

Notes from the Budget and Finance Committee

April 4, 2024

In preparation for the April 11, 2024, public hearing at 5:30 pm and first reading at 6:30 pm

The B&F committee thanks the Planning Commission, Town Council members, Town Staff, and businesses in Irvington for providing the information needed to develop the proposed Fiscal Year (FY) 2024 – 2025 budget.

The attached budget handout has four main “parts”

1. The synopsis as run in the Rappahannock Record on Thursday, April 4, 2024
2. The overall budget, similar to prior presentations although line items are ranked from largest to smallest. There are three areas: (a) revenue, (b) operating expenses, and (c) community support and tourism promotion. The final blue row is the contribution to the capital budget fund.
3. The detailed budget, which presents all the line items that roll up into the presentation in the overall budget. B&F provides more information on each of the line items in Column S, which includes color coding. The orange/brown indicates B&F needs to make sure the two rows line up. Green highlighted indicate line items that will require additional input from TC – think of some of these costs as holding money rather than guaranteed expenditures. For example, in row 43 “Wages/Salaries” we have included budgeting \$50,000 to support the hiring of an additional staff person or expansion of current staff hours and roles to serve as a project manager. The light blue Column S shading indicates that we have some additional information needed.
4. The Capital Improvement Plan, developed by the Planning Commission appears next. Followed by the Capital Budget file, which documents both current capital budget funding and possible capital budget spending.

A few notes about the April 11 meeting:

- A. We will present the budget during the public hearing at 5:30 pm. We welcome your input.
- B. Town Council will have the first reading of the budget and related ordinances (tax rates, fees, continuation of the meals tax, etc.)
- C. The budget will not be adopted until the May Town Council meeting.

Highlights:

- Balanced budget with a contribution of nearly 150K to capital improvement fund
- Nearly 38% increase in revenue, with a 27% increase in expenses
- Decrease in Town of Irvington real estate tax
- Increase in deputy hours to 740 for the year

Town of Irvington	
BUDGET SYNOPSIS FY 2024 - 2025	
FY 2024 - 2025	
Proposed	
REVENUES	
Occupancy Tax	\$256,953
Real Estate Tax	\$62,400
Personal Property Tax	\$10,500
Prepared Food Tax	\$191,351
All other revenue sources	\$71,670
	\$592,874
EXPENDITURES	
Operating Expenses	\$413,786
Community Support & Tourism	\$29,650
Capital Improvements	\$149,438
	\$592,874

