



TOWN OF OCCOQUAN



ADOPTED Fiscal Year 2019 Budget and Capital Improvement Program



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**TOWN OF OCCOQUAN
VIRGINIA**

**FY 2019
Adopted Budget
and
Capital Improvement Program**

Elizabeth A.C. Quist, Mayor

Patrick A. Sivigny, Vice-Mayor

J. Matthew Dawson, Council Member

Jim Drakes, Council Member

Cindy Fithian, Council Member

Joe McGuire, Council Member

Kirstyn Barr Jovanovich, Town Manager

Prepared by the Occoquan Budget Committee

Town of Occoquan, Virginia



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Occoquan
Virginia**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Town of Occoquan, Virginia for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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INTRODUCTION



DIRECTORY OF OFFICIALS AND STAFF

Directory of Officials

Elizabeth A.C. Quist, Mayor
Patrick A. Sivigny, Vice-Mayor
J. Matthew Dawson, Council Member
Jim Drakes, Council Member
Cindy Fithian, Council Member
Joe McGuire, Council Member

Directory of Staff

Kirstyn Barr Jovanovich, CFM, Town Manager
Adam Linn, Chief of Police/Town Sergeant
Christopher Coon, Town Clerk
Carla Rodriguez, Town Treasurer
Bucky Brill, Maintenance Supervisor
Julie Little, Events and Community Development Director
Pam Holbert, Administrative Assistant

Contracted Services/Appointments

Martin Crim, Town Attorney
Ned Marshall, L.S., Zoning Administrator/Subdivision Agent
Bruce Reese, P.E., L.S., Town Engineer

TOWN MANAGER TRANSMITTAL LETTER



TOWN OF OCCOQUAN

Circa 1734 • Chartered 1804 • Incorporated 1874
314 Mill Street • PO Box 195 • Occoquan, Virginia 22125
(703) 491-1918 • Fax (571) 398-5016 • info@occoquanva.gov
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TOWN COUNCIL
Elizabeth A. C. Quist, Mayor
Patrick A. Sivigny, Vice Mayor
J. Matthew Dawson
Jim Drakes
Cindy Fithian
Joe McGuire

TOWN MANAGER
Kirstyn Barr Jovanovich

June 30, 2018

Dear Mayor Quist and Members of the Occoquan Town Council:

I am pleased to present the Fiscal Year (FY) 2019 Adopted Budget for the Town of Occoquan for the period beginning July 1, 2018 and ending June 30, 2019. This budget document includes the Town's General Fund budget, Capital Improvement Program for Fiscal Years 2019-2023, Mamie Davis Fund budget, and Craft Show Fund budget. Throughout this document, you will notice emphasis on the Town Council's seven priorities that were established by the Town Council in 2015 and refined in 2018: community development and programming, historic preservation and town appearance, parking management, pedestrian safety and access, public safety, Riverwalk and usages, and stormwater management.

Budget Development Process

The FY 2019 Adopted Budget continues to build on the budgeting process that was implemented during FY 2016 and refined in subsequent years. During the FY 2016 budget process, staff and Council worked together to redevelop the Town's budget in an effort to increase transparency and clearly illustrate the cost for the services and programs that the Town of Occoquan provides its residents, businesses, and visitors. This same approach was taken and further refined during subsequent budget processes. As a result of the hard work and commitment to creating a transparent and communicative document, the Town of Occoquan received the Government Finance Officers Association's Distinguished Budget Presentation Award for the FY 2016, 2017 and 2018 Adopted Budgets. This award represents a significant achievement that reflects the Town's commitment to meeting the highest principles of governmental budgeting. The FY 2019 budget process aims to build on this achievement and continue to develop a highly transparent, communicative, informational, and effective budget document and process for its community.

The FY 2019 budget process began in October 2017 as staff began to evaluate the Town's expenses and revenues, service delivery needs and expectations, and the manner in which the

Town was delivering those needs and expectations to the community.

During the November 21, 2017 meeting, Town Council discussed the priorities that were initially established in 2015, and further refined those priorities in preparation for the FY 2019 budget process. The following priorities were used as guidance in developing the budget:

- Community Development and Programming
- Historic Preservation and Town Appearance
- Parking Management
- Pedestrian Safety and Access
- Public Safety
- Riverwalk Project and Usages
- Stormwater Management

All Funds

The total FY 2019 Adopted Budget encompassing all funds includes \$1,408,770 in revenues and \$1,465,974 in expenditures, resulting in an \$57,204 deficit for all funds. This reflects an increase of 35.5 percent in revenues, and a 30.8 percent increase in expenditures over the FY 2018 Adopted Budget. A portion of the difference between the total fund revenues and expenditures is due to planned FY 2019 capital improvement projects in the amount of \$606,100 exceeding the anticipated annual net revenue from the Arts and Crafts Shows of \$101,996 for FY 2019. As in previous years, prior year reserves from the Craft Show Fund will fund the anticipated deficit. A detailed explanation of the Town's reserves is available under the Reserves and Debt Management detail further in this document.

Taxes - General Fund

The Town's General Fund is supported through taxes, service fees, licenses, and other revenue from the local, State, and Federal government. The FY 2019 Adopted Budget maintains the Town's Real Estate tax rate of \$0.12 per \$100 of assessed value. Properties were reassessed in 2017 and assessments are expected to increase on average by 6.54 percent over last year's assessments.

Based on 2017 real estate data and including the 6.54 percent estimated increase in assessments, on average, maintaining the current real estate tax rate results in a \$16 to \$31 annual tax increase, or \$1.33 to \$2.58 per month, for properties valued between \$200,000 and \$400,000. For properties valued between \$400,000 and \$700,000, the increase in assessed values will result in a \$31 to \$55 annual tax increase, or \$2.58 to \$4.58 per month, in taxes paid to the Town. Approximately 82 percent of the Town's real estate stock is valued between \$200,000 and \$700,000.

With the average increase in assessments and maintaining the current rate, Real Estate tax revenue is estimated to increase by \$14,140 over the FY 2018 Adopted Budget. More detailed information on the Town's real estate taxes and other revenue sources is available further in this document under the General Fund detail.

Capital Improvement Program

The Capital Improvement Program (CIP) is the Town's five-year plan for capital projects that is reviewed and updated annually as part of the budget process. Projects planned for FY 2019 include the installation of the ADA Accessible Canoe and Kayak Ramp, installation of crosswalks at Mill/Ellicott Streets and Mill/Washington Streets, repairs to the Town Hall sidewalk, and the second phase



River Mill Park

of refuse and recycling container replacements in the Historic District. More detailed information on the FY 2019 Adopted CIP including project descriptions, estimated costs, and funding sources, is available under the CIP detail of this document.

Funding for the Capital Improvement Program is generated from the semi-annual Arts and Crafts Shows. Over the last several years, the Town Council has adopted a policy of not utilizing Craft Show revenues to supplement the General Fund and instead designating that funding for capital projects that are generally long term, higher value projects than those incurred annually in the General Fund. This practice allows the Town to pay for higher cost projects, including infrastructure and building maintenance, and equipment replacement, without incurring debt. Currently, the Town's two Arts and Crafts Shows generate approximately \$100,000 annually in net revenue. The FY 2019 CIP has \$606,100 in planned projects, including grant, public safety, and CIP funding sources.

Staffing and Employee Benefits

The FY 2019 Adopted Budget includes the authorization of part-time police officers drawing from an annual hourly pool of 1,820 hours. The addition of these positions will support a 'calls for service' police department structure aimed at providing patrol coverage during times when calls for service have historically occurred. The budget impact for these positions is \$51,803 in expenditures, and an estimated revenue impact of \$26,825. The positions are primarily funded through existing tax revenues, allocations from the State Aid to Localities with Police Departments funding (HB599), as well as revenues received from court and civil fines.

The Adopted Budget continues to include the seasonal Maintenance Worker position that was first included in the FY 2018 Adopted Budget and serves as a 'dock master' to address maintenance and usage concerns during peak times on the Town's public dock and boardwalk. This position aims to provide a town presence on the dock during peak times to ensure compliance with regulations and to address maintenance needs on the dock. The estimated

budget impact for the addition of this position is \$5,813. On the revenue side, it is estimated that with increased enforcement and a revised fee schedule for boats docking, the Town would generate \$2,100 in revenue from dock fees. These fees will assist in offsetting the cost associated with funding this seasonal position.

The Adopted Budget also includes a three percent increase for the seven town positions that are currently permanently filled. These are merit increases based on annual performance appraisals conducted in February 2018. The estimated budget impact for the inclusion of the merit increases for all seven positions is \$9,857.

The FY 2019 Adopted Budget continues to include funding for an employer-offered health insurance benefit for all current and new employees, which was first established in the FY 2018 Adopted Budget. The FY 2019 Adopted Budget includes \$3,000 in funding for employees currently participating in the program and assumes no new participants, which is an 82 percent reduction from the FY 2018 Adopted Budget. In order to improve employee retention, attract highly qualified employees, and for the Town of Occoquan to be competitive with similar organizations, the Town instituted this health insurance option in FY 2018 in order to improve its benefit package. The estimated funding for the health insurance option included in the Adopted budget is based on the Town's continued participation in The Local Choice (TLC). Administered by the Commonwealth of Virginia, TLC health benefits program was created by the General Assembly in 1989 and has been providing coverage to local jurisdictions since 1990. TLC requires that the employer pay at least 80 percent of the premium costs, while the participating employee pays the remaining 20 percent.

More detailed information on the budget and organizational impact is available under the General Fund detail later in this document.

Events and Community Development

In FY 2019, we will focus on the future of the Occoquan Arts and Crafts Shows. In May 2018, the Town Council established a Craft Show Exploratory Committee consisting of residents, both living in and outside of the historic district, Town businesses, and Town staff members, and tasked the Committee with evaluating the Town's semi-annual arts and crafts shows. The purpose of the group is to review the event to ensure it is meeting its intended goals of (1) enhancing the Town of Occoquan as a center for living, shopping, dining, art, and history, and (2) generating funds for town capital projects and other town financial needs. The Committee is expected to provide a report to the Town Council by the end of 2018, with any changes to the shows implemented no earlier than Fall 2019 (FY2020). This Committee's work may have significant impact on the show's revenue generation and impact the Town's Capital Improvement Program.

There are currently no planned changes to the FY2019 shows and we are continuing to focus on making great strides in the quality and reputation of the Town's semi-annual Arts and Crafts Shows, as well as developing and implementing other quality programming and events for our community. Over the last several years, we have made a concerted effort to reduce the number of service vendors and increase the number of quality handcrafters and artisans participating in the Arts and Crafts Shows. In 2018, Town Council directed staff to prohibit service vendors from participating in the show, including the elimination of the sponsorship program. This was done in an effort to ensure only handcrafters were located on Mill Street and that emphasis was placed on improving the quality of the show. In our 50th year of shows, we will focus on maintaining our current vendors and bringing in new, quality vendors, as well as creating an all-around experience for our vendors, visitors, residents, and businesses.



Occoquan Arts and Crafts Show

In 2018, the Events and Community Development Director established quarterly town/business partnership meetings in an effort to strengthen communication between the town and business community and consolidate resources in support of community programming and tourism. This effort has been met with enthusiasm from the business community and has resulted in the launch of a summer kick-off event in May, and the cross-marketing and enhancement of current business sponsored, and town led events. In FY 2019, the Town will continue to enhance current programming and work closely with the business community to promote the town and support the Town's position as a premier riverfront community.

Summary

This year's budget continues to build on the process that was established during the FY 2016 budget process. The intent of the budget document is to ensure that the way we are reporting revenues and expenditures clearly identifies costs associated with each program, service, and activity that the Town provides. This budget also includes estimates and projections based on several years' worth of data, as well as environmental factors, to better estimate revenues and expenditures.

The FY 2019 Adopted Budget includes minor adjustments to revenue and expenditure categories, with a majority of new expenses being related to employee compensation and benefits, and public safety staffing structure.

As your Town Manager, I am very optimistic about the Town's financial position and our future. As we continue to improve and build upon the budget process now and into future years, the goal will continue to be to produce a transparent and communicative document. I am looking forward to continuing to work with staff, Council, and the community to build a vibrant and viable community.

Respectfully Submitted,



Kirstyn Barr Jovanovich, CFM
Town Manager

HOW THE BUDGET IS ORGANIZED

The Budget Process

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

Budget Calendar

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

Amendments to the Adopted Budget

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

Budget as a Planning Tool

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

During this year's budget process, the Town continued to refine the improvements that were implemented during the FY 2016 budget process, during which significant steps were taken to develop a series of planning documents to help guide the growth of the community toward achievement of its potential.

Included with this budget document is a revised Five-Year Capital Improvement Program (CIP), to include an updated Infrastructure Management Program and Vehicle and Equipment Replacement Schedule. These documents work together to outline the priorities of the organization and community to ensure that the Town takes the necessary steps in maintaining and improving the community for our businesses, residents, and visitors in the years to come.

In addition, the Town completed the update to its Comprehensive Plan in FY 2017, which was developed in a manner that brought the document in line with the needs and desires of the community now and into the future. Upon the completion of the Comprehensive Plan, the Town initiated a comprehensive update to the Town's zoning and subdivision codes, which was completed in FY 2018. After the completion of the zoning and subdivision update, the Town began the process of recodifying the entire Town Code, which has not been performed since 1999. The purpose of these activities is to ensure that these documents, which are used to implement policies and serve as the Town's governing documents, are in line with the Comprehensive Plan, the State Code, and are consistent throughout. The budget is a major function of this planning and development process.

Basis of Accounting and Budgeting

The "basis of accounting" and "basis of budgeting" determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Accounting on a "cash basis" means that revenues and expenditures are recorded when cash

is actually received or paid out. This method is used by many small businesses, but it has limitations which make it unsuitable for larger, more complex organizations. Most larger businesses employ “full accrual accounting,” in which revenues are recorded when earned (rather than when received), and expenditures are recognized when an obligation to pay is incurred (rather than when the payment is made.) Capital expenses (the costs of acquiring tangible assets) are recognized over the life of the asset, not when the asset is purchased.

Governments typically employ a hybrid basis of accounting termed “modified accrual.” Under this system, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period. Expenditures are recognized when the obligation to pay is incurred; however, capital expenditures are recognized at the time of the purchase. This means that governments may experience significant increases and decreases in total expenditures from year to year, because capital expenses tend to be large and unevenly timed. To help explain year to year expenditure trends, governments frequently report capital expenditures separately from operating costs in their budget documents.

In FY 2011, the Town converted from the cash basis of accounting to a modified accrual basis in order to better recognize revenues and expenditures as they are earned and expensed. The Town of Occoquan uses modified accrual accounting and budgeting for its governmental fund types, including the General Fund, CIP Fund, Mamie Davis Fund, and Craft Show Fund. Capital assets, under this modified method, are not reported on the Statement of Net position, nor is depreciation expense recorded on the Statement of Activities.

The Town’s Annual Financial Report shows the status of the Town’s finances in conformance with generally accepted accounting principles (GAAP) and is prepared annually by an independent audit firm under the full accrual accounting method, and in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. The presentation in this approach includes not just current assets and liabilities, but also capital assets and long-term liabilities. Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter. In most cases this conforms to the way the Town prepares its budget. Exceptions are as follows:

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget Basis).

- Capital Outlays within the CIP Fund are recorded as assets on a GAAP basis with the cost allocated over their estimated useful lives and reported as depreciation expense, while they are expended immediately on the Budget Basis.
- Real and personal property taxes not collected within 60 days after year-end are reflected as unavailable revenues (GAAP) and revenue on the Budget Basis.

THE BUDGET IN BRIEF

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

1. General Fund
2. Craft Show Fund
3. Mamie Davis Fund
4. Capital Improvement Fund

The FY 2019 Adopted Budget all funds totals \$1,408,770 and \$1,465,974 for revenues and expenditures, respectively. This represents an increase of \$369,270 or 35.5 percent in revenues and an increase of \$345,344 or 30.8 percent in expenditures from the FY 2018 Adopted Budget.

Funds Summary - Revenues and Expenditures**GENERAL FUND**

Categories	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$685,415	\$888,606	\$719,010	\$745,666	\$755,920	\$36,910	5.1%
Expenditures (Uses)	\$685,415	\$784,892	\$719,010	\$659,142	\$755,920	\$36,910	5.1%

CRAFT SHOW FUND

Categories	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$217,125	\$229,037	\$216,390	\$192,098	\$203,950	-\$12,440	-5.7%
Expenditures (Uses)	\$104,108	\$102,574	\$108,120	\$104,708	\$101,954	-\$6,166	-5.7%

MAMIE DAVIS FUND

Categories	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$2,000	\$12,673	\$4,100	\$1,400	\$2,600	-\$1,500	-36.6%
Expenditures (Uses)	\$2,000	\$10,436	\$2,000	\$6,032	\$2,000	\$0	0.0%

CAPITAL IMPROVEMENT FUND

Categories	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	Change Adopted to Budget	
						\$	%
Revenues (Sources)	\$ -	\$ -	\$100,000	\$ -	\$446,300	\$346,300	346.3%
Expenditures (Uses)	\$337,000	\$304,310	\$291,500	\$121,449	\$606,100	\$314,600	107.9%

General Fund

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

General Fund Revenue

Total revenues for FY 2019 in the General Fund are \$755,920. This is an increase of \$36,910, or 5.1 percent over the FY 2018 Adopted Budget. Occoquan's General Fund revenue is supported by taxes, fees, charges for service, fines, and state and federal aid.

