



Town of Onancock

2023 BUDGET PRESENTATION



Onancock's 2023 Budget – Continues a Great Story

- ▶ Last year, the 2022 Onancock budget strategically allowed for these initiatives:
 - ▶ Make Onancock a Better Town in which to do Business
 - ▶ Improve Communication with Residents and Businesses
 - ▶ Make it easier to do business with the town
 - ▶ Guard increases in water and sewer rates
 - ▶ Look for non-tax revenue




Make Onancock a Better Town in which to do Business

- ▶ 2022 Accomplishments:
 - ▶ Removed gross receipts portion of business license
 - ▶ Distributed hundreds-of-thousands of dollars in business grants
 - ▶ Appropriated ARPA funds for business façade grants
 - ▶ Implemented a robust advertising program
 - ▶ More mosquito treatment, weed control, and street cleaning for improved outdoor experiences



Improve Communication with Residents and Businesses

- ▶ 2022 Accomplishments:
 - ▶ Created newsletter distribution for those more comfortable with email
 - ▶ Created text messaging system for those more comfortable with texts
 - ▶ Enabled virtual attendance at Council meetings
 - ▶ Improved town phone system



Make it easier to do business with the Town

- ▶ 2022 Accomplishments:
 - ▶ Implemented a new online bill pay portal to pay all bills, including taxes and utilities online free of charge to the customer
 - ▶ Eliminated vehicle decals to avoid another transaction with the town by adding it to the property tax bill. This also ensured compliance from all residents.
 - ▶ Eliminated ramp decals and fees for Accomack County boats

Guard Against Increases in Water and Sewer Rates


- ▶ 2022 Accomplishments:
 - ▶ Transferred wastewater treatment plant to HRSD to avoid the capital costs to maintain the system and payoff the debt
 - ▶ Used ARPA funds to paint the interior and exterior of the water tower, saving Onancock residents \$150,000 in required tower maintenance costs

Look for Non-Tax Revenues

- ▶ 2022 Accomplishments:
 - ▶ In addition to the \$628,000 in ARPA funds, we received COVID-related grants of more than \$200,000
 - ▶ We received grants of more than \$150,000 for the marina for the ramp repair and additional funds for advertising and repairs
 - ▶ The Small Business Recovery Grant supported dozens of businesses and distributed more than \$275,000 to local businesses

Look for Non-Tax Revenues

- ▶ 2022 Accomplishments:
 - ▶ The Police received overtime and equipment grants in excess of \$40,000, which saved future equipment replacement costs and current overtime
 - ▶ The grant from the Forestry Department allowed for us to properly care for our 220-year-old white oak on Queen St
 - ▶ The grant from the VA Commission of the Arts matched our budgeted funds to support our local performing groups with grants for the playhouse and the orchestra



“Onancock Strives to
Attract and Retain
Businesses while Easing the
Growing Tax Burden on
Residents.”

Theme for 2023 Budget

2023 Budget Highlights

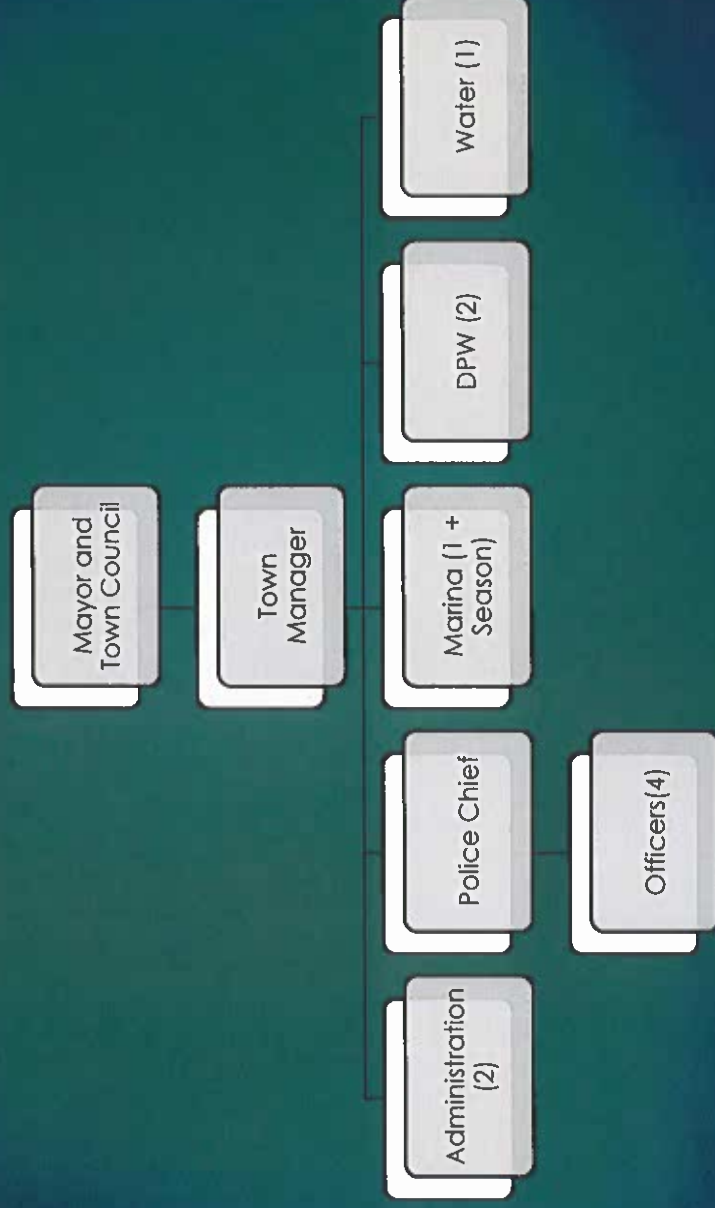
- ▶ External Challenges:
 - ▶ Increase in Onancock Real Estate Assessments of \$18.8%
 - ▶ Increase in Used Car Valuations in Personal Property Taxes of 22%
 - ▶ Market wages are increasing all over the Shore
 - ▶ Costs of health insurance increasing by 8.5%
 - ▶ Cost of fuel, utilities, and overall inflation is driving up costs overall

2023 Budget Highlights

PROPOSED 2023 BUDGET ADJUSTMENTS

- ▶ Real Estate Tax Rate DECREASE of 5.5% (from \$.32/\$100 to \$.3025/\$100)
- ▶ Reduce Personal Property Tax Rate on Tax Type VH (Vehicles) to \$.85/\$100 (down from \$2.00/\$100)
- ▶ Remove Personal Property Taxes on Businesses
- ▶ Continue Police 3-year plan for wage increases and equipment upgrades
- ▶ Adjust water, sewer, and garbage rates to account for HRSD transition
- ▶ Use 10% of unappropriated reserves to pay for a Town Master Plan and Increase Reserves by 20% in 2023

Onancock Budget Staff Hierarchy



Town of Onancock

DRAFT 2023 Budget

	DRAFT Budget 2023	Budget 2022	Budget 2021	Actual 2020	Actual 2019	Actual 2018
Government Activities						
Revenue	\$1,618,103	\$1,404,840	\$1,330,832	\$1,341,440	\$1,432,616	\$1,631,775
Use of Town Reserves	\$125,000	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,743,103	\$1,404,840	\$1,271,394	\$1,269,615	\$1,170,083	\$1,427,647
Inc/(Dec) in Net Position	\$0	\$0	\$59,438	\$71,825	\$262,533	\$204,128
Special Revenue (Grants)						
Revenue	\$1,451,216	\$200,000	\$210,860	\$0	\$201,549	\$0
Use of Town Reserves	\$26,000	\$66,667	\$0	\$0	\$0	\$0
Expenditures	\$1,477,216	\$266,667	\$270,298	\$0	\$151,162	\$0
Inc/(Dec) in Net Position	\$0	\$0	-\$59,438	\$0	\$50,387	\$0
Business Activities (Water & Sewer)						
Revenue	\$1,302,440	\$1,398,961	\$1,331,838	\$1,362,011	\$1,516,958	\$1,197,784
Use of Town Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1,144,448	\$877,885	\$810,762	\$652,518	\$766,252	\$712,524
Debt Payments	\$157,992	\$521,076	\$521,076	\$521,076	\$521,076	\$521,076
Inc/(Dec) in Net Position	\$0	\$0	\$0	\$188,417	\$229,630	-\$35,816
Town of Onancock						
Revenue	\$4,371,759	\$3,003,801	\$2,873,530	\$2,703,451	\$3,151,123	\$2,829,559
Use of Town Reserves	\$151,000	\$66,667	\$0	\$0	\$0	\$0
Expenditures	\$4,364,767	\$2,549,392	\$2,352,454	\$1,922,133	\$2,087,497	\$2,140,171
Debt Payments	\$157,992	\$521,076	\$521,076	\$521,076	\$521,076	\$521,076
Inc/(Dec) in Net Position	\$0	\$0	\$0	\$260,242	\$542,550	\$168,312

