



# TOWN OF OCCOQUAN

Circa 1734 | Chartered 1804 | Incorporated 1874

314 Mill Street  
PO BOX 195  
Occoquan, VA 22125  
(703) 491-1918  
occoquanva.gov  
info@occoquanva.gov

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## Occoquan Town Council Town Council Meeting March 17, 2026 | 7:00 p.m.

1. **Call to Order**
2. **Citizens Time**
3. **Consent Agenda**
  - a. Request to Accept March 3, 2026, Town Council Meeting Minutes *pg.3*
  - b. Request to Appoint Kerry Jetton to the Planning Commission *pg.8*
  - c. Request to Appoint Alec Nugent to the Architectural Review Board *pg. 11*
4. **Regular Business**
  - a. Request to Amend Town Code § 35.003 to Direct the Treasurer to create lists of Uncollectable Taxes and Delinquents *pg. 14*
5. **Discussion Items**
  - a. FY2027 Budget Work Session #5 (Event Fund Update & General Fund) *pg. 18*
6. **Closed Session**
7. **Adjournment**

Portions of this meeting may be held in closed session pursuant to the Virginia Freedom of Information Act.  
A copy of this agenda with supporting documents is available online at [www.occoquanva.gov](http://www.occoquanva.gov).



**TOWN OF OCCOQUAN**  
**TOWN COUNCIL MEETING**  
Agenda Communication

<b>3. Consent Agenda</b>	<b>Meeting Date:</b> March 17, 2026
Request to Approve Consent Agenda	

**Attachments:** See below

**Submitted by:** Adam Linn  
Town Manager

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**Explanation and Summary:**

This is a request to approve the consent agenda:

- a. Request to Accept March 3, 2026, Town Council Meeting Minutes
- b. Request to Appoint Kerry Jetton to the Planning Commission
- c. Request to Appoint Alec Nugent to Architectural Review Board

**Staff Recommendation:** Recommend approval as presented.

**Proposed/Suggested Motion:**

"I move to approve the consent agenda."

OR

Other action Council deems appropriate.



**OCCOQUAN TOWN COUNCIL**  
**Meeting Minutes - DRAFT**  
**Town Hall - 314 Mill Street, Occoquan, VA 22125**  
**Tuesday, March 3, 2026**  
**7:00 p.m.**

**Present:** Mayor Earnie Porta; Vice Mayor Jenn Loges, Councilmembers Robert Love, Cindy Fithian, and Theo Daubresse

**Absent:** Councilmember Eliot Perkins

**Staff:** Adam Linn, Town Manager / Chief of Police; Megan Lubash, Town Clerk / Assistant Town Manager; Jason Forman, Deputy Chief of Police; Kristin Shaw, Town Treasurer; Martin Crim, Town Attorney

**1. CALL TO ORDER**

Mayor Porta called the meeting to order at 7:00 p.m.

Mayor Porta noted that Town Attorney Martin Crim was attending remotely.

**2. PLEDGE OF ALLEGIANCE**

**3. CITIZENS' TIME**

One resident spoke during Citizens' Time.

Kerry J., a resident of Gaslight Landing, came to say that she applied to the Architectural Review Board and was one of two applicants. She wanted to attend to explain her experience with the Town, volunteer work, and creating bylaws.

Since there were no further citizen comments, Citizens' Time was closed.

Mayor Porta asked Town Manager Linn for clarification regarding the appointment of members to the Architectural Review Board. Town Manager Linn explained that two applicants had applied for one open position on the Board. The Architectural Review Board voted to recommend both applicants and forward their names to the Town Council for a final decision. He further noted that, in the interim, the Chair intended to reach out to a current member who had been considering stepping down.

Mayor Porta asked for unanimous consent to address this matter, no objections were made so the matter was discussed.

Vice Mayor Loges asked why Town Council would not appoint Kerrie J. to the Board at this meeting to which Mayor Porta explained that Town Council usually waits for a recommendation from the Board. Mayor Porta mentioned that there were vacancies on the Planning Commission that one of the applicants may consider. The Town Council agreed to make the determination at the next Town Council Meeting.

**4. CONSENT AGENDA**

**a. Request to Accept the March 3<sup>rd</sup>, 2026 Minutes**

Vice Mayor Loges moved to approve the request to accept the March 3<sup>rd</sup> minutes. Councilmember Love seconded. Motion passed unanimously by voice vote.

**5. MAYOR'S REPORT**

Mayor Porta reported the following:

- On February 25<sup>th</sup>, he attended a Meeting of the Town Mayors with the Board of County Supervisors' Chair Deshundra Jefferson.
- On February 27<sup>th</sup>, he and Councilmember Perkins met with Kevin Sills for a status update for the Mill at Occoquan. They discussed the loan for the parcel, demolition of the steel structure, and nesting ospreys.
- On March 3<sup>rd</sup>, he attended the visitation of Town resident Ann Sawyer, former member of the Architectural Review Board and Occoquan Historical Society board, at Mountcastle Funeral Home.

Councilmember Love asked Mayor Porta to confirm that the presence of osprey nests would not delay the demolition of the Mill at Occoquan. Mayor Porta clarified that the issue is not the ospreys themselves, but that once they lay eggs, the nests are protected; but the nests can be moved under certain circumstance and at anytime prior to laying of eggs.

**6. COUNCILMEMBER REPORTS**

Councilmember Fithian wanted to thank everyone for the well wishes and condolences after the passing of her mother.

Councilmember Daubresse informed the Town Council and the Town Attorney that he has been approached by a potential buyer of 307 Mill Street and thus is seeking guidance on whether or not he will have to recuse himself from some of the Riverwalk discussions. Mayor Porta wanted Mr. Daubresse's disclosure noted in the minutes; he did not believe that there is a conflict of interest at this time that would preclude Mr. Daubresse's participation in Riverwalk discussions. The Council and Town Attorney Crim agreed.

Councilmember Love noted that on February 12<sup>th</sup> he attended the swearing in of M. Alexis Wright to the Board of Zoning Appeals.

**7. BOARDS AND COMMISSIONS**

The Architectural Review Board Chair Michele White presented. She noted that there was no meeting in January and there were no applications in February. However, they did meet in February for administrative matters and they discussed creating by-laws to address using Robert's Rules of Order and attendance. She also mentioned that she planned on attending a training in September for ARB proceedings from the University of Virginia which Town Clerk Lubash found.

Mayor Porta asked if there was a place in the code that mentioned Robert's Rules of Order as the framework for the board. Town Attorney Crim mentioned 33.49 Procedure for Meetings subsection (E) says that Meetings shall be conducted according to *Robert's Rules of Order, Newly Revised*, but could not find any specific language on attendance in the Town Code.

Town Manager Linn gave a short report for the Planning Commission. The Planning Commission had elections where Eliot Perkins was voted as Chair and Sam Sparks was elected as Vice Chair. He indicated that it was stated that Chair Perkins plans on stepping down after completing the Comprehensive Plan for 2036. Mayor Porta wanted to confirm that Chair Perkins was going to step down after the Comprehensive Plan was sent to council, which Town Manager Linn confirmed was the understanding at the Planning Commission meeting.

## 8. ADMINISTRATIVE REPORTS

### b. Administrative Report

Mayor Porta had received some questions about the Shad Run. Town Manager Linn explained that it will be held on April 11<sup>th</sup> and that it will allow for fishing in Occoquan. Town Manager Linn reported that the water quality problems of the Potomac should not be a factor as we are a tributary to the Chesapeake and not located close to the contamination on the Potomac; however, he cautioned that people engaged in fishing should contact the Department of Environment Quality (DEQ) or the Department of Wildlife Resources (DWR) before consuming fish for heavy metal and environmental contamination questions.

Mayor Porta also wanted to ask about the Pocket Park Community Vitality Grant in reference to interest expressed by Commissioner Darryl Hawkins in the process. Town Clerk Lubash reported that Mr. Hawkins is involved and applied to be a juror for the project. Town Manager Linn noted that he did not bring up the Pocket Park mural at either the Planning Commission or Architectural Review Board.

Mayor Porta noted that the Prince William County was looking at removing the meals tax and a business owner asked if the Town was going to remove the Town's meals tax. The Mayor noted that the Town was not planning to repeal the meals tax and indicated that unlike the town, which has had one for decades, the County did not have the authority to institute one until a few years ago.

Councilmember Love asked about the information kiosk at 458 Mill Street. Town Clerk Lubash noted that the contractor had reported that the sign was manufactured, and they would install it the following week.

Mayor Porta then talked about scheduling the Riverwalk Committee for March 11<sup>th</sup> and March 25<sup>th</sup> at 6:00 p.m. Councilmembers and Town Manager Linn affirmed that the dates worked with them. Mayor Porta noted he would reach out to Nick Roper, the other member of the committee to see if those dates worked with him.

Councilmember Daubresse had a question about the Stormwater grant. Town Manager Linn provided an update saying the grant is being reviewed by the Environmental Protection Agency for award and that the scope of work had been finalized.

Vice Mayor Loges asked about the transient occupancy taxes. Town Manager Linn reported that the companies are paying two months behind and also that Town Staff is trying to get answers on if they are paying the taxes to the Town of Occoquan or Prince William County. Councilmember Daubresse asked if the Town was checking with other transient occupancy companies such as VRBO to see if they were paying the Town as many units are cross listed on multiple sites. Town Manager Linn noted that the Town has not received tax payments from companies outside of AirBNB and that Town Staff will look into this.

**c. Town Treasurer's Report**

Mayor Porta noted that the revenue and expense items looked to be consistent with what would be expected at this time. The Mayor asked about the fines collection that was noted as a possible issue at the last meeting. Town Manager Linn mentioned that he believes that fines will not be an issue after having spoken to the Clerk's Office regarding fine classification issues.

**d. Town Attorney's Report**

Town Attorney Crim added the benefits of having lobbyist such as VML as their efforts had Senate Bill 454 amended to keep the business district stocked with business and not residential listings in Towns with less than 7,500 residents. Mayor Porta noted that Occoquan's Delegate Sewell had pushed for a higher ceiling on this to protect the business and historic districts of towns like Occoquan.

