



TOWN OF OCCOQUAN

**FY2023
ADOPTED
BUDGET**

FISCAL YEAR 2023
ADOPTED BUDGET AND
CAPITAL IMPROVEMENT PROGRAM

TOWN OF OCCOQUAN, VIRGINIA

FY2023 BUDGET

OCCOQUAN TOWN COUNCIL

Earnest W. Porta, Jr., Mayor

Jenn Loges, Vice Mayor

Cindy Fithian, Councilmember

Laurie Holloway, Councilmember

Robert E. Love, Councilmember

Eliot Perkins, Councilmember

TOWN MANAGER

Kirstyn Jovanovich, ICMA-CM

TOWN ATTORNEY

Martin Crim

LEADERSHIP TEAM

Adam Linn, Chief of Police

Philip Auville, Town Clerk

Manuel Casillas, Town Treasurer

Julie Little, Events Director

CONTRACTED SERVICES

Bruce Reese, Town Engineer

Sara Fila, Zoning Administrator

www.occoquanva.gov

Cover Photo by Virgilio Sarmac

TOWN MANAGER TRANSMITTAL LETTER



TOWN OF OCCOQUAN

Circa 1734 • Chartered 1804 • Incorporated 1874
314 Mill Street • PO Box 195 • Occoquan, Virginia 22125
(703) 491-1918 • Fax (571) 398-5016 • info@occoquanva.gov
www.occoquanva.gov

TOWN COUNCIL
Earnest W. Porta, Jr., Mayor
Jenn Loges, Vice Mayor
Cindy Fithian
Laurie Holloway
Robert E. Love
Eliot Perkins

TOWN MANAGER
Kirstyn Jovanovich, ICMA-CM

July 1, 2022

Dear Mayor Porta and Members of the Occoquan Town Council:

I am pleased to present the Fiscal Year (FY) 2023 Adopted Budget for the Town of Occoquan for the period beginning July 1, 2022 and ending June 30, 2023. This budget document includes the Town's General (Operating) Fund, Capital Improvement Program (CIP) Fund, Mamie Davis Fund, Events Fund, and E-Summons Fund. The FY 2023 Adopted Budget does not include the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) that were allocated to the Town as part of the American Rescue Plan Act in FY 2022. Once the Town's SLFRF Spending Plan is approved later this month, a budget amendment will be proposed to incorporate use of these funds through the Town's CIP.

As part of the annual budget process, the Town Council reviews and establishes priorities for the coming year. The following priorities were used as guidance in developing the budget:

- Community Development and Programming
- Historic Preservation and Town Appearance
- Parking Management
- Public Safety
- Stormwater Management
- Economic and Pandemic Recovery

All Funds

The total FY 2023 Adopted Budget encompassing all funds includes \$1,677,916 in revenues and \$1,697,919 in expenditures, resulting in an \$20,003 deficit for all funds. This reflects an increase of 24.4 percent in revenues, and a 20.9 percent increase in expenditures over the FY 2022 Adopted Budget. A portion of the difference between the total fund revenues and expenditures is due to planned FY 2023 capital improvement projects in the amount of \$266,000 exceeding the fund revenues, including anticipated grant funding, by \$85,000 in FY 2023. As in previous years, prior year reserves from the Events Fund will fund the anticipated deficit.

Taxes - General Fund

The Town's General Fund is supported through taxes, service fees, licenses, and other revenue

from the local, State, and Federal government. The FY 2023 Adopted Budget maintains the Town's Real Estate tax rate of \$0.12 per \$100 of assessed value. Properties were reassessed in 2021 and assessments increased on average by 10.77 percent over last year's assessments.

Based on 2021 real estate data and including the 10.77 percent average increase in assessments, on average, maintaining the current real estate tax rate results in an average annual tax increase of \$42.57, or \$3.55 per month, for properties valued between \$200,000 and \$400,000. For properties valued between \$400,000 and \$700,000, the increase in assessed values will result in an average annual tax increase of \$57.03, or \$4.57 per month, in taxes paid to the Town. Almost 85 percent of the Town's real estate stock is valued between \$200,000 and \$700,000.