	A	T	U	V	W	X	Y	Z	AA	AB	AC
1	Town of Irvington										
2	NOTE: This file will print on LEGAL paper.										
3		FY 2020/21		FY2021/22		FY2022/23		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	July 2022	July 2022	July 2023	July 2023	July 2024	
6	Chapter 25 - Budgets, Audits and Reports	Jul 2020	Jun 2021	Jul 2021	Jun 2022	June 2023	thru June	June 2024	Feb 2024	June 2025	
7	§15.2-2504. What Budget to Show	Jun 2021	Jun 2021	Jun 2022	Jun 2022	June 2023	2023	June 2024	June 2024	June 2025	
8											- Nearly 38% increase in revenue, primarily driven by prepared food (meals) tax - Decrease in Town of Irvington real estate rate - Nearly 27% increase in expenses, primarily driven by employee costs (additional office staff, all deputy program costs) - Decrease in community support - 78% of prepared foods (meals) tax revenue will go to capital budget
9											
10	Revenue	\$291,123	\$299,110	\$338,387	\$458,496	\$425,000	\$461,161	\$428,500	\$444,032	\$592,874	38% increase.
11	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.
12	Prepared Food Tax (3%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,798	\$191,351	Higher since will be for full year.
13	Real Estate Tax (\$0.0215/\$100)	\$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.
14	Local Retail Sales Tax	\$25,000	\$35,649	\$25,500	\$38,874	\$30,000	\$38,403	\$32,000	\$27,926	\$32,000	
15	ATL Fire Grant	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000		\$15,000	
16	PP Tax (Auto/Golf Tags)	\$10,000	\$9,933	\$9,500	\$11,200	\$10,500	\$11,632	\$10,500	\$10,908	\$10,500	
17	Bank Franchise	\$12,000	\$13,878	\$12,000	\$17,344	\$12,000	\$8,214	\$12,000		\$8,000	
18	Interest Income	\$1,500	\$1,050	\$1,000	\$393	\$500	\$1,268	\$8,000	\$8,798	\$8,000	
19	Lokey Wiley Fund (library)	\$2,000	\$0	\$2,000	\$0	\$5,000	\$0	\$2,500	\$0	\$2,500	NOTE: This is removing money from the CD to cover the charitable donation to the Lancaster Community Library. Needs to be equivalent to the donation.
20	Property Rental Fees	\$1,000	\$1,500	\$1,000	\$500	\$1,500	\$0	\$1,500	\$2,000	\$2,000	Chesapeake Bank lease for septic system.
21	Permit / Zoning / Registration Fees	\$2,500	\$3,205	\$2,000	\$2,550	\$2,000	\$5,840	\$2,000	\$1,420	\$1,420	
22	Business Licenses	\$0	\$0	\$0	\$0	\$0	\$1,072	\$1,500	\$420	\$1,750	\$50 for 35 STR Registration (Annual). No business license fees.
23	Cable TV / Communications	\$2,000	\$1,876	\$1,700	\$1,771	\$1,500	\$1,729	\$1,500	\$1,087	\$1,000	
24	ARPA	\$76,383	\$76,383	\$0	\$0	\$0	\$21,937	\$0	\$53,976	\$0	
25	VA Tourism Grant	\$15,250	\$8,334	\$6,916	\$6,916	\$0	\$0	\$0	\$0	\$0	
26	COVID-19 Cares Act	\$70,490	\$70,490	\$0	\$36,522	\$0	\$6,511	\$0	\$0	\$0	
27	Misc. Income	\$50	\$381	\$250	\$0		\$5	\$0	\$0	\$0	
28	Bike Path CD Fund for(Tri-way Trail)	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	\$0	\$0	
29	Capital Gains	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	Prior Year Net Assets (COVID Funds)			\$25,000							
31											

	A	T	U	V	W	X	Y	Z	AA	AB	AC
32	Operating Expenses	\$255,231	\$185,575	\$274,288	\$262,184	\$302,920	\$293,827	\$324,800	\$238,125	\$413,786	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. 27% increase, with a 60% increase in staff salaries/wages and an 87% increase in the deputy program.
33	Employee Expense	\$65,000	\$53,005	\$65,000	\$55,684	\$75,000	\$72,359	\$81,700	\$49,375	\$131,095	Proposing additional staff, see notes on Detail tab.
34	Public Safety & Code Enforcement	\$11,000	\$0	\$15,500	\$15,044	\$30,500	\$579	\$30,500	\$23,508	\$57,293	Big increase related to increase in deputy hours and all costs captured
35	Professional Services	\$25,000	\$32,844	\$60,000	\$55,996	\$45,600	\$86,483	\$59,000	\$40,295	\$59,000	Probably need to increase due to legal
36	Town Maintenance	\$23,900	\$15,260	\$15,000	\$16,538	\$25,500	\$20,172	\$38,500	\$30,581	\$50,750	Includes sidewalk maintenance
37	Office Expenses	\$15,500	\$21,107	\$20,000	\$25,153	\$23,830	\$26,354	\$32,250	\$20,095	\$38,515	
38	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
39	Municipal Expense	\$10,879	\$10,278	\$17,000	\$7,743	\$16,000	\$10,264	\$12,500	\$9,128	\$17,150	
40	Utilities	\$15,000	\$15,282	\$15,000	\$13,521	\$15,900	\$16,131	\$19,250	\$13,416	\$13,650	
41	Town Council	\$2,000	\$3,904	\$5,000	\$5,116	\$5,200	\$5,058	\$6,600	\$3,386	\$6,500	
42	Insurance (VSRA)	\$4,500	\$4,884	\$7,028	\$8,628	\$10,600	\$14,422	\$14,000	\$16,390	\$4,468	
43	Planning Commission	\$1,850	\$1,389	\$33,000	\$10,355	\$22,300	\$27,710	\$8,500	\$18,359	\$2,500	Capital budget includes set asides for future comprehensive plans and related survey.
44	Mayor's Discretionary Fund	\$2,000	\$2,056	\$1,000	\$200	\$500	\$212	\$1,000	\$0	\$1,000	
45	COVID-19 Cares Act	\$70,490	\$25,566	\$0	\$31,342	\$11,890	\$0	\$0	\$0	\$0	
46	Reimburse Contingency Fund	\$0	\$0	\$11,360	\$0	\$0	\$0	\$0	\$0	\$0	
47											
48											