**9. DISCUSSION ITEMS****e. Budget Work Session #3 (Events Fund) Discussion**

Town Manager Linn provided an overview of the events budget and the schedule for upcoming budget work sessions, which will continue through May. He explained that the majority of the Town's event revenue is generated from Riverfest, the Fall Arts and Craft Show, and the Holiday Artisan Market. Revenue generated from these events supports the Capital Improvement Plan and provides seed funding for future events.

Town Manager Linn also discussed the challenges associated with the Murder Mystery event and the possibility of pivoting to an indoor format to preserve the program. Vice Mayor Loges expressed appreciation for staff efforts but cautioned against overburdening staff with too many events. She also voiced opposition to holding an event on Valentine's Day due to the expectations and emotional significance associated with the holiday. Mayor Porta agreed that the Town should avoid staff burnout.

Mayor Porta and Vice Mayor Loges also expressed concern about the number of events scheduled in October. However, the Mayor noted that if new staff members are interested in exploring new events, they should be allowed to evaluate their feasibility for future years.

Mayor Porta, Vice Mayor Loges, and Councilmember Love reiterated their reservations about a Valentine's Day event. At the same time, both Mayor Porta and Town Manager Linn expressed staff support for the Town Trivia program and a desire to maintain the current number of trivia events.

Town Manager Linn clarified that while some expenses appear higher in the budget, projected costs may ultimately be lower due to sponsorships offsetting certain expenditures. Councilmember Daubresse asked whether shuttle costs for FY2027 had been confirmed. Town Manager Linn stated that the costs are confirmed, although contracts cannot be executed until the budget is formally adopted. He noted that additional quotes were obtained and came in higher than the Town's current contractor.

Vice Mayor Loges asked why net revenues from events were approximately \$180,000-\$200,000 in 2018 but are lower now. Town Manager Linn stated that he would review the historical data, noting that more vendor spaces are currently being sold than in 2018. Councilmember Fithian suggested

exploring advertising opportunities on the sides of shuttle buses. Councilmember Daubresse asked about expanding the Holiday Artisan Market footprint.

Town Manager Linn noted that the two largest expense categories are personnel and contractual services, such as shuttles and equipment rentals. Vice Mayor Loges asked whether personnel costs included only events staff. Town Manager Linn explained that the category includes events staff, on-call staff, VRS, and related costs.

Mayor Porta asked whether allocating 15 percent of the budget for marketing was typical. Councilmember Love and Daubresse noted that advertising costs generally range between 5 and 15 percent. Town Manager Linn added that the Advertising line item included both marketing from Visit Occoquan as well as printing costs.

Council discussed marketing strategies, including whether advertising could shift from social media to direct mail targeting nearby neighborhoods. Councilmember Daubresse noted that while direct mail can have a higher return on investment, social media engagement tends to increase as follower counts grow and is particularly effective for younger audiences. Mayor Porta responded that increased social media engagement has not necessarily translated into increased spending at Town businesses and emphasized that the Town's goal is to attract visitors who will patronize local businesses. He also noted that online event interest does not always translate into actual attendance.

Mayor Porta also advised caution about expanding the Holiday Artisan Market later into the evening due to temperature concerns. Town Manager Linn stated that based on feedback, staff had revised the event so that vendors will remain open until 6:00 p.m., after which the event will transition into the Firelight Nights program. Councilmember Fithian noted that the lack of s'mores kits had been a common complaint from attendees. Town Manager Linn explained that s'mores were available but sold out, and noted that future programming will shift toward a more community-oriented model featuring shared fire pits and s'mores starting at a later time. He added that the kits were funded through sponsorship.

Regarding the annual Tree Lighting event, Town Manager Linn noted that this year's program will include sing-along caroling. Vice Mayor Loges suggested adding additional holiday music near the Urban Posh area, noting that the River Mill Park side of town tends to be more active during the event. Councilmember Daubresse also mentioned that Councilmember Perkins had previously suggested placing a live Santa on a rooftop; however, Mayor Porta and Town staff strongly advised against the idea due to safety concerns.

Town Manager Linn concluded that overall event revenues are projected to increase by approximately 3.3 percent. He noted that the events budget supports several Strategic Framework priorities, including personnel recruitment and retention, enhanced revenue from Town events programming, business support and development initiatives, and tourism-driven economic development. He also advised that staff will return to Council with potential revisions to the proposed budget based on feedback from the work session.

## 10. ADJOURNMENT

The meeting was adjourned at 8:50 p.m.



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

<b>. Consent Agenda</b>	<b>Meeting Date:</b> March 17, 2026
<b>B: Request to Appoint Kerry Jetton to the Planning Commission</b>	

**Attachments:** a. Application

**Submitted by:** Adam C. Linn  
Town Manager

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**Explanation and Summary:**

This is a request to appoint Resident Kerry Jetton to fill a vacancy on the Planning Commission.

**Background**

The Planning Commission is established and described in Sections 33.01–33.10 of the Town Code. The Commission serves as an advisory body to the Town Council, guiding and promoting the efficient and coordinated development of the Town in a manner that advances the health, safety, and general welfare of its residents. Its responsibilities include helping preserve and protect the Town and its natural resources and supporting the implementation of the goals and recommendations outlined in the Comprehensive Plan.

The Commission consists of not fewer than five (5) nor more than fifteen (15) members. Each member is appointed to serve a term that runs concurrently with the term of the Town Council.

The Planning Commission currently has 7 members, including the Town Council liaison.

**Staff Recommendation:** Recommend appointment of Kerry Jetton as a member of the Planning Commission.

**Proposed/Suggested Motion:**

“I move to appoint Kerry Jetton as a member of the Planning Commission, effective immediately and expiring on December 31, 2026”

OR

Other action Council deems appropriate.



**TOWN OF OCCOQUAN**  
**CANDIDATE APPLICATION FORM**  
**For Town Council Appointed**  
**Boards, Commissions, and Committees**

Membership on the Town's Boards and Commissions provides citizens the opportunity to become actively involved in town affairs. When a vacancy exists on a board or commission, the Town Council will interview and evaluate candidates based on his or her interests, education, philosophy and work experience according to the functions of that particular board or commission in which the candidate is being considered.

Date: 1/7/26      Résumé Attached: Y/N

Name: Kerry Jetton

Address: [REDACTED]      PO Box: [REDACTED]

Primary Phone: [REDACTED]      Alternate Phone: [REDACTED]

Email: [REDACTED]

Are you a Town resident? (Circle one)  Y/N    If yes, year moved to Occoquan: 2022

Do you  own or operate a business in Town? (Circle One) Y/N  
 If yes, name of business: Waters Way Counseling, PLLC

Have you ever served on a Town of Occoquan board or commission or on the Town Council?  Y/N  
 If yes, please explain: \_\_\_\_\_

*Please summarize your education, employment and participation in community activities as it relates to this application. Please feel free to include your résumé as an attachment to this application.*

**Community Involvement:**  
In addition to living in Occoquan and owning my own business here, I have also volunteered for the past several years at the Riverfest Craft Fair here in town.

Education: Masters of Social Work, George Mason University, May 2020

**Employment and/or Volunteer Work Experience:** In Occoquan:  
2023 - Present Owner + Licensed Clinical Social Worker (LCSW) at Waters Way Counseling (psychotherapist)  
2020-2024 LCSW Psychotherapist at Wise Mind Psychotherapy in McLean, VA

**Volunteer:** 2024 - present Occoquan Riverfest Craft Fair

**Other Relevant Experience and/or Educational Background:**  
2016-2019 Court Appointed Special Advocate (CASA) for foster children in Fairfax County  
2008-2018 President, VP & Advisor for Vale Club in Oakton, VA. Vale Club is a 200+ member social + philanthropic group. I was the president of the club 2013-2014. supervised over 20 board + chair positions

Are you available to participate in evening meetings, at least one per month? **Y/N**

Which days of the week are you NOT available to meet? I could make any day work.

Please note that participation on Town boards and commissions requires regular attendance at scheduled meetings. Information on meeting requirements and responsibilities of the board or commissions is available in Chapter 2, Administration of the Town Code available at [www.occoquanva.gov](http://www.occoquanva.gov).

On which board, commission, or committee are you interested in participating? (Check all that apply.)

**Standing Boards and Commissions:**  
 Board of Zoning Appeals  Planning Commission\*  Architectural Review Board  
\*Planning Commission membership requires certification within two years.

Please explain your interest in serving on the board(s) you have selected above.

I am interested in the historic district because I work + live here. Occoquan is such a unique and special place + I would like to be a part of maintaining it, balancing the past with the future!

Applicant Signature [Signature] Date 1/7/26

**Mail Completed Application To:**  
Town of Occoquan  
ATTN: Town Clerk  
PO Box 195  
Occoquan, VA 22125

**Drop Off Completed Application To:**  
Town of Occoquan Town Hall  
314 Mill Street, Occoquan, VA  
M-F, 9 am - 4 pm

**Email Completed Applications To:** [info@occoquanva.gov](mailto:info@occoquanva.gov)  
Questions? Visit [www.occoquanva.gov](http://www.occoquanva.gov) or call (703) 491-1918.



**TOWN OF OCCOQUAN**  
**TOWN COUNCIL MEETING**  
Agenda Communication

<b>1. Consent Agenda</b>	<b>Meeting Date:</b> March 17, 2026
<b>1 C: Request to Appoint Alec Nugent to Architectural Review Board</b>	

**Attachments:** a. Application

**Submitted by:** Adam C. Linn  
Town Manager

**Explanation and Summary:**

This is a request to appoint a new member to the Architectural Review Board to fill the vacancy on the Board following the ascension of Michele White from an alternate to a regular member.

With the Appointment of Michele White as chair in December of 2025, the Architectural Review Board has an opening for an alternate position. Town Staff has received an application from Town Resident Alec Nugent that he would like to be on the Architectural Review Board. The Architectural Review Board recommends that you appoint Alec Nugent as an alternate to the Board. If approved, he would fill this term, ending on December 31, 2026.

**Background**

The Architectural Review Board is described in Sections 33.40 – 33.50 of the Town Code. The Commission shall consist of 9 members appointed by Town Council. Members of the Commission, excluding the business representative, must be residents of the Town with adequate knowledge and demonstrated interest in the historical heritage and architecture of the town. One member of the Commission is a member of the Town Council, and one is a designated business representative. Each member shall be appointed to hold office for a term that runs concurrently with that of the Town Council.

