



FY2026 Budget Event / General Fund

TOWN OF OCCOQUAN

MARCH 4, 2025

FY2026 Budget Schedule

- ☒ February 18, 2025 – Budget Work Session #1 - Mamie Davis Fund / eSummons
- ☐ March 4, 2025 – Budget Work Session #2 – Events / General Fund
- ☐ March 18, 2025 – Budget Work Session #3 – CIP / Other
- ☐ April 15, 2025 – Budget Work Session #4 – Recap
- ☐ May 6, 2025 – Public Hearing on Proposed FY2026 Budget
- ☐ May 20, 2025 – Public Hearing on Proposed FY2026 Tax Rates
- ☐ May 20, 2025 – Adoption of FY2026 Tax Rates and Budget



Work Session #2

- ☐ Event Fund
- ☐ General Fund



EVENT FUND

PROPOSED FY2026 BUDGET



Events Fund

- Includes all Town Sponsored Community Events – revenues and expenditures
- Majority of Revenue is generated from the annual (1) Riverfest & Craft Show, (2) the Fall Arts & Crafts Show, and (3) Holiday Artisan Market
- The remainder of revenues includes those generated from other community events (Trivia, Murder Mystery)
- Expenses are for the costs associated with implementing events (including staff costs)
- Net revenues from the Fund are used to support the Town's Capital Improvement Program



Events Fund = Capital Improvement

Fall Arts & Craft
Show

• Net Revenues

Riverfest & Craft
Show

• Net Revenues

Other Events

• Net Revenues

**Capital
Improvement
Program**



Events Supported by Events Fund

Revenue Generating

- Fall Arts & Craft Show
- Holiday Artisan Market
- RiverFest

Community – Amenity

- Costume Parade
- Discover Occoquan
- Movie Night
- Murder Mystery*
- Peeps Show
- Spirits & Spirits
- Tree lighting
- Fireside Fun Night
- Trivia Nights*
- Volunteer Dinner

Community – Non-events

- Ribbon Cuttings
- Dedications (Art & Island Naming)
- Fox5 ZIP Trip
- Sponsorship events



Event Calendar FY2026

DATE	EVENT
July 25 th	Trivia Night
August 15 th	Trivia Night
September 12 th	Trivia Night
Sept. 27 th & 28 th	Fall Art & Crafts Show
October 10 th	Trivia Night
October 24 th	Murder Mystery
October 25 th	Costume Parade
October 25 th	Movie Night
November 22 nd	Tree Lighting & Shop Late
Nov. 28 th & 29 th	#ShopSmall Weekend
Dec. 6 th & 7 th	Holiday Artisan Market
December 6 th	Fireside Fun Night
December 6 th	Santa Singalong
April 14 th -18 th	The Peeps Show (tentative)
May 15 th	Trivia Night
June 6 th & 7 th	RiverFest & Craftshow
June 19 th	Trivia Night



Event Calendar – FY2026

July 2025						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	Trivia	26	27
28	29	30	31			

August 2025						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	Trivia	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2025						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
1	2	3	4	5	6	7
8	9	10	11	Trivia	13	14
15	16	17	18	19	20	21
22	23	24	25	26	Fall Crafts Show	
29	30					

October 2025						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	Trivia	11	12
13	14	15	16	17	18	19
20	21	22	23	Murder	Halloween	26
27	28	29	30	31		

November 2025						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	Tree Lighting	23
24	25	26	27	#ShopSmall		30

December 2025						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
1	2	3	4	5	Artisan Market/Santa	
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



Event Calendar – FY2026 (cont)

January 2026						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2026						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2026						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2026						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
		1	2	3	4	5
6	7	8	9	10	11	12
13	The Peep Show (4/14 - 4/18)					19
20	21	22	23	24	25	26
27	28	29	30			

May 2026						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	Trivia	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2026						
Mon	Tue	Wed	Thur	Fri	Sat	Sun
1	2	3	4	5	Riverfest (6th - 7th)	
8	9	10	11	12	13	14
15	16	17	18	Trivia	20	21
22	23	24	25	26	27	28
29	30					