With the average increase in assessments and maintaining the current rate, Real Estate tax revenue is estimated to increase by \$26,302 over the FY 2022 Adopted Budget.

In addition, the FY 2023 Adopted Budget maintains the Town's current transient occupancy tax rate of 7 percent and meals tax rate of 3 percent.

Capital Improvement Program

The Capital Improvement Program (CIP) is the Town's five-year plan for capital projects that is reviewed and updated annually as part of the budget process. Projects planned for FY 2023 include stormwater planning and maintenance projects, repair of the Town Hall entry sidewalk, Town Hall building upgrades, Annex generator project, West Locust sidewalk repairs, and a replacement police vehicle.

Funding for the Capital Improvement Program is generated from the net revenue of the Events Fund, which includes the spring Riverfest and Crafts Show and the Fall Arts and Crafts Show. The net revenues from the Event Fund help offset the costs for capital projects within the town instead of using General Fund revenues to pay for larger one-time costs, such as infrastructure. Long-term maintenance costs are incorporated into the General Fund.

Staffing and Employee Benefits

The FY 2023 Adopted Budget includes the addition of a temporary Management Fellow position and eliminates the part-time Administrative Assistant position in Administration. There were no other changes to the number of approved positions or staffing levels within the town.

The Adopted Budget includes a performance increase funding pool for permanently filled positions. These are merit increases based on annual performance appraisals.

The FY 2023 Adopted Budget continues to include funding for an employer-offered health insurance benefit for all current and new employees. In order to improve employee retention, attract highly qualified employees, and for the Town of Occoquan to be competitive with similar organizations, the Town instituted this health insurance option in FY 2018 in order to improve its benefit package. The estimated funding for the health insurance option included in the Adopted budget is based on the Town's continued participation in The Local Choice (TLC). Administered by the Commonwealth of Virginia, TLC health benefits program was created by the General Assembly in 1989 and has been providing coverage to local jurisdictions since 1990. TLC requires that the employer pay at least 80 percent of the premium costs, while the participating employee pays the remaining 20 percent.

In addition, the town participates in the Virginia Retirement System (VRS). Full-time, permanent employees are eligible to participate in the program. The Town's continued employer commitment is included in the FY 2023 Adopted Budget.

Respectfully Submitted,



Kirstyn Jovanovich, ICMA-CM
Town Manager

HOW THE BUDGET IS ORGANIZED

The Budget Process

The Town of Occoquan’s budget cycle begins in the second quarter of the current fiscal year with a staff review of services and programs, and anticipated needs within the upcoming two fiscal years. The intent is to budget and appropriate funding annually, but to also plan for the future and anticipate future needs and expectations from the community. The budget must be adopted by the Town Council annually prior to July 1. During the budget process, each tax rate is reviewed, and public input sought throughout the process through regular meetings and public hearings. In addition to these meetings, the Town Council meets for several work sessions prior to publishing the budget document.

Budget Calendar

October	<ul style="list-style-type: none"> • Capital Improvements Program review by Town Manager • Performance measures and goals kickoff with Budget Committee
November	<ul style="list-style-type: none"> • Goal setting session with Town Council • Capital Improvements Program review by Planning Commission
December/January	<ul style="list-style-type: none"> • Performance measures and goals reviewed by Town Manager • Staff meetings to discuss department needs and requests • Budget and financial needs submitted to Town Manager
February	<ul style="list-style-type: none"> • First Town Council Budget Work Session • Town Council provides budget development direction
March	<ul style="list-style-type: none"> • Town Manager develops proposed budget in coordination with Budget Committee • Second Town Council Budget Work Session
April	<ul style="list-style-type: none"> • Final Town Council Budget Work Session • Proposed Budget Submitted to Town Council
April/May	<ul style="list-style-type: none"> • Public Hearing on Proposed Budget • Public Hearing on Proposed Tax Rates
June	<ul style="list-style-type: none"> • Budget Adopted
August	<ul style="list-style-type: none"> • Adopted Budget submitted to GFOA

Amendments to the Adopted Budget

Changes to the Adopted Budget are possible through the use of fund transfers and budget amendments. The Town Council has the authority to approve fund transfers between activities and departments, as well as funds from the reserve. Any year end operating surpluses revert to unappropriated balances for use in maintaining reserve and/or funding Council approved expenditures.