The Architectural Review Board currently consists of eight members: one business representative, one Planning Commission representative, one Town Council representative, four members, and one alternative.

**Staff Recommendation:** Recommend appointment of Alec Nugent as an alternate member of the Architectural Review Board.

**Proposed/Suggested Motion:**

“I move to appoint Alec Nugent as an alternate member of the Architectural Review Board, effective immediately and expiring on December 31, 2026.”

OR

Other action Council deems appropriate.



# TOWN OF OCCOQUAN

## CANDIDATE APPLICATION FORM For Town Council Appointed Boards, Commissions, and Committees

Membership on the Town's Boards and Commissions provides citizens the opportunity to become actively involved in town affairs. When a vacancy exists on a board or commission, the Town Council will interview and evaluate candidates based on his or her interests, education, philosophy and work experience according to the functions of that particular board or commission in which the candidate is being considered.

Date: 1/12/26      Résumé Attached: Y/N

Name: Alec Nugent

Address: \_\_\_\_\_ PO Box: \_\_\_\_\_

Primary Phone: \_\_\_\_\_ Alternate Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Are you a Town resident? (Circle one) Y/N If yes, year moved to Occoquan: 2025

Do you own or operate a business in Town? (Circle One) Y/N  
If yes, name of business: \_\_\_\_\_

Have you ever served on a Town of Occoquan board, or commission or on the Town Council? Y/N  
If yes, please explain: \_\_\_\_\_

*Please summarize your education, employment and participation in community activities as it relates to this application. Please feel free to include your résumé as an attachment to this application.*

**Community Involvement:**  
Active Duty US Navy - 8 years  
Kempville Lake Community Association Board  
Member - 5 years - Virginia Beach, VA

Employment and/or Volunteer Work Experience:

VFW Member Occoquan Post  
PO2 - Logistics Specialist US Navy

Other Relevant Experience and/or Educational Background:

KLCA Board of Directors- Managed Budgets,  
upheld HOA rules and regulations, held  
community forums, hosted neighborhood  
events (trunk-or-treat, rookies w/ santa)

Are you available to participate in evening meetings, at least one per month? Y/N

Which days of the week are you NOT available to meet? Friday, Saturday, Sunday

Please note that participation on Town boards and commissions requires regular attendance at scheduled meetings. Information on meeting requirements and responsibilities of the board or commissions is available in Chapter 2, Administration of the Town Code available at [www.occoquanva.gov](http://www.occoquanva.gov).

On which board, commission, or committee are you interested in participating? (Check all that apply.)

Standing Boards and Commissions:

Board of Zoning Appeals  Planning Commission\*  Architectural Review Board

\*Planning Commission membership requires certification within two years.

Please explain your interest in serving on the board(s) you have selected above.

Enjoyed serving my last HOA of 1200 homes,  
and would love to continue my services  
in Occoquan.

  
Applicant Signature

11/12/2026  
Date

<p><b>Mail Completed Application To:</b> Town of Occoquan ATTN: Town Clerk PO Box 195 Occoquan, VA 22125</p>	<p><b>Drop Off Completed Application To:</b> Town of Occoquan Town Hall 314 Mill Street, Occoquan, VA M-F, 9 am - 4 pm</p>
<p><b>Email Completed Applications To:</b> <a href="mailto:info@occoquanva.gov">info@occoquanva.gov</a> Questions? Visit <a href="http://www.occoquanva.gov">www.occoquanva.gov</a> or call (703) 491-1918.</p>	



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

<b>4. Regular Business</b>	<b>Meeting Date:</b> March 17, 2026
<b>4A. Request to Adopt Ordinance O-2026-03 Updating Lists of Uncollectable Taxes and Delinquents</b>	

**Attachments:** a. Draft Ordinance O-2026-03

**Submitted by:** Adam C. Linn  
Town Manager

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**Explanation and Summary:**

This is a request to adopt Ordinance O-2026-03 updating Town Code § 35.003 entitled Lien for Delinquent Real Estate Taxes; Certificate as to Inability to Collect Taxes and Levies to direct the Town Treasurer to create lists of uncollectable taxes and delinquents.

**Background:**

The Town Council has expressed concerns over significantly overdue and potentially uncollectable delinquent fees and taxes. In response, the Town Code provisions related to delinquent taxes and levies have been reviewed and updated in accordance with VA Code §§ 58.1-3921 et seq.

The revisions direct the Town Treasurer to prepare and submit to the Town Council lists of uncollectable taxes and delinquents accounts. Upon approval by the Town Council, the Treasurer may be discharged from the duty to collect those delinquent amounts, thereby allowing the debts to be formally discharged as uncollectable.

**Staff Recommendation:** Adopt the ordinance as presented.

**Town Attorney Recommendation:** Adopt the ordinance as presented.

**Proposed/Suggested Motion:**

"I move to adopt Ordinance O-2026-03 directing the Town Treasurer to create lists of uncollectable taxes and delinquents as presented."

OR

Other action Council deems appropriate.

**ORDINANCE # O-2026-03**

**AN ORDINANCE TO AMEND CHAPTER 35 OF THE TOWN CODE**

**BE IT ORDAINED** by the Council for the Town of Occoquan, Virginia meeting in regular session this 17<sup>th</sup> day of March, 2026:

1. That the Town Council hereby amends the Town Code § 35.003 as presented in the attached; and
2. That this ordinance is effective upon passage.

**BY ORDER OF THE TOWN COUNCIL**

**Meeting Date: March 17, 2026**  
**Town Council Meeting**  
**Ord No. O-2026-03**

**RE: AN ORDINANCE TO AMEND CHAPTER 92 OF THE TOWN CODE**

**MOTION:**  
**SECOND:**  
**ACTION:**

**Votes:**  
**Ayes:**  
**Nays:**  
**Absent from Vote:**  
**Absent from Meeting:**

**CERTIFIED COPY** \_\_\_\_\_  
**Town Clerk**

§ 35.003 LIEN FOR DELINQUENT REAL ESTATE TAXES; CERTIFICATE AS TO INABILITY TO COLLECT TAXES AND LEVIES; LISTS OF UNCOLLECTABLE TAXES AND DELINQUENTS.

(A) *Real estate taxes.* Real estate within the town shall be subject to a lien in favor of the town to secure the payment of taxes assessed against the property.

~~(B) *Collection of delinquent taxes and levies.* Pursuant to VA Code §§ 58.1-3921 et seq., the Town Treasurer, after using due diligence to collect taxes and levies due the town, shall, upon request by the Town Council, prepare lists of the taxes and levies that have not been collected, which lists the Treasurer shall certify by oath as follows: "I, \_\_\_\_\_, Treasurer of the Town of Occoquan, after having been duly sworn, do certify that I have used due diligence to collect the foregoing taxes and levies and that I have been unable to collect them." Such certificate shall be acknowledged before an officer qualified to administer oaths.~~

(B) *Town Treasurer to make out lists of uncollectible taxes and delinquents.* The Town Treasurer, after ascertaining which of the taxes and levies assessed in the town cannot be collected, shall, within 60 days of the end of the fiscal year, or may at such other times as the Treasurer or Town Manager deems appropriate, make out lists as follows:

(1) A list of real estate on the commissioner of the revenue's land book improperly placed thereon or not ascertainable, with the amount of taxes charged thereon.

(2) A list of other real estate which is delinquent for the nonpayment of the taxes thereon. This list shall not include any taxes listed under subsections 4 or 5.

(3) A list of the taxes assessed on tangible personal property, machinery and tools and merchants' capital, and other subjects of local taxation, other than real estate, as he is unable to collect. This list shall not include any taxes listed under subsections 4, 5, or 6.

(4) A list of the uncollected taxes amounting to less than twenty dollars (\$20.00) each for which no bills were sent under VA Code § 58.1-3912.

(5) A list of uncollected balances of previously billed taxes amounting to less than twenty dollars (\$20.00) each as to which the Town Treasurer has determined that the costs of collecting such balances would exceed the amount recoverable, provided that the Town Treasurer shall not include on such list any balance with respect to which he has reason to believe that the taxpayer has purposely paid less than the amount due or owing.

(6) A list of uncollected balances of previously billed tangible personal property taxes on vehicles, trailers, semitrailers, watercraft, and manufactured homes that (i) were owned by taxpayers, now deceased, upon whose estates no qualification has been made, or (ii) were transferred to bona fide purchasers for value pursuant to VA Code § 29.1-733.20, 46.2-632, 46.2-633, or 46.2-634 without knowledge, on the part of the persons so transferring, of the unpaid taxes.

Notwithstanding any other provision of this title, no tax or levy which has been discharged or otherwise rendered legally uncollectible as to a taxpayer liable upon it in a proceeding under the United States Bankruptcy Code (Title 11 of the United States Code) shall be considered delinquent with respect to the taxpayer on and after the date such obligation is discharged or otherwise rendered legally uncollectible, and the Town Treasurer shall not include any such discharged or uncollectible obligation in any list required to be prepared pursuant to this section. Any such discharged or uncollectible obligation shall be stricken from the books of the Town Treasurer as of the date the obligation is discharged or otherwise rendered uncollectible, and the Town Treasurer thereafter shall have no further duty to collect such tax or levy.

(C) Submission of lists to Town Council. A copy of each of the six (6) lists mentioned in subsection B shall be submitted by the Town Treasurer to the Town Council. Such lists shall be submitted at the first meeting of the Town Council held after the Town Treasurer has completed the lists. The Town Council shall examine the lists and make any corrections, if the same are erroneous.

(1998 Code, § 58-3) (Ord. O-2023-15, passed 9-19-2023)

*Statutory reference:*

*Tax to constitute lien, see VA Code § 58.1-3340, Delinquent lists, see VA Code §§ 58.1-3921 & 58.1-3924*



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

) "Discussion Items	Meeting Date: March 17, 2026
) A: FY2027 Budget Work Session #4 (Event Fund Update & General Fund) Discussion	

**Attachments:**

- a. Draft Event Fund Budget (Updated)
- b. Draft General Fund Budget
- C. PowerPoint

**Submitted by:** Adam C. Linn  
Town Manager

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#### Explanation and Summary:

This is a discussion item to review (1) the updated proposed FY2027 Event Fund budget and (2) the proposed FY2027 General Fund budget.