Town of Onancock
2023 Draft Budget

BY DEPARTMENT

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
TOWN COUNCIL						
Revenue	\$ 100,000	\$ -	\$ -	\$ 100,000	0%	
Expenditures	\$ 144,324	\$ 48,646	\$ 48,888	\$ 95,678	197%	
Net	\$ (44,324)	\$ (48,646)	\$ (48,888)	\$ 4,322	(9%)	
ADMINISTRATION						
Revenue	\$ 1,158,062	\$ 1,096,340	\$ 1,038,257	\$ 61,722	6%	
Expenditures	\$ 359,371	\$ 340,562	\$ 420,484	\$ 18,809	6%	
Net	\$ 798,692	\$ 755,778	\$ 617,773	\$ 42,914	6%	
POLICE						
Revenue	\$ 129,000	\$ 41,000	\$ 54,500	\$ 88,000	215%	
Expenditures	\$ 541,191	\$ 428,350	\$ 341,227	\$ 112,841	26%	
Net	\$ (412,191)	\$ (387,350)	\$ (286,727)	\$ (24,841)	6%	
FIRE						
Revenue	\$ 15,000	\$ 10,000	\$ 10,000	\$ 5,000	50%	
Expenditures	\$ (25,000)	\$ (35,000)	\$ (25,000)	\$ 5,000	14%	
Net	\$ (10,000)	\$ (25,000)	\$ (15,000)	\$ 5,000	0%	
DPW						
Revenue	\$ 106,500	\$ 94,000	\$ 90,400	\$ 12,500	13%	
Expenditures	\$ 422,831	\$ 357,588	\$ 267,786	\$ 65,243	18%	
Net	\$ (316,331)	\$ (263,588)	\$ (177,386)	\$ (52,743)	20%	
MARINA						
Revenue	\$ 234,541	\$ 163,500	\$ 137,675	\$ 71,041	43%	
Expenditures	\$ 235,386	\$ 194,694	\$ 158,009	\$ 40,692	21%	
Net	\$ (845)	\$ (31,194)	\$ (20,334)	\$ 30,349	(97%)	
WATER						
Revenue	\$ 455,000	\$ 441,401	\$ 366,019	\$ 13,599	3%	
Expenditures	\$ 455,000	\$ 441,401	\$ 366,019	\$ 13,599	3%	
Net	\$ 0	\$ -	\$ -	\$ 0		
SEWER						
Revenue	\$ 847,440	\$ 957,560	\$ 962,319	\$ (110,120)	(12%)	
Expenditures	\$ 847,440	\$ 957,560	\$ 962,319	\$ (110,120)	(12%)	
Net	\$ -	\$ 0	\$ -	\$ (0)		
GRANTS						
Revenue	\$ 1,477,216	\$ 266,667	\$ 210,860	\$ 1,210,549	454%	
Expenditures	\$ 1,477,216	\$ 266,667	\$ 270,298	\$ 1,210,549	454%	
Net	\$ -	\$ -	\$ (59,438)	\$ -		
TOTAL						
Revenue	\$ 4,522,759	\$ 3,070,468	\$ 2,870,030	\$ 1,452,291	47%	
Expenditures	\$ 4,522,759	\$ 3,070,468	\$ 2,870,030	\$ 1,452,291	47%	
Net	\$ 0	\$ 0	\$ -	\$ 0		

See Department Reports for Descriptions

	2022 Pay	% Allocation	% Increase	2023 Pay	2023 Base	OT	FICA	RETIRE	MEDICAL	VACORP	LIFE	SUTA	Employment Cost
					2,080		7.65%	13.83%	\$	779	0.85%	0.94%	2023
Town Council													
Council & Mayor	\$ 14,200.00	100%	0.00%	\$1,900/\$2,800	\$ 14,200.00	\$ -	\$ 1,086.30	\$ -	\$ -	\$ -	\$ -	\$ 133.48	\$ 15,419.78
Administration													
Matt	\$ 84,309.94	100%	5.00%	\$ 88,525.44	\$ 88,525.44	\$ -	\$ 6,772.20	\$ 12,243.07	\$ 9,348.00	\$ 752.47	\$ 478.04	\$ 75.20	\$ 118,194.40
Debbie	\$ 48,000.00	70%	3.00%	\$ 49,440.00	\$ 34,608.00	\$ -	\$ 2,647.51	\$ 4,786.29	\$ 7,011.00	\$ -	\$ 186.88	\$ 56.40	\$ 49,296.08
					\$ 123,133.44	\$ -	\$ 9,419.71	\$ 17,029.35	\$ 16,359.00	\$ 752.47	\$ 664.92	\$ 131.60	\$ 167,490.49
Wharf													
Craig	\$ 41,548.00	70%	5.00%	\$ 43,625.40	\$ 30,537.78	\$ -	\$ 2,336.14	\$ 4,223.37	\$ -	\$ 259.57	\$ 164.90	\$ 75.20	\$ 37,596.97
Seasonal		100%			\$ 35,000.00	\$ -	\$ 2,677.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,677.50
					\$ 65,537.78	\$ -	\$ 5,013.64	\$ 4,223.37	\$ -	\$ 259.57	\$ 164.90	\$ 75.20	\$ 75,274.47
Police													
Eric	\$ 65,395.20	100%	8.00%	\$ 70,626.82	\$ 70,626.82	\$ -	\$ 5,402.95	\$ 9,767.69	\$ 9,348.00	\$ -	\$ 381.38	\$ 75.20	\$ 95,602.04
Kim	\$ 24.14	100%	10.00%	\$ 26.55	\$ 55,232.32	\$ 13,000.00	\$ 4,225.27	\$ 7,638.63	\$ -	\$ -	\$ 298.25	\$ 75.20	\$ 80,469.68
Tim	\$ 20.91	100%	9.00%	\$ 22.79	\$ 47,407.15	\$ 13,000.00	\$ 3,626.65	\$ 6,556.41	\$ 9,348.00	\$ 402.96	\$ 256.00	\$ 75.20	\$ 80,672.37
Dalton	\$ 20.91	100%	9.00%	\$ 22.79	\$ 47,407.15	\$ 13,000.00	\$ 3,626.65	\$ 6,556.41	\$ 9,348.00	\$ 402.96	\$ 256.00	\$ 75.20	\$ 80,672.37
New Officer			0.00%	\$ 24.52	\$ 51,000.00	\$ -	\$ 3,901.50	\$ 7,053.30	\$ 9,348.00	\$ 433.50	\$ 275.40	\$ 75.20	\$ 72,086.90
					\$ 271,673.44	\$ 39,000.00	\$ 20,783.02	\$ 37,572.44	\$ 37,392.00	\$ 1,239.42	\$ 1,467.04	\$ 376.00	\$ 409,503.35
Building & Roads													
Terry	\$ 15.48	100%	20.00%	\$ 18.58	\$ 38,638.08	\$ 1,500.00	\$ 2,955.81	\$ 5,343.65	\$ 9,348.00	\$ 328.42	\$ 208.65	\$ 75.20	\$ 58,397.81
Craig		30%		\$ -	\$ 13,087.62	\$ 1,500.00	\$ 1,001.20	\$ 1,810.02	\$ -	\$ 111.24	\$ 70.67	\$ -	\$ 17,580.76
					\$ 38,638.08	\$ 1,500.00	\$ 2,955.81	\$ 5,343.65	\$ 9,348.00	\$ 328.42	\$ 208.65	\$ 75.20	\$ 58,397.81
Grounds & Landscaping													
Mike	\$ 15.00	100%	3.00%	\$ 15.45	\$ 32,136.00	\$ 1,000.00	\$ 2,458.40	\$ 4,444.41	\$ 9,348.00	\$ 273.16	\$ 173.53	\$ 75.20	\$ 49,908.70
					\$ 32,136.00	\$ 1,000.00	\$ 2,458.40	\$ 4,444.41	\$ 9,348.00	\$ 273.16	\$ 173.53	\$ 75.20	\$ 49,908.70
Water													
Victor	\$ 16.60	100%	5.00%	\$ 17.43	\$ 36,254.40	\$ 2,500.00	\$ 2,773.46	\$ 5,013.98	\$ 9,348.00	\$ -	\$ 195.77	\$ 75.20	\$ 56,160.82
Debbie		30%		\$ -	\$ 14,832.00	\$ -	\$ 1,134.65	\$ 2,051.27	\$ 2,337.00	\$ -	\$ 80.09	\$ 18.80	\$ 20,453.81
Mariellen	\$ 15.93	100%	5.00%	\$ 16.73	\$ 34,791.12	\$ -	\$ 2,661.52	\$ 4,811.61	\$ 9,348.00	\$ -	\$ 187.87	\$ 75.20	\$ 51,875.32
					\$ 85,877.52	\$ 2,500.00	\$ 6,569.63	\$ 11,876.86	\$ 21,033.00	\$ -	\$ 463.74	\$ 169.20	\$ 128,489.95
Town Total	\$ 631,196.26	\$ 44,000.00	\$ 48,286.51	\$ 80,490.08	\$ 93,480.00	\$ 2,853.04	\$ 3,142.78	\$ 1,035.88	\$ 904,484.55				