Budget as a Planning Tool

The budget process is more than a plan that reviews revenue and projected spending. Budgeting is a formal way to convert the Town's short-range and long-range plans and policies into services and programs for our citizens. The budget details these services and programs in terms of cost.

In addition, the Town completed the significant update to its Comprehensive Plan in 2016 and an update in 2021. This document outlines the needs and desires of the community now and into the future. Upon the completion of the Comprehensive Plan in 2016, the Town initiated a comprehensive update to the Town's zoning and subdivision codes, which was completed in FY 2018. After the completion of the zoning and subdivision update, the Town completed the process of recodifying the entire Town Code in 2019, which had not been performed since 1999. The purpose of these activities is to ensure that these documents, which are used to implement policies and serve as the Town's governing documents, are in line with the Comprehensive Plan, the State Code, and are consistent throughout. The budget is a major function of this planning and development process.

THE BUDGET IN BRIEF

The Town's financial management system is divided into several funds based on general operations and functions. Each fund has identified revenues and expenditures. The major funds appropriated by Town Council are as follows:

1. General Fund
2. Events Fund
3. Mamie Davis Fund
4. Capital Improvement Fund
5. E-Summons Fund (*new in FY2023*)

The FY 2023 Adopted Budget all funds totals \$1,677,916 and \$1,697,919 for revenues and expenditures, respectively. This represents an increase of \$328,986 or 24.4 percent in revenues and an increase of \$293,637 or 20.9 percent in expenditures from the FY 2022 Adopted Budget.

Funds Summary - Revenues and Expenses

GENERAL FUND

Categories	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$969,831	\$1,147,386	\$1,070,940	\$1,144,323	\$1,227,546	\$156,606	14.6%
Expenses (Uses)	\$969,831	\$1,184,325	\$1,070,940	\$1,114,906	\$1,227,546	\$156,606	14.6%

EVENTS FUND *formerly Craft Show Fund*

Categories	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$225,110	\$53,081	\$272,490	\$232,450	\$256,870	(\$15,620)	(5.7%)
Expenses (Uses)	\$156,552	\$79,158	\$177,442	\$183,659	\$196,223	\$18,781	10.6%

MAMIE DAVIS FUND

Categories	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$1,200	\$2,459	\$500	\$500	\$500	\$-	0.0%
Expenses (Uses)	\$-	\$-	\$2,000	\$-	\$5,000	\$3,000	150.0%

E-SUMMONS FUND *new in FY2023*

Categories	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$ -	\$ -	\$ -	\$ -	\$12,000	\$12,000	-
Expenses (Uses)	\$ -	\$ -	\$ -	\$ -	\$3,150	\$3,150	-

CAPITAL IMPROVEMENT FUND

Categories	FY 2021 Budget	FY 2021 Actual	FY 2022 Budget	FY 2022 Projected	FY 2023 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$19,411	\$	\$5,000	\$4,800	\$181,000	\$176,000	3520.0%
Expenditures (Uses)	\$165,896	\$	\$153,900	\$153,528	\$266,000	\$112,100	72.8%

General Fund

The General Fund is the Town's main operating account and funds all of the programs and services that are required for daily operations within the Town. This includes administration, public safety, public works, and governing body. This fund is supported by tax and fee revenues, as well as grants and other monies collected by the Town.

General Fund Revenue

Total revenues for FY 2023 in the General Fund are \$1,227,546. This is an increase of

\$156,606, or 14.6 percent over the FY 2022 Adopted Budget. Occoquan's General Fund revenue is supported by taxes, fees, charges for service, fines, and state and federal aid.

Significant revenues driving the budget and expense related categories include real estate taxes, meals taxes, and public safety fees. Other significant revenues are derived from other fees including vehicle license, business license, utility and communication taxes, sales taxes, grants, rentals, and other fees, fines, and revenues.

Real estate taxes, meals taxes, and public safety fees make up the largest portion of General Fund Revenues, accounting for over 77 percent of revenue. Real Estate taxes account for 23.3 percent of General Fund revenue and are \$275,492 for FY 2023, based on a real estate tax rate \$0.12 per \$100 of assessed value. Real Estate was reassessed in 2021, resulting in an estimated 10.77% increase in overall valuation from \$211,856,700 to \$234,666,100.