During Budget Work Session #3, Town Council provided comments to staff on Event Fund items. Staff reviewed the comments and updated the proposed Event Fund budget to reflect those comments and direction.

The General Fund is the Town of Occoquan's primary operating fund and serves as the central account for most day-to-day governmental activities. It supports essential municipal services such as administration, public safety, public works, parks, and other general operations that benefit residents, businesses, and visitors. Revenues for the General Fund are derived from local taxes, fees, intergovernmental revenues, and other routine income sources, and these funds are appropriated by the Town Council through the annual budget process to ensure the effective delivery of core services and the implementation of the Town's policy priorities.

The proposed General Fund Budget retains the current tax rates.

**Staff Request:** Staff is requesting comments on the proposed Event Fund and General Fund budgets.



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

Budget Document: Event Fund - Draft

FY2027 Proposed Budget Events Fund - Revenues SUMMARY ALL ACTIVITIES	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
<b>Event Revenues</b>								
Sponsorships	34,000	21,548	26,800	22,530	24,525	8.9%	-8.5%	(2,275)
Booth Rentals	166,000	192,416	187,575	191,950	191,500	-0.2%	2.1%	3,925
Shuttle Fees	60,500	61,439	71,500	68,656	71,500	4.1%	0.0%	-
Parking Space Sales	10,500	8,325	9,875	8,825	9,000	2.0%	-8.9%	(875)
Merchandise	1,125	104	200	364	2,520	592.3%	1160.0%	2,320
Ticket Sales	18,575	12,139	11,800	7,900	6,400	-19.0%	-45.8%	(5,400)
<b>Other Revenues</b>								
Bricks Program	1,575	304	-	-	-			-
Convenience Fees	4,550	7,007	5,627	5,030	8,352	66.0%	48.4%	2,725
Events Fund Interest	-	-	25	-	-			(25)
Other Revenue	11,500	9,000	9,000	9,000	10,000	11.1%	11.1%	1,000
Cost Share Reimbursement	700.00	-	-	-	-			-
<b>Total Events Fund Revenues</b>	<b>309,025</b>	<b>312,282</b>	<b>322,402</b>	<b>314,255</b>	<b>323,797</b>	<b>3.0%</b>	<b>0.4%</b>	<b>1,395</b>

FY2027 Proposed Budget Events Fund - Expenses SUMMARY ALL ACTIVITIES	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
Total Personnel Services	98,371	87,164	82,562	74,173	80,382	8.4%	-2.6%	(2,180)
Total Professional Services	5,050	6,507	5,796	3,957	8,352	111.1%	44.1%	2,556
Total Information Tech Services	390	677	600	600	600	0.0%	0.0%	-
Total Material and Supplies	12,169	11,159	14,175	10,781	12,700	17.8%	-10.4%	(1,475)
Total Operational Services	-	-	-	-	-			
Total Contracts	75,100	79,529	79,407	81,419	82,325	1.1%	3.7%	2,918
Total Advertising	20,500	15,218	34,000	37,994	32,000	-15.8%	-5.9%	(2,000)
River Mill Park and Facility	850	616	-	-	-			-
Artisan Market	5,000	-	13,315	10,940	12,590		-5.4%	(725)
Volunteer Thank You Event	1,575	1,638	1,750	2,113	1,750	-17.2%	0.0%	-
River Mill Park Special Events	4,850	9,889	10,720	4,646	1,800	-61.3%	-83.2%	(8,920)
Other Special Events	1,495	4,091	3,605	3,053	3,880	27.1%	7.6%	275
Total Special Events	12,920	15,618	29,390	20,752	20,020	-3.5%	-31.9%	(9,370)
<b>Total Events Fund Expenses</b>	<b>225,350</b>	<b>216,489</b>	<b>245,930</b>	<b>229,677</b>	<b>236,379</b>	<b>2.9%</b>	<b>-3.9%</b>	<b>(9,551)</b>
	-	-	-	-	-			
<b>Total Events Fund Net Revenue</b>	<b>83,675</b>	<b>95,793</b>	<b>76,472</b>	<b>84,578</b>	<b>87,418</b>	<b>3.4%</b>	<b>14.3%</b>	<b>10,945</b>



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

Budget Document: General Fund - Draft

GENERAL FUNDS						Change to Budget	
Categories	FY2025 Budget	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	% to Budget	\$ to Budget
Revenues	1,408,258	1,393,883	1,498,176	1,515,306	1,584,286	5.7%	86,110
Expenses	1,408,258	1,300,541	1,498,176	1,509,919	1,584,286	5.7%	86,110
Net	-	93,343	-	5,387	-		

FY2027 Proposed Budget General Fund - Revenues	FY2025 Budget	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
<b>Taxes</b>								
Real Estate Tax	\$ 304,351	\$ 301,718	\$ 311,289	\$ 313,649	\$ 328,232	4.6%	5.4%	16,943
Meals Tax	\$ 333,812	\$ 313,959	\$ 315,452	\$ 324,877	\$ 334,623	3.0%	6.1%	19,171
Sales Tax	\$ 48,000	\$ 48,522	\$ 48,000	\$ 50,143	\$ 51,648	3.0%	7.6%	3,648
Utility Tax	\$ 36,500	\$ 38,708	\$ 37,000	\$ 37,275	\$ 38,110	2.2%	3.0%	1,110
Communications Tax	\$ 33,000	\$ 30,083	\$ 31,000	\$ 34,789	\$ 32,000	-8.0%	3.2%	1,000
Transient Occupancy Tax	\$ 46,500	\$ 48,878	\$ 43,000	\$ 35,086	\$ 43,000	22.6%	0.0%	-
Peer-to-Peer Vehicle Tax	\$ 6,600	\$ -	\$ -	\$ -	\$ -		0.0%	-
<b>Fees</b>								
Vehicle License Fee	\$ 11,000	\$ 11,326	\$ 10,308	\$ 10,675	\$ 11,000	3.0%	6.7%	692
Business Licenses	\$ 90,402	\$ 94,149	\$ 93,500	\$ 94,337	\$ 97,167	3.0%	3.9%	3,667
Business License Fee	\$ 4,260	\$ 4,800	\$ 4,320	\$ 4,890	\$ 4,950	1.2%	14.6%	630
Late Fees	\$ 1,500	\$ 6,457	\$ 2,500	\$ 3,355	\$ 3,423	2.0%	36.9%	923
Fines - Public Safety	\$ 375,000	\$ 392,860	\$ 427,000	\$ 428,339	\$ 445,473	4.0%	4.3%	18,473
Administrative Fees	\$ 8,500	\$ 9,528	\$ 8,500	\$ 9,900	\$ 10,000	1.0%	17.6%	1,500
Service Revenue - Engineering	\$ 14,000	\$ 4,008	\$ 14,000	\$ 12,800	\$ 18,000	40.6%	28.6%	4,000
Service Revenue - Legal	\$ 5,000	\$ -	\$ 5,000		\$ 5,000		0.0%	-
Service Revenue - Other	\$ 600	\$ -	\$ 500		\$ 500		0.0%	-
Fees - Other	\$ 2,500	\$ -	\$ 1,000	\$ 4,152	\$ 4,200	1.2%	320.0%	3,200
<b>Grants</b>								
Litter Grant	\$ 1,329		\$ 1,800	\$ 1,659	\$ 1,700	2.5%	-5.6%	(100)
Public Safety (HB599)	\$ 27,678		\$ 29,223	\$ 28,371	\$ 29,808	5.1%	2.0%	584
NHSTA (DMV)	\$ 16,000	\$ 19,349	\$ 26,000	\$ 27,000	\$ 29,000	7.4%	11.5%	3,000
PEG	\$ -	\$ 134						-
Other Grants	\$ -			\$ 17,237	\$ 11,000	-36.2%		11,000
<b>Public Property Leases and Rentals</b>								
Town Hall Rentals	\$ -	\$ -	\$ 80	\$ -				(80)
River Mill Park Rentals	\$ 4,000	\$ 2,300	\$ 3,500	\$ 3,000	\$ 3,500	16.7%	0.0%	-
Mamie Davis Park Rentals	\$ 3,000	\$ 1,800	\$ 2,500	\$ 3,043	\$ 2,800	-8.0%	12.0%	300
200 Mill Street Lease	\$ 7,727		\$ 7,843	\$ 7,843	\$ 8,078	3.0%	3.0%	235
<b>Other</b>								
General Fund Interest	\$ 25,000	\$ 36,505	\$ 25,000	\$ 29,694	\$ 25,000	-15.8%	0.0%	-
Brick Program	\$ 300	\$ 1,695	\$ 800	\$ 1,445	\$ -	-100.0%	-100.0%	(800)
Other Revenues	\$ 1,700	\$ 27,107	\$ 5,000	\$ 31,747	\$ 20,000	-37.0%	300.0%	15,000
Fund Transfers		\$ -	\$ 44,060	\$ -	\$ 26,074			(17,986)
<b>General Fund Revenue Total</b>	<b>\$ 1,408,258</b>	<b>\$ 1,393,883</b>	<b>\$ 1,498,176</b>	<b>\$ 1,515,306</b>	<b>\$ 1,584,286</b>	<b>4.6%</b>	<b>5.7%</b>	<b>86,110</b>



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

Budget Document: General Fund – Draft (Continued)