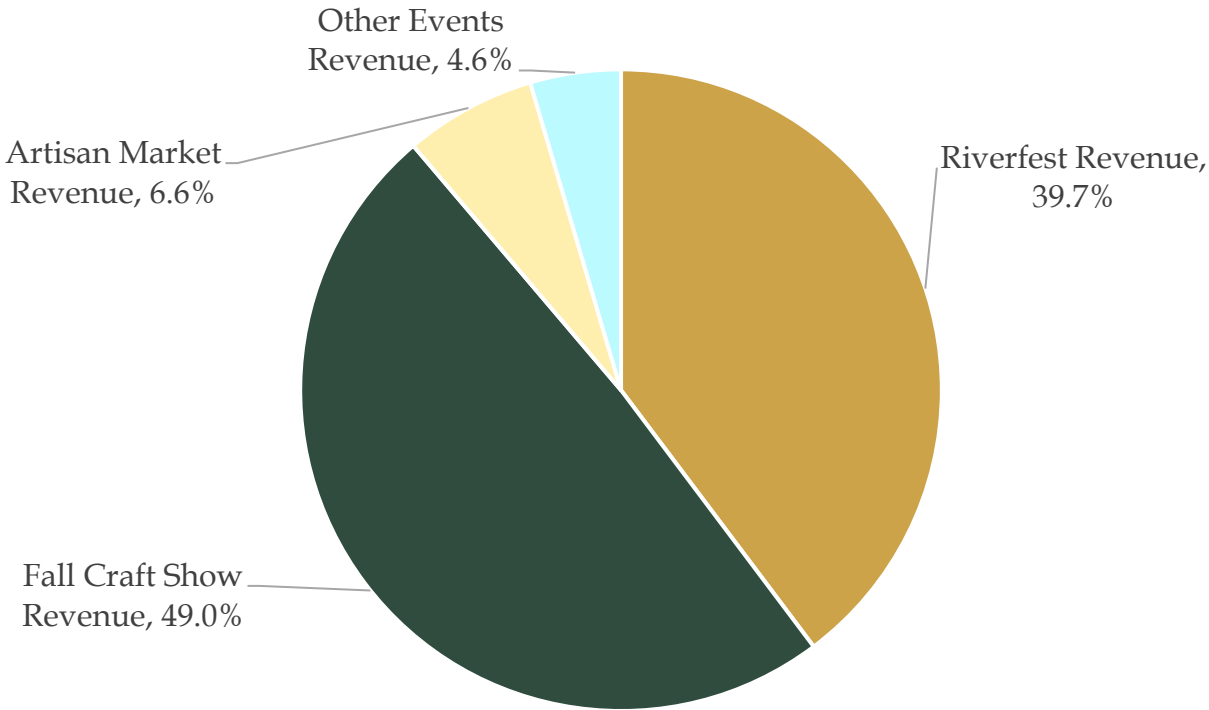
Proposed Budget Highlights

- Total Revenue \$322,602
 - increase of \$21,377 or 7.1%
- Total Expenditure **\$245,880**
 - increase of \$13,030 or 5.6%
- Projected FY2026 Net Revenue \$ 76,722



Events Fund = Revenue by Event

FY2026 Proposed Revenues	
Riverfest Revenue	128,215
Fall Craft Show Revenue	158,221
Artisan Market Revenue	21,425
Other Events Revenue	14,741
Total	322,602



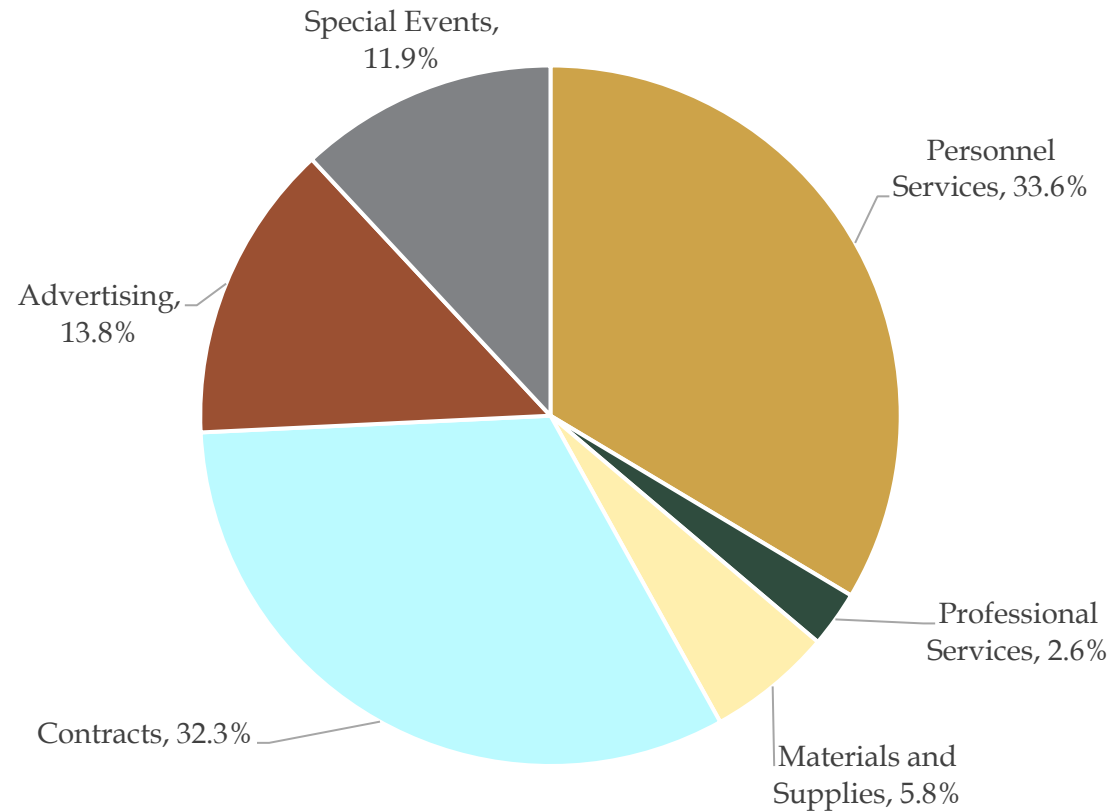
Event Fund - Revenues

Revenue Category	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Sponsorships</i>	\$42,500	\$18,500	\$26,800	44.9%	-36.9%
<i>Booth Rentals</i>	\$160,375	\$174,940	\$187,575	7.2%	17.0%
<i>Shuttle Fees</i>	\$61,100	\$65,457	\$71,500	9.2%	17.0%
<i>Parking Space Sales</i>	\$8,900	\$8,450	\$9,875	16.9%	11.0%
<i>Merchandise</i>	\$3,000	\$450	\$200	-55.6%	-93.3%
<i>Ticket Sales</i>	\$11,000	\$12,139	\$12,000	-1.1%	9.1%
<i>Bricks Program</i>	\$1,275	\$0	\$0	0.0%	-100.0%
<i>Convenience Fees</i>	\$5,875	\$2,885	\$5,627	46.7%	-4.2%
<i>Events Fund Interest</i>	\$1,200	\$20	\$25	0.4%	-97.9%
<i>Other Revenue/Grant</i>	\$6,000	\$9,000	\$9,000	0.0%	50.0%
TOTAL REVENUES	\$301,225	\$291,841	\$322,602	10.5%	7.1%



Events Fund = Expenses

FY2026 Expenses	
Personnel Services	82,562
Professional Services	6,396
Materials and Supplies	14,175
Contracts	79,407
Advertising	34,000
Special Events	29,340
Total	245,880



Fall & Arts Craft Show

Expenses

Expense Category	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Personnel Services</i>	\$27,179	\$27,382	\$29,021	6.0%	6.8%
<i>Professional Services</i>	\$6,800	\$2,697	\$2,932	8.7%	-56.9%
<i>Information Tech Services</i>	\$120	\$223	\$200	-10.3%	1999900.0%
<i>Material and Supplies</i>	\$9,050	\$5,236	\$7,000	33.7%	-22.7%
<i>Contracts</i>	\$37,025	\$39,707	\$39,702	0.0%	7.2%
<i>Advertising</i>	\$12,000	\$11,097	\$13,000	17.2%	8.3%
<i>River Mill Park and Facility</i>	-	-	-		
<i>Special Events</i>	-	-	-		
Total Expenses	\$92,174	\$86,341	\$91,854	6.4%	-0.3%