Meals taxes account for 23.9 percent of General Fund revenue and are \$282,499 for FY 2023, based on maintaining the meals tax rate of 3 percent and considers new restaurants and continued pandemic recovery.

General Fund Expenses

The FY 2023 Adopted Budget General Fund expenses are \$1,227,546. This is an increase of \$156,606 or 14.6 percent over the FY 2022 Adopted Budget. The increase in expenses is attributable to increased contract costs such as refuse collection, insurance, and legal, as well as existing program cost increases such as fuel and utility costs.

In addition, the FY 2023 Adopted Budget includes conversion of the permanent part-time Administrative Assistant position to a temporary full-time Management Fellow position within Administration. The Adopted Budget includes utilizing \$30,225 in SLFRF funds to support this position. The FY 2023 Adopted Budget also includes a performance-based salary adjustment pool that provides for an average increase of 3 percent for permanent employees. There were no other changes to service or program delivery.

Events Fund

The Events Fund, formerly known as the Craft Show Fund, is a separate fund that supports the spring Riverfest and Craft Show and the Fall Arts and Crafts Show, as well as other town events. Generally, net revenues from the Events Fund are used to fund the Town's capital improvement projects and other large, one-time costs incurred by the Town. The Event Fund is primarily used to fund the operation of the two semi-annual events, as well as other town-

sponsored events throughout the year. In addition, the Town's part-time Events Director is funded through the Events Fund.

Mamie Davis Fund

The Mamie Davis fund is a \$100,000 permanent endowment that was gifted to the Town by former Town official and resident, Ms. Mamie Davis. The Town is not able to spend the principal amount; however, we are able to utilize the revenues generated from interest on projects benefiting Mamie Davis Park or Town Hall.

E-Summons Fund

Established with the FY 2023 budget, the E-Summons Fund contains the revenues and expenses associated with Town ordinance O-2019-02 that assesses a \$5 fee per traffic or criminal case. These revenues can only be used for the purchase, implementation, and maintenance of the eSummons Program. The eSummons Program was established to increase overall efficiency to the Judicial System by reducing backlog of data entry of summons and facilitating faster and more accurate resolution to cases.

Capital Improvement Fund

The Capital Improvement Fund is not a revenue generating fund. It utilizes the net revenues generated from the Events Fund to implement capital improvement projects identified within the Capital Improvement Program (CIP). These projects are often one-time, large cost projects that cannot be funded or supported through the General Fund. The FY 2023 Adopted Budget projects amount to \$266,000 in capital costs. In the FY 2023 budget, \$181,000 in revenue is identified as part of the CIP Fund.

While this is not a revenue generating fund, the \$181,000 reflected in the revenue category is grants or other funding. In April 2022, the Town applied for the Virginia Department of Conservation and Recreation (DCR) Community Flood Preparedness Fund Grant in the amount of \$131,250. This grant request is to fund the development of a Resilient Stormwater and Flood Management and Implementation Plan that will evaluate the Town's stormwater and flood resilience and ultimately result in an actionable plan to address the Town's stormwater needs now and into the future. While at the time of adoption of the budget it was unknown whether or not the town will be awarded the grant, the Adopted Budget includes \$150,000 in anticipated grant revenue for this project.

In addition, the Town is pursuing potential grant funding to install a generator at the Public Safety and Public Works annex. The Adopted budget includes \$15,000 in potential grant funding for this project.

Finally, the FY 2023 CIP includes \$16,000 in revenue from the Public Safety Fund for a lease payment for a replacement public safety vehicle. The FY 2023-2027 CIP includes lease payments for a replacement public safety vehicle for four years. The payments for FY 2023 and FY 2024 are anticipated to be funded from the Town's Public Safety Fund. This minor fund tracks unused funds from monies received through HB599 to support public safety activities. In FY 2023, all HB599 funds are being budgeted and expended through the Town's General Fund. After FY 2024, it is anticipated that this fund will no longer be needed as all tracked funds will be spent and HB599 funds will be fully expended annually through the General Fund.