FY2027 Proposd Budget General Fund - Expenditures	FY2025 Budget	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	% to Proj	% to Budget	\$ to Budget
Total Personnel Services	\$ 827,001	\$ 728,391	\$ 895,466	\$ 871,898	\$ 937,248	7.5%	4.7%	\$ 41,782
Total Professional Services	\$ 175,967	\$ 160,303	\$ 177,780	\$ 198,006	\$ 189,546	-4.3%	6.6%	\$ 11,766
Total Information Technology Services	\$ 40,430	\$ 54,843	\$ 43,560	\$ 49,385	\$ 48,880	-1.0%	12.2%	\$ 5,320
Total Materials and Supplies	\$ 34,850	\$ 33,757	\$ 34,500	\$ 36,650	\$ 35,750	-2.5%	3.6%	\$ 1,250
Total Operational Services	\$ 9,200	\$ 5,576	\$ 8,500	\$ 8,353	\$ 8,500	1.8%	0.0%	\$ -
Total Contracts	\$ 125,103	\$ 123,229	\$ 137,774	\$ 142,890	\$ 163,559	14.5%	18.7%	\$ 25,785
Total Insurance	\$ 43,500	\$ 40,261	\$ 45,023	\$ 44,703	\$ 46,044	3.0%	2.3%	\$ 1,022
Total Public Information	\$ 4,050	\$ 3,225	\$ 3,352	\$ 3,333	\$ 3,449	3.5%	2.9%	\$ 97
Total Advertising	\$ 6,610	\$ 6,886	\$ 6,700	\$ 7,723	\$ 7,450	-3.5%	11.2%	\$ 750
Total Training and Travel	\$ 17,050	\$ 13,702	\$ 18,140	\$ 13,984	\$ 18,200	30.2%	0.3%	\$ 60
Total Vehicles and Equipment	\$ 47,650	\$ 53,626	\$ 48,050	\$ 57,680	\$ 47,600	-17.5%	-0.9%	\$ (450)
Total Seasonal	\$ 13,000	\$ 12,343	\$ 12,200	\$ 8,440	\$ 12,310	45.9%	0.9%	\$ 110
Total Town Hall	\$ 11,344	\$ 10,663	\$ 11,437	\$ 11,190	\$ 11,790	5.4%	3.1%	\$ 353
Total Mill House Museum	\$ 6,500	\$ 12,089	\$ 6,500	\$ 6,248	\$ 6,500		0.0%	\$ -
Total 200 Mill Street	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Total Police/PW Annex	\$ 3,350	\$ 6,559	\$ 5,150	\$ 4,563	\$ 5,150	12.9%	0.0%	\$ -
Total Mill Street Storage	\$ -	\$ -	\$ -	\$ -	\$ 350			\$ 350
Total River Mill Park and Facility	\$ 18,154	\$ 17,455	\$ 18,945	\$ 16,375	\$ 18,110	10.6%	-4.4%	\$ (835)
Total Mamie Davis Park and Riverwalk	\$ 5,400	\$ 2,409	\$ 5,550	\$ 4,732	\$ 5,250	10.9%	-5.4%	\$ (300)
Total Tanyard Hill Park	\$ -	\$ -	\$ -	\$ 1,496	\$ -			\$ -
Total Furnace Branch Park	\$ 500	\$ -	\$ 250	\$ -	\$ 500			\$ 250
Total Streets and Sidewalks	\$ 2,500	\$ 279	\$ 2,500	\$ 1,400	\$ 2,500	78.6%	0.0%	\$ -
Total Historic District	\$ 13,600	\$ 14,943	\$ 14,300	\$ 12,870	\$ 15,600	21.2%	9.1%	\$ 1,300
Total Public Art Program	\$ 2,500	\$ -	\$ 2,500	\$ 8,000	\$ -			\$ (2,500)
Total Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>TOTALS</b>	<b>\$ 1,408,258</b>	<b>\$ 1,300,541</b>	<b>\$ 1,498,176</b>	<b>\$ 1,509,919</b>	<b>\$ 1,584,286</b>	<b>4.9%</b>	<b>5.7%</b>	<b>\$ 86,110</b>



# FY2027 Budget General Fund

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**TOWN OF OCCOQUAN**  
**MARCH 17, 2026**

# FY2027 Budget Work Session and Public Hearing Schedule

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- February 3, 2026 – Budget Work Session #1 – Schedule and Strategic Framework
- February 17, 2026 – Budget Work Session #2 – Mamie Davis Fund / eSummons
- March 3, 2026 – Budget Work Session #3 – Event Fund
- March 17, 2026 – Budget Work Session #4 – General Fund
- April 7, 2026 – Budget Work Session #5 – CIP
- April 21, 2026 – Budget Work Session #6 – Recap
- May 5, 2026 – Public Hearing on Proposed FY2027 Budget
- May 19, 2026 – Public Hearing on Proposed FY2027 Tax Rates
- May 19, 2026 – Adoption of FY2027 Tax Rates and Budget



# Work Session #2

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- Events Fund Update
- General Fund



# EVENT FUND

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PROPOSED FY2027 BUDGET - UPDATE



# Updated Highlights for FY27

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- Revenue Reduction to \$332,277
  - Removal of Murder Mystery Event
- Expenditure Reduction to **\$236,379**
  - Costs associated with Murder Mystery saved
  - Advertising reduced
  - Personnel Services reduced
  - Materials and Supplies reduced
  - River Mill Park Special Events
- Projected FY2027 Net Revenue \$ 87,418 (27%)



# Event Fund

Projected Revenue: \$ 323,797

Projected Expenses: \$ 236,379

Net Revenue: \$ 87,418

FY2027 PROPOSED BUDGET - EVENT FUND							
Revenue Source	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
<b>Event Revenues</b>							
Sponsorships	21,548	26,800	22,530	24,525	8.9%	-8.5%	(2,275)
Booth Rentals	192,416	187,575	191,950	191,500	-0.2%	2.1%	3,925
Shuttle Fees	61,439	71,500	68,656	71,500	4.1%	0.0%	-
Parking Space Sales	8,325	9,875	8,825	9,000	2.0%	-8.9%	(875)
Merchandise	104	200	364	2,520	592.3%	1160.0%	2,320
Ticket Sales	12,139	11,800	7,900	6,400	-19.0%	-45.8%	(5,400)
<b>Other Revenues</b>							
Bricks Program	304	-	-	-			-
Convenience Fees	7,007	5,627	5,030	8,352	66.0%	48.4%	2,725
Events Fund Interest	-	25	-	-		-100.0%	(25)
Other Revenue	9,000	9,000	9,000	10,000	11.1%	11.1%	1,000
<b>Total Events Fund Revenues</b>	<b>312,282</b>	<b>322,402</b>	<b>314,255</b>	<b>323,797</b>	<b>3.0%</b>	<b>0.4%</b>	<b>1,395</b>
Expenses	FY2025 Actuals	FY2026 Budget	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
Total Personnel Services	87,164	82,562	74,173	80,382	8.4%	-2.6%	(2,180)
Total Professional Services	6,507	5,796	3,957	8,352	111.1%	44.1%	2,556
Total Information Tech Services	677	600	600	600	0.0%	0.0%	-
Total Material and Supplies	11,159	14,175	10,781	12,700	17.8%	-10.4%	(1,475)
Total Contracts	-	-	-	-			-
Total Advertising	79,529	79,407	81,419	82,325	1.1%	3.7%	2,918
Vehicles and Equipment	15,218	34,000	37,994	32,000	-15.8%	-5.9%	(2,000)
River Mill Park and Facility	616	-	-	-			-
Artisan Market	-	13,315	10,940	12,590	15.1%	-5.4%	
Volunteer Thank You Event	1,638	1,750	2,113	1,750	-17.2%	0.0%	-
River Mill Park Special Events	9,889	10,720	4,646	1,800	-61.3%	-83.2%	(8,920)
Other Special Events	4,091	3,605	3,053	3,880	27.1%	7.6%	275
<b>Total Events Fund Expenses</b>	<b>216,489</b>	<b>245,930</b>	<b>229,677</b>	<b>236,379</b>	<b>2.9%</b>	<b>-3.9%</b>	<b>(9,551)</b>
<b>Total Events Fund Net Revenue</b>	<b>95,793</b>	<b>76,472</b>	<b>84,578</b>	<b>87,418</b>	<b>3.4%</b>	<b>14.3%</b>	<b>10,945</b>

# GENERAL FUND

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## PROPOSED FY2027 BUDGET OPERATING REVENUES



# Proposed Budget Highlights

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- Total Revenue \$1,584,286
  - Includes fund transfer of **\$26,074**
  - Increase of \$86,110 or 5.8% (4.6% to actual)
  - Without fund transfer revenue increases 4.0% (2.8% to actual)
  
- Total Expenditure **\$1,584,286**
  - Increase of \$86,110 or 5.8% (4.9% to actual)
  - Increase – Personnel, contracts and professional services, and IT services



# Proposed Budget Assumptions

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- Retain the current tax rates
- Utilizing 3.5% real estate assessments from County
  - Waiting for actual real estate assessments in mid-March
- 3% increase in meals tax to current trend
- 3.8% salary pool for all staff merit increases
- Additional \$18,000 pay adjustment pool