	A	T	U	V	W	X	Y	Z	AA	AB	AC
49	Community Support and Tourism Promotion	\$35,200	\$32,972	\$37,250	\$15,198	\$35,750	\$15,920	\$35,700	\$22,631	\$29,650	NOTE: Funds for these expenses tend to be appropriated by the Town Council as needed. 83% of previous year, primarily due to decrease in donations to Steamboat Era Museum and Boys & Girls Club
50	Community Events									\$15,550	See specific community events below.
51	Community Event: Christmas	\$0	\$0	\$0	\$0	\$1,000	\$432	\$0	\$3,750	\$4,300	NOTE: This does not include any funds for an artificial tree on the Commons. B&F understands that is in the purview of the IVBA.
52	Community Event: July 4th Parade/Christmas	\$10,000	\$0	\$5,000	\$394	\$10,000	\$1,741	\$8,000	\$2,580	\$8,000	
53	Community Event: Irvington Golf Tournament	\$2,000	\$2,000	\$2,000	\$2,000	\$2,500	\$2,000	\$2,000	\$2,000	\$2,000	
54	Community Event: Irvington Crab Festival(SEM)	\$1,200	\$1,200	\$1,250	\$1,250	\$1,250	\$0	\$1,250	\$1,250	\$1,250	NOTE: This is a sponsorship, not a donation.
55	Charitable Donations	\$0	\$0	\$0	\$1,190	\$0	\$1,200	\$0	\$100	\$5,000	See specific charitable donations below.
56	Charitable Donation: Steamboat Era Museum	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$3,750	\$7,500	\$7,500	\$2,500	
57	Charitable Donation: Lancaster Library	\$2,000	\$2,000	\$2,000	\$0	\$5,000	\$5,000	\$2,500	\$2,500	\$2,500	
58	Charitable Donation: Fire and Rescue	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	
59	Charitable Donation: Boys & Girls Club	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0	
60	Virginia River Realm	\$2,000	\$2,000	\$2,000	\$2,000	\$5,000	\$2,500	\$5,000	\$0	\$5,000	
61	Irvington Social Media Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$2,400	\$3,600	
62	Wi-Fi	\$0	\$0	\$0	\$0	\$0	\$190	\$1,200		\$500	
63	Flags and Banners	\$4,200	\$4,070	\$15,000	\$4,058	\$5,000	\$830	\$1,000	\$131	\$0	
64	Irvington Tourism (Grant/Flack Shack)	\$22,000	\$22,402	\$10,000	\$4,800	\$6,000	\$1,200	\$0	\$0	\$0	
65	Trolley		\$0	\$500	\$500	\$500	(\$250)	\$0	\$0	\$0	
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	\$290,431	\$218,547	\$311,538	\$277,382	\$338,670	\$309,747	\$360,500	\$260,755	\$443,436	
70											
71	Capital Budget Contribution	\$692	\$80,564	\$26,849	\$181,114	\$86,330	\$151,414	\$68,000	\$183,276	\$149,438	NOTE: This contribution is 78% of the meals tax revenue.