Minor Funds

Public Safety Fund

The Public Safety Fund tracks funding received from State Aid to Localities with Police Departments (HB599). This funding is tracked separately and used for public safety capital projects. The FY 2023 Adopted Budget includes \$16,000 in funds from the Public Safety Fund to finance a replacement public safety vehicle. As mentioned above, the replacement public safety vehicle will be purchased over a four-year period and funding in FY 2023 and FY 2024 are anticipated to use Public Safety Funds. After FY 2024, it is anticipated the fund will no longer be needed as HB599 funds will be fully expended through the General Fund for public safety services.

PEG Fund

The PEG Fund is used to track funding received from the Town's cable franchise agreement. These funds are restricted to public, education, and government related cable activities.

Public Art Fund

The Public Art Fund is used to track donations made to the Town for the installation and development of public art projects within the community. The Town received a donation in 2016 in the amount of \$500 for this purpose. In FY 2023, the funds will be used towards creating a public art installation at River Mill Park in commemoration of the 50-year anniversary of Hurricane Agnes.

Budget Detail by Fund

GENERAL FUND

Revenues

Account	General Fund Revenues Category	FY2021 Budget	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
Taxes									
40010	Real Estate Tax	245,000	232,934	249,189	249,189	275,492	10.6%	10.6%	\$26,303
40020	Meals Tax	208,533	223,451	228,000	262,802	282,499	7.5%	23.9%	\$54,499
40030	Sales Tax	30,063	31,340	30,000	34,873	36,000	3.2%	20.0%	\$6,000
40040	Utility Tax	31,000	30,566	28,800	30,211	30,000	(0.7%)	4.2%	\$1,200
40050	Communications Tax	38,000	34,133	35,000	33,893	33,000	(2.6%)	(5.7%)	(\$2,000)
40060	Transient Occupancy Tax	2,500	5,076	11,200	14,300	14,500	1.4%	29.5%	\$3,300
Fees									
41010	Vehicle License Fee	10,000	10,677	12,000	10,500	11,000	4.8%	(8.3%)	(\$1,000)
41020	Business Licenses	51,100	52,612	68,800	63,821	68,800	7.8%	0.0%	-
41030	Late Fees	-	3,451	2,500	1,500	2,500	66.7%	0.0%	-
41040	Fines - Public Safety	196,000	243,259	297,580	345,000	345,000	0.0%	15.9%	\$47,420
41170	E-Summons	-	11,215	7,000	12,000	-	(100.0%)		
41070	ATM Fees		480	-	-	-			-
41100	Administrative Fees		4,819	5,000	6,800	10,000	47.1%	100.0%	\$5,000
41120	Service Revenue - Engineering	5,000	14,106	10,000	12,000	10,000	(16.7%)	0.0%	-
41130	Service Revenue - Legal		18,650	10,000	6,500	10,000	53.8%	0.0%	-
41140	Service Revenue - Other	5,000	90	1,000	500	500	0.0%	(50.0%)	(\$500)
41000	Fees - Other	12,490	1,529	2,500	1,420	1,500	5.6%	(40.0%)	(\$1,000)
Grants									
42010	Litter Grant	1,946	935	1,050	1,329	1,329	0.0%	26.6%	\$279
42020	Public Safety (HB599)	23,684	25,029	23,686	23,686	35,688	50.7%	50.7%	\$12,002
42021	NHSTA (DMV)	-	9,086	14,594	10,000	15,000	50.0%	2.8%	\$406
42040	PEG	-	249	-	-	-			-
	Other Grants	-	176,172	-	8,599	-	(100.0%)		-
Public Property Leases and Rentals									
43010	Town Hall Rentals	1,000	-	500	-	-		(100.0%)	(\$500)
43020	River Mill Park Rentals	3,500	1,000	2,000	3,900	3,000	(23.1%)	50.0%	\$1,000
43030	Mamie Davis Park Rentals	-	-	2,000	1,500	2,000	33.3%	0.0%	-
	200 Mill Street Lease	-	-	7,500	7,500	7,613	1.5%	1.5%	\$112