RiverFest & Craft Show

Expenses

Expense Category	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Personnel Services</i>	\$27,235	\$29,384	\$28,913	-1.6%	6.2%
<i>Professional Services</i>	\$9,000	\$1,575	\$2,410	53.1%	-73.2%
<i>Information Tech Services</i>	\$120	\$240	\$200	-16.7%	1999900.0%
<i>Material and Supplies</i>	\$6,850	\$6,650	\$6,875	3.4%	0.4%
<i>Contracts</i>	\$38,100	\$39,175	\$39,705	1.4%	4.2%
<i>Advertising</i>	\$7,000	\$12,000	\$13,000	8.3%	85.7%
<i>River Mill Park and Facility</i>	-	-	-	-	-
<i>Special Events</i>	-	-	-	-	-
Total Expenses	\$88,305	\$89,024	\$91,103	2.3%	3.2%



Other Events

Expenses

Expense Category	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Personnel Services</i>	\$30,061	\$27,985	\$24,629	-12.0%	-18.1%
<i>Professional Services</i>	\$1,800	\$1,908	\$454	-76.2%	-74.8%
<i>Information Tech Services</i>	\$960	\$841	\$200	-76.2%	1999900.0%
<i>Material and Supplies</i>	-	\$13	\$300	2211.2%	
<i>Contracts</i>	-	-	-	-	-
<i>Advertising</i>	\$5,875	\$10,000	\$8,000	-20.0%	36.2%
<i>River Mill Park and Facility</i>	\$600	-	-	-	-100.0%
<i>Special Events</i>	\$13,075	\$16,194	\$29,340	81.2%	124.4%
Total Expenses	\$52,371	\$56,941	\$62,923	10.5%	20.1%



Winter Events

Included in Other Events

			Artisan Market		
		Tree Lighting	Market	Santa Event	Market Firelight night
60000	Personnel Services	-	1,500	-	-
61200	Operational Supplies	405	2,025	-	1,500
	Misc lights, decorations		1,800		1,000
	Firewood	100			200
	Food (marshmallows/nuts)	100			200
	Other (fire sticks)	100			100
	Signage	105	225		
62000	Contracts	1,850	6,500	800	-
	Rentals (Tents)		500		
	Shuttle Service	1500	6000		
	Entertainment	350		800	
OTHER	Other Expenses	725	950	40	-
	Advertising	500	750		
	Rack Cards	225			
	Prizes		200	40	
TOTAL EXPENSES		2,980	10,975	840	1,500



Tree Lighting

November 22, 6pm

- Musical component
- S'more Stations, 5pm-8pm
 - Designated firepit areas at Popps/Urban Posh lot
 - Holiday Décor is business sponsored



Artisan Market

December 6 & 7

- Saturday: 12pm-8pm; Sunday: 11am-4pm
- Shuttle service all weekend
- 85 Vendor Tents on Union & Commerce
- Santa's Arrival for Market opening
 - Singalong at Town hall
- Makers Area & Gingerbread Contest
- Fireside Fun Event



Artisan Market Fireside Event

December 6, 5pm-8pm

- Commerce Street, adjacent to market
- Firepits and marshmallow roasting
- Caroling
- Coincides with Town Business Shop Late



Net Revenue

Category	FY2024 Adopted	FY2024 Actuals	FY2025 Adopted	FY2025 Projected	FY2026 Adopted	Change to Projected (%)	Change to Budget (%)
<i>Revenues</i>	\$301,225	\$197,503	\$301,225	\$291,841	\$322,602	10.5%	7.1%
<i>Expenses</i>	\$226,750	\$212,235	\$232,850	\$232,306	\$245,880	5.8%	5.6%
Net Revenue - Fund Level	\$74,475	-\$14,732	\$68,375	\$59,535	\$76,722	28.9%	12.2%



Strategic Framework

Operational Tier 1

- Personnel Recruitment, Retention, and Succession Planning
- Enhancing Revenue from Town Events Programming
 - Reconfigured Artisan Market with Fireside Fun Event
 - Murder Mystery reconfigured to 1 night

Operational Tier 2

- Business Support and Development Programming
 - Continuance of Quarterly Business Meetings
 - Contract with Visit Occoquan
- Tourism-led Economic Development Programming
 - Mobilizing Main Street Cohort
 - Contract with Visit Occoquan



QUESTIONS



GENERAL FUND

**PROPOSED FY2026 BUDGET
OPERATING REVENUES**



Proposed Budget Highlights

- Total Revenue \$1,498,176
 - Includes fund transfer of **\$65,408**
 - Increase of \$89,918 or 6.4%
 - Without fund transfer revenue increases 1.7%
 - Gross increase of \$24,509
- Total Expenditure **\$1,498,176**
 - Increase of \$89,918 or 6.4%
 - Increase - personnel and contracts



Proposed Budget Assumptions

- Retain the current tax rates
- Waiting on real estate assessments for actual
- Reduced meals tax to reflect loss of restaurants
- 3.5% salary pool for all staff changes