**Town of Onancock
2023 Draft Budget**

Town Council

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
TRANSFERS IN						
Revenue	\$ 100,000	\$ -	\$ -	\$ 100,000	0%	Use Town reserves for Master Plan
	\$ 100,000	\$ -	\$ -	\$ 100,000	0%	
MAYOR & COUNCIL WAGES	\$ 14,200	\$ 14,200	\$ 14,201	\$ -	0%	
FICA	\$ 1,086	\$ 1,086	\$ 1,087	\$ 0	0%	
SUTA	\$ 133	\$ 114	\$ -	\$ 19	17%	
TOWN ATTORNEY	\$ 4,500	\$ 4,500	\$ -	\$ -	0%	
ELECTION COSTS	\$ -	\$ 1,185	\$ -	\$ (1,185)	(100%)	Election moved to Nov. and out of Town
TRAVEL AND TRAINING	\$ 1,000	\$ 1,191	\$ 1,000	\$ (191)	(16%)	
COMMUNITY PROMOTION	\$ -	\$ -	\$ 12,000	\$ -	0%	
TOWN BEAUTIFICATION COMM	\$ -	\$ -	\$ 1,000	\$ -	0%	
MAIN STREET PARTNERSHIP	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%	
ES TOURISM-TOT SHARE	\$ 4,000	\$ 4,500	\$ 4,600	\$ (500)	(11%)	
LIABILITY INSURANCE	\$ 4,154	\$ 4,870	\$ -	\$ (716)	(15%)	
OFFICE SUPPLIES	\$ 250	\$ 2,000	\$ -	\$ (1,750)	(88%)	Chairs last year
TOWN MASTER PLAN	\$ 100,000	\$ -	\$ -	\$ 100,000	0%	Town Master Plan
Expenditures	\$ 144,324	\$ 48,646	\$ 48,888	\$ 95,678	197%	
Expenditures (w/o Master Plan)	\$ 44,324	\$ 48,646	\$ 48,888	\$ (4,322)	(9%)	

Town of Onancock
2023 Draft Budget

Administration

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
REAL PROPERTY-CURRENT	\$ 396,668	\$ 393,000	\$ 395,126	\$ 3,668	1%	See Real Estate analysis
REAL PROPERTY-DELINQUENT	\$ 30,000	\$ 30,000	\$ 28,500	\$ -	0%	
PUBLIC SERVICE-REAL	\$ 15,000	\$ 17,000	\$ 17,000	\$ (2,000)	(12%)	Actual have been trending slightly down
PERSONAL PROPERTY-CURRENT	\$ 164,451	\$ 180,000	\$ 164,000	\$ (15,549)	(9%)	See Personal Property Tax analysis
PERSONAL PROPERTY-DELINQUENT	\$ 12,500	\$ 12,500	\$ 17,500	\$ -	0%	
PUBLIC SERVICE-PERSONAL PROPERTY	\$ -	\$ -	\$ 500	\$ -	0%	
PENALTIES	\$ 9,075	\$ 13,500	\$ 13,500	\$ (4,425)	(33%)	With better communications, taxes will be paid more quickly
LOCAL SALES TAX	\$ 89,000	\$ 85,000	\$ 52,500	\$ 4,000	5%	Trending up with online sales collecting taxes
CONSUMERS UTILITY TAX	\$ 52,500	\$ 60,000	\$ 55,000	\$ (7,500)	(13%)	Actual have been trending slightly down
BUSINESS LICENSE TAX	\$ 3,450	\$ 3,600	\$ 25,000	\$ (1,150)	(4%)	\$30 for 115 licenses
VEHICLE DECALS	\$ 18,000	\$ -	\$ 16,000	\$ 18,000	0%	Consistent with actual 2022
BANK STOCK TAXES	\$ 45,328	\$ 13,500	\$ 27,500	\$ 31,828	236%	First Horizon Onancock has larger % of total VA deposits than SunTrust did
CELLULAR PHONE TAX	\$ 72,000	\$ 75,000	\$ 82,000	\$ (3,000)	(4%)	Actual have been trending slightly down
TRANSIENT OCCUPANCY TAX	\$ 27,000	\$ 24,000	\$ 13,000	\$ 3,000	13%	
BUILDING/ZONING PERMITS	\$ 1,500	\$ 750	\$ 1,100	\$ 750	100%	
MEALS TAX	\$ 199,500	\$ 148,750	\$ 100,000	\$ 50,750	34%	Consistent with actual 2022
INTEREST ON ACCOUNTS	\$ -	\$ 25,000	\$ 15,000	\$ (25,000)	(100%)	Not budgeting for market return on long term investments
RENTAL OF PROPERTY	\$ 12,240	\$ 12,240	\$ 12,500	\$ -	0%	\$1,040 per month from Verizon
WATER TOWER RENTAL INCOME	\$ 6,850	\$ -	\$ -	\$ 6,850	0%	Allocation of prior sale of water tower
LITTER CONTROL GRANT	\$ 1,250	\$ 1,000	\$ 1,031	\$ 250	25%	
VA COMM FOR THE ARTS	\$ 1,750	\$ 1,500	\$ 1,500	\$ 250	17%	
Revenue	\$ 1,158,062	\$ 1,096,340	\$ 1,038,257	\$ 61,722	6%	
ADMINISTRATION WAGES	\$ 123,133	\$ 127,466	\$ 152,240	\$ (4,333)	(3%)	See Wage detail
OVER-TIME COMPENSATION	\$ -	\$ -	\$ 1,000	\$ -	0%	
FICA	\$ 9,420	\$ 9,751	\$ 11,730	\$ (331)	(3%)	
RETIREMENT-VR5	\$ 17,029	\$ 17,233	\$ 20,600	\$ (204)	(1%)	
HOSPITALIZATION	\$ 16,359	\$ 15,080	\$ 22,440	\$ 1,279	8%	
LIFE INSURANCE	\$ 665	\$ 1,708	\$ 2,040	\$ (1,043)	(61%)	
SUTA	\$ 132	\$ 112	\$ 192	\$ 20	18%	
VACORP	\$ 752	\$ 471	\$ -	\$ 281	60%	
LEGAL AND COLLECTION FEES	\$ 3,000	\$ 2,000	\$ -	\$ 1,000	50%	Increase effort to collect Personal Property Taxes
AUDIT SERVICE	\$ 18,500	\$ 17,253	\$ 16,750	\$ 1,247	7%	
BANK PROCESSING FEES	\$ 5,200	\$ 3,300	\$ 2,000	\$ 1,900	58%	Trust higher bank fees
CREDIT CARD FEES	\$ 11,000	\$ 8,705	\$ -	\$ 2,295	26%	Estimate on use of online bill payment service
PAYROLL PROCESSING FEES	\$ 5,000	\$ 3,600	\$ 3,500	\$ 1,400	39%	Consistent with actual 2022
TEMP SERVICES	\$ 2,500	\$ -	\$ -	\$ 2,500	0%	Hire a temp to do data input for DMV Stop original setup
PROFESSIONAL DEVELOPMENT	\$ 1,800	\$ 1,400	\$ 2,250	\$ 400	29%	One conference (VAZO or VLGMA including travel)
SOFTWARE SUBSCRIPTIONS	\$ 14,660	\$ 19,106	\$ -	\$ (4,446)	(23%)	
SOFTWARE SUPPORT	\$ 11,433	\$ 3,000	\$ -	\$ 8,433	281%	Increase in cost for Cyber protection and Microsoft licensing
VEHICLE REPAIR	\$ 250	\$ -	\$ -	\$ 250	0%	
OFFICE EQUIPMENT	\$ 7,800	\$ 7,800	\$ 21,169	\$ -	0%	
PRINTING-AUTO DECALS	\$ -	\$ -	\$ 700	\$ -	0%	
ADVERTISING	\$ 17,500	\$ 16,160	\$ 2,500	\$ 1,340	8%	Visitor's Guide, Essentials, magazine ads, social media boosts, newsletter and text, etc.
POSTAGE	\$ 3,816	\$ 4,000	\$ 5,000	\$ (1,000)	(25%)	
TELEPHONE	\$ 3,1705	\$ 1,644	\$ 2,028	\$ 2,172	132%	Star2Star office phones
PROPERTY INSURANCE	\$ 1,705	\$ 3,509	\$ -	\$ (1,804)	(51%)	Insurance allocated to department to which it pertains
VEHICLE INSURANCE	\$ 412	\$ 3,027	\$ -	\$ (2,615)	(86%)	Insurance allocated to department to which it pertains

