4		Amended	Actuals	Amended	Actuals	Budget	Actuals	Budget	Actuals	Budget	
5	Cities and Towns	Budget	Jul 2020	Budget	Jul 2021 thru	Jul 2022	Jul 2022 thru	Jul 2023	Jul 2023	Jul 2024	
6	Chapter 25 - Budgets, Audits and Reports	Jul 2020	Jun 2021	Jul 2021	Jun 2022	Jun 2023	March 2023	Jun 2024	Dec 2023	Jun 2025	
7	§15.2-2504. What Budget to Show	Jun 2021		Jun 2022							
8											
9											
10	Revenue	\$389,123	\$423,629	\$363,387	\$458,496	\$425,000	\$461,161	\$428,500	\$444,032	\$594,674	Nearly 40% increase.
11	Business Licenses					\$0	\$1,072	\$1,500	\$420	\$1,050	Need to confirm that STRs should be paying STR business license if other businesses are not paying.
12	ARPA	\$76,383	\$76,383	\$0	\$0	\$0	\$21,937	\$0	\$53,976	\$0	
13	VA Tourism Grant	\$15,250	\$8,334	\$6,916	\$6,916	\$0	\$0	\$0	\$0	\$0	
14	COVID-19 Cares Act	\$70,490	\$70,490	\$0	\$36,522	\$0	\$6,511	\$0	\$0	\$0	
15	ATL Fire Grant	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$15,000	
16	Bank Franchise	\$12,000	\$13,878	\$12,000	\$17,344	\$12,000	\$8,214	\$12,000		\$8,000	
17	Cable TV / Communications	\$2,000	\$1,876	\$1,700	\$1,771	\$1,500	\$1,729	\$1,500	\$1,087	\$1,000	
18	Interest Income	\$1,500	\$1,050	\$1,000	\$393	\$500	\$1,268	\$8,000	\$8,798	\$8,000	
19	Permit / Zoning / Registration Fees	\$2,500	\$3,205	\$2,000	\$2,550	\$2,000	\$5,840	\$2,000	\$1,420	\$1,420	
20	Property Rental Fees	\$1,000	\$1,500	\$1,000	\$500	\$1,500	\$0	\$1,500	\$2,000	\$2,000	
21	Real Estate Tax (3% per 1000)	\$63,000	\$61,431	\$60,000	\$63,587	\$62,000	\$64,753	\$62,000	\$62,739	\$62,401	Tax rate dropped to \$0.0215 per \$100 property value. Assessments increased but limit on what revenue can occur.
22	PP Tax (Auto/Golf Tags)	\$10,000	\$9,933	\$9,500	\$11,200	\$10,500	\$11,632	\$10,500	\$10,908	\$10,500	
23	Occupancy Tax (4%)	\$98,000	\$119,719	\$196,521	\$263,839	\$280,000	\$284,797	\$280,000	\$203,959	\$256,953	Missing some values - predominantly STRs.
24	Local Retail Sales Tax	\$25,000	\$35,649	\$25,500	\$38,874	\$30,000	\$38,403	\$32,000	\$27,926	\$32,000	
25	Lokey Wiley Fund (library)	\$2,000	\$0	\$2,000	\$0	\$5,000	\$0	\$2,500	\$0	\$5,000	
26	Misc. Income	\$0	\$381	\$250	\$0	\$0	\$5	\$0	\$0	\$0	
27	Bike Path CD Fund for(Tri-way Trail)	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	
28	Capital Gains	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	Prior Year Net Assets (COVID Funds)			\$25,000							
30	Prepared Food Tax							\$0	\$70,798	\$191,351	Higher since will be for full year.
31											

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3		FY 2020/21			FY 2021/22		FY 2022/23		FY 2023/24		FY 2024/25
4		Amended Budget Jul 2020	Actuals Jul 2020	Amended Budget Jul 2021	Actuals Jul 2021 thru Jun 2022	Budget Jul 2022	Actuals Jul 2022 thru March 2023	Budget Jul 2023	Actuals Jul 2023	Budget Jul 2024	
5	Cities and Towns	Jul 2020	Jun 2021	Jun 2022	Jun 2022	Jun 2023	March 2023	Jun 2024	Dec 2023	Jun 2025	
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32	Operating Expenses	\$255,352	\$185,575	\$274,288	\$262,184	\$302,920	\$293,827	\$324,800	\$238,125	\$439,510	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. 34.5% increase
33	Employee Expense	\$65,000	\$53,005	\$65,000	\$55,684	\$75,000	\$72,359	\$81,700	\$49,375	\$139,564	Proposing additional staff
34	Professional Services	\$25,000	\$32,844	\$60,000	\$55,996	\$45,600	\$86,483	\$59,000	\$40,295	\$59,000	Probably need to increase
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	Big increase related to increase in deputy hours and all costs captured
37	Office Expenses	\$15,500	\$21,107	\$20,000	\$25,153	\$23,830	\$26,354	\$32,250	\$20,095	\$33,415	Missing printer lease payments
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	Holding funds for comprehensive plan, and survey, in the future
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	Includes sidewalk maintenance
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 Expenses (FKA Rent)	\$8,112	\$0	\$9,400	\$16,864	\$20,100	\$14,083	\$21,000	\$13,593	\$31,866	Includes all costs related to lease, not just rent payments
46	Reimburse Contingency Fund	\$0	\$0	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	
47											
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5	Cities and Towns										
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8		Jun 2021	Jun 2021	Jun 2022	Jun 2022	Jun 2023	March 2023	Jun 2024	Dec 2023	Jun 2025	
49	Community Support and Tourism Promotion	\$48,400	\$36,172	\$45,500	\$18,842	\$50,500	\$20,093	\$46,950	\$32,211	\$33,350	NOTE: Funds for these expenses tend to be appropriated by the Town Council as needed. 77% of previous year, primarily due to decrease in donations to Steamboat Era Museum and Boys & Girls Club
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	\$12,300	Includes July 4th and Christmas
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	\$472,860	
70											
71	Capital Budget Contribution	\$85,371	\$201,883	\$43,599	\$177,470	\$71,580	\$147,241	\$56,750	\$173,696	\$121,814	65% of meals revenue; 73% of meals revenue if add "holds" for Planning Commission and deputy program.