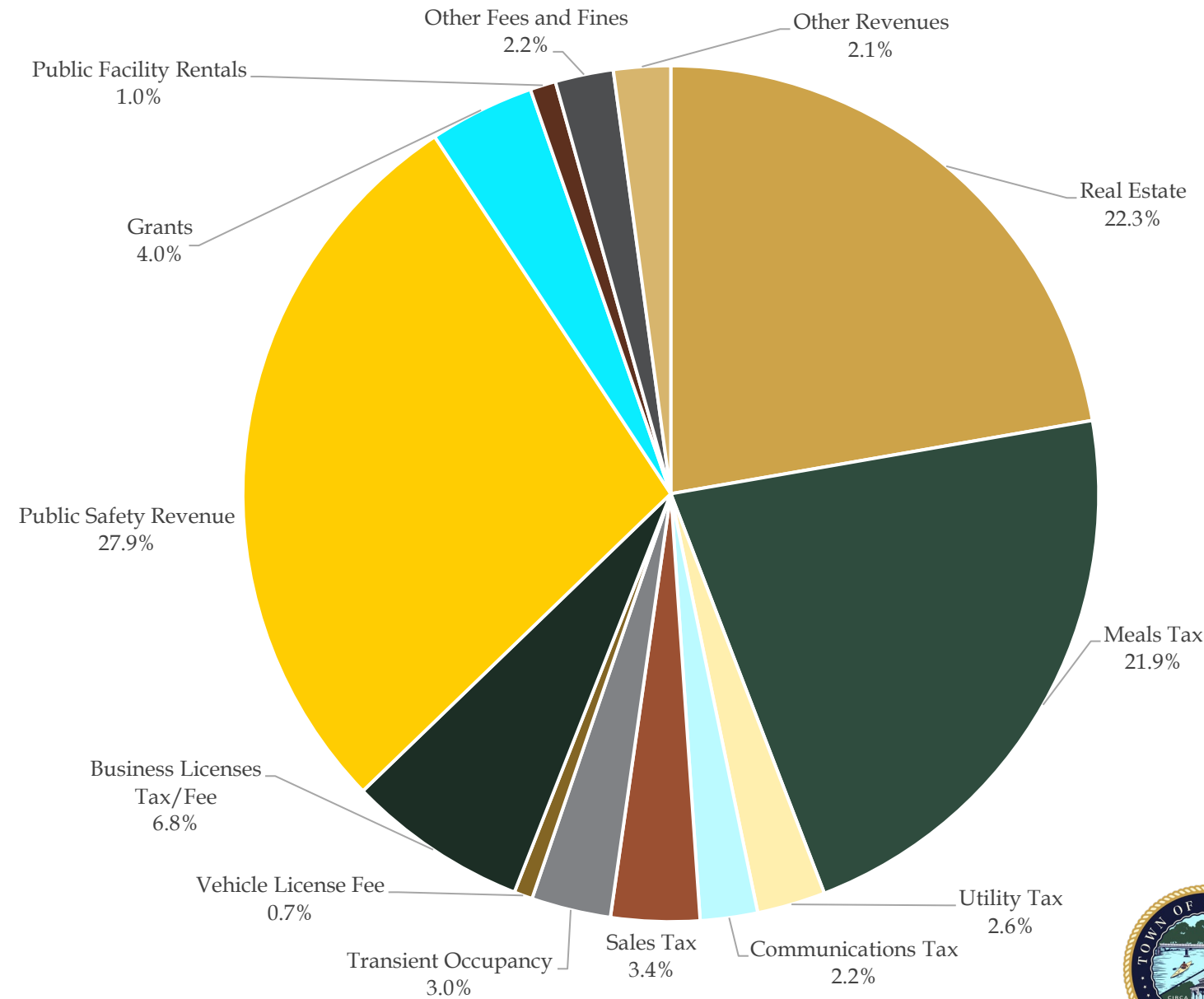
GENERAL FUND PROPOSED REVENUES

ALL REVENUES

Total Projected: \$1,498,176

Increase of 6.4%

FY2026 PROPOSED GENERAL FUND - ALL REVENUES



FY2026 PROPOSED BUDGET

TAX REVENUES SUMMARY

Tax Revenue Category	FY2024 Actuals	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Real Estate Tax*</i>	\$289,260	\$304,351	\$306,652	\$318,918	4.0%	4.8%
<i>Meals Tax</i>	\$327,897	\$333,812	\$328,228	\$313,783	-4.4%	-6.0%
<i>Sales Tax</i>	\$46,900	\$48,000	\$47,977	\$48,000	0.0%	0.0%
<i>Utility/Communications Tax</i>	\$68,707	\$69,500	\$67,978	\$68,000	0.0%	-2.2%
<i>Transient Occupancy Tax</i>	\$46,025	\$46,500	\$44,711	\$43,000	-3.8%	-7.5%
Peer-to-Peer Vehicle Tax	\$1,313	\$6,600	\$0	\$0	0.0%	0.0%
Total	\$780,102	\$808,763	\$795,546	\$791,701	-0.5%	-2.1%



FY2026 PROPOSED BUDGET

NON-TAX REVENUES SUMMARY

Other Revenue Category	FY2024 Actuals	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Business Licenses (BPOL & Fee)</i>	\$95,509	\$94,662	\$99,944	\$97,820	-2.1%	3.3%
<i>Vehicle License Fee</i>	\$10,729	\$11,000	\$9,612	\$10,000	4.0%	-9.1%
<i>Public Safety Fines</i>	\$498,359	\$375,000	\$416,289	\$400,000	-3.9%	6.7%
<i>Service Revenue</i>	\$4,199	\$19,600	\$8,015	\$19,500	143.3%	-0.5%
<i>Grants</i>	\$548,521	\$45,007	\$54,764	\$57,023	4.1%	26.7%
<i>Rentals</i>	\$6,581	\$14,727	\$13,277	\$13,923	4.9%	-5.5%
<i>Other Fees and Revenues</i>	\$51,956	\$39,500	\$55,661	\$42,800	-23.1%	8.4%
<i>Fund Transfer</i>	\$0	\$0	\$0	\$65,408	0.0%	0.0%
Total	\$1,215,855	\$599,495	\$657,561	\$706,475	7.4%	17.8%
TOTAL REVENUES	\$1,995,957	\$1,408,258	\$1,453,106	\$1,498,176	3.1%	6.4%



REAL ESTATE TAX - Revenue

- Budget developed based on maintaining \$0.116 real estate tax rate which was reduced in FY24 from \$0.12
- Propose a projected a 4.8% increase or \$14,567 over FY25 budgeted real estate tax revenues (4% over projected FY25)
- Waiting on Assessments from Prince William County
- Will provide real estate tax assessment information