Town of Onancock
2023 Draft Budget

Administration

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
GENERAL LIABILITY INSURANCE	\$ 3,644	\$ 3,202	\$ -	\$ 442	14%	Insurance allocated to department to which it pertains
WORKERS COMP	\$ 330	\$ 4,903	\$ -	\$ (4,573)	(93%)	Insurance allocated to department to which it pertains
TRAVEL	\$ 250	\$ 1,800	\$ 1,500	\$ (1,550)	(86%)	
DUES & MEMBERSHIP	\$ 1,800	\$ 1,535	\$ 1,500	\$ 265	17%	GFOA, VML, VLGMA, VAZO, Chamber, etc.
OFFICE SUPPLIES	\$ 12,000	\$ 4,000	\$ 10,000	\$ 8,000	200%	Consistent with actual 2022
HISTORIC ONANCOCK SCHOOL	\$ -	\$ -	\$ 7,500	\$ -	0%	
HOS - PROPERTY INSURANCE	\$ 6,503	\$ 7,016	\$ -	\$ (513)	(7%)	
CULTURAL ENRICHMENT	\$ 3,600	\$ 3,000	\$ -	\$ 600	20%	Grant for Orchestra, Community Band, and Playhouse
MISCELLANEOUS	\$ 3,500	\$ 2,500	\$ 2,200	\$ 1,000	40%	
WEBSITE & PRINTING	\$ 15,000	\$ 8,000	\$ -	\$ 7,000	88%	Walking maps and website update
PARADES/EVENTS	\$ 15,000	\$ -	\$ -	\$ 15,000	0%	Town Event
EMPLOYEE WELFARE	\$ 750	\$ 1,500	\$ -	\$ (750)	(50%)	
COMPUTER CAPITAL OUTLAY	\$ 3,000	\$ -	\$ -	\$ 3,000	0%	UPS and Firewall replacement
CONTINGENCY	\$ 10,000	\$ 10,000	\$ 20,000	\$ -	0%	
BANK BUILDING LOAN	\$ 8,927	\$ 26,781	\$ 26,782	\$ (17,854)	(67%)	Paying off in October
TOWN ATTORNEY	\$ -	\$ -	\$ 3,500	\$ -	0%	Budgeted in different department than in past
CONSULTANTS	\$ -	\$ -	\$ 5,000	\$ -	0%	Budgeted in different department than in past
COURT FEES	\$ -	\$ -	\$ 250	\$ -	0%	Budgeted in different department than in past
TOWN CODE CODIFICATION	\$ -	\$ -	\$ 12,010	\$ -	0%	Budgeted in different department than in past
VACORP	\$ -	\$ -	\$ 720	\$ -	0%	Insurance allocated to department to which it pertains
PROPERTY INSURANCE	\$ -	\$ -	\$ 34,508	\$ -	0%	Insurance allocated to department to which it pertains
VEHICLE INSURANCE	\$ -	\$ -	\$ 6,557	\$ -	0%	Insurance allocated to department to which it pertains
PUBLIC OFFICIALS LAIB INS	\$ -	\$ -	\$ 6,470	\$ -	0%	Insurance allocated to department to which it pertains
GENERAL LIABILITY INSURANCE	\$ -	\$ -	\$ 2,472	\$ -	0%	Insurance allocated to department to which it pertains
WORKMEN'S COMPENSATION	\$ -	\$ -	\$ 13,376	\$ -	0%	Insurance allocated to department to which it pertains
Expenditures	\$ 359,371	\$ 340,562	\$ 420,484	\$ 18,809	6%	
Net	\$ 798,692	\$ 755,778	\$ 617,773	\$ 42,914	6%	

Town of Onancock
2023 Draft Budget

POLICE & FIRE

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
POLICE DEPARTMENT						
TRAFFIC FINES	\$ 8,000	\$ 5,000	\$ 8,000	\$ 3,000	60%	
LAW ENFORCEMENT FUNDS	\$ 41,000	\$ 36,000	\$ 46,500	\$ 5,000	14%	
HIGHWAY SAFETY GRANT	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	0%	Highway safety grant for OT while doing traffic enforcement
LOAN AND GRANTS PROCEEDS	\$ 49,000	\$ -	\$ -	\$ 49,000	0%	New police car
LAW ENFORCEMENT FUNDS-FEDERAL	\$ 25,000	\$ -	\$ -	\$ 25,000	0%	DOJ grant to pay for officer overtime
Revenue	\$ 129,000	\$ 41,000	\$ 54,500	\$ 88,000	215%	
POLICE WAGES						
POLICE WAGES	\$ 271,673	\$ 249,801	\$ 221,600	\$ 21,872	9%	See wage schedule
OVER-TIME COMPENSATION	\$ 39,000	\$ 5,500	\$ 6,000	\$ 33,500	609%	See wage schedule
FICA	\$ 20,783	\$ 19,531	\$ 17,500	\$ 1,252	6%	
RETIREMENT-VRS	\$ 37,572	\$ 33,773	\$ 30,000	\$ 3,799	11%	
HOSPITALIZATION	\$ 37,392	\$ 25,851	\$ 22,440	\$ 11,541	45%	New enrollment
LIFE INSURANCE	\$ 1,467	\$ 3,347	\$ 3,000	\$ (1,880)	(56%)	
VACORP	\$ 1,239	\$ -	\$ -	\$ 1,239	0%	
SUTA	\$ 376	\$ 320	\$ 320	\$ 56	18%	
COURT COSTS	\$ 500	\$ 500	\$ -	\$ -	0%	
TRAINING	\$ 6,000	\$ 9,000	\$ 6,500	\$ (3,000)	(33%)	
NEW OFFICER TRAINING AND TRAVEL	\$ -	\$ 18,390	\$ -	\$ (18,390)	(100%)	Hiring 5th officer as certified
VEHICLE REPAIR	\$ 6,900	\$ 6,000	\$ 3,833	\$ 900	15%	
COMPUTER MAINTENANCE	\$ 4,500	\$ 2,500	\$ 2,500	\$ 2,000	80%	Increase in Southern Software costs
TELEPHONE SERVICES	\$ 6,300	\$ 3,276	\$ 3,360	\$ 3,024	92%	5 cell phones
LINE OF DUTY ACT	\$ 3,655	\$ 3,750	\$ 3,655	\$ (95)	(3%)	
VEHICLE INSURANCE	\$ 2,902	\$ 3,530	\$ -	\$ (628)	(18%)	
WORKERS COMP	\$ 8,823	\$ 8,473	\$ -	\$ 350	4%	
TRAVEL	\$ 500	\$ 500	\$ 700	\$ -	0%	
OFFICE SUPPLIES	\$ 4,000	\$ 1,800	\$ 2,669	\$ 2,200	122%	Consistent with 2022 actual
VEHICLE FUEL	\$ 11,000	\$ 8,400	\$ 7,500	\$ 2,600	31%	Increase in gas costs
UNIFORMS	\$ 3,000	\$ 3,000	\$ 2,000	\$ -	0%	
ANIMAL POPULATION CONTROL	\$ 1,500	\$ 1,000	\$ 650	\$ 500	50%	
POLICE SUPPLIES	\$ 10,000	\$ 7,000	\$ 7,000	\$ 3,000	43%	Increase in costs for ammo and other police supplies
NEW POLICE VEHICLE	\$ 67,108	\$ 13,108	\$ -	\$ 49,000	374%	New car plus payment on 2 previous cars
Expenditures	\$ 541,191	\$ 428,350	\$ 341,227	\$ 112,841	26%	
Expenditures (w/o Car)	\$ 492,191	\$ 428,350	\$ 341,227	\$ 63,841	15%	
Net	\$ (412,191)	\$ (387,350)	\$ (286,727)	\$ (24,841)	6%	