The FY 2019 Adopted Budget revenues maintain the same budget categories that were developed in the FY 2016 budget process and refined in the FY 2017 Budget. The increase in revenues over current year budget is partially attributable to the FY 2019 Adopted Budget including an increase in estimated revenues in public safety fines. This estimate is based on increased patrol and enforcement activities within the current year, and on anticipated activity as a result of increased public safety staffing with emphasis placed on pedestrian safety and traffic enforcement activities within the Town. In addition, a 6.5 percent increase in real estate assessments resulted in an estimated revenue increase of \$14,140 over the FY 2018 Adopted Budget.

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

Real Estate and Meals taxes make up the largest portion of General Fund Revenues, accounting for over 60 percent of revenue. Real Estate taxes account for 31 percent of General Fund revenue and are \$232,500 for FY 2019, based on a real estate tax rate \$0.12 per \$100 of assessed value. Real Estate was reassessed in 2017, resulting in an estimated 6.5% increase in overall valuation from \$186,084,400 to \$198,252,700.

General Fund Expenses

The FY 2019 Adopted Budget General Fund expenditures are estimated at \$755,920. This is an increase of \$36,910 or 5.1 percent over the FY 2018 Adopted Budget. The increase in expenditures is attributable to the authorization of part-time police officer positions drawing from an annual hourly pool of 1,820 hours.

Craft Show Fund

The Craft Show Fund is a separate fund that supports the semi-annual Arts and Crafts Shows. Previously, revenues generated from the Arts and Crafts Shows supplemented the General Fund; however, in recent years, the Town Council has made it a policy to utilize these funds primarily for capital improvement projects and other large, one-time costs incurred by the Town. Together, the fall and spring shows generate approximately \$100,000 in net revenue each fiscal year to fund the Town's Capital Improvement Program. The Craft Show Fund is primarily used to fund the operation of each craft show.

In May 2018, the Town Council established a committee to evaluate the Arts and Crafts shows and to provide recommendations for improvements or changes to the show no earlier than Fall 2019. The recommendations of this committee and any changes implemented will have an impact on funds available for Capital Improvement Program.

Mamie Davis Fund

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

Capital Improvement Fund

The Capital Improvement Fund is not a revenue generating fund. It utilizes the net revenues generated from the semi-annual Arts and Crafts Shows to implement capital improvement projects identified within the Capital Improvement Program (CIP). These projects are often one-time, large cost projects that cannot be funded or supported through the General Fund. Many of the projects included in the FY 2019 Adopted CIP aim to address the seven goals identified by Town Council. The FY 2019 Adopted Budget projects amount to \$606,100 in capital costs. In the FY 2019 budget, \$446,300 in revenue is identified as part of the CIP Fund.

While this is not a revenue generating fund, the \$446,300 reflected in the revenue category is grant funding. Of that amount, \$100,000 is grant funding administered by the Virginia Department of Conservation and Recreation (DCR) through the Federal Highway Administration's (FHA) Recreational Trails Program (RTP) for the construction of the canoe and kayak launch; \$4,500 for trail work on the Tanyard Hill property through the Prince William Trails and Streams Coalition; and \$5,800 for pending public safety grant requests. The remaining \$336,000 is 80/20 match grant funding that has been awarded to the Town through VDOT's Transportation Alternatives Program (TAP) for intersection improvements on Mill Street.

Other Funds**Operating Reserves**

The FY 2019 Adopted Budget maintains a \$200,000 operating reserve. The operating reserve is estimated at approximately 90 to 120 days, or 25 to 33 percent of operating expenses and is intended to serve as the Town's safety net should the Town incur unexpected costs mid-fiscal year, as well as to compensate for an unexpected loss in revenue or a revenue source. The operating reserve was established during the FY 2016 budget process.

Public Safety Fund

The Public Safety Fund tracks funding received from State Aid to Localities with Police Departments (HB599). This funding is tracked separately and used for public safety projects. The FY 2019 Adopted Budget includes \$6,300 in funds from the Public Safety Fund to finance planned capital projects in the public safety category.

PEG Fund

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

Public Art Fund

The Public Art Fund is used to track donations made to the Town for the installation and development of public art projects within the community. The Town received a donation in 2016 in the amount of \$500 for this purpose. There are currently no planned public art projects.

Description of Each Fund

The following matrix illustrates of which major fund each Department/ Activity is a part.

Department/Activity	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund
Administration	✓			✓
Finance	✓			✓
Information Technology				✓
Parks and Events	✓	✓		✓
Public Safety	✓			✓
Public Works	✓		✓	✓
Governing Body	✓			

TOWN COUNCIL PRIORITIES

During the FY 2016 Budget process, the Town Council identified six priorities to guide the budget development process. In FY 2018, the Town Council refined these goals and added Public Safety as its seventh priority.

COMMUNITY DEVELOPMENT AND PROGRAMMING

- Develop community programming and events
- Increase reputation and viability of annual events
- Business support

HISTORIC PRESERVATION AND TOWN APPEARANCE

- Maintain and preserve historic properties
- Promote maintenance of public and private properties

PARKING MANAGEMENT

- Manage parking and traffic issues in Historic District

PEDESTRIAN SAFETY AND ACCESS

- Promote safe intersections and sidewalks
- Manage traffic impacts and pedestrian safety
- Increase pedestrian access

PUBLIC SAFETY

- Identify and address public safety concerns

RIVERWALK AND USAGES

- Encourage development of Riverwalk along riverfront
- Manage and support recreation activities and uses

STORMWATER MANAGEMENT

- Identify and support opportunities for stormwater management

VISION

In 2016, the Town of Occoquan revised and adopted its 2016-2026 Comprehensive Plan. As part of this process, the Town developed a Vision and five themes that guided the development of the document, as well as the action steps that were developed to achieve those themes and vision. The Comprehensive Plan is a policy document that is utilized during the development of the budget and supports the Town Council's seven priorities.

Vision

Occoquan prides itself on honoring the past while embracing the future. The small-town charm attracts visitors from all over the world; the beauty of the natural environment attracts outdoors and nature enthusiasts, and the successful mixed-use zoning attracts a wide variety of businesses and restaurants. Residents and business owners live and work together in a supportive relationship that enhances the Town's reputation and quality of life. Occoquan's vision includes a premier set of standards that will secure and promote the Town throughout the twenty-first century and beyond. Championing the maintenance and improvement of the Historic District will provide an economic boon for the Town and will be accomplished with its designation as a Main Street America community and the continued outstanding stewardship exhibited by the Town's leadership. In addition to the Main Street America program, the completion of the Riverwalk along the Town's waterfront will guarantee the community's continued popularity within the region. Occoquan, Virginia has been and will continue to be a premier destination for those who enjoy the beauty and benefits of historic waterfront communities.

TOWN AND COMMUNITY INFORMATION

Historic Occoquan is an original 18th century mill town nestled on the banks of the Occoquan River. Designated for inclusion in the National Register of Historic Places in 1983, Occoquan is neither a precise restoration nor a museum, but a vibrant community that successfully combines over 300 years of history with the modern attractions of the future, an island of small town charm in a major metropolitan area.

Occoquan is home to approximately 1,000 residents and has a number of attributes that set it apart from other jurisdictions, including a prime location along the Occoquan River, a rich and well-documented 300-year history, and a compact and walkable downtown business district. In addition, it is located at the juncture of three major commuter routes and is within and shares its border with the 12th and 2nd wealthiest counties¹ in the United States (Prince William County and Fairfax County, respectively.)

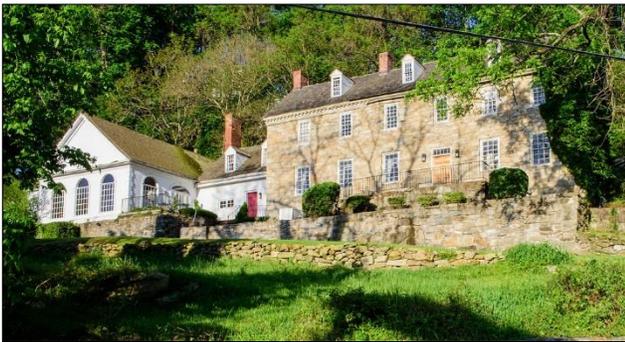
¹ 2012 American Community Survey, Wealthiest US Counties by Median Household Income

The Town of Occoquan boasts a unique business community that is home to over 100 small businesses including restaurants, boutiques, art galleries, home furnishings, antiques, and other fine goods. In addition to hosting the award-winning Occoquan Arts and Crafts Show twice a year, which brings more than 10,000 people to the area to shop a wide variety of arts, crafts, and handcrafted goods, the Town and its business community hosts other special events throughout the year including shopping events, outdoor concerts, kid friendly activities, and several holiday celebrations, including the annual Holiday Tree Lighting event and Town Blessing.

The Town is governed under the Council-Manager form of government. The Town government engages in wide ranges of municipal services including general government administration, public safety, public works, and parks, recreation and cultural. Judicial administration, education, fire, library, health, and welfare services are provided by Prince William County.

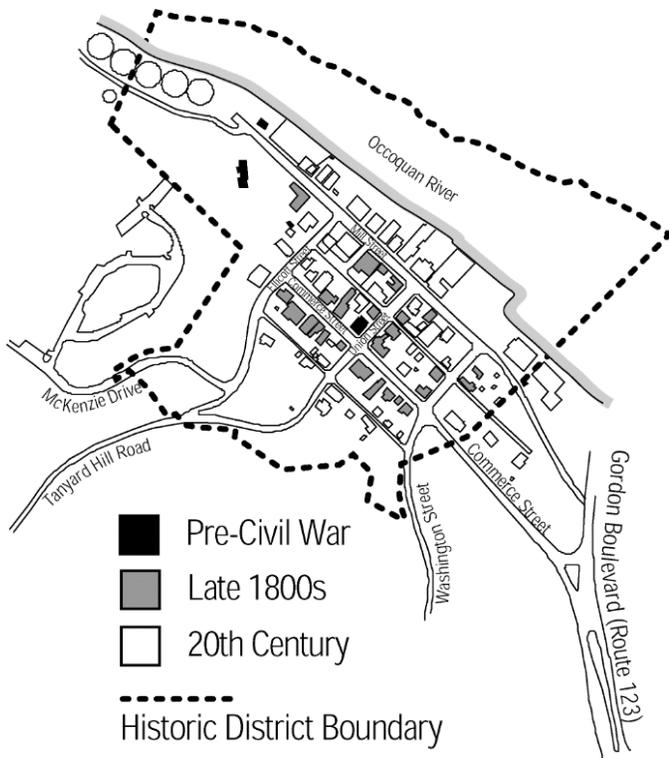
Our History

Occoquan established its commercial and residential successes long before Virginia was a colony when Captain John Smith traveled the Occoquan River to establish trade routes between the Dogue Indians and English settlers. The rolling hills, strong water falls, and natural beauty of the area attracted entrepreneurs like John Ballandine. During the late eighteenth century, he established Occoquan as a full-service town with mills, forges, stores, tolling points, and multiple residences.



Rockledge Mansion

The most famous of these residences is Rockledge Mansion, built circa 1760 with stone from Occoquan's own quarry of Virginia blue stone. Supposedly designed by the famous William Buckland, the home still sits perched above the town as Ballandine requested. It was this residence that served as the town's bakery, ice house and spring well. Ballandine also built one of the most internationally famous mills of the late 1700s. The structure, designated as the first automated mill in North America, now serves as the Occoquan Historical Society's Mill House Museum. The success and beauty of eighteenth century Occoquan attracted more entrepreneurs. Its most successful gentleman, Nathaniel Ellicott, came to officially settle the area after establishing Ellicott City, Maryland. The Town was formally platted in 1804 and its original boundaries form the basis of the current Historic District. The 1800s proved quite prosperous for Occoquan – multiple residences and storefronts established an attractive stopping point for those journeying to the Nation's



Capital. Many of the buildings constructed during this era are still intact along Mill and Commerce Streets.

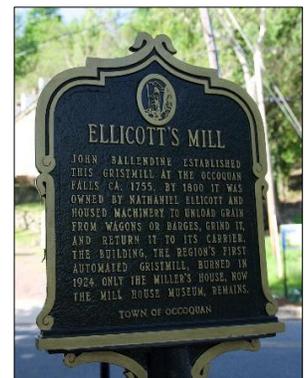
This map indicates the location of older buildings in the central area of Town and their periods of construction. The map also shows the Town’s Historic District, as adopted in August 1999, which roughly mirrors the boundaries established in the 1804 charter. In 2014, the Town’s boundary was extended westward to include Fairfax Water’s one-acre parcel, which was converted into River Mill Park in 2016.

In 1916, a major fire destroyed a number of commercial structures on Commerce, Union, and Mill streets. Other fires over the

years have destroyed significant buildings, including the flour mill in 1924 and Ebenezer Church in 1923. The Church was rebuilt the following year on the same site where it still stands today.

The progression of the twentieth century proved difficult for Occoquan, but the Town has persevered none the less. Heavy silting of the river and the water authority’s takeover of the river’s dam proved damaging for water transportation and recreation. Multiple fires and hurricanes raged through Town destroying many of its original buildings. The construction of Route 1 and I-95 deemed Occoquan temporarily obsolete. But Occoquan’s endurance, positivity, and proactive mindset have resulted in the Town becoming popular and successful once again.

In 1984, Occoquan secured its status as an official Historic District listed on the National Register of Historic Landmarks. Inside the boundaries of the District sit a multitude of individually registered buildings and sites that still lend the Town a quaint appearance. In the early 2000’s, the Town took steps to better emphasize its rich historical heritage through the establishment of a walking tour and the placement of 14 commemorative markers throughout the Town. The markers are cast with a description on one side and an etched image of the site from historic photographs on the other.



Historic Marker

Today, Occoquan is home to more than 1,000 residents and has a unique mixed-use historic downtown business district that features a wide-range of small businesses including antiques, toys, home goods, art and boutiques, as well as a range of restaurants, sandwich shops, cafes, and service businesses including finance, real estate, pet sitting, and insurance. Mixed within these businesses are residential units and homes, including apartments, condominiums, single-family, and multi-family dwellings. Many communities strive to bring mixed-use developments to their localities in order to create and promote an active and vibrant community and downtown area. In 1804, the Town of Occoquan was developed in this manner and the Town has successfully maintained this atmosphere more than 200 years later.

Demographic Snapshot

Category	Town of Occoquan	Prince William County
Population[^]	1,076	463,023
Age*		
Median Age	42.0	34.4
5-14 years	8.4%	15.8%
15-17 years	1.0%	4.5%
18-24 years	3.2%	8.8%
15-44 years	40.2%	43.0%
16 years and over	84.6%	75.0%
18 years and over	83.8%	72.0%
65 years and over	11.0%	8.3%
75 years and over	2.7%	2.8%
High School Graduate or Higher*	98.8%	89.0%
Bachelor's Degree or Higher*	59.7%	39.5%
Housing*	519 Units	144,314 Units
Median Income*	\$87,917	\$98,546
Individuals Below Poverty Level*	6.4%	7.0%
Veterans*	134	40,743
Race*		
White	79.6%	64.9%
African American	19.0%	23.3%
Hispanic or Latino	5.2%	21.9%
American Indian + Alaska Native	0.0%	1.2%
Asian	3.9%	10.2%
Native Hawaiian + Pacific Islander	1.4%	0.4%
Other Race	1.4%	5.9%
Foreign Born Population*	112	101,144

US. Census Bureau, American Fact Finder, 2017 Population Estimate[^]

2012-2016 American Community Survey 5-Year Estimates*



By Car

The Town of Occoquan is located at exit 160 on I-95 and houses the Prince William County Visitors' Center. In addition, the Town is accessible from Route 123 (Gordon Boulevard), Old Bridge Road, and Tanyard Hill Road.

By Train

The Town of Occoquan is located approximately ten minutes from the Amtrak Auto Train. The Auto Train transports individuals and their vehicles nonstop from the Washington DC area to just outside of Orlando, Florida. As a service, the Occoquan Transportation Company, a private shuttle company, provides a daily shuttle service from the Lorton Auto Train to the Town so that auto train passengers can come into Town to shop and dine before boarding the train to Florida.

The Town is also located approximately 10 minutes from the Virginia Railway Express (VRE) Woodbridge station. The VRE is a commuter rail service serving central and northern Virginia and the District of Columbia that operates Monday through Friday, primarily traveling northbound toward Washington DC in the morning, and southbound toward Manassas and Spotsylvania in the evening.

By Plane

The Town of Occoquan is located approximately 35 minutes from Dulles International Airport, Ronald Reagan Washington National Airport, and the Manassas Regional Airport. The airports are accessible via VA-28, I-95 and VA-234, respectively.

By Trail

The Town of Occoquan is also accessible via the Occoquan Water Trail, US Bike Route 1, East Coast Greenway, Fairfax Cross County Trail, and the Potomac National Scenic Trail. Most of these trails run through Occoquan and are clearly marked along the trail. Maps are available on the Town's website, at the Visitors Center, and Mill House Museum.

FINANCIAL ASSESSMENT

Through sound management practices and conservative budgeting policies of the Town Council over the years, the Town is in a financially sound position and is able to weather negative economic impacts.

A measure of the Town's long-term financial strength is the size of the Town's unrestricted fund balance. Beginning with the FY 2016 budget process, the Town established a policy to develop an operating reserve and has maintained a \$200,000 balance in that fund. This amount is based on 90 to 120 days' worth of operating expenses and is available should the Town lose a major revenue source or be subjected to some other financial impact.

The goal of the Town Council is to maintain the Town's \$200,000 reserve fund and to grow the revenue generated by the semi-annual Arts and Crafts Show in order to continue to fund the Town's Capital Improvement Program in the years to come. By designating the craft show net revenue toward CIP projects, the Town is able to limit its need to incur debt on large scale capital projects. Currently, the Town carries no debt.

FINANCIAL POLICIES

Balanced Budget – the Town will fund all current expenditures with current revenues and use nonrecurring revenues for nonrecurring expenditures.