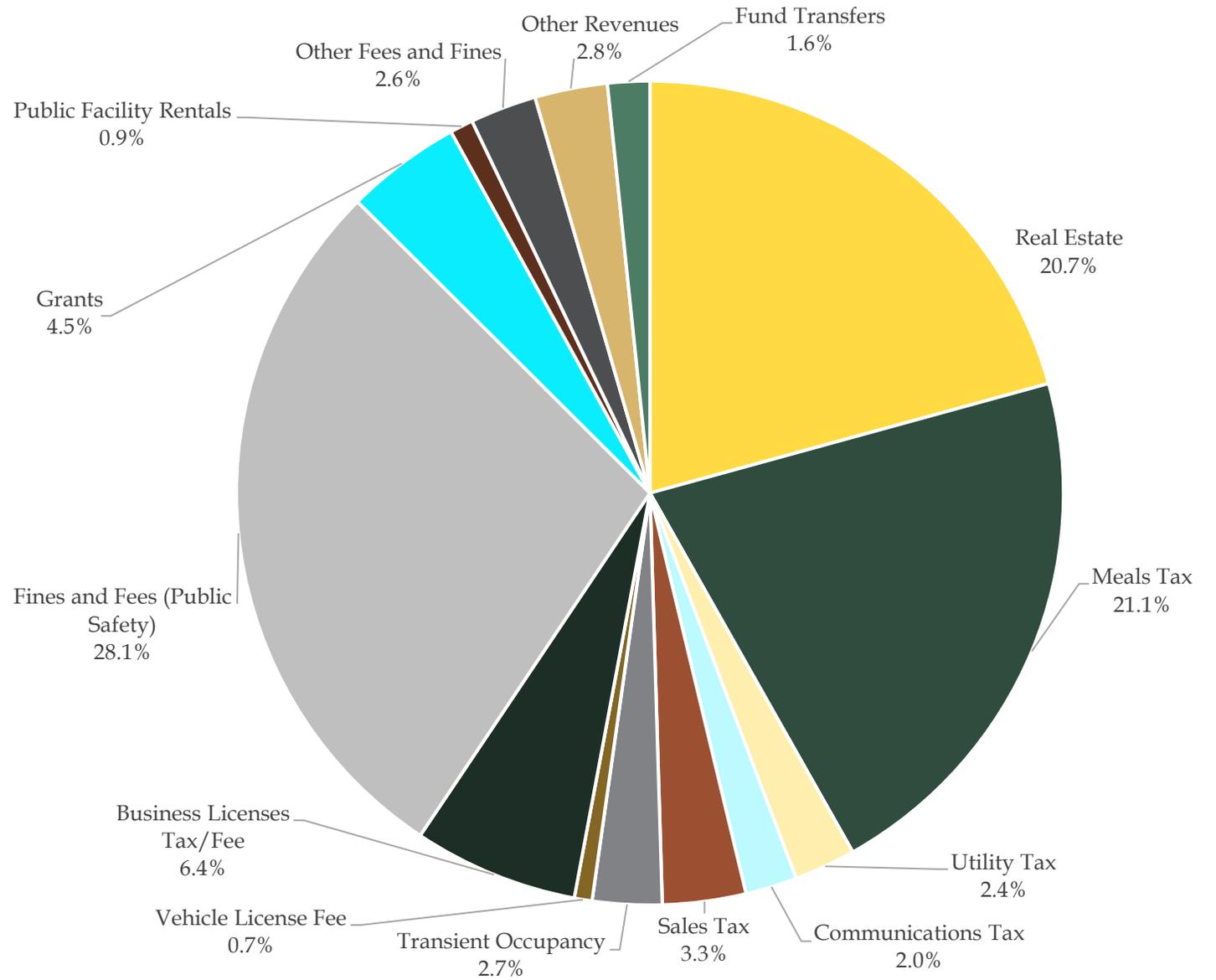
# General Fund Proposed Revenues

ALL REVENUES

Total Projected: \$1,584,286

Increase of 5.8%

## FY2027 PROPOSED GENERAL FUND - ALL REVENUES



# FY2027 PROPOSED BUDGET TAX REVENUES SUMMARY

Tax Revenue Category	FY2025 Actuals	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Real Estate Tax</i>	\$301,718	\$311,289	\$313,649	\$328,232	4.6%	5.4%
<i>Meals Tax</i>	\$313,959	\$315,452	\$324,877	\$334,623	3.0%	6.1%
<i>Sales Tax</i>	\$48,522	\$48,000	\$50,143	\$51,648	3.0%	7.6%
<i>Utility/Communications Tax</i>	\$68,791	\$68,000	\$72,064	\$70,110	-2.7%	3.1%
<i>Transient Occupancy Tax</i>	\$48,878	\$43,000	\$35,086	\$43,000	22.6%	0.0%
<b>Subtotal</b>	<b>\$781,868</b>	<b>\$785,742</b>	<b>\$795,819</b>	<b>\$827,613</b>	<b>4.0%</b>	<b>5.3%</b>



# FY2027 PROPOSED BUDGET NON-TAX REVENUES SUMMARY

Other Revenue Category	FY2025 Actuals	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	Change to Projected (%)	Change to Budget (%)
<i>Business Licenses (BPOL &amp; Fee)</i>	\$98,949	\$97,820	\$99,227	\$102,117	2.9%	4.4%
<i>Vehicle License Fee</i>	\$11,326	\$10,308	\$10,675	\$11,000	3.0%	6.7%
<i>Fines &amp; Fees (Public Safety)</i>	\$392,860	\$427,000	\$428,339	\$445,473	4.0%	4.3%
<i>Service Revenue</i>	\$4,008	\$19,500	\$12,800	\$23,500	83.6%	20.5%
<i>Grants</i>	\$19,483	\$57,023	\$74,267	\$71,508	-3.7%	25.4%
<i>Rentals</i>	\$4,100	\$13,923	\$13,886	\$14,378	3.5%	3.3%
<i>Other Fees and Revenues</i>	\$81,292	\$42,800	\$80,293	\$62,623	-22.0%	46.3%
<i>Fund Transfer</i>	\$0	\$44,060	\$0	\$26,074	0.0%	0.0%
<b>Subtotal</b>	<b>\$612,016</b>	<b>\$712,434</b>	<b>\$719,487</b>	<b>\$756,673</b>	<b>5.2%</b>	<b>6.2%</b>
<b>TOTAL REVENUES</b>	<b>\$1,393,883</b>	<b>\$1,498,176</b>	<b>\$1,515,306</b>	<b>\$1,584,286</b>	<b>4.6%</b>	<b>5.7%</b>



# REAL ESTATE TAX - Revenue

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- Budget developed based on maintaining \$0.116 real estate tax rate which was reduced in FY24 from \$0.12
- A projected 5.4% increase or \$16,943 over FY26 budgeted or 4.6% increase in projected real estate tax revenues (based on County)
- Waiting on actual assessments from Prince William County



# REAL ESTATE ASSESSMENTS

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- County Assessment: increase in residential properties
- County Assessment: increase in commercial properties



# REAL ESTATE TAX - Assessments

- The Projected Real Estate Tax assessment figures show an average of 5.4% increase in all assessments and would result in:

	FY26	FY27	Assessed Value Increase (next step if >1%)	101% Limit per 100 (if no PH)	Lowered Rate Necessary to Offset Increased Assessment	Difference between the lowered tax rate and the proposed rate	Effective Rate Increase
<b>Assessment (Taxable)</b>	\$268,352,500	\$282,958,600	5.4%				
<b>Tax Rate per \$100</b>	\$0.1160	\$0.1160		\$0.11111	\$0.11001	\$0.00599	5.4%
<b>Tax Amount</b>	\$311,289	\$328,232					

- Lowered Tax Rate: **\$0.11111** (to offset increased assessment)
- Effective Rate Increase: **5.4%** (if tax rate is maintained)

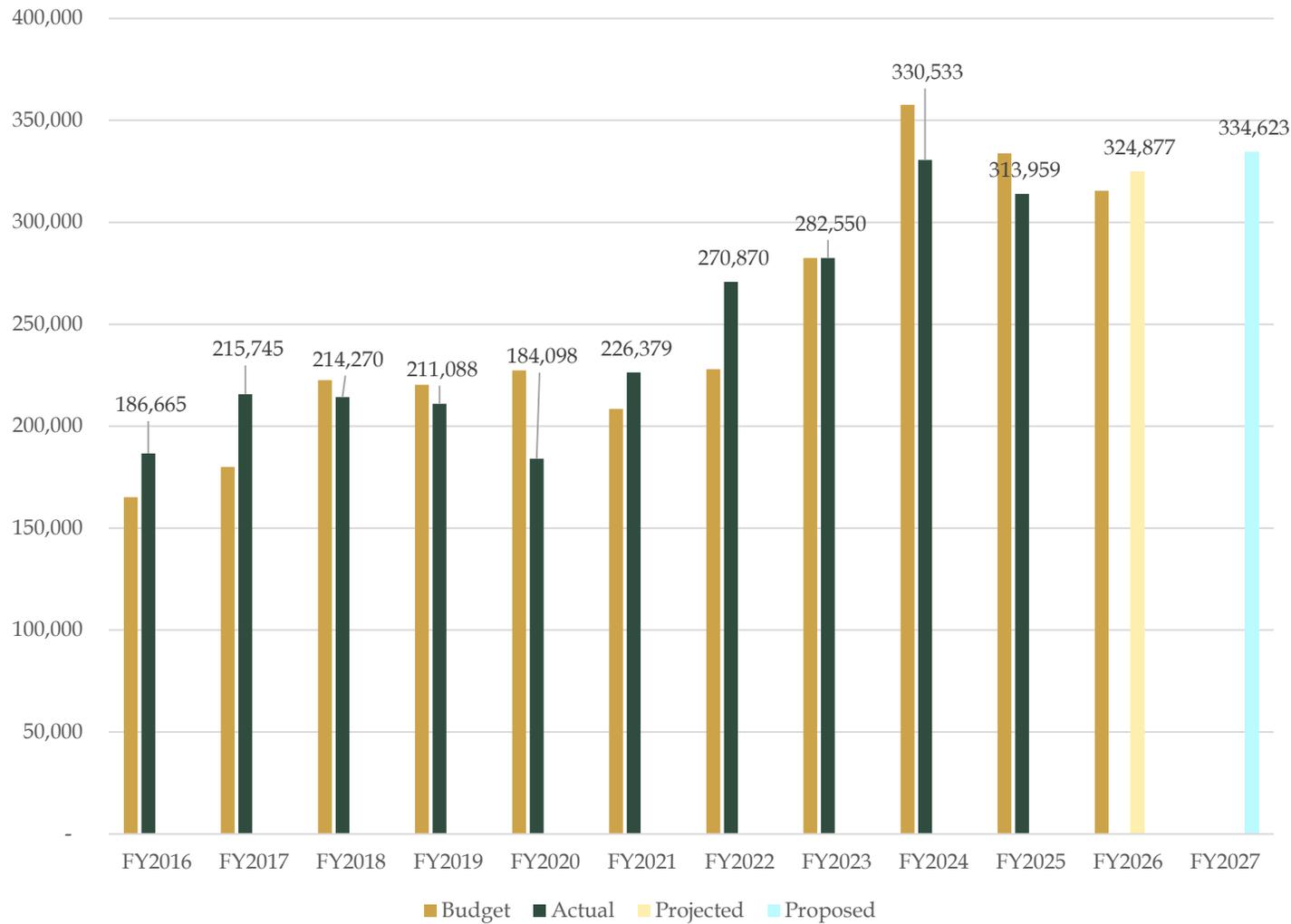


# MEALS TAX

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- Proposed at \$334,623
- Maintains Current 3.5% rate  
(lowest Town/City in the Prince William County)