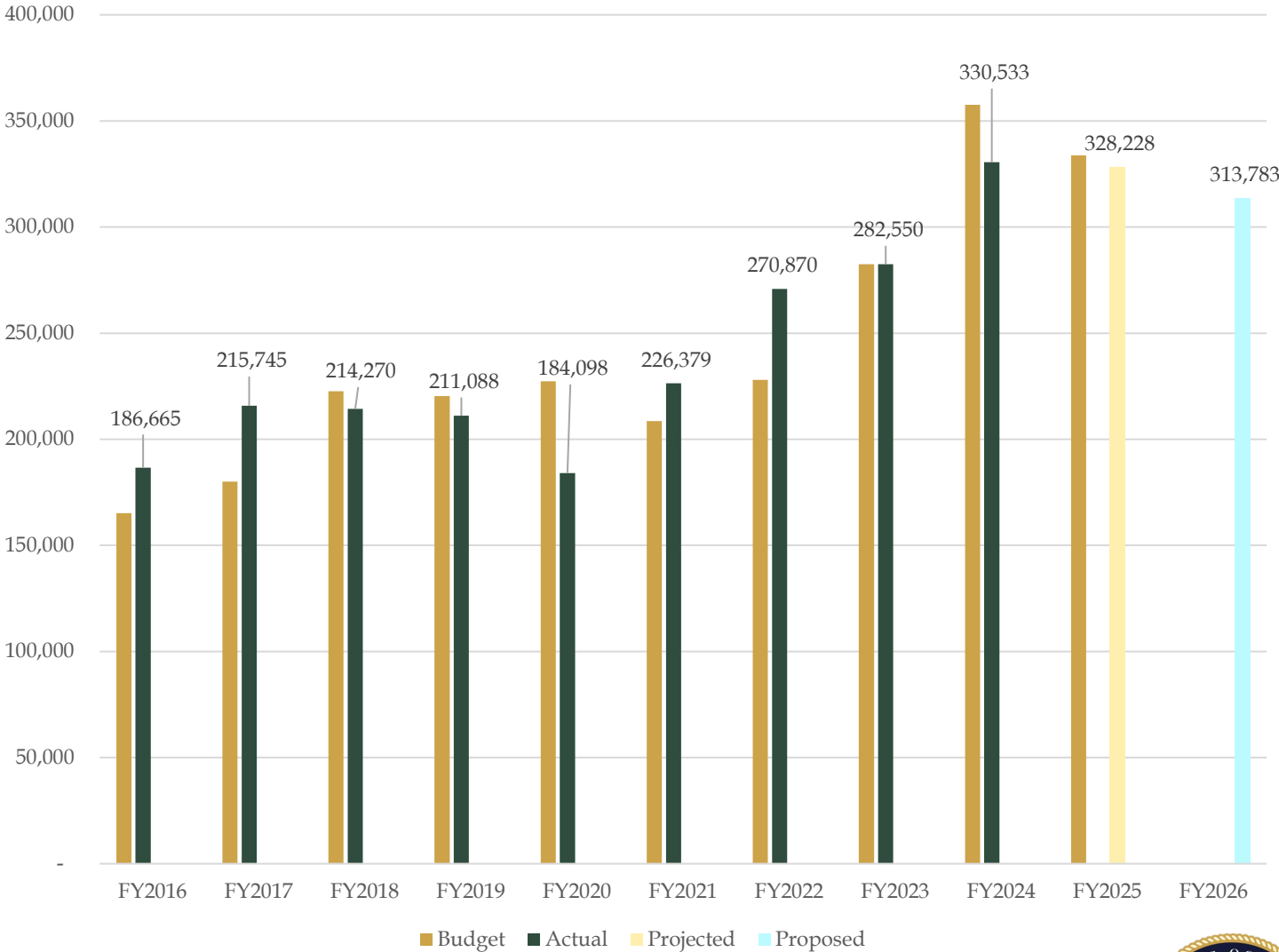
MEALS TAX

- Proposed at \$313,783
- Maintains Current 3.5% rate (lowest in the county)
- Estimates based on reduction in current restaurant stock of at least 1 restaurant