	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	594,674		
4	Prepared Food Tax 3%			0	0	70,798	191,351		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	1,050		STR registry fees (\$30 per STR, cap of 35) 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 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. Lines will need to match since basically capturing a pass thru
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	594,674		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	439,510		
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. B&F needs to review currents to determine where HVAC repairs were captured to have more accurate Actuals. 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 NOTE: Job descriptions for these positions would need to be developed. The funds are here to allow the Town to hire.

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2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
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. The Town was informed we will be charged for travel (time + mileage), as the Town Attorney no longer resides in Irvington. Based on the invoice, in-person at meetings could be 4 hrs travel, 3 hrs meeting - 7 hrs at 365/hr + mileage - est 160 miles at \$0.67/mi. Total is \$2,662.20/meeting
50	Realtor					0	0		
51	Professional Services	55,996	45,600	86,483	59,000	40,295	59,000		
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 & Code Enforcement	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.

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2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
68	Public Safety & Code Enforcement	15,044	30,500	579	30,500	23,508	64,397		
69	Office Expense	25,153	23,830	26,354	32,250	20,095	33,415		
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						20,845		
81	Processing Fees (Gmail,Vix,Google)	3,221	3,500	4,054		3,445	11,468		Google (email): 21.60 per user, 21 users; 4.80 per user, 18 users. \$540/month. WIX: 251.86/yr. DNS/Website for cloud servers: 163.79/yr. Stripe fees?
82	Maintenance/Repairs	0	2,000	165			2,520		3 hours a month: 210/mo. 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			5,647		This should include any new hardware that is purchased for staff, the office, Planning Commission or Town Council purposes. Mill Creek Geek recommends new Firewall/Router (\$2487.14) and local file sharing network (NAS) at \$3,159.83.
84	Software	100	500	210		120	1,210		QuickBooks online \$60/mo (3 users) w payroll add-on (22.50); Norton AntiVirus 120/yr (5 devices); Office 365 100/yr
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	20,845		
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	2,520		IT consultant work on the website and any costs related to programs (URL costs are above). For now, put in 3 hours/mo based on the assumption provided above for maintenance/repairs.

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1		FY21/22	FY22/23	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Budget	Actuals	Budget	Act. 2/24	Budget		
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	33,415		
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 May need to be increased to account for additional users.
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		
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								

	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		
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.
127	Utilities- Town Commons	1,720	1,500	1,017	1,600	103	1,000		What are the other Town Commons utilities? 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		
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	439,510		
142									
143									
144	Reimburse Contingency Fund			0	0	0			
145	COMMUNITY SUPPORT/TOURISM	18,842	50,500	20,090	46,950	32,211	33,350		
146	Irvington Social Media Promotion			0	4,000	2,400	3,600		300 per month

	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		
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	3,644	14,750	4,173	11,250	9,580	15,550		
158	Irvington Crab Festival	1,250	1,250	0	1,250	1,250	1,250		Still a sponsorship opportunity
159	Christmas		1,000	432		3,750	12,300		Need to get estimate from Community & Events Committee Needs to include 300 for 12/24 Estimate for Christmas and Parade 12,000. Question for Bonnie: May we combine?
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			Incorporated in Line 159 (Christmas) at the moment
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	15,550		
164	Town Commons/Tennis Cts/Gazebo			-3					Not sure what this is for. Do we need to be setting aside an annual amount for maintenance / repair?
165	Flags/Banners	4,058	5,000	830	1,000	131	0		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	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 providing some funding. 1,200 entered because in recent years the Trolley requested/needed higher level of suppot from the Town.
171	Virginia River Realm	2,000	5,000	2,500	5,000	0	5,000		Letter from the organization

	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		
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 captial budget.
175	Community Support /Tourism	18,842	50,500	20,090	46,950	32,211	33,350		
176	Prior Year Net Expend (Covid Funds)								
177	Total OPERATING EXPENSES	289,264	363,520	325,403	404,050	286,691	472,860		
178									
179	Operating Inc. w/o Cap Exp.	169,232	61,480	135,758	24,450	157,340	121,814		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					

	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
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					
22	West Irvington- 2500 ft				Future Consideration								
23	Steamboat rd to Old Mill Cove Rd-3300 ft				Future Consideration								
24	TriWay Trail				Future Consideration								
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													

	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
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		FY22/23		FY23/24		FY23/24		FY24/25
2												
3	Personal Tax - Net			2.4%		2.4%		2.1%		2.5%		1.5%
4	Real Estate Tax - Net			13.6%		13.5%		12.6%		14.0%		9.2%
5	Occupancy Tax&Food Tax			62.5%		65.8%		65.3%		70.4%		75.4%
6	Local Sales & Use Tax			9.2%		8.9%		7.5%		7.2%		5.4%
7	Meals Tax									18.2%		32.2%