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
3	REVENUE	303,910	194,657	461,161	428,500	444,032	592,874		
4	Occupancy Tax	119,719	263,839	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.
5	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.
6	Real Estate Tax - Revenue	61,431	63,587	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
7	Local Sales & Use Tax	35,649	38,874	38,403	32,000	27,926	32,000		Assumed FY23/24
8	Fire Grant	15,000	15,000	15,000	15,000		15,000		From state. 10K to White Stone. 5K to Kilmarnock.
9	Auto/Golf Tags - Revenue	9,933	11,200	11,632	10,500	10,908	10,500		Used the FY23/24 estimate
10	Bank Franchise Income	13,878	17,344	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.
11	Interest Income	1,050	393	1,268	8,000	8,798	8,000		Rounded down the FY23/24 actual
12	Lokey Funding			0	2,500	0	2,500		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
13	Property Rental Fees	1,500	500	0	1,500	2,000	2,000		Took FY23/24 actual
14	Permit Fees	3,205	2,550	5,840	2,000	1,420	1,420		Took FY23/24 actual
15	Business Licenses	0	0	1,072	1,500	420	1,750		STR registry fees (\$50 per STR, cap of 35) Do not believe there is a business license fee currently.
16	Cable TV/Comm Income	1,876	1,771	1,729	1,500	1,087	1,000		Took FY23/24 actual
17	ARPA	76,383	0	21,937	0	53,976	0		
18	Va Tourism Grant	8,334	6,916	0	0	0	0		The Town no longer has a tourism grant
19	Bike Path CD (Tri-way Trail)			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	381		5	0	0	0		
21	Covid -19	70,490	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	4,800	0	0	0	0	0		There should be no Capital Gains
24		303,910	194,657	461,161	428,500	444,032	592,874		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	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
26	OPERATING EXPENSES	195,491	270,422	305,313	357,100	254,481	413,786		
27	Covid-19 Cares Act	25,566	31,342	0	0	0	0		
28	Mayor's Discretionary Fund	2,056	200	212	1,000	0	1,000		
29	Town Office Expenses (FKA Rent)		16,864	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	1,433	5,153	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)	4,254	990	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	3,417	1,380	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	812	715	697	1,500	851	1,500		NOTE: Moved to the Town Office expenses Used FY23/24 estimate
36	<i>Town Office - Formula Total</i>						31,866		
37									
38	Employee Expenses	53,005	55,684	72,359	81,700	49,375	131,095		
39	Other		1,004				0		Current B&F Committee does not want to include "other" budget line items.
40	Employee Conferences/Seminars/Workshops	188			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	178	179		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	2,689	5,922	5,048	10,500	3,696	10,688		Assumed 9% of wages and salaries
43	Wages/Salaries	49,450	48,079	67,311	69,000	45,679	118,750		Annual salary and potential holiday bonus for Town Staff. Proposing 50K for project manager/administrator NOTE: Job descriptions for project manager/administrator would need to be developed. The funds are here to allow the Town to hire.
44	Workers Compensation Insurance	500	500		600		57		See the Insurance tab for calculations. Based on renewal notice for FY23/24.
45	<i>Employee Expenses - Formula Total</i>	<i>53,005</i>	<i>55,684</i>	<i>72,359</i>	<i>81,700</i>	<i>49,375</i>	<i>131,095</i>		
46									

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
47	Professional Services	32,844	55,996	86,483	59,000	40,295	59,000		
48	Professional Services - Accounting	6,563	11,981	12,731	14,000	7,388	14,000		NOTE: B&F discussed hiring a PT local person to serve as Treasurer. This money could then be repurposed to pay salary and bonus for that individual. With half a bonus, this is about \$1100/mo for salary etc.
49	Professional Services - Wealth Management			10,682	5,000		0		
50	Professional Services - Legal	18,122	44,015	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
51	Professional Services - Realtor	8,159				0	0		
52	<i>Professional Services - Formula Total</i>	<i>32,844</i>	<i>55,996</i>	<i>86,483</i>	<i>59,000</i>	<i>40,295</i>	<i>59,000</i>		
53									
54	Insurance	4,884	8,628	14,422	14,000	16,390	4,468		
55	Insurance - Building/Property	1,433	5,153	6,981	7,000	0	0		NOTE: Moved to the office rent section
56	Insurance - General Liability	3,451	3,475	7,441	7,000	16,390	4,468		See the Insurance tab for calculations. Based on renewal notice for FY23/24.
57	<i>Insurance - Formula Total</i>	<i>4,884</i>	<i>8,628</i>	<i>14,422</i>	<i>14,000</i>	<i>16,390</i>	<i>4,468</i>		
58									