Long-Range Planning – the Town will identify long-term projects and impacts and incorporate these projects into the Town's Capital Improvement Program and Future Projects list. In addition, the Town will take long-range impacts into consideration when developing the annual operating budget.

Asset Management – the Town will maintain an Infrastructure and Building Maintenance Schedule and a Vehicle Replacement Plan and review these plans as part of the annual budgeting process. The purpose of these documents will be to identify future asset costs and needs and plan replacement and maintenance needs as part of the operating budget and the Capital Improvement Program.

Revenue Diversification – the Town will maintain a diversified and stable revenue structure to protect it from short-term fluctuations in any one revenue source.

Fees and Charges – the Town, where possible, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational as well as indirect costs or capital costs, and the Town will periodically review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

Use of Craft Show Revenues and Nonrecurring Revenues – the Town will use net revenues from the semi-annual craft shows to support the Capital Improvement Program and other nonrecurring revenues for nonrecurring or one-time expenditures.

Reserves – the Town will maintain a balance of 90 to 120 days’ worth of operating costs in the operating reserves.

FINANCIAL SUMMARIES



MAJOR FUNDS**GENERAL FUND**

- Serves as Town's chief operating fund.
- All financial resources not included in another fund.

CRAFT SHOW FUND

- Includes operating expenses for semi-annual craft shows.
- Includes net revenues not designated for capital projects.

MAMIE DAVIS FUND

- Includes interest revenues generated from \$100,000 endowment.
- Includes \$100,000 of permanently restricted funds.

CAPITAL IMPROVEMENTS FUND

- Includes funding for current year planned Capital Improvement Program projects.

OTHER FUNDS**OPERATING RESERVES**

- Includes 90 to 120 days' worth of operating expenses.
- Goal is to maintain \$200,000 reserve balance.

PUBLIC SAFETY FUND

- Tracks funding received from HB599 for unbudgeted public safety expenses.
- Restricted uses limited to public safety activities.

PEG FUND

- Tracks funding received from cable franchise agreement.
- Restricted uses limited to public, education, and government related cable activities.

PUBLIC ART FUND

- Tracks donations received for public art projects.

SUMMARY OF REVENUE SOURCES

Revenue for the Town of Occoquan consists of various sources that fund the Town's day to day operations. The funding sources are categorized as follows:

Taxes - consists of general local taxes including real estate, meals, transient occupancy, sales, utility, and communications taxes. The real estate, meals tax, and transient occupancy tax rates are set annually by the Town Council. Sales taxes are collected by the State and are then passed down to localities. The Town receives sales taxes from Prince William County and the Town's portion is calculated based on the number of school aged children that the Town has within its boundaries.

Fees and Licenses - consists of other revenue categories including late fees, fines, business and precious metal licenses, auto decals, overnight docking fees, and service fees. Fee schedules within this category are set by the Town Council.

Grants - consists of grant funding awarded to the Town. This includes funding received through the HB599 program for public safety, the litter grant, and the Virginia Municipal League Risk Management grant, as well as any other grant funding received by the Town. These are not guaranteed sources of revenue and are reviewed and applied for annually.

Rentals - consists of revenues generated from the rental of town facilities. The public is able to rent Town Hall, Mamie Davis Park, and River Mill Park for community events and activities. The Mamie Davis Park rental revenue is accounted for under the Mamie Davis Fund and not the General Fund.

Other - consists of all other revenues, including fund interest and revenues generated in a nonrecurring category including the commemorative brick program, sales from GovDeals, or reimbursements on insurance claims.

TAX RATES AND HISTORY

Real Estate Tax Rate

Real Estate tax assessments within the Town are estimated to increase by 6.54 percent over last year's assessments. The FY 2019 Adopted Budget maintains the current Real Estate Tax Rate of \$0.12 cents per \$100 of assessed value.

Based on 2017 real estate data and including the 6.54 percent estimated increase in assessments, on average, maintaining the current real estate tax rate will result in a \$16 to \$31 annual increase, or \$1.33 to \$2.58 per month, for properties valued between \$200,000 and \$400,000. For properties valued between \$400,000 and \$700,000, the increase in assessed values will result in a \$31 to \$55 annual increase, or \$2.58 to \$4.58 per month, in taxes paid to the Town. Approximately 82 percent of the Town's real estate stock is valued between \$200,000 and \$700,000.

Property Values Between	Percentage of Properties in Town	Estimated Annual Impact of Increased Assessment
Up to \$200,000	11%	\$0 to \$16
\$200,000 - \$400,000	69%	\$16 to \$31
\$400,000 - \$700,000	13%	\$31 to \$55
\$700,000 - \$1,000,000	5%	\$55 to \$78
Over \$1,000,000	2%	\$78 to \$494

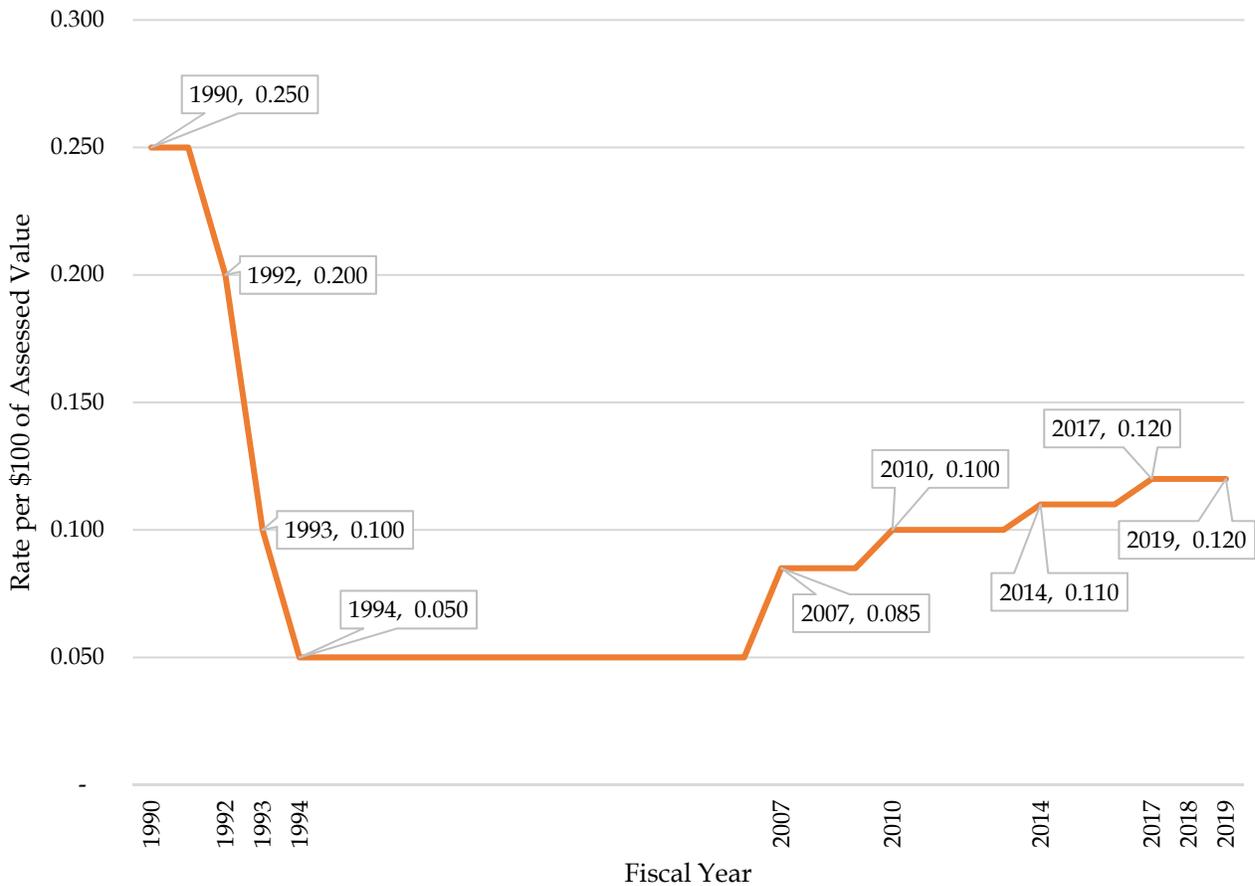
Historically, the Town has advertised a higher rate when considering the adoption of the Town budget as, by Virginia law, the Town can adopt either the advertised rate or a lower rate, but cannot adopt a higher rate than what was advertised.

Tax Rate History in Occoquan

The Town's Meals Tax and Real Estate Tax revenue accounts for sixty percent of the Town's General Fund revenue at 29 percent and 31 percent, respectively.

Prior to 1993, the Town's Real Estate Tax Rate was set at \$0.25 per \$100 of assessed value. During that time period, the Town was a low-density community of approximately 350 residents. Between 1990 and 1994, the Town Council reduced the tax rate from \$0.25 to \$0.05 per \$100 of assessed value with the intent of using the revenue generated from the semi-annual Arts and Crafts Shows to offset the tax burden on its residents.

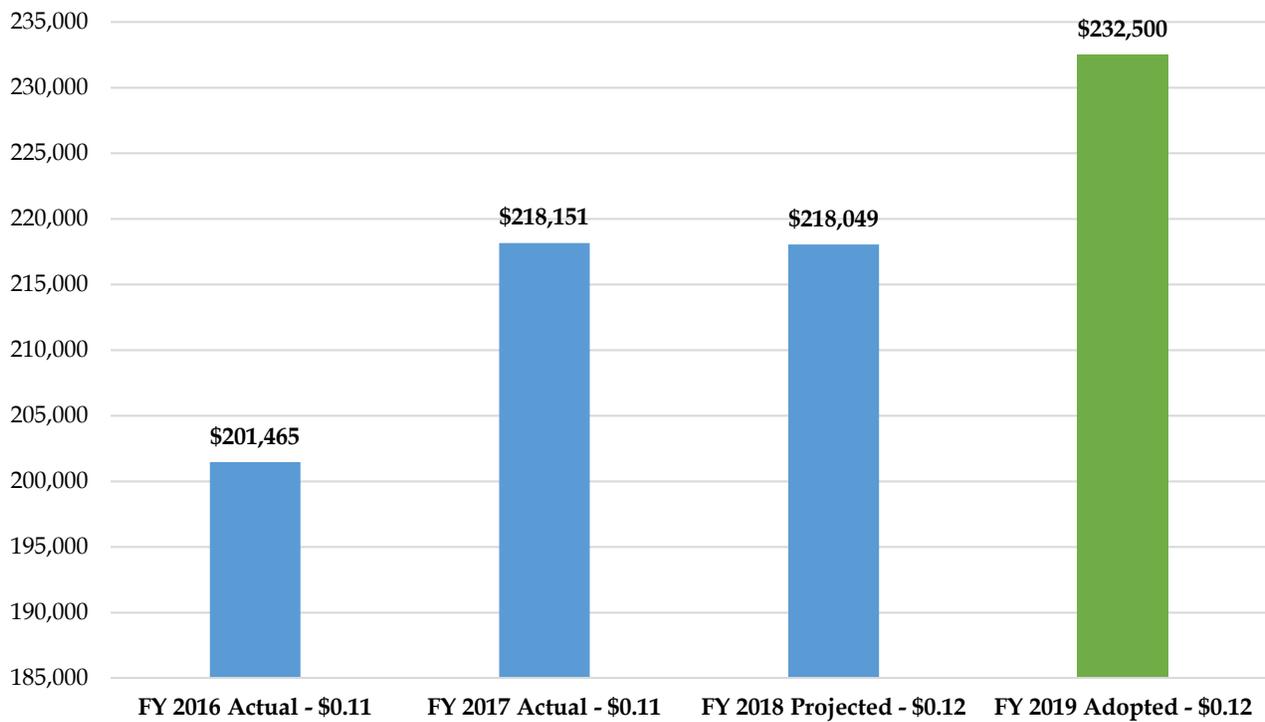
Historical Occoquan Real Estate Tax Rates, 1990-2019



Since that time, the Town has evolved and grown, and is now a higher-density community of over 1,000 residents with a vibrant business community of approximately 140 small businesses, 84 percent of which are located in the six-acre riverfront historic district. The increase in residents and businesses has required a higher level of service and programming from the Town and expectation to capitalize on the unique character of our historic community and its position in the region.

A few years ago, the Town Council made a fiscal policy decision to focus on using revenue generated from the semi-annual Arts and Crafts shows to support capital improvement projects including infrastructure improvements like sidewalk and road replacement and maintenance, intersection upgrades, public building maintenance, beautification efforts, and other larger, long-term projects that require more significant financial investment. This has reduced the amount of funding available from Arts and Crafts Show revenues to support the General Fund, which includes the day-to-day costs that are required to provide the services that residents and businesses have come to expect from the Town.

Revenue from Real Estate Taxes



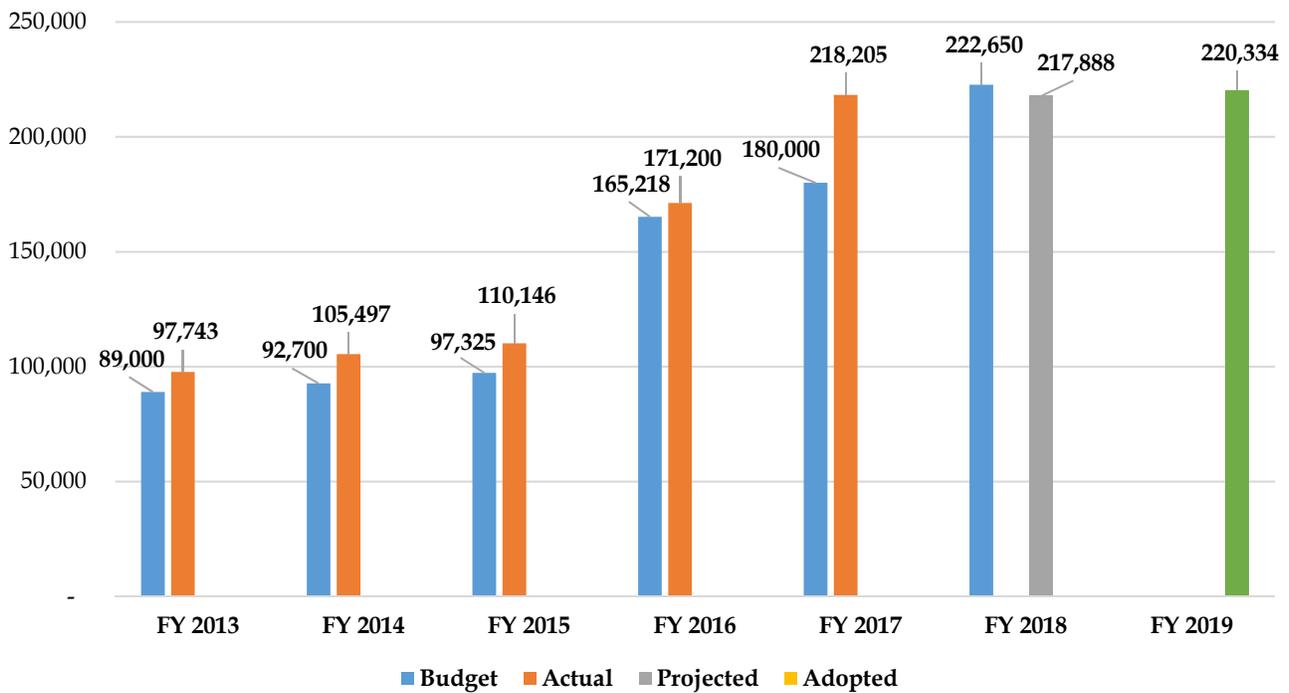
The FY 2019 Adopted Budget maintains the Real Estate Tax Rate of \$0.12 per \$100 of assessed value and is estimated to generate approximately \$232,500, which is approximately \$14,140 of additional revenue, or 6.5 percent, over the FY 2018 Adopted Budget.

Meals Tax Rate

The Town of Occoquan currently collects three (3) percent on the amount paid for every meal or food item purchased from any food establishment or caterer within the Town’s limits. The FY 2019 Adopted Budget maintains that rate and has estimated Meals Tax revenues for FY 2019 as \$220,334, which is \$2,316 or one (1) percent less than the FY 2018 Adopted Budget.

Over the last several years, we have experienced an upward trend in Meals Tax revenues. Revenues from Meals Tax have exceeded budget since at least FY 2013, and by at least 12 percent annually from FY 2015 through FY 2017. Meals Tax revenues in FY 2018 are projected to produce similar revenues as in FY 2017, and FY 2019 revenues are expected to come in within one (1) percent of the FY 2017 revenue projections. Overall, our existing restaurant stock is performing well and is reporting increased sales performance, resulting in increased meals tax revenues.

Meals Tax Historical, Fiscal Year



The FY 2019 Adopted Budget continues to set aside funding for Community and Business Development with the intent that a portion of Meals Tax revenue will go back into the community to help support businesses, as well as provide programming for the community. The FY 2019 Adopted Budget includes \$5,000 for Community and Business Development, which is \$7,000 less than the FY 2018 Adopted Budget. The reason for this reduction is that a portion of revenues from FY 2019 Meals Taxes will support additional staffing within the police department. The additional public safety staffing will allow for more coverage during peak hours, which is generally when businesses are operating and when the historic district is more active. The funding located within this category will be used in support of the community including marketing and tourism activities, event support, and other activities supporting the business community and enhancing the quality of life for our residents and visitors.

During FY 2016, this funding was used to support business advertising, as well as utilized to support additional snow removal operations during the January 2016 blizzard in an effort to clear parking areas in the historic district so that businesses could resume operations as soon as possible. In FY 2018, staff initiated quarterly town/business partnership meetings focused on enhancing communication between the Town and business community and partnering to develop events and business development opportunities. As a result of these discussions, the funding in this category will be utilized in FY 2018 to redesign the Town’s website in an effort to enhance marketing and tourism efforts, as well as streamline the Town’s governmental information and access.