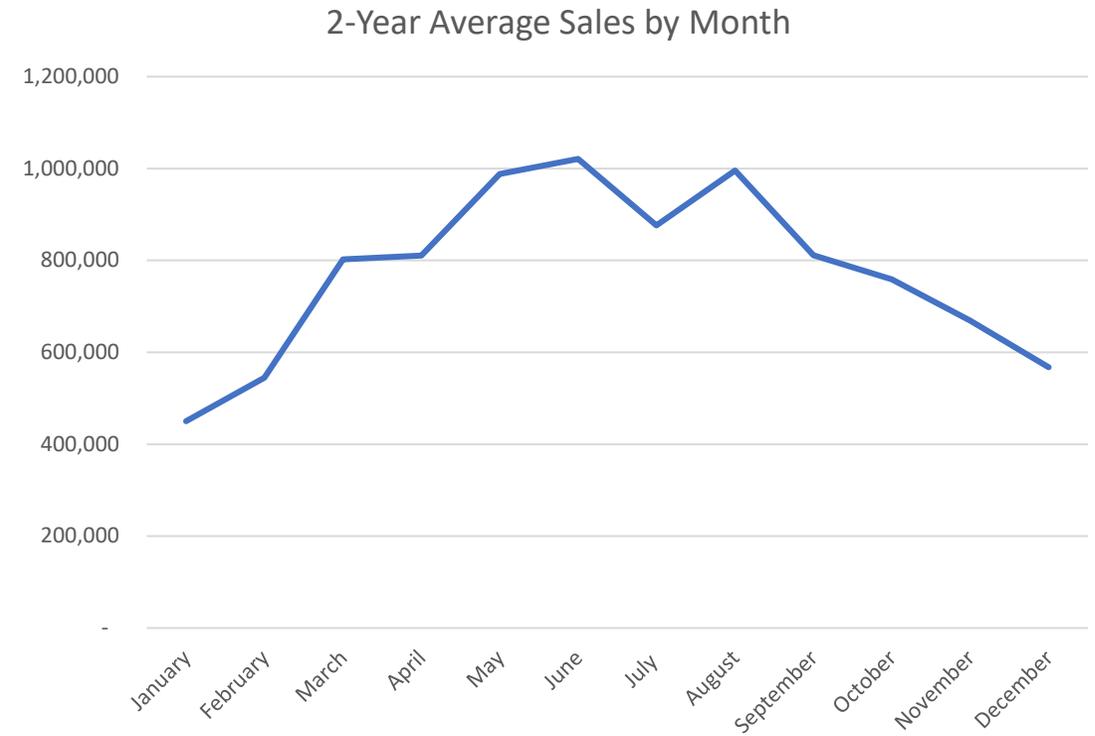


# Meals tax

HISTORICAL INFORMATION

Monthly Meals Tax (collected)								
	2019	2020	2021	2022	2023	2024	2025	2026
January	10,824	13,583	10,440	11,398	16,741	16,054	12,731	16,666
February	12,766	14,977	9,987	16,882	17,311	20,092	16,953	
March	17,466	9,286	18,637	20,513	20,511	27,788	26,886	
April	19,871	11,257	21,767	25,912	26,130	27,989	27,370	
May	23,220	7,491	27,582	27,148	28,945	33,755	33,804	
June	20,301	18,214	27,776	30,106	28,144	38,078	31,832	
July	21,242	19,536	28,725	29,166	31,202	29,963	30,559	
August	22,477	22,114	24,808	27,339	30,957	31,163	37,850	
September	19,389	22,127	24,602	25,796	30,212	25,484	26,233	
October	17,565	19,973	25,021	24,650	27,045	24,440	27,494	
November	14,257	15,027	17,864	19,375	21,809	21,692	22,384	
December	14,360	11,413	17,890	18,329	22,834	17,533	20,046	
	<b>213,738</b>	<b>184,998</b>	<b>255,099</b>	<b>276,614</b>	<b>301,841</b>	<b>314,032</b>	<b>314,141</b>	<b>16,666</b>

Monthly Meals Sales (reported)								
	2019	2020	2021	2022	2023	2024	2025	2026
January	368,463	458,454	357,858	388,284	577,466	468,055	422,942	477,308
February	424,140	507,957	342,952	577,382	557,195	590,985	498,772	
March	576,845	315,412	639,221	699,072	702,873	817,265	787,105	
April	673,563	141,360	747,405	883,993	890,453	824,557	796,595	
May	762,163	254,123	947,508	928,568	987,446	993,181	982,795	
June	839,333	625,795	950,891	1,027,886	954,731	1,132,332	909,599	
July	719,999	666,437	979,973	945,680	917,689	880,751	872,217	
August	546,319	755,999	849,489	667,550	914,159	915,912	1,075,892	
September	669,341	688,197	842,124	883,289	869,911	809,672	813,073	
October	596,248	684,798	854,416	837,687	815,476	717,859	799,587	
November	484,940	514,093	602,707	663,920	630,814	637,491	701,106	
December	490,671	388,839	473,462	633,449	672,677	515,954	619,250	
	<b>7,152,025</b>	<b>6,001,464</b>	<b>8,588,006</b>	<b>9,136,760</b>	<b>9,490,890</b>	<b>9,304,014</b>	<b>9,278,934</b>	<b>477,308</b>



# GENERAL FUND

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PROPOSED FY2027 BUDGET  
OPERATING EXPENDITURES

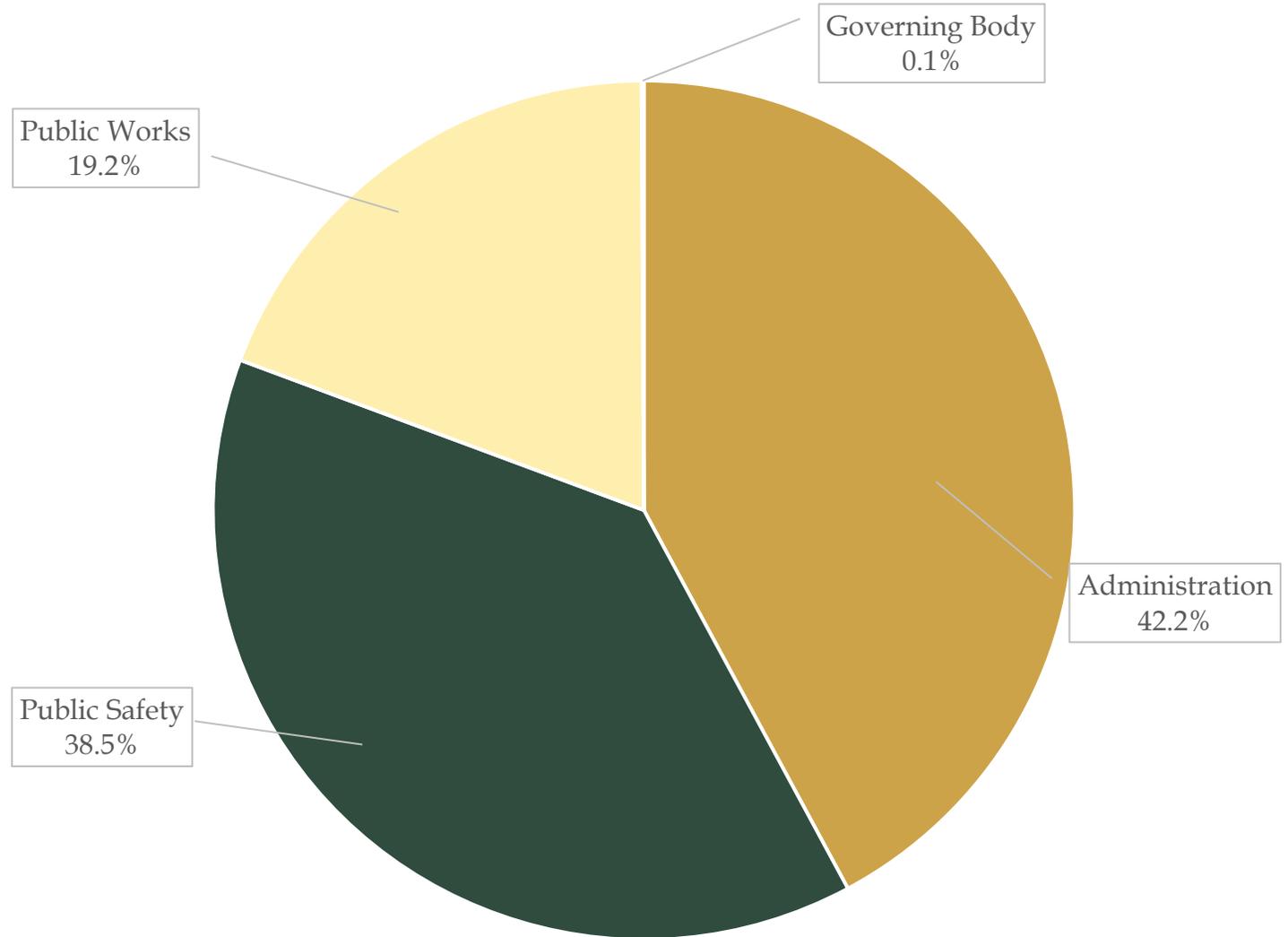


# General Fund Proposed Expenditures

Total Projected: \$1,584,286

## Proposed Expenditures by Activity

- 42.2% Administration
- 38.5% Public Safety
- 19.2% Public Works
- 0.1% Governing Body



# FY2026 PROPOSED BUDGET GENERAL FUND EXPENSES

	FY2025 Actuals	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	Change to Budget (%)	Change to Budget (\$)
Administration	\$543,800	\$638,737	\$653,321	\$669,069	4.7%	\$30,332
Public Safety	\$525,693	\$578,704	\$575,350	\$609,236	5.3%	\$30,532
Public Works	\$231,048	\$279,064	\$280,726	\$304,609	9.2%	\$25,545
Governing Body	\$0	\$1,672	\$522	\$1,372	-17.9%	-\$300
<b>TOTAL</b>	<b>\$1,300,541</b>	<b>\$1,498,176</b>	<b>\$1,509,919</b>	<b>\$1,584,286</b>	<b>5.7%</b>	<b>\$86,110</b>





# Administration

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## KEY ITEMS-

- **Total Increase of 4.7% (\$30,332)**
  - Includes \$18,000 pay adjustment pool
  - Professional Services (Legal/Engineering) increase of 8.5%
  - IT Services increase of 16%
  - Salary merit pool of 3.5%