Town of Occoquan

Account	General Fund Revenues Category	FY2021 Budget	FY2021 Actual	FY2022 Adopted	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
	Other								
44010	General Fund Interest	1,000	348	120	900	900	0.0%	650.0%	\$780
44040	Brick Program	-	1,985	-	-	-			-
44060	Other Revenues	-	14,195	1,000	1,600	1,000	(37.5%)	-	-
	Fund Transfers	104,015	-	19,921	-	30,225			\$10,304
	General Fund Revenue Total	\$969,831	\$1,147,386	\$1,070,940	\$1,144,323	\$1,227,546	7.3%	14.6%	\$156,606

Expenses

Account	General Fund Expenses Category	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
60000	Total Personnel Services	531,849	583,115	633,917	613,091	708,934	15.6%	11.8%	\$75,017
60400	Total Professional Services	163,400	199,479	156,770	159,485	169,321	6.2%	8.0%	\$12,551
60800	Total Information Technology Services	17,300	42,068	27,205	27,218	31,100	14.3%	14.3%	\$3,895
61200	Total Materials and Supplies	14,634	49,507	20,008	32,896	27,230	(17.2%)	36.1%	\$7,222
61600	Total Operational Services	8,550	7,896	7,500	9,079	9,000	(0.9%)	20.0%	\$1,500
62000	Total Contracts	82,000	76,565	82,000	110,422	112,382	1.8%	37.1%	\$30,382
62400	Total Insurance	20,120	27,695	28,000	32,123	33,690	4.9%	20.3%	\$5,690
62800	Total Public Information	3,300	3,749	2,500	2,849	5,020	76.2%	100.8%	\$2,520
63200	Total Advertising	9,000	5,755	2,000	5,000	2,000	(60.0%)	0.0%	-
63600	Total Training and Travel	13,237	9,622	16,450	9,461	18,210	92.5%	10.7%	\$1,760
64000	Total Vehicles and Equipment	21,000	39,443	23,530	23,553	27,210	15.5%	15.6%	\$3,680
64400	Total Seasonal	5,000	1,379	3,000	8,236	10,500	27.5%	250.0%	\$7,500
64800	Total Town Hall	10,600	8,774	10,690	13,299	11,890	(10.6%)	11.2%	\$1,200
65200	Total Mill House Museum	6,620	-	6,090	6,275	6,500		6.7%	\$410
65600	Total 200 Mill Street	620	881	-	452	500	10.6%		\$500
66000	Total Police/PW Annex	1,740	5,369	5,910	4,990	5,910	18.4%	0.0%	-
66400	Total Mill Street Storage	250	-	250	-	250		0.0%	-
66800	Total River Mill Park and Facility	12,211	21,083	14,970	16,165	16,200	0.2%	8.2%	\$1,230

Town of Occoquan

Account	General Fund Expenses Category	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
67200	Total Mamie Davis Park and Riverwalk	3,750	2,799	2,650	2,900	3,600	24.1%	35.8%	\$950
67600/68000	Other Parks	-	-	-	300	500			\$500
68400	Total Streets and Sidewalks	1,200	199	700	2,000	3,000		328.6%	\$2,300
68800	Total Historic District	11,500	12,290	14,100	19,100	24,600	28.8%	74.5%	\$10,500
69200	Special Events	15,050	9,858	-	-	-			-
69310	Grant Recipients (CARES)	-	76,800	-	-	-			-
TBD	Total Fund Transfer	16,900	-	12,700	16,012	-		(100.0%)	(\$12,700)
General Fund Expense Total		\$969,831	\$1,184,325	\$1,070,940	\$1,114,906	\$1,227,546	10.1%	14.6%	\$156,606