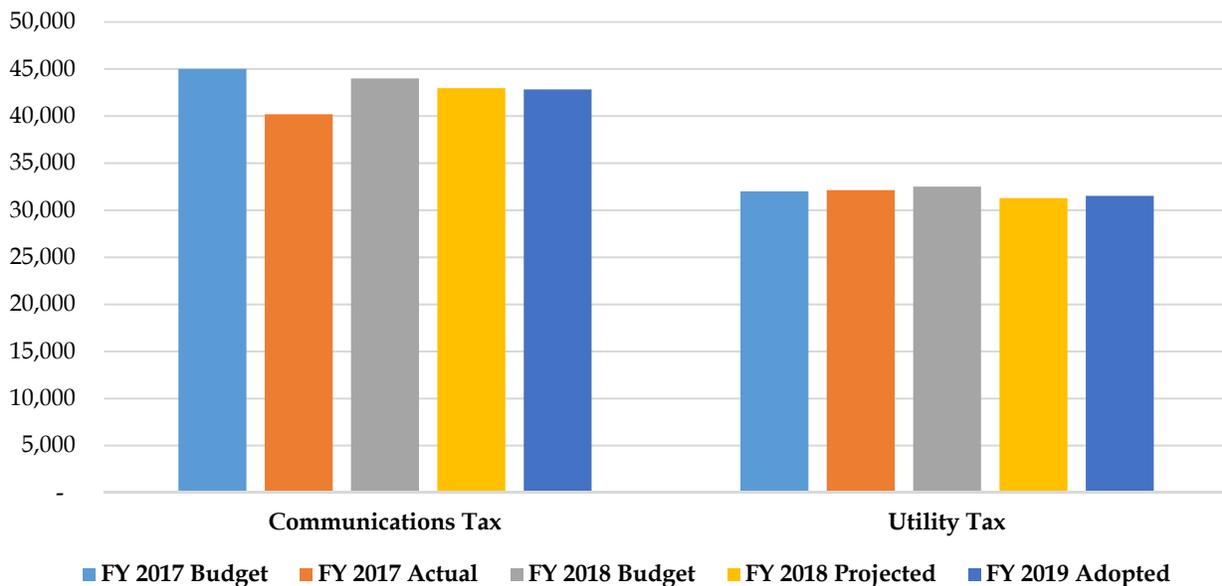
Transient Occupancy Tax Rate

The Transient Occupancy Tax rate will experience no increase and remain at two (2) percent. The Town collects this tax on any lodgings within the Town’s limits, including short-term rentals. In the past, the Town has not had any lodgings that would be required to remit this tax. However, in 2017, several businesses within the Historic District, as well as residents outside of the district, established short-term vacation rentals, which are required to collect and remit this tax to the Town. In FY 2019, we expect to receive an increase in this tax collection over previous years.

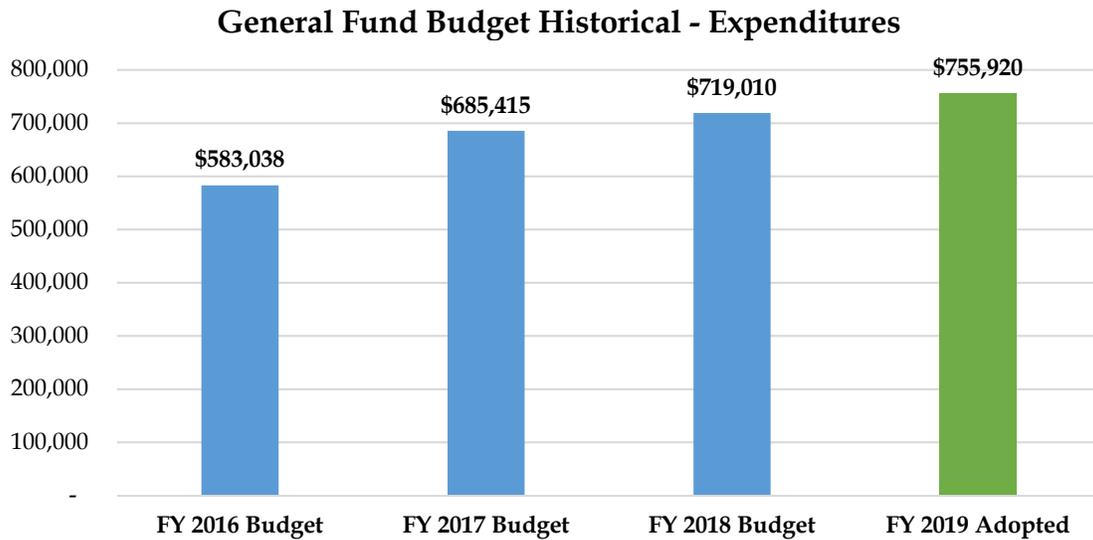
Sales Tax Historical, Calendar Year



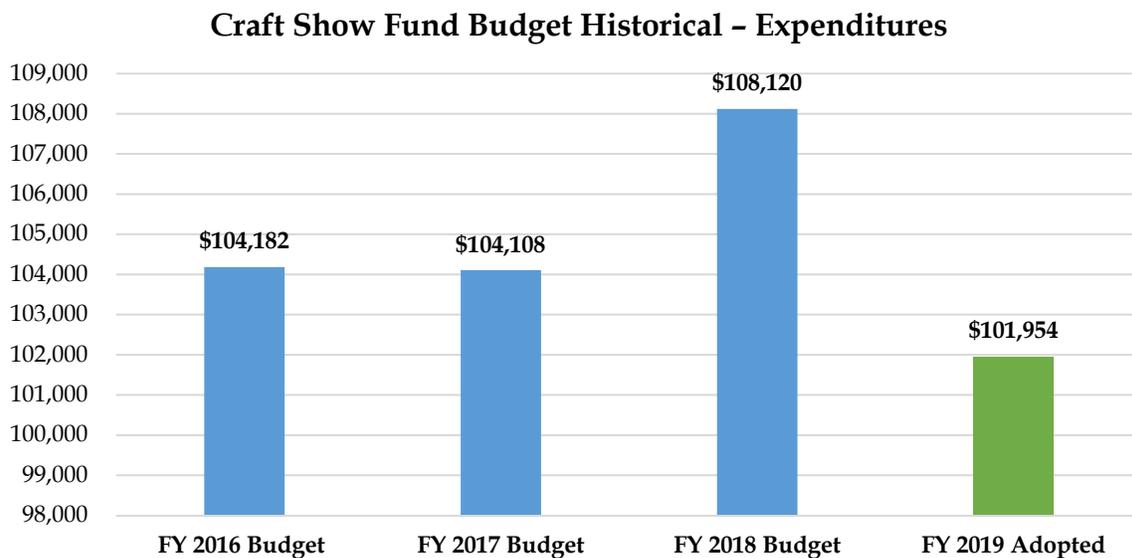
Communications and Utility Taxes Historical, Fiscal Year



SUMMARY OF FUND EXPENDITURES

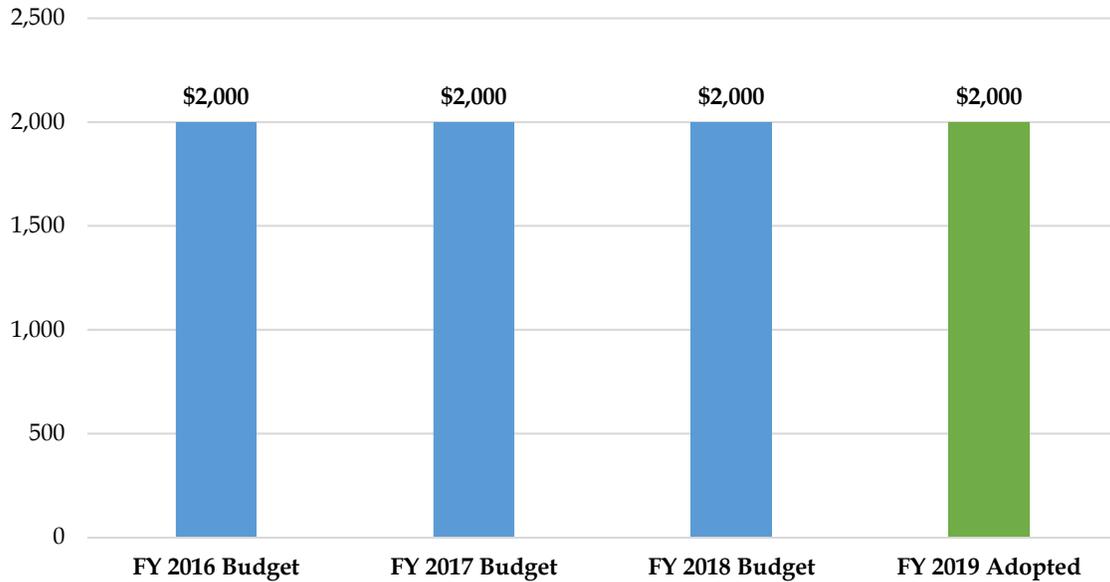


The FY 2019 Adopted General Fund Budget is \$36,910 or 5.1 percent over the FY 2018 Adopted Budget. The increase in expenditures over FY 2018 is primarily due to the increase in funding for additional public safety personnel that will assist the Town in providing increased police coverage during peak times. Expenditure detail is included under the General Fund section found later in this document.



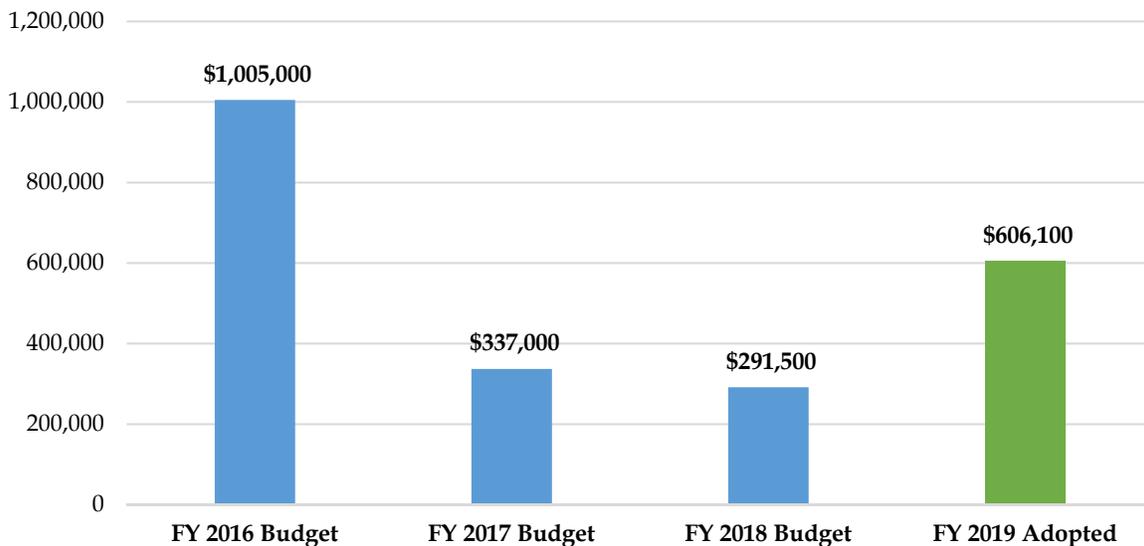
The FY 2019 Adopted Craft Show Fund expenditures is \$6,166 or 5.7 percent under the FY 2018 Adopted Budget. The decrease in expenditures is due to the elimination of entertainment costs and reduction in public safety personnel expenses for the shows due to the new public safety structure providing a cost savings for event public safety services.

Mamie Davis Fund Budget Historical - Expenditures



The FY 2019 Adopted Mamie Davis Fund expenditures maintains previous years’ budgeted expenses. Expenditure detail is included in the Mamie Davis Fund section found later in this document.

Capital Improvement Program Budget Historical - Expenditures



The 2019 Adopted CIP is \$606,100 or 108 percent more than the FY 2018 Adopted Budget. Fiscal Years 2015 through 2017 included funding for the construction and fit out of the new River Mill Park. The project was funded mostly through the Prince William County capital program and included as part of the Town’s CIP projects list, with construction completed in FY 2017. The FY 2019 Adopted CIP includes potentially grant-funded projects including intersection improvements, public safety projects, and the ADA canoe and kayak launch. Of the \$606,100 in planned projects, \$446,300 has been applied for in grant funding, and \$6,300 is planned to

be expended from the Public Safety Fund. This results in a total of \$153,500 to be expended in capital funds.

Expenditure detail is included in the Capital Improvement Fund section found later in this document.

FY 2019 ADOPTED REVENUE (SOURCES) BY FUND

The revenue by fund table represents the FY 2019 revenue sources and amounts by type for all funds.

	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund	Total
Taxes					
Real Estate Taxes	232,500	-	-	-	232,500
Meals Taxes	220,334	-	-	-	220,334
Sales Taxes	25,618	-	-	-	25,618
Utility Taxes	31,528	-	-	-	31,528
Communications Taxes	42,827	-	-	-	42,827
Transient Occupancy Taxes	2,500	-	-	-	2,500
Sub-Total	\$555,307	\$-	\$-	\$-	\$555,307
Fees and Licenses					
Auto Decals	12,000	-	-	-	12,000
Business Licenses	75,000	-	-	-	75,000
Late Fees	2,500	-	-	-	2,500
Fines - Public Safety	60,000	-	-	-	60,000
Architectural Review Board Fees	150	-	-	-	150
Precious Metal License	400	-	-	-	400
ATM Fees	3,000	-	-	-	3,000
Dock Fees	2,100	-	-	-	2,100
Administrative Fees	3,000	-	-	-	3,000
Service Revenue - Bldg Official	-	-	-	-	-
Service Revenue - Engineering	5,000	-	-	-	5,000
Service Revenue - Legal	-	-	-	-	-
Service Revenue - Other	-	-	-	-	-
Sub-Total	\$163,150	\$-	\$-	\$-	\$163,150
Grants					
Litter Grant	1,050	-	-	-	1,050
Public Safety (HB 599)	22,793	-	-	-	22,793
(VML)	2,000	-	-	-	2,000
Other	-	-	-	446,300	446,300
Sub-Total	\$25,843	\$-	\$-	\$446,300	\$472,143
Rentals					
Town Hall	500	-	-	-	500
Mamie Davis Park	-	-	2,000	-	2,000
River Mill Park	1,000	-	-	-	1,000
Sub-Total	\$1,500	\$-	\$2,000	\$-	\$3,500

	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund	Total
Other					
General Fund Interest	120	-	-	-	120
Craft Show Fund Interest	-	2,000	-	-	2,000
Mamie Davis Fund Interest	-	-	600	-	600
Brick Revenues	4,000	-	-	-	4,000
Booth Rentals	-	147,250	-	-	147,250
Shuttle Fare	-	48,500	-	-	48,500
Parking Space Sales	-	6,000	-	-	6,000
Merchandise	-	200	-	-	200
Sponsorships	5,000	-	-	-	5,000
Other	1,000	-	-	-	1,000
Sub-Total	\$10,120	\$203,950	\$600	\$-	\$214,670
Fund Totals	\$755,920	\$203,950	\$2,600	\$446,300	\$1,408,770

FY 2019 ADOPTED EXPENDITURES (USES) BY FUND

The expenditure by fund table represents the FY 2019 uses and amounts by type for all funds.