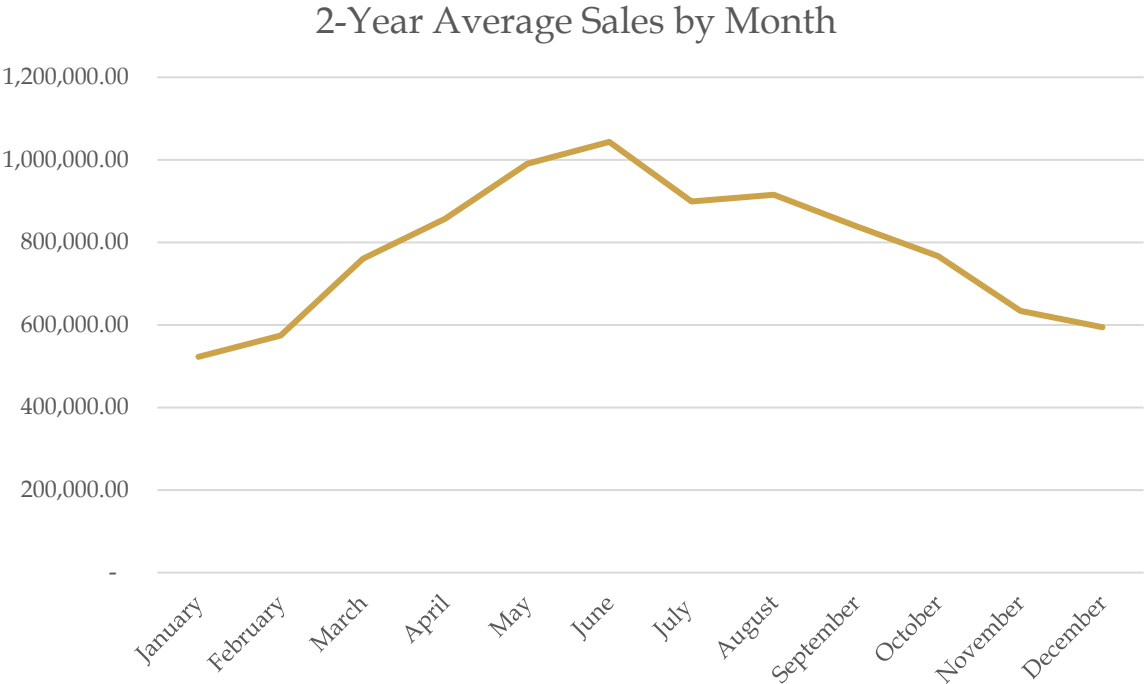
MEALS TAX

Historical Information



Monthly Meals Tax (collected)							
	2025	2024	2023	2022	2021	2020	2019
January	11,855*	16,054	16,741	11,398	10,440	13,583	10,824
February		20,092	17,311	16,882	9,987	14,977	12,766
March		27,788	20,511	20,513	18,637	9,286	17,466
April		27,989	26,130	25,912	21,767	11,257	19,871
May		33,755	28,945	27,148	27,582	7,491	23,220
June		38,078	28,144	30,106	27,776	18,214	20,301
July		29,963	31,202	29,166	28,725	19,536	21,242
August		31,163	30,957	27,339	24,808	22,114	22,477
Septembe		25,484	30,212	25,796	24,602	22,127	19,389
October		24,440	27,045	24,650	25,021	19,973	17,565
Novembe		21,692	21,809	19,375	17,864	15,027	14,257
December		17,533	22,834	18,329	17,890	11,413	14,360
	TOTALS	314,032	301,841	276,614	255,099	184,998	213,738

Monthly Meals Sales (reported)							
	2025	2024	2023	2022	2021	2020	2019
January	349,188*	468,055	577,466	388,284	357,858	458,454	368,463
February		590,985	557,195	577,382	342,952	507,957	424,140
March		817,265	702,873	699,072	639,221	315,412	576,845
April		824,557	890,453	883,993	747,405	141,360	673,563
May		993,181	987,446	928,568	947,508	254,123	762,163
June		1,132,332	954,731	1,027,886	950,891	625,795	839,333
July		880,751	917,689	945,680	979,973	666,437	719,999
August		915,912	914,159	667,550	849,489	755,999	546,319
Septembe		809,672	869,911	883,289	842,124	688,197	669,341
October		717,859	815,476	837,687	854,416	684,798	596,248
Novembe		637,491	630,814	663,920	602,707	514,093	484,940
December		515,954	672,677	633,449	473,462	388,839	490,671
	TOTALS	9,304,014	9,490,890	9,136,760	8,588,006	6,001,464	7,152,025



GENERAL FUND

PROPOSED FY2026 BUDGET
OPERATING EXPENDITURES

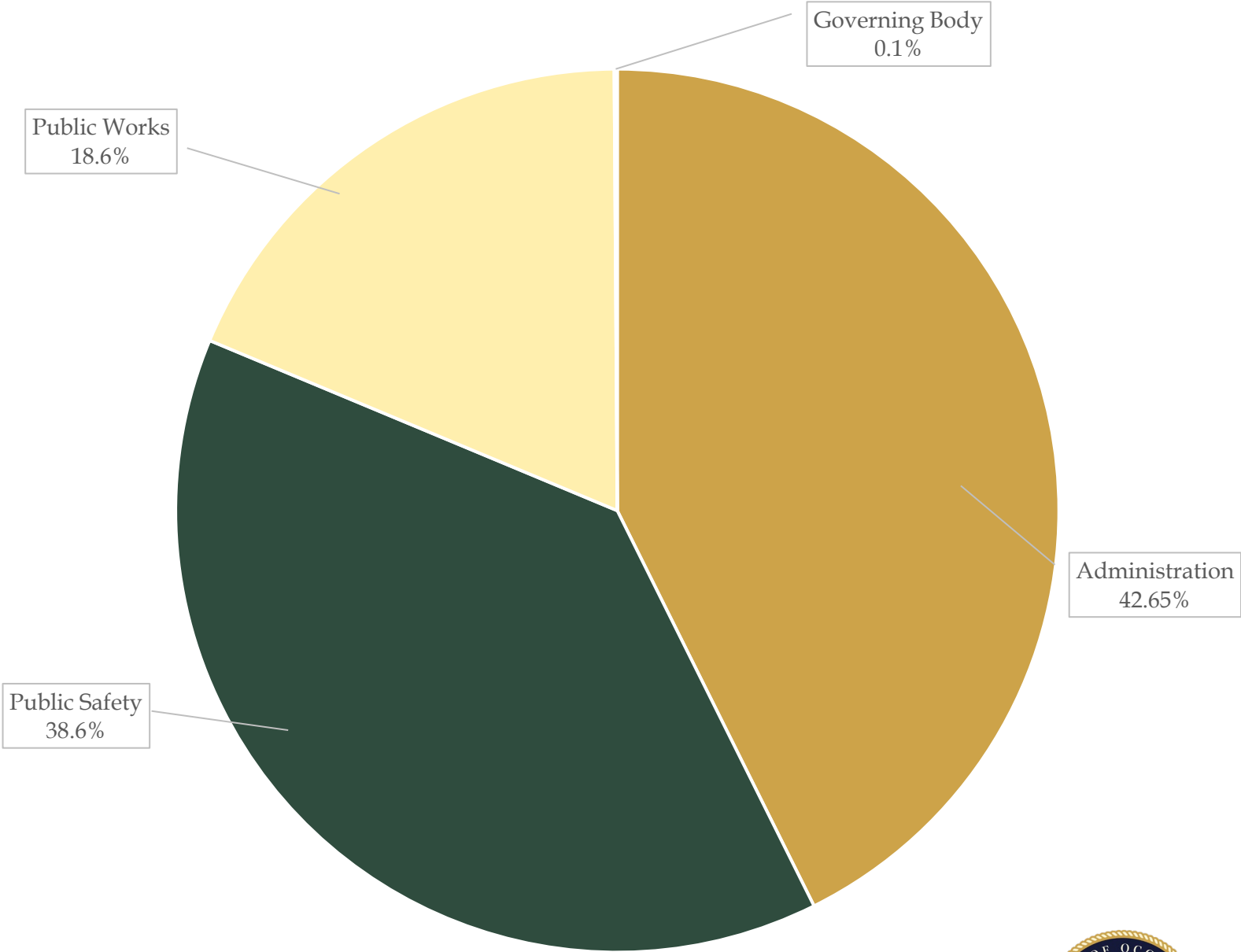


GENERAL FUND PROPOSED EXPENDITURES

Total Projected: \$1,498,176

Proposed Expenditures by Activity

- 42.6% Administration
- 38.6% Public Safety
- 18.6% Public Works
- 0.1% Governing Body