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
59	Public Safety & Code Enforcement	0	15,044	579	30,500	23,508	57,293		
60	Deputy Program - Total						36,793		
61	Deputy Program - Repair			0		476	952		NOTE: This is being incorporated within the Deputy Program section. Doubled FY23/24 actual
62	Deputy Program - Gas			79		720	2,160		NOTE: This is being incorporated within the Deputy Program section. Tripled FY23/24 actual
63	Deputy Program - Wages/Salaries						30,900		Assumes 740 hrs. Includes potential holiday bonus (1/2 staff bonus for 4 deputies). Assumed \$40/hr.
64	Deputy Program - Taxes						2,781		Assumed 9% as for employees.
65	Deputy Program - set-aside for future capital expenses						0		The 1000 annual set aside for future capital expenses is included in the Capital Budget and removed from the Detail tab.
66	Deputy Program - Insurance						6,104		See the Insurance tab for calculations. Based on renewal notice for FY23/24.
67	Traffic Control/LCSD		44	0	15,000	22,311	0		See Row 62 - Deputy Program (FKA Traffic Control/LCSD)
68	<i>Deputy Program (FKA Traffic Control/LCSD) - Formula Total</i>						36,793		Total costs for deputy program (wages, repair, gas,
69	ATL Fire Grant		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).
70	Code Enforcement				500	0	500		This will be used for postage and other expenses related to enforcing code
71	Other			500		0	0		Current B&F Committee does not want to include "other" budget line items.
72	<i>Public Safety & Code Enforcement - Formula Total</i>	<i>0</i>	<i>15,044</i>	<i>579</i>	<i>30,500</i>	<i>23,508</i>	<i>57,293</i>		
73									

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
74	Office Expense	21,107	25,153	26,354	32,250	20,095	38,515		
75	Storage Unit				2,500	654	2,400		Using one budget line for the storage moving forward.
76	Town Storage (Christmas, Flags...)			0	1,800	470	0		
77	Mileage & Travel				200		200		This is mileage & travel for staff and appointed members.
78	Printer Lease	1,960	7,170	6,338	7,400	3,949	5,100		425 per month
79	Office Expense - Other	518	637	105		48	0		Current B&F Committee does not want to include "other" budget line items.
80	Dues & Subscriptions	958	1,208	150	1,500	495	1,500		Using the FY23/24 estimate
81	Banking Fees (safety deposit box)	30	169	763	50	30	150		This will capture the annual fee for the safety deposit box and any returned check fees.
82	Equipment	1,461		725	500		500		Expenses related to equipment needed for staff to their jobs that are not captured in other lines.
83	Repairs & Maintenance(Building)	4,254	990	2,260	1,200	5,668	0		NOTE: This was moved to be a part of the Town Office costs
84	Janitorial	850	150	920	1,500	420	1,500		Used FY23/24 estimate
85	Computer - Total	7,352	7,946	5,627	10,500	3,565	20,845		
86	Computer - Processing Fees (Gmail,Vix,Google)	4,132	3,221	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?
87	Computer - Maintenance/Repairs	3,220	0	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.
88	Computer - Hardware		31	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.
89	Computer - Software		100	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
90	Computer - Other		4,594	0		0			Current B&F Committee does not want to include "other" budget line items.
91	Total Computer	7,352	7,946	5,627	10,500	3,565	20,845		
92	Postage	166	1,139	1,142	1,600	219	800		Drop back to the FY22/23 estimate as no survey is anticipated.
93	Supplies	3,488	1,785	1,908	2,500	2,585	3,000		Increase the FY23/24 estimate slightly to reflect actuals to date
94	Website Maintenance	70	3,659	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.
95	Other		300			0	0		Current B&F Committee does not want to include "other" budget line items.
96	Office Expense - Formula Total	21,107	25,153	26,354	32,250	20,095	38,515		
97									