	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund	Total
Personnel Services					
Salaries and Wages	285,989	25,750	-	-	311,739
Overtime	3,500	-	-	-	3,500
On-call Labor/ Auxiliary Wages	46,500	17,280	-	-	63,780
Other Benefits (Cell Reimbursement)	480	-	-	-	480
Payroll Taxes (FICA & Medicare)	25,621	3,200	-	-	28,821
Life/Disability Insurance	5,950	-	-	-	5,950
Health Insurance	3,000	-	-	-	3,000
Employer Contributions: Simple IRA	9,780	324	-	-	10,100
Sub-Total	\$380,820	\$46,554	\$ -	\$ -	\$427,370
Professional Services					
Building Official Services	-	-	-	-	-
Consulting Services	10,000	-	-	-	10,000
Zoning, Engineering and Planning Services	50,000	-	-	-	50,000
Legal Services	50,000	-	-	-	50,000
Audit Services	10,500	-	-	-	10,500
Payroll Processing	600	-	-	-	600
Financial System Support and Maintenance	1,000	-	-	-	1,000
Bank Fees	150	-	-	-	150
Sub-Total	\$122,250	\$ -	\$ -	\$ -	\$122,250
Information Technology Services					
Website Support	3,550	-	-	-	3,550
A/V and Recording Equipment R & M	-	-	-	-	-
Phone Support Services	500	-	-	-	500
Phone Service	1,500	-	-	-	1,500
Internet Service	2,500	-	-	-	2,500
Hardware/Software Upgrades	1,000	-	-	-	1,000
IT Support Services	5,000	-	-	-	5,000
Sub-Total	\$14,050	\$ -	\$ -	\$ -	\$14,050
Materials and Supplies					
Office Supplies	2,500	3,000	-	-	5,500
Operational Supplies	2,500	3,400	-	-	5,900
Books/Periodicals	-	-	-	-	-
Janitorial Supplies	1,000	-	-	-	1,000
Uniforms	3,000	-	-	-	3,000
Sub-Total	\$9,000	\$6,400	\$ -	\$ -	\$15,400

	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund	Total
Operational Services					
Elections	-	-	-	-	-
Copier Lease, Contract and Fees	3,500	-	-	-	3,500
Postage	1,800	-	-	-	1,800
Postal Meter Rental	700	-	-	-	700
Reproduction Services	1,500	-	-	-	1,500
Sub-Total	\$7,500	\$ -	\$ -	\$ -	\$7,500
Contracts					
Refuse Collection Contract	50,000	-	-	-	50,000
Equipment Rental	1,500	35,000	-	-	36,500
Snow Removal	5,000	-	-	-	5,000
Landscaping	18,000	-	-	-	18,000
Entertainment	-	-	-	-	-
Sub-Total	\$74,500	\$35,000	\$ -	\$ -	\$109,500
Insurance					
Insurance	20,120	-	-	-	20,120
Sub-Total	\$20,120	\$ -	\$ -	\$ -	\$20,120
Public Information					
Electronic Newsletter	-	-	-	-	-
Design/Print - Auto Decals	800	-	-	-	800
Design/Print - Newsletter	-	-	-	-	-
Postage - Newsletter	2,600	-	-	-	2,600
Sub-Total	\$3,400	\$ -	\$ -	\$ -	\$3,400
Advertising					
Advertising - Legal	2,000	-	-	-	2,000
Advertising - Marketing	2,000	14,000	-	-	16,000
Community/Business Support	5,000	-	-	-	5,000
Other Promotional	-	-	-	-	-
Sub-Total	\$9,000	\$14,000	\$ -	\$ -	\$23,000
Training and Travel					
Conferences	2,700	-	-	-	2,700
Membership and Dues	1,700	-	-	-	1,700
Travel Reimbursement	1,700	-	-	-	1,700
Employee Training	5,400	-	-	-	5,400
Boards and Commissions Training	2,000	-	-	-	2,000
Sub-Total	\$13,500	\$ -	\$ -	\$ -	\$13,500

	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund	Total
Vehicles and Equipment					
Street Sweeper	1,500	-	-	-	1,500
Maintenance and Repairs	2,000	-	-	-	2,000
Fuel	6,300	-	-	-	6,300
Equipment & Tools	5,500	-	-	-	5,500
Sub-Total	\$15,300	\$ -	\$ -	\$ -	\$13,500
Seasonal					
Parks/Town Hall Decorations	1,000	-	-	-	1,000
Wreath Installation and Maintenance	3,000	-	-	-	3,000
Utilities - Electricity	1,500	-	-	-	1,500
Sub-Total	\$5,500	\$ -	\$ -	\$ -	\$5,500
Town Hall					
Security Services	1,500	-	-	-	1,500
Elevator Inspection/Maintenance	140	-	-	-	140
Janitorial Services	2,500	-	-	-	2,500
Window Washing	300	-	-	-	300
Repairs and Maintenance	1,500	-	-	-	1,500
Equipment Maintenance Contracts	350	-	-	-	350
Exterminating Services	120	-	-	-	120
Utilities - Gas/Water/Elec	4,500	-	-	-	4,500
Sub-Total	\$10,910	\$ -	\$ -	\$ -	\$10,910
Mill House Museum					
OHS Subsidy (Mill Museum Payroll)	6,000	-	-	-	6,000
Equipment Maintenance Contract	120	-	-	-	120
Exterminating Services	-	-	-	-	-
Repairs and Maintenance	500	-	-	-	500
Sub-Total	\$6,620	\$ -	\$ -	\$ -	\$6,620
Visitors Center					
Equipment Maintenance Contracts	120	-	-	-	120
Exterminating Services	-	-	-	-	-
Repairs and Maintenance	500	-	-	-	500
Sub-Total	\$620	\$ -	\$ -	\$ -	\$620
Maintenance Yard					
Exterminating Services	120	-	-	-	120
Equipment Maintenance Contracts	120	-	-	-	120
Utilities - Electricity/Water	1,000	-	-	-	1,000
Repairs and Maintenance	1,000	-	-	-	1,000
Sub-Total	\$2,240	\$ -	\$ -	\$ -	\$2,240

	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund	Total
Mill Street Storage Facility					
Exterminating Services	-	-	-	-	-
Repairs and Maintenance	250	-	-	-	250
Sub-Total	\$250	\$ -	\$ -	\$ -	\$250
River Mill Park and Facility					
Brick Paver Program	1,700	-	-	-	1,700
Restroom Janitorial Services/Supplies	15,200	-	-	-	15,200
Winterization	250	-	-	-	250
Maintenance and Repairs	2,500	-	-	-	2,500
Utilities - Water, Sewer, Electricity	6,000	-	-	-	6,000
Exterminator Services	120	-	-	-	120
Equipment Maintenance Contracts	120	-	-	-	120
Sub-Total	\$25,890	\$ -	\$ -	\$ -	\$25,890
Mamie Davis Park					
Public Dock	1,000	-	-	-	1,000
Winterization	250	-	-	-	250
Maintenance and Repairs	1,500	-	2,000	-	3,500
Utilities - Water	2,650	-	-	-	2,650
Sub-Total	\$5,400	\$ -	\$2,000	\$ -	\$5,400
Tanyard Hill Road					
Maintenance and Repairs	500	-	-	-	500
Sub-Total	\$500	\$ -	\$ -	\$ -	\$500
Furnace Branch Park					
Maintenance and Repairs	500	-	-	-	500
Sub-Total	\$500	\$ -	\$ -	\$ -	\$500
Streets and Sidewalks					
Street Painting	-	-	-	-	-
Brick Sidewalks Maintenance and Repairs	1,000	-	-	-	1,000
Asphalt Repairs	400	-	-	-	400
Sub-Total	\$1,400	\$ -	\$ -	\$ -	\$1,400
Historic District					
Gas Light Maintenance and Repair	2,500	-	-	-	2,500
Gas Light Utilities (Gas)	8,200	-	-	-	8,200
Town Signage Maintenance/Repairs	1,000	-	-	-	1,000
Public Gardens	1,000	-	-	-	1,000
Public Trash Containers	1,000	-	-	-	1,000
Sub-Total	\$13,700	\$ -	\$ -	\$ -	\$13,700

	General Fund	Craft Show Fund	Mamie Davis Fund	CIP Fund	Total
Special Events					
WinterFest	2,000	-	-	-	2,000
Boards and Commission/Volunteer Thank You Event	1,750	-	-	-	1,750
Town Blessing and Holiday Party	2,000	-	-	-	2,000
Annual Tree Lighting	-	-	-	-	-
Movies in the Park	2,500	-	-	-	2,500
Concerts in the Park	3,500	-	-	-	3,500
Farmers Market	-	-	-	-	-
5K Requests	-	-	-	-	-
Other Special Events	1,200	-	-	-	1,200
Sub-Total	\$12,950	\$ -	\$ -	\$ -	\$12,950
CIP Projects					
Public Works Projects	-	-	-	447,000	447,500
Parks Projects	-	-	-	144,500	144,500
Public Safety Projects	-	-	-	12,100	12,100
Information Technology Projects	-	-	-	2,500	2,500
Administration Projects	-	-	-	-	-
Sub-Total	\$ -	\$ -	\$ -	\$606,100	\$606,100
Fund Totals	\$755,920	\$101,954	\$2,000	\$606,100	\$1,465,974

TOTAL FUNDS - CONSOLIDATED TABLE**REVENUES**

All Funds	FY2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change
Real Estate Taxes	217,600	206,342	218,360	218,049	232,500	6.5%
Meals Taxes	180,000	218,205	222,650	217,888	220,334	-1.0%
Other Taxes	101,500	99,250	102,000	102,248	102,473	0.5%
Fines	12,000	33,573	24,000	71,820	60,000	150.0%
Fees and Licenses	72,100	87,759	94,850	88,602	98,150	3.5%
Grants	24,050	24,015	125,030	24,673	472,143	277.6%
Service Revenue	68,500	205,026	22,000	13,860	5,000	-77.3%
Rentals	4,000	2,650	6,000	1,500	3,500	-41.7%
Interest	3,665	2,834	3,720	2,666	2,720	-26.9%
Event Revenue	214,125	226,923	216,390	192,583	206,950	-4.4%
Other Revenues	7,000	23,739	4,500	5,275	5,000	11.1%
Total Revenues All Funds	\$904,540	\$1,130,316	\$1,039,500	\$939,164	\$1,408,770	35.5%

EXPENDITURES

General Fund	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change
Personnel Services	306,932	315,813	335,790	315,550	380,820	13.4%
Professional Services	153,700	231,966	136,200	99,663	122,250	-10.2%
Information Technology Services	9,400	17,913	10,150	16,915	14,050	38.4%
Materials and Supplies	9,300	18,641	7,800	10,662	9,000	15.4%
Operational Services	5,800	6,930	8,550	9,748	7,500	-12.3%
Contracts	80,583	82,936	81,500	74,433	74,500	-8.6%
Insurance	16,720	15,428	15,720	20,587	20,120	28.0%
Public Information	3,100	3,454	3,250	3,441	3,400	4.6%
Advertising	13,650	7,371	16,000	13,880	9,000	-43.8%
Training and Travel	12,100	4,925	15,100	8,376	13,500	-10.6%
Vehicles and Equipment	12,900	11,785	13,350	11,183	15,300	14.6%
Seasonal	4,500	1,534	4,500	3,040	5,500	22.2%
Town Hall	8,770	12,382	10,270	10,429	10,910	6.2%
Mill House Museum	6,740	6,892	6,740	8,982	6,620	-1.8%
Visitors Center	740	195	500	537	620	24.0%
Maintenance Yard	1,840	1,873	2,240	2,545	2,240	0.0%
Mill Street Storage	-	-	250	-	250	0.0%
River Mill Park and Facility	17,990	25,713	23,690	23,814	25,890	9.3%
Mamie Davis Park	1,800	1,165	3,300	1,387	5,400	63.6%
Tanyard Hill Road Park	-	-	800	-	500	0.0%
Furnace Branch Park	-	-	500	-	500	0.0%
Streets and Sidewalks	1,750	91	1,400	-	1,400	0.0%
Historic District	8,200	14,476	10,410	14,770	13,700	31.6%
Special Events	8,900	3,409	11,000	9,200	12,950	17.7%
Total	\$685,415	\$784,892	\$719,010	\$659,142	\$755,920	5.1%

Craft Show Fund	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change
Personnel Services	44,508	43,130	48,720	46,655	46,554	-4.4%
Professional Services	-	156	-	95	-	0.0%
Materials and Supplies	4,600	5,891	6,400	7,310	6,400	0.0%
Contracts	35,000	38,462	39,000	37,653	35,000	-10.3%
Advertising	20,000	14,935	14,000	13,090	14,000	0.0%
Total	\$104,108	\$102,574	\$108,120	\$104,803	\$101,954	-5.7%

Mamie Davis Fund	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change
Capital Projects	2,000	10,436	2,000	6,032	2,000	0.0%
Total	\$2,000	\$10,436	\$2,000	\$6,032	\$2,000	0.0%

CIP Fund	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change
Public Works	134,000	9,600	101,500	76,457	447,000	340.4%
Parks	155,000	160,808	147,500	19,132	144,500	-2.0%
Public Safety	9,000	47,655.69	11,500	4,977	12,100	5.2%
Information Technology	16,000	6,073	15,000	10,883	2,500	-83.3%
Administration	23,000	78	16,000	10,000	0	-100.0%
Total	\$337,000	\$304,310	\$291,500	\$121,449	\$606,100	107.9%

Total Expenditures All Funds	\$1,128,523	\$1,202,212	\$1,120,630	\$891,426	\$1,465,974	30.8%
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RESERVES

	Estimated - As of 7/1/2017	Estimated Income/ (Loss)	End of Year Transfers	Estimated - As of 6/30/18
Unrestricted				
Unrestricted Funds	(7,058)	86,524		79,446
Subtotal Unrestricted	(\$7,058)	\$86,524	\$ -	\$79,446
Temporarily Restricted				
Operating Reserve	200,000			200,000
Craft Show	126,991	87,295	(110,949)	103,337
CIP Funds	164,000	(121,449)	110,949	153,500
Mamie Davis (Temp)	6,218	(4,632)		1,586
Public Art	500			500
Public Safety	37,774			37,774
PEG Funds	491			491
Subtotal Temp Restricted	\$535,973	(\$32,715)	\$ -	\$497,188
Permanently Restricted				
Mamie Davis (Perm)	100,000			100,000
Subtotal Perm Restricted	\$100,000			\$100,000
Total Available Net Assets	\$628,915	\$53,737	\$ -	\$676,654

Detail on the reserve fund is available in the Reserves and Debt Management section found further in this document.

GENERAL FUND

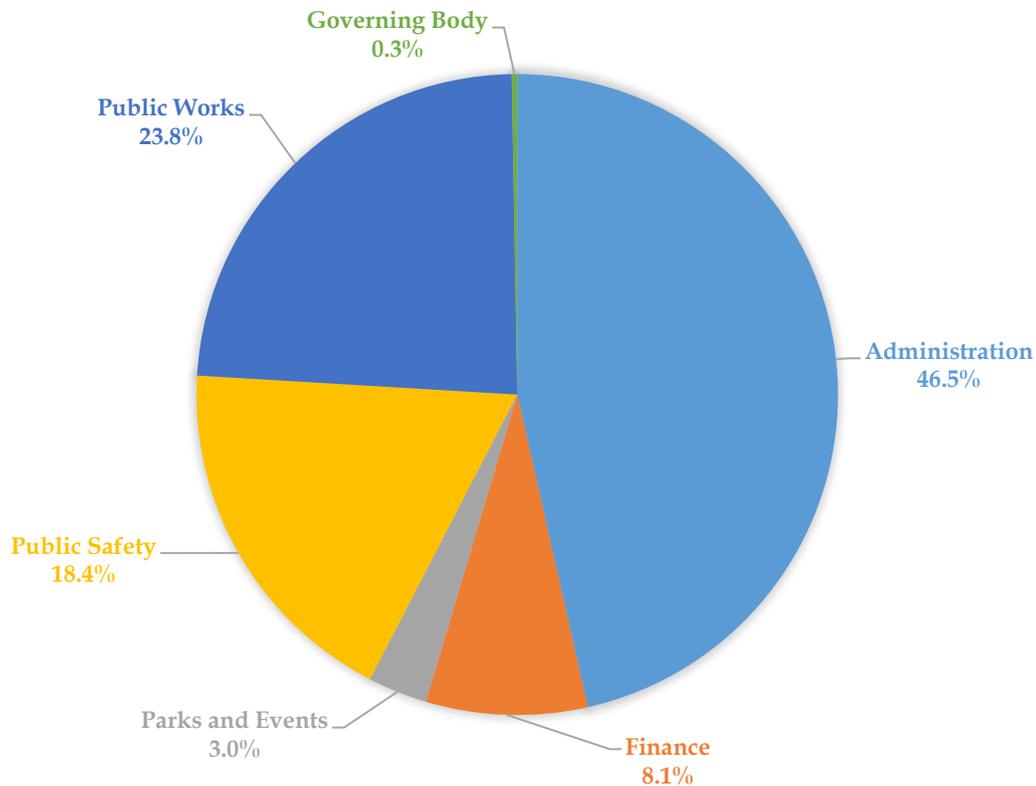


GENERAL FUND

Financial Information

Categories	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	Change Over Budget	
						\$	%
Sources							
General Fund	685,415	888,606	719,010	745,666	755,920	36,910	5.1%
Total Sources	\$685,415	\$888,606	\$719,010	\$745,666	\$755,920	\$36,910	5.1%
Uses							
Administration	352,512	444,906	371,420	333,727	351,272	-20,148	-5.4%
Finance	54,339	59,289	56,050	59,192	61,432	5,382	9.6%
Parks & Events	25,550	14,726	24,500	21,463	22,650	-1,850	-7.6%
Public Safety	85,932	91,705	82,800	78,740	138,748	55,948	67.6%
Public Works	167,009	172,195	182,160	165,947	179,747	-2,413	-1.3%
Governing Body	72	72	2,080	72	2,072	-8	-10.0%
Total Uses	\$685,415	\$784,892	\$719,010	\$659,142	\$755,920	\$36,910	5.1%