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
FIRE DEPARTMENT						
FIRE PROGRAM FUNDS						
CONTRIBUTION TO FIRE COMPANY	\$ 15,000	\$ 10,000	\$ 10,000	\$ 5,000	50%	
FIRE PROGRAMS FUNDING	\$ 15,000	\$ 10,000	\$ 10,000	\$ 5,000	50%	
Revenue	\$ 30,000	\$ 20,000	\$ 20,000	\$ 10,000	50%	
CONTRIBUTION TO FIRE COMPANY						
CONTRIBUTION TO FIRE COMPANY	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0%	
FIRE PROGRAMS FUNDING	\$ 15,000	\$ 10,000	\$ 10,000	\$ 5,000	50%	
Expenditures	\$ 40,000	\$ 35,000	\$ 35,000	\$ 5,000	14%	
Net	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ -	0%	

Town of Onancock
2023 Draft Budget

DPW - DEPARTMENT OF PUBLIC WORKS

GL Account	Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
	Buildings and Roads						
10-3160-0803	GRASS CUTTING	\$ 4,500	\$ -	\$ 400	\$ 4,500	0% HOS	
10-3160-0804	TRASH REVENUE	\$ 102,000	\$ 94,000	\$ 90,000	\$ 8,000	9%	
	Revenue	\$ 106,500	\$ 94,000	\$ 90,400	\$ 12,500	13%	
10-6040-1100	BUILDING & ROADS WAGES	\$ 38,638	\$ 44,277	\$ 27,906	\$ (5,639)	(13%)	
10-6040-1200	OVER-TIME COMPENSATION	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%	
10-6040-2100	FICA	\$ 2,956	\$ 3,387	\$ 2,220	\$ (431)	(13%)	
10-6040-2200	RETIREMENT VRS	\$ 5,344	\$ 5,986	\$ 3,700	\$ (642)	(11%)	
10-6040-2300	HOSPITALIZATION	\$ 9,348	\$ 8,617	\$ 8,976	\$ 731	8%	
10-6040-2400	LIFE INSURANCE	\$ 209	\$ 593	\$ 370	\$ (384)	(65%)	
10-6040-2600	SUTA	\$ 75	\$ 128	\$ 64	\$ (53)	(41%)	
10-6040-2700	VACORP	\$ 328	\$ 238	\$ -	\$ 90	38%	
10-6040-3310	VEHICLE REPAIR	\$ 2,000	\$ 1,200	\$ 2,000	\$ 800	67%	
10-6040-3910	TRASH COLLECTION	\$ 102,000	\$ 98,332	\$ 100,000	\$ 3,668	4%	
10-6040-5101	ELECTRIC SERVICE	\$ 25,000	\$ 30,000	\$ 30,000	\$ (5,000)	(17%)	
10-6040-5102	HEATING OIL	\$ 3,596	\$ 3,500	\$ 3,500	\$ 96	3%	
10-6040-5304	PROPERTY INSURANCE	\$ 550	\$ -	\$ -	\$ 550	0%	
10-6040-5305	AUTO INSURANCE	\$ 412	\$ -	\$ 412	\$ -	0%	
10-6040-5309	WORKER'S COMP INSURANCE	\$ 1,481	\$ -	\$ 1,481	\$ -	0%	
10-6040-5900	STREET REPAIR	\$ 34,000	\$ 26,500	\$ -	\$ 7,500	28% Increase budget for additional repairs (Turner, first)	
10-6040-6005	JANITORIAL SUPPLIES	\$ 250	\$ -	\$ 1,500	\$ 250	0%	
10-6040-6006	CLEANING SERVICES	\$ 3,600	\$ 5,000	\$ 3,250	\$ (1,400)	(28%)	
10-6040-6007	REPAIRS AND MAINTENANCE	\$ 30,000	\$ 22,000	\$ 34,000	\$ 8,000	36% Catching up on deferred maintenance	
10-6040-6008	VEHICLE FUEL	\$ 2,000	\$ 3,000	\$ 3,000	\$ (1,000)	(33%)	
10-6040-6010	SMALL EQUIPMENT REPAIR & MAINT.	\$ 4,000	\$ 1,000	\$ 200	\$ 3,000	300% Repair and replace small tools	
10-6040-6011	UNIFORMS	\$ 3,000	\$ 865	\$ 200	\$ 2,135	247%	
10-6040-6015	CAN LINERS	\$ 1,500	\$ 500	\$ 1,200	\$ 1,000	200%	
10-6040-6018	SAFETY/STREET SIGNS	\$ 1,000	\$ 1,000	\$ 300	\$ -	0%	
10-6040-8101	CAPITAL EXPENDITURES	\$ 23,600	\$ 10,500	\$ -	\$ 13,100	125% See Capital Expenditures	
10-6040-8110	NEW PUBLIC WORKS VEHICLE	\$ 9,774	\$ -	\$ -	\$ 9,774	0% Payment on new truck, chipper, and trailer	
10-6040-8210	BLACKSMITH SHOP	\$ 830	\$ 824	\$ -	\$ 6	1%	
	Expenditures	\$ 306,991	\$ 268,947	\$ 223,886	\$ 38,044	14%	
	Net	\$ (200,491)	\$ (174,947)	\$ (133,486)	\$ (25,544)	15%	
	Parks & Landscaping						
10-7068-1100	PARKS & LANDSCAPING WAGES	\$ 32,136	\$ 29,565	\$ -	\$ 2,571	9%	
10-7068-1200	OVERTIME	\$ 1,000	\$ 1,000	\$ -	\$ -	0%	
10-7068-1400	CUTTING GRASS CONTRACT	\$ -	\$ 8,250	\$ 6,300	\$ (8,250)	(100%)	
10-7068-2100	FICA	\$ 2,458	\$ 2,262	\$ 196	\$ 196	9%	
10-7068-2200	RETIREMENT	\$ 4,444	\$ 3,997	\$ -	\$ 447	11%	
10-7068-2300	MEDICAL	\$ 9,348	\$ 8,617	\$ -	\$ 731	8%	
10-7068-2400	LIFE	\$ 174	\$ 396	\$ -	\$ (222)	(56%)	
10-7068-2600	SUTA	\$ 75	\$ 64	\$ -	\$ 11	18%	
10-7068-2700	VACORP	\$ 273	\$ 240	\$ -	\$ 33	14%	
10-7068-3310	VEHICLE REPAIR	\$ 1,750	\$ -	\$ 3,000	\$ 1,750	0%	
10-7068-5101	ELECTRIC SERVICES	\$ 9,500	\$ 1,800	\$ 7,250	\$ 7,700	428% Change allocation for all public spaces and parks	
10-7068-5304	PROPERTY INSURANCE	\$ 299	\$ -	\$ 299	\$ -	0% Allocate to proper department	
10-7068-5305	AUTO INSURANCE	\$ 1,401	\$ -	\$ 1,401	\$ -	0% Allocate to proper department	
10-7068-5309	WORKER'S COMP INSURANCE	\$ 1,481	\$ -	\$ 1,481	\$ -	0% Allocate to proper department	
10-7068-6007	REPAIR & MAINTENANCE	\$ 5,000	\$ 3,200	\$ 7,950	\$ 1,800	56%	
10-7068-6008	VEHICLE FUEL	\$ 3,000	\$ -	\$ -	\$ 3,000	0%	
10-7068-6010	SMALL TOOLS & EQUIPMENT	\$ 2,500	\$ 1,000	\$ 100	\$ 1,500	150%	
10-7068-6011	PARKS-PLANTINGS & LANDSCAPING	\$ 4,000	\$ 7,500	\$ 2,550	\$ -	0%	
10-7068-6012	TREE BOARD AND BEAUTIFICATION	\$ 4,000	\$ 4,000	\$ -	\$ -	0%	
10-7068-6015	HOLIDAY DECORATIONS	\$ 17,500	\$ 4,300	\$ 2,500	\$ 13,200	307% New bridge decorations, replacement bells, light pole	
10-7068-6016	CULTURAL ENRICHMENT	\$ -	\$ -	\$ 3,250	\$ -	0%	
10-7068-6026	MOSQUITO CONTROL	\$ 6,500	\$ 7,200	\$ 6,800	\$ (700)	(10%)	
10-7068-6027	WEED CONTROL	\$ 5,500	\$ 5,250	\$ 4,200	\$ 250	5%	
	Expenditures	\$ 115,840	\$ 88,641	\$ 43,900	\$ 27,199	31%	