# FY2027 PROPOSED ADMINISTRATION BUDGET

FY2027 Proposed Expenditures - General Fund Activity: ADMINISTRATION	FY2025 Budget	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
Total Personnel Services	346,201	291,367	363,952	354,491	377,600	6.5%	3.7%	13,647
Total Professional Services	137,927	124,142	137,740	161,966	149,506	-7.7%	8.5%	11,766
Total Information Technology Services	27,900	34,659	31,520	36,457	36,520	0.2%	15.9%	5,000
Total Materials and Supplies	6,950	4,271	6,300	4,535	5,150	13.6%	-18.3%	(1,150)
Total Operational Services	9,200	5,576	8,500	8,353	8,500	1.8%	0.0%	-
Total Contracts	0	0	0	0	0			-
Total Insurance	43,500	40,261	45,023	44,703	46,044	3.0%	2.3%	1,022
Total Public Information	4,050	3,225	3,352	3,333	3,449	3.5%	2.9%	97
Total Advertising	6,610	6,886	6,700	7,723	7,450	-3.5%	11.2%	750
Total Training and Travel	6,500	3,102	5,750	3,338	4,650	39.3%	-19.1%	(1,100)
Total Town Hall	4,500	4,628	4,700	4,481	4,700	4.9%	0.0%	-
Total Mill House Museum	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%	-
Total 200 Mill Street	-	-	-	-	-			-
Total Police/PW Annex	2,200	4,774	4,000	3,570	4,000	12.1%	0.0%	-
Total Mill Street Storage	-	-	-	-	-			-
Total River Mill Park and Facility	5,519	5,262	5,800	5,064	5,500	8.6%	-5.2%	(300)
Total Mamie Davis Park and Riverwalk	1,650	1,268	1,700	1,300	1,500	15.4%	-11.8%	(200)
Total Historic District	6,500	8,378	7,700	8,008	8,500	6.1%	10.4%	800
<b>TOTALS</b>	<b>\$ 615,207</b>	<b>\$ 543,800</b>	<b>\$ 638,737</b>	<b>\$ 653,321</b>	<b>\$ 669,069</b>	<b>2.4%</b>	<b>4.7%</b>	<b>30,332</b>



# Administration (Strategic Framework)

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## Capital Tier 1 – Expand Public Parking Facilities

1. Increase efficiency at private property (staff facilitated)

## Operational Tier 1 – Enhancing Town Beautification

1. Gardening & Invasive Cleanup Programming
2. Enforcing beautification on all town-owned properties
3. Planning Commission Recommendations



# Administration (Strategic Framework - Continued)

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## Operational Tier 2 – Business Support Programming

1. Visit Occoquan Business Support Programming



# Public Safety

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## KEY ITEMS-

- Salary pool increase is 3.8%
  - (~13k increase over FY26)
- Overtime increase is 55%
  - (~\$8k increase over FY26)
    - Approximately 75% of all OT is paid by reimbursable DMV grant (\$17k)
- Increase in On-Call Labor of 12%
  - (PT officers/parking)
    - Approximately 29% (or \$11k is paid by reimbursable DMV grant)



# FY2027 PROPOSED PUBLIC SAFETY BUDGET

FY2027 Proposed Expenditures - General Fund Activity: PUBLIC SAFETY	FY2025 Budget	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
Total Personnel Services	404,732	389,280	457,254	445,709	483,706	8.5%	5.8%	26,452
Total Professional Services	38,020	36,141	40,020	36,020	40,020	11.1%	0.0%	-
Total Information Technology Services	11,930	19,584	10,840	12,229	11,760	-3.8%	8.5%	920
Total Materials and Supplies	19,000	20,790	18,500	21,712	20,500	-5.6%	10.8%	2,000
Total Training and Travel	9,750	10,601	11,590	10,646	12,750	19.8%	10.0%	1,160
Total Vehicles and Equipment	40,000	49,297	40,500	49,034	40,500	-17.4%	0.0%	-
<b>TOTALS</b>	<b>\$ 523,432</b>	<b>\$ 525,693</b>	<b>\$ 578,704</b>	<b>\$ 575,350</b>	<b>\$ 609,236</b>	<b>5.9%</b>	<b>5.3%</b>	<b>30,532</b>



# Public Works (Strategic Framework)

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## Capital Tier 3 – Public Safety Projects

1. Engaging in crash reduction and pedestrian safety enforcement

## Operational Tier 2 – Emergency Management

1. Developing resources shared between Public Safety and Public Works
  - a. Sever weather response
  - b. Cleanup programming



# Public Works

## KEY ITEMS-

- Total Increase of 9.2% (\$25,545)
- Contract – Refuse and Recycling estimated increase of \$24,285 over FY26 budgeted\*
  - \*8.5% over FY26 approved Contract/actual



# FY2027 PROPOSED PUBLIC WORKS BUDGET

FY2027 Proposed Expenditures - General Fund Activity: PUBLIC WORKS	FY2025 Budget	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
Total Personnel Services	75,997	47,743	74,188	71,625	75,871	5.9%	2.3%	1,683
Total Professional Services	20	20	20	20	20	0.0%	0.0%	-
Total Information Technology Services	600	600	1,200	700	600	-14.3%	-50.0%	(600)
Total Materials and Supplies	8,900	8,696	8,900	9,954	9,600	-3.6%	7.9%	700
Total Operational Services		0	0	0	0	#DIV/0!	#DIV/0!	-
Total Contracts	125,103	123,229	137,774	142,890	163,559	14.5%	18.7%	25,785
Total Vehicles and Equipment	7,650	4,329	7,550	8,646	7,100	-17.9%	-6.0%	(450)
Total Seasonal	13,000	12,343	12,200	8,440	12,310	45.9%	0.9%	110
Total Town Hall	6,844	6,035	6,737	6,710	7,090	5.7%	5.2%	353
Total Mill House Museum	500	6,089	500	248	500	102.0%	0.0%	-
Total 200 Mill Street	-	-	-	-	-			-
Total Police/PW Annex	1,150	1,785	1,150	993	1,150	15.8%	0.0%	-
Total Mill Street / River Road Storage	-		-	-	350		350.0%	350
Total River Mill Park and Facility	12,635	12,193	13,145	11,311	12,610	11.5%	-4.1%	(535)
Total Mamie Davis Park and Riverwalk	3,750	1,141	3,850	3,432	3,750	9.3%	-2.6%	(100)
Total Tanyard Hill Park	0	0	0	1496.02	0	-100%	#DIV/0!	
Total Furnace Branch Park	500	0	250	0	500	0%	100%	250
Total Streets and Sidewalks	2,500	279	2,500	1,400	2,500	78.6%	0.0%	-
Total Historic District	7,100	6,565	6,600	4,862	7,100	46.0%	7.6%	500
Total Public Art Program	2,500	-	2,500	8,000	-	0%	-100%	(2,500)
<b>TOTALS</b>	<b>\$ 268,748</b>	<b>\$ 231,048</b>	<b>\$ 279,064</b>	<b>\$ 280,726</b>	<b>\$ 304,609</b>	<b>8.5%</b>	<b>9.2%</b>	<b>25,545</b>



# Public Works (Strategic Framework)

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## Capital Tier 3 – Improving Town Properties

1. Developing pocket parks and expanding public property use

## Operational Tier 1 – Enhancing Town Beautification

1. Gardening & Invasive Cleanup Programming
2. Enforcing beautification on all town-owned properties
3. Planning Commission Recommendations



# FY2027 PROPOSED GOVERNING BODY BUDGET

FY2027 Proposed Expenditures - General Fund Activity: GOVERNING BODY	FY2025 Budget	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	% to Projected	% to Budget	\$ to Budget
Total Personnel Services	72	-	72	72	72	0.0%	0.0%	-
Total Materials and Supplies			800	450	500	11%	0%	(300)
Total Training and Travel	800	-	800	-	800	0%	0%	-
<b>TOTALS</b>	<b>\$ 872</b>	<b>\$ -</b>	<b>\$ 1,672</b>	<b>\$ 522</b>	<b>\$ 1,372</b>	<b>162.8%</b>	<b>-17.9%</b>	<b>(300)</b>



# DEFICIT/REVENUE WORKSHEET

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	FY2026 Adopted	FY2026 Projected	FY2027 Proposed	Change to Budget (%)	Change to Budget (\$)
Revenues	\$1,498,176	\$1,515,306	\$1,558,211	4.0%	60,036
Expenses	\$1,498,176	\$1,509,919	\$1,584,286	5.7%	86,110
(Deficit)/Surplus	-	\$5,387	-\$26,074		



# DEFICIT DISCUSSION

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## 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 and Assessments up

### 3. Increase Meals Tax Rate

- a) Pros – Match other localities
- b) Cons – not reliable, reduces restaurant incentive

### 4. Reduce Expenditures

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



# Fund Transfer

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## Transfer from the Working Capital

1. The actual working capital (surplus) from FY2025 was approximately \$93k (Sales Tax, Utility Tax, Transient Occupancy Tax, Business License Fees, Public Safety Fines and Grants)
2. The projected surplus (working capital) for FY2026 is approximately \$6k

**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	\$0.125	\$0.130	\$0.14
282,960,000	328,234	339,552	353,700	367,848	381,996
Increase		11,318	25,466	39,614	53,762



# Increase Meals Tax Rate / Remove Discount for Timely Payments

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

Average around NOVA is 4%

Modest Increase to 3.8% would remove deficit.

Other Current Meals Tax around the Area-

- Alexandria - 5%
- Arlington County - 5%
- Dumfries - 4.0%
- Fairfax - 4%
- Haymarket - 4.0%
- Manassas - 4.0%
- Manassas Park - 4.0%
- Prince William County - 3.0%
- Stafford County - 6.0%

Estimated Taxable Sales	3.50%	3.75%	3.80%	4.00%	4.25%
9,560,665	334,623	358,525	363,305	382,427	406,328
Increase		23,902	28,682	47,803	71,705



# QUESTIONS



# NEXT STEPS

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- Work Session #5: April 7, 2026
  - Discuss Capital Improvement Program
- Work Session #6: April 21, 2026
  - Recap of all funds
- Budget Available to Council/Public: April 24, 2026
- Public Hearing on Budget: May 5, 2026
- Public Hearing on Tax Rates: May 19, 2026
- Adoption of Budget and Tax Rates: May 19, 2026