FY 2019 Adopted Budget Uses (Expenditures) by Activity

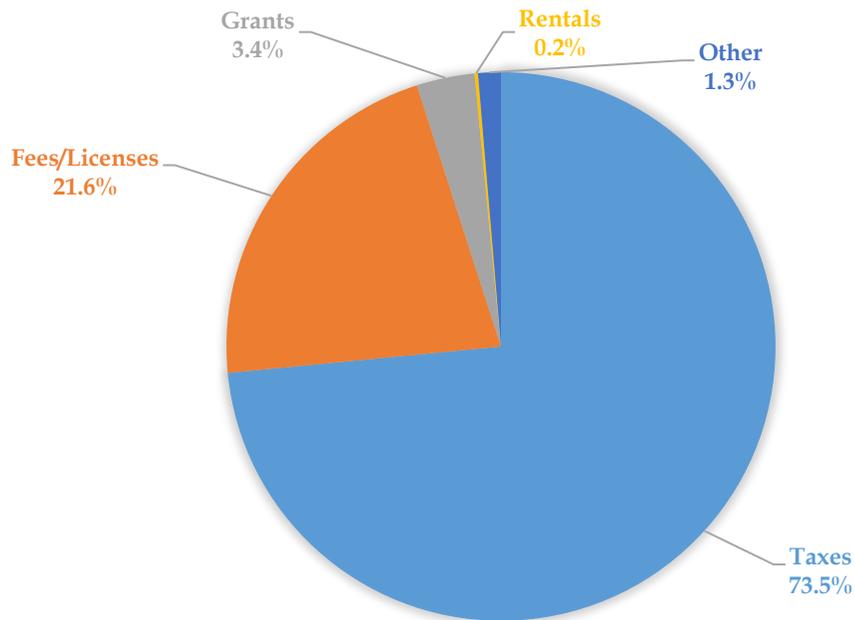


REVENUE DETAIL

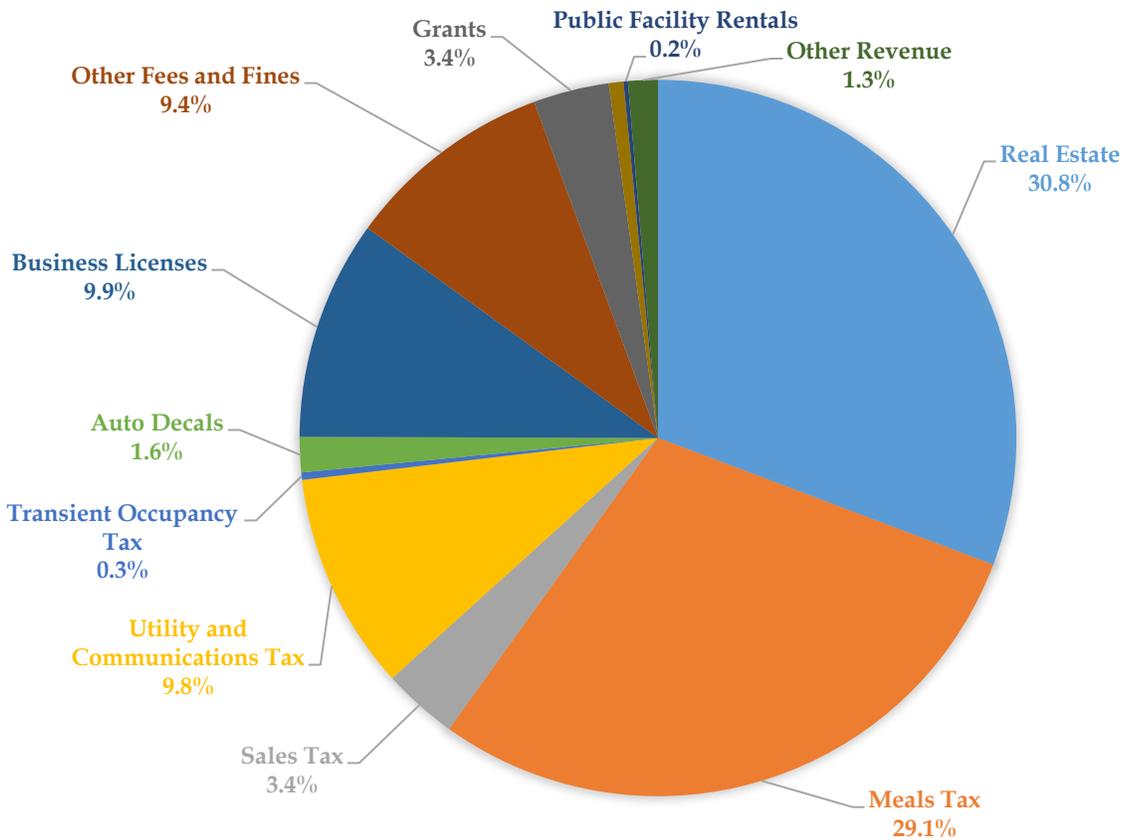
General Fund - Sources (Revenue) Detail Historical

Account	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change to Budget	\$ Change to Budget
Taxes							
Real Estate	217,600	206,342	218,360	218,049	232,500	6.5%	14,140
Meals Tax	180,000	218,205	222,650	217,888	220,334	-1.0%	-2,316
Sales Tax	24,500	22,872	25,500	25,754	25,618	0.5%	118
Utility Tax	32,000	32,121	32,500	31,284	31,528	-3.0%	-972
Communications Tax	45,000	43,828	44,000	42,958	42,827	-2.7%	-1,173
Transient Occupancy Tax	-	429	-	2,252	2,500	N/A	2,500
Subtotal - Taxes	\$499,100	\$523,797	\$543,010	\$538,185	\$555,307	2.3%	\$12,297
Fees/Licenses							
Auto Decals	11,000	13,004	11,000	11,462	12,000	9.1%	1,000
Business Licenses	53,000	62,823	70,000	67,547	75,000	7.1%	5,000
Late Fees	2,000	1,764	2,500	3,853	2,500	0.0%	-
Fines - Public Safety	12,000	33,573	24,000	71,820	60,000	150.0%	36,000
ARB Fees	150	110	50	90	150	200.0%	100
Precious Metal License	600	400	800	200	400	-50.0%	-400
ATM Fees	3,000	3,000	3,000	2,900	3,000	0.0%	-
Dock Fees	350	766	3,500	550	2,100	-40.0%	-1,400
Administrative Fees	2,000	5,892	2,000	2,000	3,000	50.0%	1000
Service Revenue - Bldg Official	44,000	24,388	20,000	-	-	-100.0%	-20,000
Service Revenue - Engineering	20,000	179,059	2,000	11,500	5,000	-150.0%	3,000
Service Revenue - Legal	2,500	330	-	2,000	-	0.0%	-
Service Revenue - Other	2,000	1,249	-	360	-	0.0%	-
Subtotal - Fees/Licenses	\$152,600	\$326,358	\$138,850	\$171,889	\$163,150	17.5%	\$24,300
Grants							
Litter Grant	1,050	1,031	1,050	1,006	1,050	0.0%	-
Public Safety (HB 599)	21,000	21,984	21,980	22,667	22,793	3.7%	813
Risk Management Grant (Safety) (VML)	2,000	1,000	2,000	1,000	2,000	0.0%	-
Subtotal - Grants	\$24,050	\$24,015	\$25,030	\$23,986	\$25,843	3.2%	\$813
Rentals							
Town Hall	600	-	500	200	500	0.0%	-
River Mill Park	2,000	900	2,000	500	1,000	-50.0%	-1,000
Subtotal - Rentals	\$2,600	\$900	\$2,500	\$2,500	\$1,500	-40.0%	-\$1,000
Other							
General Fund Interest	65	121	120	566	120	0.0%	-
Brick Fundraiser Program	7,000	2,919	4,000	1,626	4,000	0.0%	-
Sponsorships	-	3,246	5,000	1,985	5,000	0.0%	-
Other	-	7,250	500	3,649	1,000	100.0%	500
Subtotal - Other	\$ 7,065	\$13,536	\$9,620	\$9,120	\$10,120	5.2%	\$500
TOTAL	\$685,415	\$888,606	\$719,010	\$745,666	\$755,920	5.1%	\$ 36,910

FY 2019 Adopted Budget Sources (Revenue) by Account



FY 2019 Adopted Budget Sources (Revenue) Accounts Detail

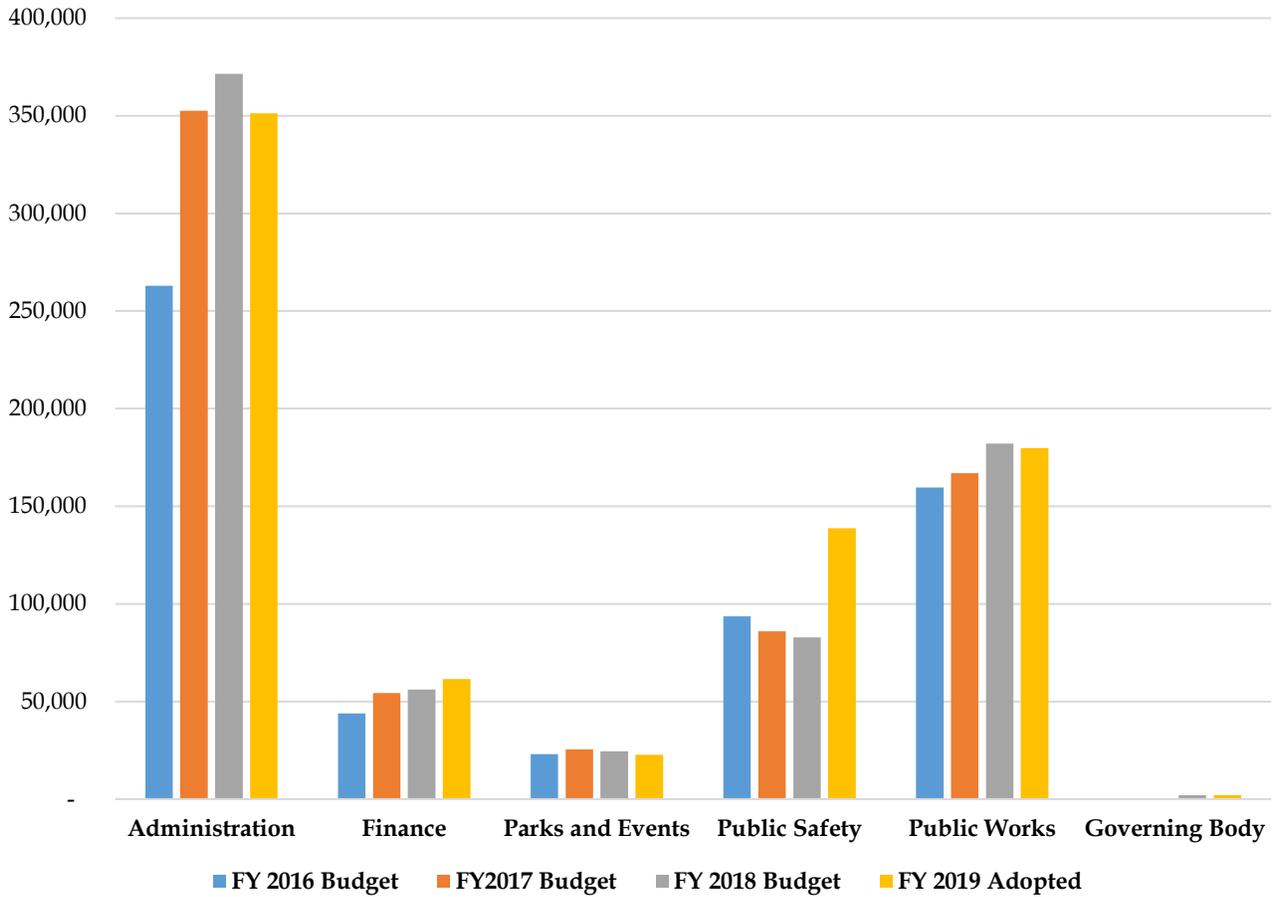


EXPENDITURE DETAIL

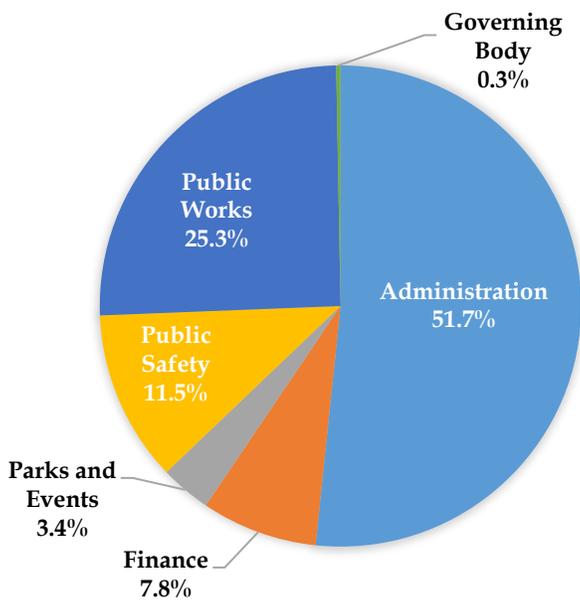
General Fund - Uses (Expenditure) Detail Historical

Category	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change to Budget	\$ Change to Budget
Personnel Services	306,932	315,813	335,790	315,550	380,820	13.4%	45,030
Professional Services	153,700	231,966	136,200	99,663	122,250	-10.2%	-13,950
Information Technology Services	9,400	17,913	10,150	16,915	14,050	38.4%	3,900
Materials and Supplies	9,300	18,641	7,800	10,662	9,000	15.4%	-1,200
Operational Services	5,800	6,930	8,550	9,748	7,500	-12.3%	-1,050
Contracts	80,583	82,936	81,500	74,433	74,500	-8.6%	-7,000
Insurance	16,720	15,428	15,720	20,587	20,120	28.0%	4,400
Public Information	3,100	3,454	3,250	3,441	3,400	4.6%	150
Advertising	13,650	7,371	16,000	13,880	9,000	-43.8%	-7,000
Training and Travel	12,100	4,925	15,100	8,376	13,500	10.6%	-1,600
Vehicles and Equipment	12,900	11,785	13,350	11,183	15,300	14.6%	1,950
Seasonal	4,500	1,534	4,500	3,040	5,500	22.2%	1,000
Town Hall	8,770	12,382	10,270	10,429	10,910	6.2%	640
Mill House Museum	6,740	6,892	6,740	8,981	6,620	-1.8%	-120
Visitors Center	740	195	500	537	620	24.0%	120
Maintenance Yard	1,840	1,873	2,240	2,545	2,240	0.0%	-
Mill Street Storage	-	-	250	-	250	0.0%	-
River Mill Park and Facility	17,990	25,713	23,690	23,814	25,890	9.3%	2,200
Mamie Davis Park	1,800	1,165	3,300	1,387	5,400	63.6%	2,100
Tanyard Hill Road Park	-	-	800	-	500	-37.5%	-300
Furnace Branch Park	-	-	500	-	500	0.0%	-
Streets and Sidewalks	1,750	91	1,400	-	1,400	0.0%	-
Historic District	8,200	14,476	10,410	14,770	13,70	31.6%	3,290
Special Events	8,900	3,409	11,000	9,200	12,950	17.7%	1,950
TOTAL	\$685,415	\$784,892	\$719,010	\$659,142	\$755,920	5.1%	\$36,910

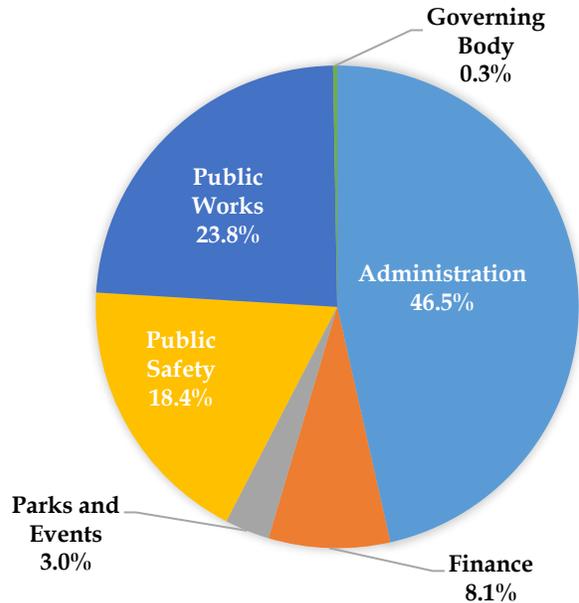
General Fund - Activity Uses (Expenditures) Historical



FY 2018 Adopted Budget Activity Uses



FY 2019 Adopted Budget Activity Uses



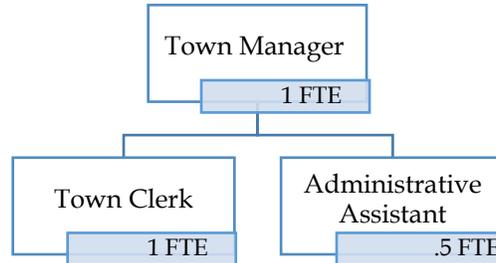
TOWN PRIORITIES AND ACTIVITY INITIATIVES

	Administration	Finance	Parks and Events	Public Safety	Public Works	Governing Body
1. Community Development and Programming						
Develop Tanyard Hill property into usable park space.	X		X		X	
Continue to develop partnerships with local community groups and businesses for programming opportunities.			X			
Promote parks and increase community programming.			X			
2. Historic Preservation and Town Appearance						
Maintain and properly store town documents; document management project.	X					
Complete Town Code recodification.	X					X
3. Parking Management						
Implement identified recommendations from parking and traffic study.	X					X
4. Pedestrian Safety and Access						
Install intersection improvements for crosswalks.	X			X		
Increase pedestrian safety through enforcement and public safety programs.				X		
5. Public Safety						
Increase traffic enforcement activities.				X		
Develop and enhance public safety programs.				X		
Increase patrol hours during peak hours.				X		
6. Riverwalk and Usages						
Installation of canoe and kayak ramp.	X				X	X
7. Stormwater Management						
Perform maintenance of BMP trench at West Locust Street.					X	
Evaluate and establish stormwater management program.	X				X	X

ACTIVITY DETAIL

ADMINISTRATION

Organizational Chart



Description

The Administration division consists of the Town Manager, Town Clerk, and Administrative Assistant. The Town Manager is appointed by the Town Council and carries out the policies that are adopted by the Town Council. The Town Manager is responsible for the enforcement of all laws and ordinances and oversees all departments and operations. The Town Manager keeps Council informed of the condition and needs of the Town, making recommendations for action as the need arises. The Town Manager also prepares the annual budget for Council consideration and upon its enactment, sees that its provisions are upheld.



Town Hall

The Town Clerk is appointed by the Town Council and reports to the Town Manager. The Town Clerk keeps a record of the Council’s proceedings and attends all meetings of the Council. The Town Clerk maintains all records of the Town Council and publishes all reports, ordinances, and other documents as directed by Council or required by law. The Town Clerk is also responsible for assisting the Zoning Administrator, producing the monthly Town newsletter, and providing customer service and front office coverage.

The Administrative Assistant provides administrative support for Town programs, services, and departments. The Administrative Assistant is responsible for receiving and processing payments, assisting with record keeping, and providing customer service and front office coverage.

FY 2018 Accomplishments

- Completed the zoning and subdivision update process.
- Received GFOA Distinguished Budget Award for third year; awarded for FY 2018 Adopted Budget.