Town of Onancock
2023 Draft Budget

WHARF AND MARINA

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
BOAT DOCKAGE FEES-MONTHLY	\$ 250	\$ -	\$ 625	\$ 250	0%	
BOAT DOCKAGE FEES-TRANSIENT	\$ 62,500	\$ 50,000	\$ 33,000	\$ 12,500	25%	Consistent with 2022, 780 slip nights @40' avg
PARKING FEE	\$ 350	\$ -	\$ 1,200	\$ 350	0%	
PARKING FEE - ANNUAL	\$ -	\$ -	\$ 2,000	\$ -	0%	
WHARF GASOLINE SALES	\$ 125,000	\$ 99,000	\$ 86,250	\$ 26,000	26%	Increase in fuel prices
WHARF-OTHER	\$ 6,500	\$ 1,500	\$ 2,500	\$ 5,000	333%	Ice and Golf Carts
WHARF ELECTRIC	\$ 10,000	\$ 5,000	\$ 3,600	\$ 5,000	100%	Consistent with 2022, 780 slip nights @40' avg
MISCELLANEOUS REVENUE	\$ 4,941	\$ 8,000	\$ 8,500	\$ (3,059)	(38%)	Consistent with 2022, 780 slip nights @40' avg
TRANSFERS IN	\$ 25,000	\$ -	\$ -	\$ 25,000	0%	Use reserves to buy 3 golf carts
Revenue	\$ 234,541	\$ 163,500	\$ 137,675	\$ 71,041	43%	
MARINA WAGES	\$ 65,538	\$ 63,180	\$ 42,500	\$ 2,358	4%	See Wage Detail
OVER-TIME COMPENSATION	\$ -	\$ -	\$ 1,000	\$ -	0%	
FICA	\$ 5,014	\$ 4,833	\$ 3,640	\$ 181	4%	
RETIREMENT	\$ 4,223	\$ 3,809	\$ 4,732	\$ 414	11%	
HOSPITALIZATION	\$ -	\$ -	\$ 4,488	\$ -	0%	
LIFE INSURANCE	\$ 165	\$ 378	\$ 469	\$ (213)	(56%)	
SUTA	\$ 75	\$ 64	\$ 500	\$ 11	18%	
VACORP	\$ 260	\$ -	\$ -	\$ 260	0%	
SQUARE CC FEES	\$ 5,000	\$ 3,750	\$ -	\$ 1,250	33%	
VEHICLE REPAIR	\$ 500	\$ -	\$ -	\$ 500	0%	
ELECTRIC SERVICES	\$ 5,500	\$ 5,250	\$ 6,500	\$ 250	5%	
TELEPHONE	\$ 628	\$ 1,511	\$ 600	\$ (883)	(58%)	
PROPERTY INSURANCE	\$ 265	\$ 319	\$ -	\$ (54)	(17%)	
AUTO INSURANCE	\$ 549	\$ -	\$ -	\$ 549	0%	
WORKER'S COMP INSURANCE	\$ 2,670	\$ -	\$ -	\$ 2,670	0%	Allocated to department
OFFICE SUPPLIES	\$ 300	\$ -	\$ -	\$ 300	0%	
WHARF JANITORIAL SUPPLIES	\$ 1,200	\$ 1,100	\$ 1,000	\$ 100	9%	
REPAIR & MAINTENANCE	\$ 8,000	\$ 7,000	\$ 5,000	\$ 1,000	14%	
COST OF GAS/DIESEL SALES	\$ 98,000	\$ 78,000	\$ 63,750	\$ 20,000	26%	Increase in Fuel
MISC.	\$ 1,000	\$ 1,000	\$ 5,528	\$ -	0%	
ADVERTISING & DUES	\$ 6,000	\$ 9,000	\$ 3,000	\$ (3,000)	(33%)	DOCKWA - all else covered in Admin and Grants
RENT	\$ 5,500	\$ 5,500	\$ -	\$ -	0%	
CAPITAL IMPROVEMENTS	\$ 25,000	\$ 10,000	\$ 15,302	\$ 15,000	150%	3 Golf Carts
Expenditures	\$ 235,386	\$ 194,694	\$ 158,009	\$ 40,692	21%	
Net	\$ (845)	\$ (31,194)	\$ (20,334)	\$ 30,349	(97%)	
Fuel Margin	\$ 27,000	\$ 21,000	\$ 22,500	\$ 6,000	29%	