EVENTS FUND

Revenues

Account	Events Fund Revenues Category	FY2021 Budget	FY2021 Actual (Unaudited)	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
Event Revenues									
47010	Sponsorships	-	-	10,000	8,727	13,000	49.0%	30.0%	\$3,000
47020	Booth Rentals	155,000	31,211	170,600	137,875	138,195	0.2%	(19.0%)	(\$32,405)
47030	Shuttle Fees	50,260	-	53,000	55,768	66,600	19.4%	25.7%	\$13,600
47040	Parking Space Sales	6,300	-	6,000	7,575	7,725	2.0%	28.8%	\$1,725
47060	Merchandise	1,750	761	1,000	1,501	1,750	16.6%	75.0%	\$750
47021	Ticket Sales	-	18,186	-	11,709	11,100	(5.2%)		\$11,100
Other Revenues									
44040	Bricks Program	-	-	3,000	1,400	1,800	28.6%	(40.0%)	(\$1,200)
41160	Convenience Fees	-	445	-	5,195	5,500	5.9%		\$5,500
44020	Events Fund Interest	-	1,293	3,000	1,200	1,200	0.0%		(\$1,800)
47000	Other Revenue		1,185	20,790	1,500	10,000	566.7%		(\$10,790)
N/A	Alcohol Sales	3,300	-	3,600	-	-		(100.0%)	(\$3,600)
N/A	Activity Revenue	8,500	-	1,500	-	-		(100.0%)	(\$1,500)
Events Fund Revenues Total		\$225,110	\$53,081	\$272,490	\$232,450	\$256,870	10.5%	(5.7%)	(\$15,620)

Expenses

Account	Events Fund Expenses Category	FY2021 Budget	FY2021 Actual (unaudited)	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
60000	Total Personnel Services	60,506	51,872	62,892	66,184	71,548	8.1%	13.8%	\$8,656
60400	Total Professional Services	10,000	9,908	10,000	10,000	10,000	0.0%	0.0%	-
61200	Total Material and Supplies	6,423	3,708	5,150	10,402	9,400	(9.6%)	82.5%	\$4,250
62000	Total Contracts	69,375	7,366	66,700	63,470	64,875	2.2%	(2.7%)	(\$1,825)
63200	Total Advertising	10,248	6,305	19,000	18,478	25,500	38.0%	34.2%	\$6,500
66800	River Mill Park and Facility	-	-	1,000	500	650	30.0%	(35.0%)	(350)
69210	HolidayFest	-	-	2,000	3,843	2,750	(28.4%)	37.5%	\$750
69220	Volunteer Thank You Event	-	-	1,750	1,750	2,500		42.9%	\$750
69230	Town Blessing and Holiday Party	-	-	1,000	-	-		(100.0%)	(\$1,000)
69250	River Mill Park Special Events	-	-	4,600	6,506	6,425	(1.2%)	39.7%	\$1,825
69290	Other Special Events	-	-	3,350	2,525	2,575	2.0%	(23.1%)	(\$775)
69200	Total Special Events	-	-	12,700	14,624	14,250	(2.6%)	12.2%	\$1,550
Events Fund Expenses Total		\$156,552	\$79,158	\$177,442	\$183,659	\$196,223	6.8%	10.6%	\$18,781

MAMIE DAVIS FUND

Revenues

Account	Mamie Davis Fund Revenues Category	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
44030	Mamie Davis Fund Interest	600	499	500	500	500	0.0%	0.0%	-
43030	Rentals	600	2,050	-	-	-			-
Mamie Davis Fund Revenues Total		\$1,200	\$2,549	\$500	\$500	\$500	0.0%	0.0%	\$-

Expenses

Account	Mamie Davis Fund Expenses Category	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
7000	Capital Projects*	-	-	2,000	-	5,000		150.0%	3,000
Mamie Davis Fund Expenses Total		\$-	\$-	\$2,000	\$-	\$5,000		150.0%	\$3,000

*FY2023 capital projects within the Mamie Davis Fund include repair of the brick sidewalk at Town Hall.

E-SUMMONS FUND*

Revenues

Account	E-Summons Fund Revenues Category	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
41170	E-Summons Revenue	-	-	-	-	12,000			12,000
	E-Summons Fund Interest	-	-	-	-	-			-
E-Summons Fund Revenues Total		\$-	\$-	\$-	\$-	\$12,000			\$12,000

Expenses

Account	E-Summons Fund Expenses Category	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2022 Projected	FY2023 Adopted	% to Projected	% to Budget	\$ to Budget
60860	Hardware/Software Maintenance	-	-	-	-	1,750			1,750
61220	Operational Supplies	-	-	-	-	1,400			1,400
E-Summons Fund Expenses Total		\$-	\$-	\$-	\$-	\$3,150			\$3,150

* E-Summons Fund established with FY2023 budget.