- Obtained designation as a Tree City USA community by the Arbor Day Foundation in 2018; held first annual Arbor Day tree planting event in 2017.
- Organized several Eagle Scout projects including installation of new benches and bench pads at Town Hall.
- Initiated electronic document management and storage program.
- Initiated the Town Code recodification process.
- Completed a parking and traffic study.
- Implemented health insurance option for town employees.
- Completed a comprehensive plan revision and zoning change with Prince William County to release the proffers associated with the Tanyard Hill park property to allow trails and signage to be installed.
- Selected as “Best of Prince William” in three categories: Best Tourist Destination, Best Local Attraction, and Best Community Event/Festival. The Best of Prince William program is a local competition conducted by InsideNOVA aimed at highlighting the best businesses, organizations, people and places in almost 200 categories in Prince William County. The Town has been recognized annually as a ‘Best of Winner’ since 2015.

FY 2019 Initiatives

- Complete installation of canoe and kayak ramp through DCR grant.
- Receive award for GFOA Distinguished Budget for fourth consecutive year; submit FY 2019 Adopted Budget for consideration.
- Work with Prince William County to include trail development on Tanyard Hill property as part of County’s Occoquan Greenway Trail Plan and CIP planning.
- Continue to implement electronic document management program.
- Install intersection improvements and crosswalks at Ellicott and Mill Streets and Washington and Mill Streets.

Performance Measures

Based on calendar year.

Description	2017 Actual	2018 Projected
Operating cash reserves within recommended guidelines of 25 to 33% of operating expenses	25.57%	27.55%
No. of years Awarded GFOA Distinguished Budget Award	3	4

Personnel

Based on a fiscal year.

Authorized Positions	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19
Town Manager	1	1	1	1
Town Clerk	1	1	1	1
Administrative Assistant	0	.5	.5	.5
Total FTE	2.0	2.5	2.5	2.5

FY 2019 Budget Changes

- Reduction in Health Insurance (60070) costs due to no current employees within Administration participating in health insurance program.
- Reduction in Building Official Services (60410) due to no longer contracting this service from third party; Prince William County provides building official services for the town and fees for this service are collected by the County.
- Increase in Consulting Services (60420) for Financial Consulting services.
- Increase in Website Support (60810) includes annual cost for the Town's Document Management system.
- There are no other significant changes to the Administration activity budget.

Financial Detail – Administration

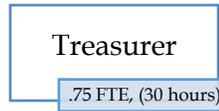
	FY2017 Adopted	FY 2017 Actual	FY2018 Adopted	FY 2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
60010 Salaries and Wages	125,887	129,216	135,280	135,279	139,337	3.00%	4,057
60020 Overtime	-	-	-	-	-	0.0%	-
60030 On-call Labor/ Auxiliary Wages	-	-	-	-	-	0.0%	-
60040 Other Benefits (Cell Reimbursement)	-	-	-	-	-	0.0%	-
60050 Payroll Taxes (FICA & Medicare)	9,630	9,790	10,350	10,350	10,659	2.99%	309
60080 Life/Disability Insurance	1,868	1,441	1,900	1,705	1,895	-0.26%	-5
60070 Health Insurance	-	-	16,530	3,584	-	-100.00%	-16,530
60090 Employer Contributions: Simple IRA	3,777	2,086	4,060	2,086	4,180	2.96%	120
60000 TOTAL PERSONNEL SERVICES	141,162	142,533	168,120	153,004	156,072	-7.17%	-12,048
60410 Building Official Services	44,000	19,630	25,000	2,885	-	-100.0%	-25,000
60420 Consulting Services	-	657	-	1,293	10,000	N/A	10,000
60430 Zoning, Engineering and Planning Services	50,000	126,724	50,000	34,863	50,000	0.0%	-
60440 Legal Services	50,000	75,605	50,000	49,125	50,000	0.0%	-
60400 TOTAL PROFESSIONAL SERVICES	144,000	222,616	125,000	88,165	110,000	-12.0%	-15,000
60810 Website Support	-	672	250	900	3,550	1320.0%	3,300
60830 Phone Support Services	500	110	500	1,427	500	0.0%	-
60840 Phone Service	1,200	1,854	1,450	1,559	1,500	3.4%	50
60850 Internet Service	1,200	1,705	1,450	1,319	1,500	3.4%	50
60860 Hardware/Software Upgrades	1,000	5,384	1,000	4,974	1,000	0.0%	-
60870 IT Support Services	5,000	7,459	5,000	5,370	5,000	0.0%	-
60800 TOTAL INFORMATION TECHNOLOGY SERVICES	8,900	17,183	9,650	15,549	13,050	35.2%	3,400
61210 Office Supplies	1,900	4,042	1,800	2,814	2,000	11.1%	200
61220 Operational Supplies	1,000	2,471	1,000	1,637	1,000	0.0%	-
61230 Books/Periodicals	500	2,720	-	2,780	-	0.0%	-

		FY2017 Adopted	FY 2017 Actual	FY2018 Adopted	FY 2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
61240	Janitorial Supplies	-	27	-	-	-	0.0%	-
61250	Uniforms	-	104	-	80	-	0.0%	-
61200	TOTAL MATERIALS AND SUPPLIES	3,400	9,364	2,800	7,311	3,000	7.1%	200
61610	Elections	-	-	2,500	3,014	-	-100.0%	-2,500
61620	Copier Lease, Contract and Fees	3,500	4,581	3,500	5,087	3,500	0.0%	-
61630	Postage	1,800	1,766	1,800	566	1,800	0.0%	-
61640	Postal Meter Rental	500	582	750	875	700	-6.7%	-50
61650	Reproduction Services	-	-	-	207	1,500	N/A	1,500
61600	TOTAL OPERATIONAL SERVICES	5,800	6,930	8,550	9,748	7,500	-12.3%	-1,050
62410	Insurance	16,000	14,658	15,000	19,790	19,400	29.3%	4,400
62400	TOTAL INSURANCE	16,000	14,658	15,000	19,790	19,400	29.3%	4,400
62820	Design/Print - Auto Decals	500	713	650	681	800	23.1%	150
62830	Design/Print - Newsletter	-	-	-	-	-	0.0%	-
62840	Postage - Newsletter	2,600	2,741	2,600	2,760	2,600	0.0%	-
62800	TOTAL PUBLIC INFORMATION	3,100	3,454	3,250	3,441	3,400	4.6%	150
63210	Advertising - Legal	2,000	2,452	2,000	1,680	2,000	0.0%	-
63220	Advertising - Marketing	-	-	-	1,540	-	0.0%	-
63230	Community/Business Support	-	-	2,000	799	-	-100.0%	-2,000
63200	TOTAL ADVERTISING	2,000	2,452	4,000	4,019	2,000	-50.0%	-2,000
63610	Conferences	2,000	511	2,000	417	2,000	0.0%	-
63620	Membership and Dues	1,500	2,229	1,500	2,635	1,500	0.0%	-
63630	Travel Reimbursement	1,500	365	1,500	535	1,500	0.0%	-
63640	Employee Training	2,000	395	2,000	1,390	2,000	0.0%	-
63650	Boards and Commissions Training	2,000	-	3,000	1,000	-	-100.0%	-3,000
63600	TOTAL TRAINING AND TRAVEL	9,000	3,500	10,000	5,977	7,000	-30.0%	-3,000
64450	Utilities - Electricity	1,500	-	1,500	-	1,500	0.0%	-
64400	TOTAL SEASONAL	1,500	-	1,500	-	1,500	0.0%	-
64880	Utilities - Gas/Water/Elec	3,000	4,565	4,500	4,712	4,500	0.0%	-
64800	TOTAL TOWN HALL	3,000	4,565	4,500	4,712	4,500	0.0%	-
65210	OHS Subsidy (Mill Museum Payroll)	6,000	6,000	6,000	6,000	6,000	0.0%	-
65200	TOTAL MILL HOUSE MUSEUM	6,000	6,000	6,000	6,000	6,000	0.0%	-
66030	Utilities - Electricity/Water	600	894	1,000	941	1,000	0.0%	-
66000	TOTAL MAINTENANCE YARD (Commerce)	600	894	1,000	941	1,000	0.0%	-

		FY2017 Adopted	FY 2017 Actual	FY2018 Adopted	FY 2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
66850	Utilities - Water, Sewer, Electricity	1,500	6,162	5,000	5,574	6,000	20.0%	1,000
66800	TOTAL RIVER MILL PARK AND FACILITY	1,500	6,162	5,000	5,574	6,000	20.0%	1,000
67250	Utilities - Water	50	582	550	1,365	2,650	381.8%	2,100
67200	TOTAL MAMIE DAVIS PARK	50	582	550	1,365	2,650	381.8%	2,100
68820	Gas Light Utilities (Gas)	6,500	6,013	6,500	8,131	8,200	26.2%	1,700
68800	TOTAL HISTORIC DISTRICT	6,500	6,013	6,500	8,131	8,200	26.2%	1,700
	TOTALS	\$352,512	\$446,906	\$371,420	\$333,727	\$351,272	-5.4%	-20,148

FINANCE

Organizational Chart



Description

The Finance division consists of the Town Treasurer, who is responsible for financial management, recordkeeping, and tax administration functions for the Town. The Town Treasurer has official responsibility for accounting for all receipts and disbursements for Town funds, prepares financial reports, processes Town and Mill Museum payroll, and manages cash balances. The Town Treasurer also assists with budget preparation and implements Town policies with regard to business licenses and tax administration. The Town Treasurer is appointed by the Town Council and reports to the Town Manager.

FY 2018 Accomplishments

- Completed FYE 2017 Financial Audit.
- Participated on Budget Committee, awarded GFOA Distinguished Budget Award for FY 2018 Adopted Budget.
- Implemented internal audit on 2016 Occoquan Business, Professional, and Occupancy Licenses.
- Implemented internal audit on 2016 Occoquan Meals taxes.

FY 2019 Initiatives

- Develop and implement financial policies and department standard operating procedures.
- Perform FYE 2018 Financial Audit and present in February 2019.
- Perform 2017 BPOL Audit.
- Perform 2017 Meals Tax Audit.
- Research and implement credit card payments and online transactions system.
- Assist in the development of the FY 2020 Budget and Capital Improvement Plan.

Performance Measures

Based on calendar year.

Description	2017 Actual	2018 Projected
No. of Years Awarded GFOA Distinguished Budget Award	3	4
No. of Years with fairly presented Audited financials	6	7

Personnel*Based on a fiscal year.*

Authorized Positions	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19
Town Treasurer	.50	.75	.75	.75
Total FTE	.50	.75	.75	.75

FY 2019 Budget Changes

- Health insurance costs are included in the Finance Activity in FY 2019: \$3,000; a pool for health insurance costs were previously budgeted under the Administration Activity for all employees.
- There are no other significant budget changes to the Finance Budget.

Financial Detail – Finance

	FY2017 Adopted	FY 2017 Actual	FY2018 Adopted	FY 2018 Projected	FY 2019 Adopted	% Change to Adopted	\$ Change to Adopted
60010 Salaries and Wages	39,498	34,052	40,000	40,000	41,200	3.0%	1,200
60020 Overtime	-	-	-	-	-	0.0%	-
60030 On-call Labor/Auxiliary Wages	-	11,388	-	-	-	0.0%	-
60040 Other Benefits (Cell Reimbursement)	-	-	-	-	-	0.0%	-
60050 Payroll Taxes (FICA & Medicare)	3,022	2,581	3,060	2,692	3,152	3.0%	92
60080 Life/Disability Insurance	934	1,043	590	970	594	0.7%	4
60070 Health Insurance	-	-	-	2,762	3,000	N/A	3,000
60090 Employer Contributions: Simple IRA	1,185	1,020	1,200	1,146	1,236	3.0%	36
60000 TOTAL PERSONNEL SERVICES	44,639	50,084	44,850	47,570	49,182	9.7%	4,332
60450 Audit Services	7,500	7,500	10,500	10,250	10,500	0.0%	-
60460 Payroll Processing	600	638	600	1,248	600	0.0%	-
60465 Financial System Support and Maintenance	1,500	800	-	-	1,000	N/A	1,000
60470 Bank Fees	100	267	100	-	150	50.0%	50
60400 TOTAL PROFESSIONAL SERVICES	9,700	9,205	11,200	11,498	12,250	9.4%	1,050
63620 Membership and Dues	-	-	-	124	-	0.0%	-
63600 TOTAL TRAINING AND TRAVEL	-	-	-	124	-	0.0%	-
TOTALS	\$54,339	\$59,289	\$56,050	\$59,192	\$61,432	9.6%	\$5,382

PARKS AND EVENTS

Organizational Chart



Description

The Parks and Events division is responsible for programming for the Town's four parks and special town events. The Events and Community Development position, funded through the Craft Show Fund, utilizes this division to assist with developing programming for River Mill Park and developing and implementing Town events and programs benefiting the community and businesses. The Events and Community Development Director reports to the Town Manager.



Concert Goes at River Mill Park

FY 2018 Accomplishments

- Harnessed and developed partnerships with community groups and local businesses to develop community programming opportunities.
- Increased awareness of parks and events through improved marketing efforts.
- Hosted successful Summer Concert Series, as well as Volunteer, Halloween, Tree Lighting, Town Blessing, and Winterfest events.
- Instituted 'Friends of River Mill Park' sponsorship program to assist with funding for events at the park and encourage community involvement.
- Implemented quarterly Town/Business meetings focused on town/business communication and providing opportunities for small business development.

FY 2019 Initiatives

- Increase the number and quality of summer concerts and events.
- Include movies as part of Music on Mill summer event series.
- Bolster Halloween event by including parade and movie night.
- Augment WinterFest with additional entertainment draws.
- Increase social media network and reach.

- Partner with local businesses and PWCMoms.com to develop a meetup in town for parents and their young children.
- Partner with Occoquan Regional Park and The Workhouse Arts Center to host a regional event.

Performance Measures

Based on calendar year.

Description	2017 Actual	2018 Projected
Number of Events	17	15
Attendee satisfaction determined through post event feedback and social media engagement	N/A	Good to Excellent

Personnel

Based on a fiscal year.

Authorized Positions	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19
Craft Show Director	.50	0	0	0
Events and Community Development Director	0	.50	.50	.50
Total FTE	.50	.50	.50	.50

* Position is funded through Craft Show Fund.

FY 2019 Budget Changes

- Community/Business Support budget reduced from \$10,000 in FY 2018 to \$5,000 in FY 2019 Adopted Budget. This funding is budgeted from meals tax revenues; however, meals tax revenues will assist with funding additional public safety staffing, thus reducing the Community/Business Support budget category in FY2019.
- The Community/Business Support budget is funding made available to support the community for events, marketing, or other areas that directly support the community, as determined by the Town Council.
- There are no other significant changes to the Parks and Events Budget.

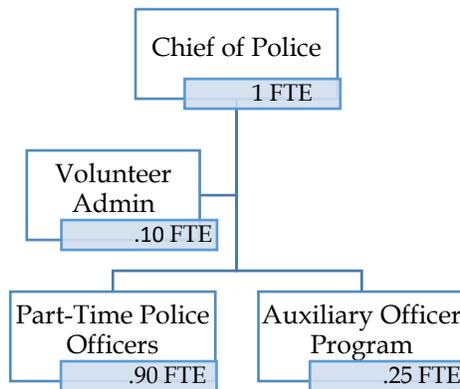
Financial Detail - Parks and Events

	FY2017 Adopted	FY 2017 Actual	FY2018 Adopted	FY 2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
60010 Salaries and Wages	-	-	-	-	-	0.0%	-
60020 Overtime	-	-	-	-	-	0.0%	-
60030 On-call Labor/Auxiliary Wages	-	-	-	-	-	0.0%	-
60040 Other Benefits (Cell Reimbursement)	-	-	-	-	-	0.0%	-
60050 Payroll Taxes (FICA & Medicare)	-	-	-	-	-	0.0%	-
60080 Life/Disability Insurance	-	-	-	-	-	0.0%	-
60070 Health Insurance	-	-	-	-	-	0.0%	-

	FY2017 Adopted	FY 2017 Actual	FY2018 Adopted	FY 2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
Employer Contributions:							
60090 Simple IRA	-	-	-	-	-	0.0%	-
TOTAL PERSONNEL SERVICES							
60000	-	-	-	-	-	0.0%	-
61210 Office Supplies	500	-	-	-	-	0.0%	-
61220 Operational Supplies	500	486	-	146	-	0.0%	-
TOTAL MATERIALS AND SUPPLIES							
61200	1,000	486	-	146	-	0.0%	-
62050 Entertainment	-	3,925	-	-	-	0.0%	-
62000 TOTAL CONTRACTS	-	3,925	-	-	-	0.0%	-
63220 Advertising - Marketing	1,500	615	2,000	250	2,000	0.0%	-
63230 Community/Business Support	10,150	4,304	10,000	9,611	5,000	-50.0%	-5,000
63200 TOTAL ADVERTISING	11,650	4,919	12,000	9,861	7,000	-41.7%	-5,000
64430 Parks/Town Hall Decorations	1,000	1,435	1,000	1,775	1,000	0.0%	-
64400 TOTAL SEASONAL	1,000	1,435	1,000	1,775	1,000	0.0%	-
68810 Brick Paver Program	3,000	552	500	482	1,700	240.0%	1,200
66800 TOTAL RIVER PARK AND FACILITY	3,000	552	500	482	1,700	240.0%	1,200
69210 WinterFest	1,000	1,691	1,500	1,432	2,000	33.3%	500
69220 Boards and Commission/Volunteer Thank You Event	1,500	949	1,500	1,426	1,750	16.7%	250
69230 Town Blessing and Holiday Party	2,000	37	1,500	-	2,000	33.3%	500
69240 Annual Tree Lighting	-	-	-	-	-	0.0%	-
69250 Movies in the Park	1,500	-	2,500	937	2,500	0.0%	-
69260 Concerts in the Park	1,500	543	3,000	4,873	3,500	16.7%	500
69270 Farmers Market	500	-	-	-	-	0.0%	-
69280 5K Requests	500	-	-	-	-	0.0%	-
69290 Other Special Events	400	189	1,000	531	1,200	20.0%	200
TOTAL SPECIAL EVENTS	8,900	3,409	11,000	9,200	12,950	17.7%	1,950
TOTALS	\$25,550	\$14,726	\$24,500	\$21,463	\$22,650	-7.6%	-\$1,850

PUBLIC SAFETY

Organizational Chart



Description

The Occoquan Police Department (OPD) is comprised of the Town Sergeant/Chief of Police, a part-time police officer pool program, and an Auxiliary Police Officer program. The auxiliary police program is comprised of unpaid volunteer certified officers and is authorized for three positions. The OPD provides public safety for the Town, its corporate limits, and the 17 acres of land outside the corporate town limits on Tanyard Hill Road, and, by Virginia Code Section 19.2-250, may extend their authority 300 yards in any direction from the corporate limits of the Town. The Prince William County Public Safety Communications Center handles dispatching of the OPD with the Prince William County Police Central District providing police response when OPD is not present in the Town. The OPD is a member of the 2013 Northern Virginia Law Enforcement Mutual Aid Agreement. The Town Sergeant by Town Charter Section 14 has the same authority as a Sheriff in enforcing civil matters within the Town limits.