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
98	Municipal Expenses	10,278	7,743	10,264	12,500	9,128	17,150		
99	PP Tax Collection Fee(plus Milhouse fees)	990	1,030	1,078	1,500	1,064	1,500		
100	RE Tax Collection Fee(plus mail house fees)	6,710	6,359	6,475	8,000	8,063	7,740		Set at 10% of RE Revenue plus 1500 for programming fees, which need to be worked out with the county.
101	Codification of Ordinances			2,711	2,500		2,410		Municode annual fee May need to be increased to account for additional users.
102	Election Expenses	2,578			500		4,000		Special election for a TC seat
103	Municipal Audit						1,500		Would like to ask current Treasurer estimate for some level of Municipal Audit. Big guess number.
104	Municipal Other		354				0		Current B&F Committee does not want to include "other" budget line items.
105	<i>Municipal Expenses - Formula Total</i>	<i>10,278</i>	<i>7,743</i>	<i>10,264</i>	<i>12,500</i>	<i>9,128</i>	<i>17,150</i>		
106									
107									
108	Town Council Expenses	3,904	5,116	5,058	6,600	3,386	6,500		
109	Town Council Minutes	0	1,946	1,581	1,600	1,119	0		Given our shift to summary minutes, a transcriptionist is no longer needed.
110	Public Notices	3,600	2,787	2,608	3,000	1,567	3,000		
111	TC Conferences/Seminars/Workshops	304	383		1,500	0	3,500		1500 plus contributions to church for use of their space (est 20 meetings/yr)
112	Town Council - Other			869	500	700	0		Current B&F Committee does not want to include "other" budget line items.
113	<i>Town Council Expenses - Formula Total</i>	<i>3,904</i>	<i>5,116</i>	<i>5,058</i>	<i>6,600</i>	<i>3,386</i>	<i>6,500</i>		
114									
115	Planning Commission Expenses	1,389	10,355	27,710	8,500	18,359	2,500		
116	Comp Plan				5,000		0		NOTE: No anticipated funds needed this year. Set aside for future captured in Capital Budget
117	Zoning map				1,000		0		PC Chair indicated no additional funds needed.
118	Survey		10,250	24,952		17,492	0		NOTE: No anticipated funds needed this year. Set aside for future captured in Capital Budget
119	Public Notices	981	90	2,504	2,000	867	2,000		
120	PC Conferences/Seminars/Workshops	408	8		0		500		
121	Planning Commission Expense -Other		7	254	500		0		Current B&F Committee does not want to include "other" budget line items.
122	<i>Planning Commission Expenses - Formula Total</i>	<i>1,389</i>	<i>10,355</i>	<i>27,710</i>	<i>8,500</i>	<i>18,359</i>	<i>2,500</i>		
123									

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
124	Utilities	15,282	13,521	16,131	19,250	13,416	13,650		
125	Heating Fuel	812	715	697	1,500	851	0		NOTE: Moved to the Town Office expenses
126	Electricity						9,600		
127	Electricity - Street Lights	7,672	6,986	9,504	9,100	8,057	9,100		FY23/24 estimate
128	Electricity - Town Office	3,417	1,380	1,548	1,600	1,781	0		NOTE: Moved to the Town Office expenses
129	Electricity - Other		102	104	2,000	100	500		Lowered FY23/24 estimate. Town Commons, Xmas Lights, Flag Pole, etc.
130	<i>Total Electricity - Formula Total</i>	<i>11,089</i>	<i>8,468</i>	<i>11,156</i>	<i>12,700</i>	<i>9,939</i>	<i>9,600</i>		
131	Internet	1,031	901	1,108	1,300	1,078	2,500		Monthly = 136.89 + 27.47
132	Telephone	1,277	1,489	1,559	1,600	1,041	0		Considered one line with internet
133	Water	415	228	548	550	405	550		Includes water for Town Commons, Triangle, etc.
134	Utilities- Town Commons	658	1,720	1,017	1,600	103	1,000		For now, decreased the FY23/24 estimate slightly.
135	Utilities- Other			46		0	0		Current B&F Committee does not want to include "other" budget line items.
136	<i>Utilities - Formula Total</i>	<i>15,282</i>	<i>13,521</i>	<i>16,131</i>	<i>19,250</i>	<i>13,416</i>	<i>13,650</i>		
137									
138	Town Maintenance	15,260	16,538	20,172	38,500	30,581	50,750		
139	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)
140	Refuse & Debris Removal	1,000	981	1,227	1,500	949	1,500		Keep at the FY23/24 levels
141	Grounds/Landscape	6,120	7,280	16,801	20,000	11,775	20,000		Keep at the FY23/24 levels
142	Flags/Banners						250		All Flags/Banners moved to Town Maintenance.
143	Flags - Maintenance & Repair	4,070	1,000	830	0		250		NOTE: Moved to Town Maintenance. Setting aside some funds for purchasing new flags and/or brackets.
144	Flags - Hardware		3,058	0	0	3,316	0		This is a charge in Nov for "sprucing up"
145	Flags/Banners - Other			0	1,000	3,316			Current B&F Committee does not want to include "other" in budget line items.
146	<i>Total Flags/Banners - Formula</i>	<i>4,070</i>	<i>4,058</i>	<i>830</i>	<i>1,000</i>	<i>6,632</i>	<i>250</i>		
147	Town Maintenance - Other			484		557	0		Current B&F Committee does not want to include "other" budget line items.
148	<i>Town Maintenance - Formula Total</i>	<i>15,260</i>	<i>16,538</i>	<i>20,172</i>	<i>38,500</i>	<i>30,581</i>	<i>50,750</i>		
149									
150	OPERATING EXPENSES w/o CS&Tour	195,491	270,422	305,313	357,100	254,481	413,786		
151									
152	Reimburse Contingency Fund			0	0	0	0		
153									