Town of Onancock
2023 Draft Budget

WATER

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
WATER CHARGES	\$ 375,000	\$ 435,264	\$ 344,519	\$ (60,264)	(14%)	See water rates
WATER INSTALLATION FEES	\$ -	\$ 1,500	\$ (1,500)	\$ (1,500)	(100%)	
WATER & SEWER PENALTIES	\$ 12,000	\$ 4,637	\$ 20,000	\$ 7,363	159%	
LOAN AND GRANT PROCEEDS	\$ 68,000	\$ -	\$ -	\$ 68,000	0%	Loan/Grant for new work truck
Revenue	\$ 455,000	\$ 441,401	\$ 366,019	\$ 13,599	3%	
WATER DEPT WAGES	\$ 85,878	\$ 80,396	\$ 67,860	\$ 5,482	7%	See wage detail
OVER-TIME COMPENSATION	\$ 2,500	\$ 2,500	\$ -	\$ -	0%	
FICA	\$ 6,570	\$ 6,150	\$ 5,600	\$ 420	7%	
RETIREMENT	\$ 11,877	\$ 10,870	\$ 9,200	\$ 1,007	9%	
HOSPITALIZATION	\$ 21,033	\$ 19,388	\$ 15,708	\$ 1,645	8%	
LIFE INSURANCE	\$ 464	\$ 1,077	\$ 910	\$ (613)	(57%)	
SUTA	\$ 169	\$ 144	\$ 384	\$ 25	18%	
WORKER'S COMP INSURANCE	\$ 2,105	\$ -	\$ -	\$ 2,105	0%	Allocate to proper department
TRAINING & TRAVEL	\$ 4,000	\$ 1,475	\$ 717	\$ 2,525	171%	One VRWA conference with travel
VEHICLE REPAIR	\$ 750	\$ 2,400	\$ 1,000	\$ (1,650)	(69%)	
REPAIR & MAINTENANCE SVC	\$ 29,017	\$ 25,000	\$ 15,000	\$ 4,017	16%	System repairs, water leaks, up to VRWA standards
AUTO INSURANCE	\$ 412	\$ -	\$ -	\$ 412	0%	
PRINTING UTILITY BILLS	\$ 500	\$ -	\$ 500	\$ 500	0%	
ADVERTISING	\$ 100	\$ 500	\$ 100	\$ (400)	(80%)	
ELECTRIC SERVICES	\$ 18,000	\$ 16,000	\$ 14,500	\$ 2,000	13%	
POSTAGE	\$ 1,500	\$ 50	\$ 1,000	\$ 1,450	2900%	Postage for all water bills
TELEPHONE	\$ -	\$ 1,020	\$ 2,700	\$ (1,020)	(100%)	
PROPERTY INSURANCE	\$ -	\$ -	\$ -	\$ -	0%	
RESERVE FOR CIP	\$ 70,500	\$ 65,139	\$ 26,150	\$ 5,361	8%	Laptop replacement and new work truck
DUES & MEMBERSHIPS	\$ 850	\$ 1,310	\$ 1,000	\$ (460)	(35%)	
HEALTH DEPARTMENT FEES	\$ 2,200	\$ 2,200	\$ 2,124	\$ -	0%	
REPAIR & MAINTENANCE	\$ -	\$ 5,000	\$ 5,000	\$ (5,000)	(100%)	Recorded in one line above
VEHICLE FUEL	\$ 2,000	\$ 1,300	\$ 1,950	\$ 700	54%	
UNIFORMS	\$ -	\$ 345	\$ 300	\$ (345)	(100%)	
LAB SUPPLIES	\$ 1,500	\$ 1,200	\$ 1,500	\$ 300	25%	
PURIFICATION SUPPLIES	\$ 25,000	\$ 28,000	\$ 25,000	\$ (3,000)	(11%)	
OUTSIDE CONSULTANTS	\$ 5,000	\$ 5,000	\$ -	\$ -	0%	Work under Bryan Horton's water license
SMALL TOOLS & EQUIPMENT	\$ 3,000	\$ 1,870	\$ 200	\$ 1,130	60%	
PROPERTY INSURANCE	\$ 2,084	\$ 5,074	\$ -	\$ (2,990)	(59%)	Proper allocation
INTEREST - BOND - WATER - USDA 1070	\$ 55,900	\$ 55,901	\$ 162,616	\$ (1)	(0%)	
INTEREST - BOND - WATER - USDA 47	\$ 2,456	\$ 2,456	\$ -	\$ -	0%	
INTEREST - BOND - WATER - VRA 3114	\$ 99,636	\$ 99,636	\$ -	\$ -	0%	
Expenditures	\$ 455,000	\$ 441,401	\$ 366,019	\$ 13,599	3%	
Net	\$ 0	\$ -	\$ -	\$ 0	0%	

Town of Onancock
2023 Draft Budget

SEWER

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022	% Change 2022	Description of Variance
SEWER CHARGES	\$ 847,440	\$ 956,360	\$ 956,119	\$ (108,920)	(11%)	See Detail
SEWER INSTALLATION FEES	\$ -	\$ 1,200	\$ 1,200	\$ (1,200)	(100%)	
SEPTAGE REVENUE	\$ -	\$ -	\$ 5,000	\$ -	0%	
Revenue	\$ 847,440	\$ 957,560	\$ 962,319	\$ (110,120)	(12%)	
SEWER DEPT WAGES	\$ -	\$ 186,668	\$ 160,000	\$ (186,668)	(100%)	
OVER-TIME COMPENSATION	\$ -	\$ -	\$ 14,960	\$ -	0%	
FICA	\$ -	\$ 14,280	\$ 13,400	\$ (14,280)	(100%)	
RETIREMENT	\$ -	\$ 21,582	\$ 21,700	\$ (21,582)	(100%)	
HOSPITALIZATION	\$ -	\$ 34,468	\$ 33,660	\$ (34,468)	(100%)	
LIFE INSURANCE	\$ -	\$ 2,501	\$ 2,200	\$ (2,501)	(100%)	
SUTA	\$ -	\$ 391	\$ 384	\$ (391)	(100%)	
TRAINING	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	(100%)	
VEHICLE REPAIR	\$ -	\$ 2,000	\$ 2,000	\$ (2,000)	(100%)	
COLL.REPAIR/MAINTENANCE PLANT	\$ 388,725	\$ 95,947	\$ 95,947	\$ 292,778	305%	See detail
OUTSIDE CONTRACT-TESTING	\$ -	\$ 33,900	\$ 33,900	\$ (33,900)	(100%)	
REPAIR & MAINTENANCE	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	(100%)	
PRINTING UTILITY BILLS	\$ -	\$ 250	\$ 250	\$ (250)	(100%)	
ADVERTISING	\$ -	\$ 100	\$ 100	\$ (100)	(100%)	
ELECTRIC SERVICES	\$ -	\$ 90,000	\$ 90,000	\$ (90,000)	(100%)	
POSTAGE, SHIPPING	\$ -	\$ 1,000	\$ 1,000	\$ (1,000)	(100%)	
TELEPHONE	\$ -	\$ 10,500	\$ 10,500	\$ (10,500)	(100%)	
DUES & MEMBERSHIPS	\$ -	\$ 4,200	\$ 4,200	\$ (4,200)	(100%)	
OFFICE SUPPLIES	\$ -	\$ 1,500	\$ 1,500	\$ (1,500)	(100%)	
VEHICLE FUEL	\$ -	\$ 3,000	\$ 3,000	\$ (3,000)	(100%)	
UNIFORMS	\$ -	\$ 300	\$ 300	\$ (300)	(100%)	
RESERVE FOR CAPITAL IMPROVEMENTS	\$ 100,000	\$ -	\$ 11,750	\$ 100,000	0%	Paving on Holly, Justis, and Johnson after sewer install
LAB SUPPLIES	\$ -	\$ 6,500	\$ 6,500	\$ (6,500)	(100%)	
WASTEWATER CHEMICALS	\$ -	\$ 26,000	\$ 26,000	\$ (26,000)	(100%)	
SAFETY EQUIPMENT	\$ -	\$ 200	\$ 500	\$ (200)	(100%)	
HRSD TRANSITION COSTS	\$ 75,000	\$ 58,189	\$ -	\$ 16,811	29%	Estimated hourly due to HRSD for repairs to collection
MACHINERY & EQUIPMENT	\$ -	\$ 500	\$ 500	\$ (500)	(100%)	
INTEREST - BOND - SEWER - VRLF 900	\$ -	\$ 23,667	\$ 45,000	\$ (23,667)	(100%)	
INTEREST - BOND - SEWER - VRA 5033	\$ -	\$ 66,725	\$ 66,725	\$ (66,725)	(100%)	
INTEREST - BOND - SEWER - USDA 2398	\$ -	\$ 271,192	\$ 216,120	\$ (271,192)	(100%)	
TRANSFER TO RESERVE	\$ 283,715	\$ -	\$ 98,223	\$ 283,715	0%	
Expenditures	\$ 847,440	\$ 957,560	\$ 962,319	\$ (110,120)	(12%)	
Net	\$ -	\$ 0	\$ -	\$ (0)	(100%)	

**Town of Onancock
2023 Draft Budget**

GRANTS

Account Descriptions	2023 Budget	2022 Budget	2021 Budget	\$ Change 2022 (200,000)	% Change 2022 (100%)	Description of Variance
GRANT INCOME	\$ -	\$ 200,000	\$ -	\$ -	0%	
GRANT - WHARF - VPA	\$ -	\$ -	\$ 166,426	\$ -	0%	
GRANT - WHARF - BIG	\$ -	\$ -	\$ 40,034	\$ -	0%	
GRANTS - MISC.	\$ -	\$ -	\$ 4,400	\$ -	0%	
CDBG - N.E. COMMUNITY GRANT	\$ 489,000	\$ -	\$ -	\$ 489,000	0%	Estimated first year activity in NE Grant
BULKHEAD REBUILD - REIMBURSE	\$ 270,000	\$ -	\$ -	\$ 270,000	0%	Amount of VPA grant
ARPA GRANT REVENUE	\$ 628,216	\$ -	\$ -	\$ 628,216	0%	Second tranche of ARPA
BIG - 2019	\$ 64,000	\$ -	\$ -	\$ 64,000	0%	BIG grant for Bulkhead
TRANSFER IN FROM RESEVES	\$ 26,000	\$ 66,667	\$ -	\$ (40,667)	(61%)	Town portion of bulkhead project
Revenue	\$ 1,477,216	\$ 266,667	\$ 210,860	\$ 1,210,549	454%	
GRANT EXPENDITURES	\$ -	\$ 266,667	\$ -	\$ (266,667)	(100%)	
CDBG - N.E. PROJECT (A-NPDC)	\$ 489,000	\$ -	\$ -	\$ 489,000	0%	Estimated first year activity in NE Grant
BULKHEAD REBUILD	\$ 360,000	\$ -	\$ -	\$ 360,000	0%	Bulkhead replacement
ARPA EXPENDITURES	\$ 550,000	\$ -	\$ -	\$ 550,000	0%	Estimated 2023 expenditures of ARPA appropriations
REPAIRS& MAINT. - WHARF	\$ -	\$ -	\$ 40,500	\$ -	0%	
BIG - 2020	\$ -	\$ -	\$ 13,600	\$ -	0%	
CAPITAL IMPROVEMENTS - WHARF	\$ -	\$ -	\$ 209,698	\$ -	0%	
PARKS, PLANTING & LANDSCAPING	\$ -	\$ -	\$ 6,500	\$ -	0%	
TRANSFER TO RESERVE	\$ 78,216	\$ -	\$ -	\$ 78,216	0%	ARPA funds transferred to reserve for use in 2024
Expenditures	\$ 1,477,216	\$ 266,667	\$ 270,298	\$ 1,210,549	454%	
Net	\$ -	\$ -	\$ (59,438)	\$ -	0%	