CAPITAL IMPROVEMENT PROGRAM

FY 2023 - FY 2027

FY2023 Adopted Budget Capital Improvement Program	Activity	FY23	FY24	FY25	FY26	FY27	Project Total
Street Maintenance	Public Works	-	-	-	25,000	-	25,000
Sidewalk Maintenance	Public Works	10,000	-	-	-	-	10,000
Intersection Improvements	Public Works	-	-	-	-	-	-
Riverwalk Maintenance	Public Works	-	10,000	-	600,000	-	610,000
Building Maintenance	Public Works	74,500	18,000	-	-	8,000	100,500
Vehicles and Equipment	Public Safety	16,000	42,000	53,000	42,000	37,000	190,000
Stormwater	Public Works	155,000	205,000	205,000	205,000	210,000	980,000
Information Technology	Administration	10,500	3,000	15,000	-	-	28,500
Other Infrastructure	Public Works	-	50,000	-	-	-	50,000
		\$266,000	\$328,000	\$273,000	\$872,000	\$255,000	\$1,994,000
Fund Source Summary							
	CIP Funds	85,000	66,593	73,000	72,000	55,000	351,593
	Other Grants	165,000	50,000	-	-	-	215,000
	599 Funding	16,000	11,407	-	-	-	27,407
	Other TBD	-	200,000	200,000	800,000	200,000	1,400,000
Funding Totals		\$266,000	\$328,000	\$273,000	\$872,000	\$255,000	\$1,994,000
Proposed Budget by Activity							
	Administration	10,500	3,000	15,000	-	-	28,500
	Public Safety	16,000	42,000	53,000	42,000	37,000	190,000
	Public Works	239,500	283,000	205,000	830,000	218,000	1,775,500
Totals		\$266,000	\$328,000	\$273,000	\$872,000	\$255,000	\$1,994,000

FY 2023-2027 CIP Project List

Fiscal Year	Category	Project	Estimated Cost
FY2026	Street Maintenance	Poplar Alley Paving	\$25,000
FY2023	Sidewalk Maintenance	Town Hall Sidewalk/West Locust Sidewalk Repairs	\$10,000
FY2024	Riverwalk Maintenance	Lighting	\$10,000
FY2026	Riverwalk Maintenance	Extension Project	\$600,000
FY2023	Building Maintenance	Town Hall Energy Improvements and Upgrades	\$59,500
FY2025	Building Maintenance	Town Hall - Exterior Paint	\$10,000
FY2025	Building Maintenance	Town Hall - Lighting Upgrades	\$8,000
FY2023	Building Maintenance	Annex - Generator Project	\$15,000
FY2023 - FY2026	Vehicle/Equipment Replacement	PD Replacement Vehicle (total over four years)	\$64,000
FY2026-2027	Vehicle/Equipment Replacement	PD Replacement Vehicle (Four Year Lease) (total over two years)	\$30,000
FY2027	Vehicle/Equipment Replacement	PD Replacement Vehicle (Four Year Lease) (total over one year)	\$15,000
FY2025	Vehicle/Equipment Replacement	Replace PW Utility Cart	\$15,000
FY2024 + FY2026	Vehicle/Equipment Replacement	Body Armor (total over two years)	\$8,000
FY20260 FY2027	Vehicle/Equipment Replacement	Police Radios (total over two years)	\$30,000
FY2024- FY2027	Vehicle/Equipment Replacement	Body Worn Camera System (total over four years)	\$28,000
FY2023 - FY2027	Stormwater	General Stormwater Repairs (\$5,000 annually)	\$25,000
FY2024- FY2027	Stormwater	Stormwater Upgrades (pending study) (total over four years)	\$800,000
FY2023	Information Technology	Computer Upgrades	\$5,000
FY2024	Information Technology	Computer Upgrades	\$3,000
FY2026	Information Technology	Computer Upgrades	\$15,000
FY2024	Information Technology	Timed Parking Equipment	\$5,500

For questions on the Adopted Budget or the town budget process, contact the Town of Occoquan at info@occoquanva.gov or call (703) 491-1918. Visit www.occoquanva.gov for general information about the Town of Occoquan.