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
154	COMMUNITY SUPPORT/TOURISM	36,172	18,842	20,090	46,950	32,211	29,650		
155	Irvington Social Media Promotion	0		0	4,000	2,400	3,600		300 per month
156	VA Grant Expenses			0	0	0	0		No longer have the grant
157	Irvington tourism Support(Flack Shack)		0	0	0	0	0		No longer have the contract
158	Tri-Way Trail			0	10,000		0		No request for FY24/25
159	Charitable Donations						5,000		
160	Boys & Girls Club			1,500	1,500	0	0		No request for FY24/25
161	Steamboat Era Museum	2,500	2,500	3,750	7,500	7,500	2,500		Letter from ED
162	Lancaster Community Library	2,000		5,000	2,500	2,500	2,500		Letter from Director requested 5000. Traditionally give 2500 a year. Only ~11K remaining in the dedicated CD, after which would need to come from revenue.
163	Fire & Rescue			0	0	10,000	0		Captured above in Public Safety
164	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.
165	<i>Total Charitable Donations - Formula Total</i>	<i>4,500</i>	<i>3,690</i>	<i>11,450</i>	<i>11,500</i>	<i>20,100</i>	<i>5,000</i>		
166	Community Events		3,644	4,173	11,250	9,580	15,550		
167	Irvington Crab Festival	1,200	1,250	0	1,250	1,250	1,250		Still a sponsorship opportunity
168	Christmas			432		3,750	4,300		Information from the Committee Chair Includes 300 for 12/24 (candy, dog treats) IVBA and Town are pretty much 50/50 on costs (advertising, cookies, decorations, etc.)
169	Irvington Golf Tourney	2,000	2,000	2,000	2,000	2,000	2,000		Letter from Manager
170	July 4th Parade/Concert		394	1,741	8,000	2,580	8,000		
171	Other								Current B&F Committee does not want to include "other" budget line items.
172	<i>Total Community Events - Formula Total</i>	<i>3,200</i>	<i>3,644</i>	<i>4,173</i>	<i>11,250</i>	<i>9,580</i>	<i>15,550</i>		
173	Town Commons/Tennis Cts/Gazebo			-3			0		No money needed this year. Will set aside 20K every 5 years in Capital Budget to maintain tennis and pickleball courts.
174	Flags/Banners		4,058	830	1,000	131	0		All Flags/Banners moved to Town Maintenance.
175	Flags - Maintenance & Repair	4,070	1,000	830	0	131	0		NOTE: Moved to Town Maintenance. Setting aside some funds for purchasing new flags and/or brackets.
176	Flags - Hardware		3,058	0	0	0	0		Remove from the budget?
177	Flags/Banners - Other			0	1,000	0	0		Current B&F Committee does not want to include "other" budget line items.
178	<i>Total Flags/Banners - Formula Total</i>	<i>4,070</i>	<i>4,058</i>	<i>830</i>	<i>1,000</i>	<i>131</i>	<i>0</i>		