FY2026 PROPOSED BUDGET

GENERAL FUND EXPENSES

	FY2024 Actuals	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Budget (%)	Change to Budget (\$)
Administration	\$536,131	\$615,206	\$595,189	\$638,737	\$0	\$23,530
Public Safety	\$467,565	\$523,432	\$585,897	\$578,704	\$0	\$55,272
Public Works	\$215,467	\$268,748	\$250,348	\$279,063	\$0	\$10,315
Governing Body	\$90	\$872	\$588	\$1,672	\$1	\$800
TOTAL	\$1,219,253	\$1,408,258	\$1,432,022	\$1,498,176	6.4%	\$89,918





Administration

KEY ITEMS-

- Total Increase of 3.8% (\$23,530)

FY2026 PROPOSED ADMINISTRATION BUDGET

Account	FY2026 Proposed Expenditures - General Fund Activity: ADMINISTRATION	FY2024 Budget	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	% to Projected	% to Budget	\$ to Budget
60000	Total Personnel Services	319,168	288,018	346,201	329,623	363,952	10.4%	5.1%	17,752
60400	Total Professional Services	137,285	132,063	137,927	132,982	137,740	3.6%	-0.1%	(187)
60800	Total Information Technology Services	27,300	29,390	27,900	34,438	31,520	-8.5%	13.0%	3,620
61200	Total Materials and Supplies	6,665	4,961	6,950	6,088	6,300	3.5%	-9.4%	(650)
61600	Total Operational Services	10,172	6,472	9,200	7,605	8,500	11.8%	-7.6%	(700)
62000	Total Contracts	0	114	0	0	0			-
62400	Total Insurance	40,300	38,352	43,500	39,491	45,023	14.0%	3.5%	1,523
62800	Total Public Information	4,036	3,201	4,050	3,475	3,352	-3.5%	-17.2%	(698)
63200	Total Advertising	7,640	6,258	6,610	6,610	6,700	1.4%	1.4%	90
63600	Total Training and Travel	6,500	2,870	6,500	3,861	5,750	48.9%	-11.5%	(750)
64000	Total Vehicles and Equipment				35		-100.0%		-
64800	Total Town Hall	5,200	4,619	4,500	4,752	4,700	-1.1%	4.4%	200
65200	Total Mill House Museum	6,000	-	6,000	6,000	6,000	0.0%	0.0%	-
66000	Total Police/PW Annex	2,450	3,924	2,200	4,602	4,000	-13.1%	81.8%	1,800
66800	Total River Mill Park and Facility	5,200	6,863	5,519	5,837	5,800	-0.6%	5.1%	281
67200	Total Mamie Davis Park and Riverwalk	2,000	1,195	1,650	2,069	1,700	-17.8%	3.0%	50
68800	Total Historic District	12,000	7,831	6,500	7,720	7,700	-0.3%	18.5%	1,200
	TOTALS	\$ 591,916	\$ 536,131	\$ 615,206	\$ 595,189	\$ 638,737	7.3%	3.8%	23,530



Strategic Framework - Administration

Operational Tier 1

- Personnel Recruitment, Retention, and Succession Planning
 - Retention of Town Staff – **Increase in Personnel Services (3.6%)**

Operational Tier 2

- Monitoring Technology Improvements for Productivity Enhancement
 - Network Support Continuation – **Increase in IT Services (13.0%)**
 - Upgrading Security Protocols – **Increase in IT Services (13.0%)**



Public Safety

KEY ITEMS-

- **Total Increase of 10.6% (\$55,272)**
 - **Personnel Services (salaries) increase of 13% or \$52,522**
 - **Professional Services (prosecutions) increase of 5% or \$2,000**
 - **Training and Travel (academy) increase of 18.9% or \$1,840**



FY2026 PROPOSED PUBLIC SAFETY BUDGET

Account	FY2026 Proposed Expenditures - General Fund Activity: PUBLIC SAFETY	FY2024 Budget	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	% to Projected	% to Budget	\$ to Budget
60000	Total Personnel Services	341,093	339,544	404,732	444,320	457,254	2.9%	13.0%	52,522
60400	Total Professional Services	37,020	32,400	38,020	38,042	40,020	5.2%	5.3%	2,000
60800	Total Information Technology Services	12,192	10,693	11,930	16,027	10,840	-32.4%	-9.1%	(1,090)
61200	Total Materials and Supplies	15,260	21,156	19,000	22,452	18,500	-17.6%	-2.6%	(500)
62000	Total Contracts		417		0	0	0.0%	0.0%	-
63600	Total Training and Travel	9,010	8,150	9,750	8,952	11,590	29.5%	18.9%	1,840
64000	Total Vehicles and Equipment	22,700	51,762	40,000	56,105	40,500	-27.8%	1.3%	500
66000	Total Police/PW Annex	-	3,444	-	-	-	0.0%	0.0%	-
	TOTALS	\$ 437,275	\$ 467,565	\$ 523,432	\$ 585,897	\$ 578,704	-1.2%	10.6%	55,272



Public Safety – Personnel

Salary adjustment for officers (4 full-time officers and part of Chief's salary) from FY25 & increase pool of 3.5% (~\$26k increase)

OT increase resulting from increase in DMV grant (~10k) (reimbursed)

On-Call labor (2 part-time officers, parking enforcement) increase to provide 7am-2am patrol coverage and 100 parking enforcement shifts.



Public Safety – Other

Additional Increases Result From-

Professional Services – Increase requested by Prosecutor. Prosecutor is responsible more case load related to DUI grant and officer enforcements

Training – increase is a result of academy dues increase.