Town of Onancock

Cash & Reserve Report

FISCAL 2023 BUDGET

Reserves (Using FINANCIAL POLICIES)

General Fund Reserve (30% Budgeted Revenue)			
2023 Budgeted Revenue	\$	1,618,103	
Less: Water Revenue	\$	-	
Less: Sewer Revenue	\$	-	
		<u>1,618,103</u>	
		30%	\$ 485,431
Capital Asset Reserve (25% of 5-Year Capital Expenditure Plan) **5-Year CAPEX			
CAPEX Reserve	\$	850,940	
		<u>25%</u>	\$ 212,735
ARPA Funds			
Amount Received	\$	628,216	
Amount Spent	\$	<u>58,287</u>	
ARPA Funds Remaining			\$ 569,929
Utility Reserve (WATER ONLY - NO SEWER) (A) 120-Days of Budgeted Operating Expenditures 2023 Budgeted Expenditures Divided by 365 times 120	\$	<u>455,000</u>	
			\$ 149,589
(B) 3R's (Repair, Replace, Rehab) - 30% of Accumulated Depreciation ***Accumulated Depreciation at 6/30/21	\$	<u>2,137,095</u>	
		30%	\$ 641,129
(C) Unbudgeted Street Repairs	\$	<u>15,000</u>	
			\$ 805,718
Special Revenue Fund Reserve			\$ 250,000
RESERVES REQUIRED PER POLICY			<u>\$ 1,838,382</u>
Current Reserves on Hand			\$ 3,184,043
Fiscal 2022 Remaining Expenditures in excess of Revenue			<u>\$ (361,962)</u>
Estimated Fiscal 2022 Unappropriated Reserves			\$ 983,699
Fiscal 2023 Net Use of Reserves			\$ 132,715
Estimated Fiscal 2023 Unappropriated Reserves			<u>\$ 1,116,414</u>

Tax and Fee Compendium

	Onancock - 2023 DRAFT	Onancock - 2022 and Prior	Chincoteague	Cape Charles
REAL PROPERTY TAX	\$0.3025/\$100 Assessed Value \$2.00/\$100 of Assessed Value, \$.85/\$100 on Personal Use Vehicles less State Relief of 40% Personal Use Vehicles >\$1000, <\$20,000, and Remove all Business Personal Property Taxes (types CE, HE, TP & FE)	\$0.32/\$100 Assessed Value	\$0.07/\$100 Assessed Value	\$0.3143/\$100 Assessed Value
PERSONAL PROPERTY TAX		\$2.00/\$100 of Assessed Value, less State Relief of 40% Personal Use Vehicles >\$1000, <\$20,000	\$.85/\$100 of Assessed Value, less State Relief of 40% Personal Use Vehicles >\$1000, <\$20,000	\$2.00/\$100 of Assessed Value, less State Relief of 40% Personal Use Vehicles >\$1000, <\$20,000
PUBLIC SERVICE PPT				
TAX PENALTIES	10% Penalty, 10% Interest per Annum	10% Penalty, 10% Interest per Annum	10% Penalty, 10% Interest per Annum	10% Penalty, 10% Interest per Annum \$30 minimum fee. Retail .0020 (\$.20 per hundred)Repair/Personal/Business Services .0036 (\$.36 per hundred) Professional .0056 (\$.58 per hundred) Wholesaler .0005 (\$.05 per hundred) Public Utility Services .0050 (\$.50 per hundred) Photography \$10.00 flat rate Other Misc. Businesses Per State Code Listing
BUSINESS LICENSE TAX				
VEHICLE DECALS	\$30 fixed fee, no gross receipts \$30 (added to Personal Property in FY 2021)	\$30 fixed fee, no gross receipts \$30 (added to Personal Property in FY 2021)	\$50 minimum fee, plus \$.13 per \$100 on the previous year's gross receipts (max \$500) \$27 (added to Personal Property in FY 2021)	\$31 Vehicles, \$18 Trailer \$31 per cart
GOLF CART DECALS	\$0	\$0	\$0	\$0.01/\$100 Value
BOAT TAX	\$0	\$0	\$0	\$0.01/\$100 Value
TRANSIENT OCCUPANCY	5% gross receipts on rental income	5% gross receipts on rental income	5% gross receipts on rental income	4% gross receipts plus \$1 per room night
SHORT TERM RENTAL TAX	5% gross receipts on rental income	5% gross receipts on rental income	5% gross receipts on rental income	4% gross receipts plus \$4 per room night
BUILDING/ZONING PERM	\$25 zoning application, \$150+Adv SUP and Re-Zone	\$25 zoning application, \$150+Adv SUP and Re-Zone	Full menu of building and zoning	\$35 - \$100
MEALS TAX	5% gross receipts on sales	5% gross receipts on sales	5% gross receipts on sales	5.5% gross receipts on sales
MEALS & TOT LATE FEE	10% Penalty \$12 per month	10% Penalty \$8 per month	10% Penalty \$9.10 per month	\$16.66 per month
TRASH REMOVAL				
BOAT DOCKAGE FEES	\$2.00 per linear foot of vessel per night	\$2.00 per linear foot of vessel per night	\$1.00 per linear foot of vessel per night Rober Reed	\$3.00 per linear foot of vessel per night
BOAT RAMP FEES	No fee with Accomack County Sticker, \$7 parking without	No fee with Accomack County Sticker, \$7 parking without	\$5 per week	No fee
RAMP ANNUAL DECAL	Eliminated	Eliminated		N/A
WATER CHARGES	\$38.40 first 3,000 gallons \$.01975 per gallon 3,001 to 15,000 \$.00995 per gallon over 15,000	\$29.64 first 3,000 gallons \$.00959 per gallon 3,001 to 15,000 \$.00995 per gallon over 15,000	\$29.00 first 6,000 gallons \$.00436 per gallon over 6,000	\$33.46 first 2,000 gallons \$.00250 per gallon 2,001 to 10,000 \$.00375 per gallon 10,001 to 15,000 \$.005 per gallon over 15,000
SEWER CHARGES	\$.01512 per gallon	\$65.73 first 3,000 gallons \$.02315 per gallon 3,001 to 7,000 \$.02249 per gallon 7,001 to 15,000 \$.02218 per gallon 15,001 to 30,000 \$.02185 per gallon 30,001 to 40,000 \$.02154 per gallon 40,001 to 90,000 \$.02056 per gallon 90,001 to 200,000 \$.02024 per gallon 200,001 to 400,000 \$.01929 per gallon 400,001 to 500,000 \$.01873 per gallon over 500,000		\$63.12 first 2,000 gallons \$.00411 per gallon 2,001 to 5,000 \$.00585 per gallon 5,001 to 10,000 \$.00780 per gallon 10,001 to 15,000 \$.01170 per gallon over 15,000
WATER TIE IN FEE	\$	\$		\$
SEWER TIE IN FEE	1,500	1,500	3/4" \$3,708, 1" \$9,270	4,875
	HRSD Published Rates			7,475