	A	J	L	N	O	P	Q	R	S
1		FY20/21	FY21/22	FY22/23	FY23/24	FY23/24	FY24/25		NOTES
2		Actuals	Actuals	Actuals	Budget	Act. 2/24	Budget		
179	Trolley		500	-250	0	0	0		Unclear if the Trolley is running.
180	Virginia River Realm	2,000	2,000	2,500	5,000	0	5,000		Letter from the organization
181	Flack Shack (Tourism Support)	22,402	4,800	1,200	0	0	0		No longer have a contract
182	Misc Community Support & Tourism		150	0	3,000	0	0		Current B&F Committee does not want to include "other" budget line items.
183	Town WiFi			190	1,200		500		Use for removal of WiFi equipment hosted on buildings.
184	<i>Community Support /Tourism - Formula Total</i>	36,172	18,842	20,090	46,950	32,211	29,650		
185	Prior Year Net Expend (Covid Funds)								
186	Total OPERATING EXPENSES	231,663	289,264	325,403	404,050	286,691	443,436		
187									
188	Operating Inc. w/o Cap Exp.	72,248	-94,607	135,758	24,450	157,340	149,438		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 Pickleball 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 Restrooms (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
1			Capital						
2		Payments	List						
3		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Totals	Notes
4	Balance Fwd Previous Year			132,024					
5	Cash Assets on Hand 2-29-24	758,612	758,612						
7	YE Contributions (Net Income)	61,000	61,000						
8	CD' s	(254,188)	(254,188)						
9	Restricted Funds	(36,460)	(36,460)						Lokey and Bike Path
10	Restricted/Contingency Fund	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)		
11	Available for plan	398,964	398,964	0				0	
12									
13	Infrastructure								
14	Upgrade electrical for broadband	0						0	
15	New Sidewalks	(15,294)	(75,000)	(205,000)	0			(205,000)	White Fences and Tavern Road
16	Total Infrastructure	(15,294)	(75,000)	(205,000)	0	0	0	(205,000)	
17									
18	Sewer								
19	Sewer Engineering Report/study	(45,557)	(80,000)	(10,000)	0	0	0	(10,000)	
20	USDA Response&Environment Assesment	0	0	(25,000)	0	0	0	(25,000)	
21	Town Center Sewer			(400,000)	(400,000)	(400,000)	(400,000)	(1,600,000)	
22	Whole Town Sewer							0	
23	Total Sewer	(45,557)	(80,000)	(435,000)	(400,000)	(400,000)	(400,000)	(1,635,000)	
24									
25	The Commons								
26	"Sprucing Up"	(3,316)	(75,000)		(75,000)	0		(75,000)	Tennis, Landscape, Playground
27	Drainage Issue	0	(50,000)	(70,000)	0			(70,000)	
28	Landscaping Plan	(8,750)	(25,000)	(15,000)				(15,000)	
29	Playground Upgrade	(43)	(25,000)	(25,000)				(25,000)	
30	Public Restrooms		(75,000)		0	(75,000)	(225,000)	(300,000)	
31	Tennis & Pickle Ball Court	(174,970)	(150,000)				(20,000)	(20,000)	20K every 5 yrs (starting roughly Fall/Winter 2028)
32	Total Commons	(187,079)	(400,000)	(110,000)	(75,000)	(75,000)	(245,000)	(505,000)	
33									
34	Town Office								
35	Site Plan Completion	0	(100,000)	(380,000)	0			(380,000)	

	A	B	C	D	E	F	G	H	I
1			Capital						
2		Payments	List						
3		2023/2024	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Totals	Notes
36	Total Town Office	0	(100,000)	(380,000)	0	0	0	(380,000)	
37									
38									
39	Website Design not budgeted 2023-20	(19,010)	(25,000)	0	0	0	0	(25,000)	
40									
41	Public Waterfront Potential	0	0	(500,000)	(500,000)	0	0	(1,000,000)	
42									
43	Traffic Calming	0	0	(21,000)	(1,000)	(1,000)	(1,000)	(24,000)	deputy program costs
44									
45	Reserves								
46	Comprehensive Plan	0	0	(10,000)	(10,000)	(10,000)	(10,000)	(40,000)	comprehensive plan costs
47	Future Sidewalk Expense	0	0	0	(20,000)	(20,000)	(20,000)	(60,000)	Setting aside 20K per year for maintenance
48	Total Reserves	0	0	(10,000)	(30,000)	(30,000)	(30,000)	(100,000)	
49									
50	Total annual Capital Outlays	(266,940)	(680,000)	(1,661,000)	(1,006,000)	(506,000)	(676,000)	(3,874,000)	
51									
52	Ending Balance	132,024	(281,036)	(1,661,000)	(1,006,000)	(506,000)	(676,000)	(3,874,000)	
53									