Strategic Framework

Operational Tier 1

- Personnel Recruitment, Retention, and Succession Planning
 - Retention of Police Officers – Increase in Personnel Services (13%)
- Enhancing Public Safety*
 - Setting standard patrol hours – Increase in Personnel Services (13%)
- Enhancing Time Parking Program
 - Providing for increased roving timed parking officer hours – Increase in Personnel Services (13%)



Public Works

KEY ITEMS-

- Total Increase of 3.8% (\$10,315)
 - Contracts – New contracts for Refuse and Landscaping



FY2026 PROPOSED PUBLIC WORKS BUDGET

Account	FY2026 Proposed Expenditures - General Fund Activity: PUBLIC WORKS	FY2024 Budget	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	% to Projected	% to Budget	\$ to Budget
60000	Total Personnel Services	74,339	57,888	75,997	66,122	74,188	12.2%	-2.4%	(1,809)
60400	Total Professional Services	20	20	20	20	20	0.0%	0.0%	-
60800	Total Information Technology Services	600	600	600	600	1,200	100.0%	100.0%	600
61200	Total Materials and Supplies	9,200	6,004	8,900	7,359	8,900	20.9%	0.0%	-
62000	Total Contracts	122,135	109,475	125,103	118,489	137,774	16.3%	10.1%	12,671
64000	Total Vehicles and Equipment	7,350	3,170	7,650	5,424	7,550	39.2%	-1.3%	(100)
64400	Total Seasonal	11,700	10,939	13,000	12,043	12,200	1.3%	-6.2%	(800)
64800	Total Town Hall	7,424	7,312	6,844	6,845	6,737	-1.6%	-1.6%	(106)
65200	Total Mill House Museum	500	66	500	5,921	500	-91.6%	0.0%	-
66000	Total Police/PW Annex	740	1,177	1,150	800	1,150	43.8%	0.0%	-
66800	Total River Mill Park and Facility	14,118	11,858	12,635	12,813	13,145	2.6%	4.0%	510
67200	Total Mamie Davis Park and Riverwalk	3,850	1,180	3,750	3,111	3,850	23.8%	2.7%	100
68000	Total Furnace Branch Park	0	0	500	0	250	0%	-50%	(250)
68400	Total Streets and Sidewalks	2,800	949	2,500	1,768	2,500	41.4%	0.0%	-
68800	Total Historic District	8,600	4,830	7,100	9,032	6,600	-26.9%	-7.0%	(500)
68900	Total Public Art Program	-	-	2,500	-	2,500	0%	0%	-
	TOTALS	\$ 263,375	\$ 215,467	\$ 268,748	\$ 250,348	\$ 279,063	11.5%	3.8%	10,315



Strategic Framework

Capital Tier 2

- Improving Town Gateways
 - Executing a new landscaping contract to include gateways

Operational Tier 1

- Enhancing Town Utilities*
 - Executing a new refuse and recycling contract
- Enhancing Town Beautification*
 - Executing a new landscaping contract to include additional beatification elements (additional plantings, flowers, etc.)



FY2026 PROPOSED GOVERNING BODY BUDGET

Account	FY2026 Proposed Expenditures - General Fund Activity: GOVERNING BODY	FY2024 Budget	FY2024 Actual	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	% to Projected	% to Budget	\$ to Budget
60000	Total Personnel Services	72	90	72	72	72	0.0%	0.0%	-
61200	Total Materials and Supplies			0	516	800	55%	0%	800
63600	Total Training and Travel	1,000	-	800	-	800	0%	0%	-
	TOTALS	\$ 1,072	\$ 90	\$ 872	\$ 588	\$ 1,672	184.4%	91.7%	800

- Increase in Material & Supplies - \$800



DEFICIT/REVENUE WORKSHEET

	FY2025 Adopted	FY2025 Projected	FY2026 Proposed	Change to Budget (%)	Change to Budget (\$)
Revenues (less fund transfer)	1,408,258	1,453,106	1,432,767	1.7%	24,509
Expenses	1,408,258	1,432,022	1,498,176	6.4%	89,918
(Deficit)/Surplus	0	21,085	-65,408		



DEFICIT DISCUSSION

OPTIONS

1. Fund Transfer

- a) Pros – Use of prior and projected surplus, no affect on taxpayers
- b) Cons – Temporary solution

2. Increase Real Estate Tax Rate

- a) Pros – Constant revenue
- b) Cons – Reduced in FY2024

3. Increase Meals Tax Rate/Remove Discount for Timely Payment

- a) Pros – Match other localities and the County
- b) Cons – not reliable, reduces restaurant incentives

4. Reduce Expenditures

- a) Pros – create balanced budget
- b) Cons – reduce town services



Fund Transfer

Transfer from the Working Capital

1. The actual working capital from FY2024 is approximately \$268k (Sales Tax, Utility Tax, Transient Occupancy Tax, Business License Fees, Public Safety Fines and Grants)
2. The projected working capital for FY2025 is approximately \$21k

SURPLUS



Increase Real Estate Tax Rate

Current Real Estate Tax is \$0.116 per \$100 of assessed value

	Tax Rate				
Total Taxable Assessments	\$0.116	\$0.12	\$0.13	\$0.135	\$0.14
274,929,379	318,918	329,915	357,408	371,155	384,901
Increase		10,997	38,490	52,237	65,983



Real Estate Tax Rates

Locality	County	Real Estate Tax Rate
Dumfries	Prince William	0.1899
Hamilton	Loudoun	0.2700
Haymarket	Prince William	0.1050
Lovettsville	Loudoun	0.1525
Herndon	Fairfax	0.2600
Leesburg	Loudoun	0.1774
Middleburg	Loudoun	0.1239
Occoquan	Prince William	0.1160
Purcellville	Loudoun	0.2200
Quantico	Prince William	0.2000
Vienna	Fairfax	0.1950

Increase Meals Tax Rate / Remove Discount for Timely Payments

Current Tax Rate is 3.5% on the amount paid for every meal.

The Town provides a 3.0% discount for filing timely.

Other Current Meals Tax around the Area-

- Dumfries – 4.0%
- Haymarket – 4.0%
- Manassas – 4.0%
- Manassas Park – 4.0%
- Prince William County – 4.0%
- Stafford County – 5.0%

	Tax Rate				
Estimated Taxable Sales	3.50%	3.60%	3.75%	3.80%	4.00%
8,965,239	313,783	322,749	336,196	340,679	358,610
Increase		8,965	22,413	26,896	44,826



QUESTIONS



NEXT STEPS

- Work Session #3: March 18, 2025
 - Discuss Capital Improvement Program & Update on General Fund
- Work Session #4: April 15, 2025
 - Recap
- Budget Available to Council/Public: May 6, 2025
- Public Hearing on Budget: May 6, 2025
- Public Hearing on Tax Rates: May 20, 2025
- Adoption of Budget and Tax Rates: May 20, 2025

