



Town of Irvington – Budget & Finance Committee – Summary Minutes

Monthly Committee Meeting

Town Office, Irvington Road

Monday, March 4, 2024 – 5:30 pm to 7:30 pm

1. Call to Order

- a. Chair Schaschek called the meeting to order at 5:30 pm.

2. Roll Call

- a. Present: B. Schaschek, C. Bradley, J. Harris
- b. Public: J. Penniman, P. Robinson, C. White

3. Discussion of how to document committee meetings (recordings, summary minutes, etc.)

- a. The Budget and Finance committee will produce summary minutes from meetings that are posted on the Town website. Once the summary document is provided to the Town Clerk, the recording is no longer the record of the meeting.

4. Discussion of current state of reclassifications

- a. B. Schaschek reported that some, but not all, reclassifications were completed. We are waiting for an update from the Treasurer that all reclassifications were made.

5. Review of current information on hand for the Fiscal Year (FY) 2024 – 2025 budget, including identifying questions for specific committees, staff, or individuals

- a. The committee invited the public to participate in the conversation about the budget. The current budget shell was projected on the wall, and the Town Clerk had provided paper copies.
- b. The format is the state-required format for the summary, which draws from the Details Tab in the workbook. The Details Tab includes the categories that will appear in the General Ledger, and thus monthly reports.
- c. This year the Budget & Finance Committee will provide details in the Details tab identifying what expenses are associated with which categories/line items.
- d. The reassessment by the County of real estate property – some of which we know are being questioned – would result in a “windfall” for the Town if we do not adjust the real estate property tax rate. The state does not allow the Town to collect more than 101% of last year’s real estate taxes. Based on our calculations, this means the real estate tax rate should be set at \$0.02 per \$100.00 rather than \$0.03 per \$100.00.
- e. While we requested estimates of transient occupancy and meals taxes from local entities that charge those taxes, we did not receive them from all entities. The Budget & Finance Committee will move forward with the information we have, as the budget is a plan or estimate.
- f. The Budget & Finance Committee recommends reserves being set aside for:

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- i. In case of significant changes in revenue or catastrophic events
 - ii. Sidewalk maintenance and repair, in case of significant repair needs
 - iii. Potential future capital purchases related to public safety (for example, replacement police car or speed gun).
- g. The group then talked through the Operating Expenses.
 - i. Need to include funds for Illuminate Irvington
 - ii. The Town Office lease requires the Town pay monthly rent, all utilities, taxes, and repairs and maintenance. The Budget & Finance Committee recommends all lease-required expenses be rolled up into the rent line item.
 - iii. The Deputy Program will have a single line under Public Safety in the Summary; however, the Details tab will include all costs associated with the program rolled up – wages, taxes, gas, repair, and workers compensation insurance. Wages should include raises to keep the rate competitive as well as potential annual bonuses. The group discussed using a formula to set the wages – assuming a different number of hours per month to reflect the seasonal changes in the volume of traffic. While the budget will present a cap, how the hours are dispersed will be guided by the data and assessments by the Mayor and County on the volume of traffic and need. While the Budget & Finance Committee do not want to incentivize citations, we do want to further investigate whether and how the Town could receive a portion of the fees associated with the traffic citations written by a deputy when they are being paid by the Town. The Mayor and Zoning Administrator have been investigating this but have not come to a definitive solution or explanation. The consideration of hiring a part-time deputy/chief for the Town was mentioned but will need further research and consideration.
 - iv. The Budget & Finance Committee will zero-out (for future removal) all “other” categories. Funds should be set aside for well-defined categories/line items.
 - v. The group discussed the need for a Technology & Modernization Committee to oversee the website, digitizing of the Town records.
 - vi. Budget & Finance Committee recommends getting estimates from Robinson, Farmer, Cox Associates regarding Municipal Audits. It may be an audit of one or two businesses a year rather than a full audit.
 - vii. The Budget & Finance Committee strongly recommend the Planning Commission and Town Staff ensure we have electronic (digital) version of the update zoning maps that are being created.

6. Round table

- a. There was no specific round table discussion, issues were addressed as the budget was reviewed.

7. Adjourn

- a. A motion to adjourn was made by B. Schaschek and seconded by C. Bradley.