Occoquan Police Vehicle

The Chief of Police is responsible for managing the Police Department including all aspects of the OPD including patrol, administration, training, reporting, coordination of Arts and Crafts Shows and event public safety, snow removal, and other duties as assigned or necessary. The Chief of Police also serves as the emergency management liaison to the Prince William County Police Department, Prince William County Sheriff’s Office, and Prince William Fire and Rescue Department and liaises with other regional, local, and federal law enforcement agencies, including attending Homeland Security, Northern Virginia Chief and Sheriffs, Small Chiefs’ of Police, and police academy meetings. The Chief of Police is appointed by the Town Council and reports administratively to the Town Manager.

The Town occasionally subcontracts with outside law enforcement agencies to provide additional patrol and security coverage. In 2017, staff performed an assessment on the Town’s police department structure and as a result, Town Council requested that staff include costs

for funding additional part-time patrol officers to meet a 'calls for service' staffing structure within the budget. The additional staff will assist the department in responding to increasing needs and requests from residents, visitors, and businesses, as well as to respond to the public safety concerns and goals of the Town. The FY2019 budget includes a funding pool for a total of three (3) certified police officers to work a combined total of 1,820 hours within a fiscal year.

FY 2018 Accomplishments

- Drafted and issued new General Orders for the Department which were reviewed and found by the Virginia Municipal League Insurance to utilize current best practices. This is the first major revision to the outdated General Orders issued in 1991.
- Conducted a police needs assessment for Town Council review and potential action, and identified that (1) traffic and pedestrian safety are the top public safety issues, (2) there are peak times for calls for police services, (3) more patrol coverage is needed, and (4) the Town's policing is significantly below the national, state, and Prince William County average staffing levels.
- Conducted a public safety online survey as part of the police needs assessment, which provided support that there is familiarity and comfort level between the residents, businesses, and the OPD, and that the community policing in Town is working.
- Refined and implemented tactics for traffic enforcement to respond to pedestrian safety goal and increased driver contacts to over 1,000 for calendar year 2017.
- Implemented traffic compliance campaign (Stop Sign Enforcement Ahead) which increased stop sign compliance and reduced drivers running stop signs in Town by an average of 26 percent.
- Implemented ghost cruiser campaign to increase speed and stop sign compliance in Town.
- Conducted traffic compliance patrols to improve pedestrian safety, especially during peak pedestrian times.
- Improved public safety issues regarding evening noise and nuisance complaints on the Town dock and nearby areas utilizing evening patrols.

FY 2019 Initiatives

- Increase patrol hours during historically peak calls for service hours by hiring and integrating part-time officer(s) into Town's community policing program.
- Continue to implement and refine public safety campaigns to improve pedestrian safety, i.e. "Stop Sign Enforcement Ahead," "Stop the Texts, Stop the Wrecks," pedestrian and bicyclist safety programs.
- Reduce accidents and increase traffic safety and compliance through continued traffic enforcement and targeted public safety campaigns, i.e. "Click it or Ticket" seatbelt enforcement, "No Blocking the Box," and "Speeding and Aggressive Driving"
- Prepare and submit application with Federal Communications Commission for radio communications license for OPD public safety radios.
- Prepare and submit application for DMV grant for "Aggressive Driving & Speeding" and "Pedestrian and Bicycle Safety" grants.
- Increase auxiliary police officers for use during special events and to decrease cost of Craft Show security.

Performance Measures*Based on calendar year.*

Description	2017 Actual	2018 Projected
Auxiliary police hours	559	386
Patrol/Enforcement hours	1,930	3,110

Personnel*Based on a fiscal year*

Authorized Positions	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19
Chief of Police	1	1	1	1
Part-Time Police Officer(s)	0	0	0	.90
Auxiliary Police Officer(s)	.25	.75	.75	.25
Total FTE	1.25	1.75	1.75	2.15

FY 2019 Budget Changes

- Includes increased payroll funding for part-time officer hourly pool program. Estimated expenditure impact: \$51,803; estimated revenue impact: \$33,656.

In response to needs identified in the Town's Public Safety Assessment, the Adopted Budget includes the addition of a pool of hours for the use of part-time police officers. As a part of the Public Safety Assessment that was conducted in 2017, a public safety survey, and a review of the police calls for service reports were conducted. The assessment found that: (1) traffic and pedestrian safety are the top public safety concerns for the town, followed by service requests/assistance by police officers; (2) calls for service are spread relatively equally throughout the week; and (3) the majority of public safety calls for service occur during business and evening hours. Based on the public safety concerns and service levels identified in assessment data and the staffing of other similarly sized towns and those within Prince William County, in order to optimally deliver policing services to the community, Occoquan needs to increase its current police staffing.

During November 21, 2017 Work Session, Town Council directed staff to incorporate estimated costs for a "calls for service" police coverage structure within the FY 2019 Proposed Budget. Staff has developed cost estimates for a "calls for service" program that utilizes a pool of part-time police officers to work with the Chief to provide patrol coverage. In this police coverage structure, Town Police officers are available during times when the majority of calls for service historically take place, which can reduce certain types of calls for service and crime. This option provides good police visibility, reduces crime, and provides for quick response times. Based upon reviewing the police calls for service history, to cover the majority of peak calls for service time, 75 patrol hours per week would be required, which equates to a minimum of 1.9 full-time equivalents. This budget includes the authorization of up to three part-time police officer positions to work up to a maximum annual pool of 1,820 hours. This will allow the department to better address issues related to leave and varying work schedules, as well as allow flexibility in regards to need and funding availability.

The funding for this budget request comes from a combination of allocation from use of the Town's State Aid to Localities with Police Department Funding (HB599), existing tax revenues, as well as revenue received from court and civil fines.

Financial Detail – Public Safety

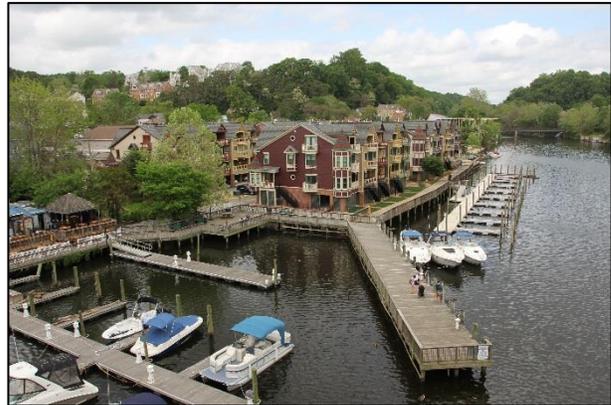
	FY2017 Adopted	FY2017 Actual	FY2018 Adopted	FY 2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
60010 Salaries and Wages	65,936	62,250	60,000	58,916	60,683	1.1%	684
60020 Overtime	-	-	-	-	-	0.0%	-
60030 On-call Labor/ Auxiliary Wages	-	4,348	-	-	45,500	N/A	45,500
60040 Other Benefits (Cell Reimbursement)	240	240	240	240	240	0.0%	-
60050 Payroll Taxes (FICA & Medicare)	5,044	4,992	4,590	4,551	8,123	77.0%	3,533
60080 Life/Disability Insurance	934	1,249	2,500	1,006	2,496	-0.2%	-4
60070 Health Insurance	-	-	-	-	-	0.0%	-
60090 Employer Contributions: Simple IRA	1,978	937	1,800	-	3,186	77.0%	1,386
60000 TOTAL PERSONNEL SERVICES	74,132	77,017	69,130	64,713	120,228	73.9%	51,098
60420 Consulting Services	-	145	-	-	-	0.0%	-
60400 TOTAL PROFESSIONAL SERVICES	-	145	-	-	-	0.0%	-
60850 Internet Service	500	440	500	520	1,000	100.0%	500
60860 Hardware/Software Upgrades	-	290	-	846	-	0.0%	-
60800 TOTAL INFORMATION TECHNOLOGY SERVICES	500	730	500	1,366	1,000	100.0%	500
61210 Office Supplies	500	106	500	47	500	0.0%	-
61220 Operational Supplies	1,000	3,942	1,000	1,615	1,500	50.0%	500
61250 Uniforms	900	1,270	1,000	1,396	2,000	100.0%	1,000
61200 TOTAL MATERIALS AND SUPPLIES	2,400	5,318	2,500	3,059	4,000	60.0%	1,500
62410 Insurance	-	770	720	797	720	0.0%	-
62400 TOTAL INSURANCE	-	770	720	797	720	0.0%	-
63610 Conferences	700	-	700	650	700	0.0%	-
63620 Membership and Dues	200	930	200	552	200	0.0%	-
63630 Travel Reimbursement	200	-	200	-	200	0.0%	-
63640 Employee Training	2,000	495	2,000	1,072	3,400	70.0%	1,400
63600 TOTAL TRAINING AND TRAVEL	3,100	1,425	3,100	2,275	4,500	45.2%	1,400
64030 Maintenance and Repairs	500	3,342	500	2,422	1,000	100.0%	500
64040 Fuel	3,800	2,352	3,800	2,412	3,800	0.0%	-
64050 Equipment & Tools	1,500	607	2,550	1,695	3,500	37.3%	950
64000 TOTAL VEHICLES AND EQUIPMENT	5,800	6,301	6,850	6,530	8,300	21.2%	1,450
TOTALS	\$85,932	\$91,705	\$82,800	\$78,740	\$138,748	67.6%	\$55,948

PUBLIC WORKS

Organizational Chart - Adopted

**Description**

The Public Works division consists of the Town's Maintenance Supervisor, who is responsible for maintenance and upkeep of the Town's infrastructure including Town-owned streets, brick sidewalks, gas lamps, buildings, equipment, trash collection, park maintenance and general maintenance activities, as well as responding to emergency events including snow removal and other weather-related events. The Maintenance Supervisor is also significantly involved in logistics of the semi-annual Arts and Crafts show. The Maintenance Supervisor reports to the Town Manager.



Town Dock and Boardwalk on the Occoquan River

This division also includes a seasonal, part-time Maintenance Worker position, which serves as the Town's Dock Master and is responsible for maintenance and usage compliance at the Town's public boardwalk and dock.

FY 2018 Accomplishments

- Worked with an Eagle Scout candidate on a project at Town Hall to build and install new benches and pads.
- Responded as appropriate to inclement weather incidents within the town including snow and flooding.
- Implemented Phase I of the refuse and recycling public container program.
- Assisted with logistics for summer concert series, annual arts and crafts shows events, WinterFest, Tree Lighting, and litter cleanups.
- Redesigned, manufactured, and installed replacement LOVE sign at River Mill Park after the original sign was damaged.
- Assisted with oversight of trail work at River Mill Park, Poplar Alley repaving and speed bump refurbishment project, and repaving of the Annex and public parking lot.
- Redesigned, manufactured, and installed replacement message board at the cul-de-sac on Mill Street.

FY 2019 Initiatives

- Assist with oversight of installation of kayak launch.
- Perform annual maintenance of BMP trench and facility on West Locust Street.
- Assist with installation of trail and signage on Tanyard Hill Road park property.
- Install intersection improvements and crosswalks at Ellicott and Mill Streets and Washington and Mill Streets; pending grant award.
- Implement Phase II of the refuse and recycling public container program.

Performance Measures

Based on calendar year.

Description	2017 Actual	2018 Projected
# of linear feet/square feet of brick sidewalk repaired/maintained	60 lf/220 sqf	60 lf/220 sqf

Personnel

Based on a fiscal year

Authorized Positions	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19
Maintenance Supervisor	.75	1	1	1
Maintenance Worker	0	0	.25	.25
Total FTE	.75	1	1.25	1.25

FY 2019 Budget Changes

- Reduction in Refuse Collection Contract (62010) due to lowered costs from renegotiated contract in FY2018.
- Increased Landscaping Contract (62040) reflects actual contract amount.
- No other significant changes to the Public Works budget.

Financial Detail – Public Works

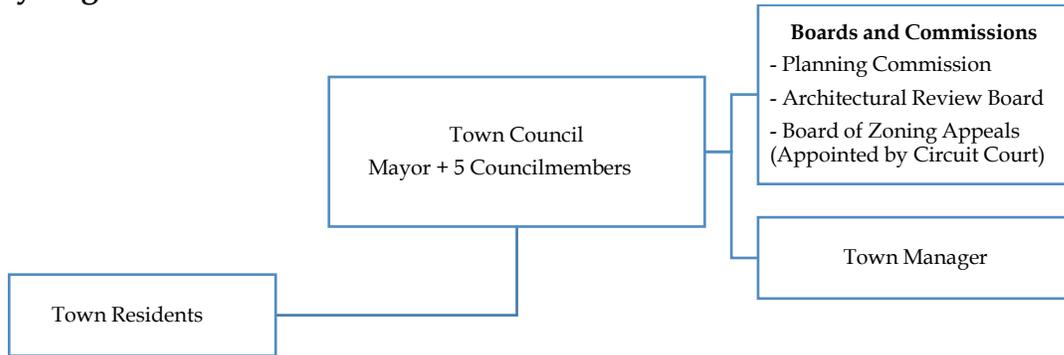
	FY2017 Adopted	FY2017 Actual	FY2018 Adopted	FY2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
60010 Salaries and Wages	37,040	37,780	43,550	38,151	44,696	2.6%	1,146
60020 Overtime	3,500	2,218	3,500	1,306	3,500	0.0%	-
60030 On-call Labor/Auxiliary Wages	1,000	520	1,000	408	1,000	0.0%	-
60040 Other Benefits (Cell Reimbursement)	240	240	240	240	240	0.0%	-
60050 Payroll Taxes (FICA & Medicare)	3,101	2,999	3,210	2,750	3,687	14.9%	477
60080 Life/Disability Insurance	934	1,151	970	965	965	-0.5%	-5
60070 Health Insurance	-	-	-	5,235	-	0.0%	-
60090 Employer Contributions: Simple IRA	1,111	1,198	1,140	1,136	1,179	3.4%	39
60000 TOTAL PERSONNEL SERVICES	46,926	46,107	53,610	50,190	55,267	3.1%	1,657
61210 Office Supplies	-	12	-	-	-	0.0%	-
61220 Operational Supplies	-	2,928	-	-	-	0.0%	-

	FY2017 Adopted	FY2017 Actual	FY2018 Adopted	FY2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
61240 Janitorial Supplies	1,000	157	1,000	-	1,000	0.0%	-
61250 Uniforms	1,500	404	1,500	146	1,000	-33.3%	-500
61200 TOTAL MATERIALS AND SUPPLIES	2,500	3,474	2,500	146	2,000	-20.0%	-500
62010 Refuse Collection Contract	61,000	59,952	61,000	49,946	50,000	-18.0%	-11,000
62020 Equipment Rental	1,500	-	1,500	-	1,500	0.0%	-
62030 Snow Removal	5,000	3,079	5,000	6,442	5,000	0.0%	-
62040 Landscaping	13,083	18,980	14,000	18,045	18,000	28.6%	4,000
62000 TOTAL CONTRACTS	80,583	79,011	81,500	74,433	74,500	-8.6%	-7,000
62410 Insurance	720	-	-	-	-	0.0%	-
62400 TOTAL INSURANCE	720	-	-	-	-	0.0%	-
64020 Street Sweeper	1,500	1,310	1,500	191	1,500	0.0%	-
64030 Maintenance and Repairs	500	609	500	1,333	1,000	100.0%	500
64040 Fuel	3,600	2,041	3,000	1,537	2,500	-16.7%	-500
64050 Equipment & Tools	1,500	1,524	1,500	1,592	2,000	33.3%	500
64000 TOTAL VEHICLES AND EQUIPMENT	7,100	5,484	6,500	4,653	7,000	7.7%	500
64440 Wreath Installation and Maintenance	2,000	99	2,000	1,265	3,000	50.0%	1,000
64400 TOTAL SEASONAL	2,000	99	2,000	1,265	3,000	50.0%	1,000
64810 Security Services	700	2,212	700	857	1,500	114.3%	800
64820 Elevator Inspection/Maintenance	300	70	300	70	140	-53.3%	-160
64830 Janitorial Services	2,500	1,760	2,500	2,470	2,500	0.0%	-
64840 Window Washing	300	-	300	330	300	0.0%	-
64850 Repairs and Maintenance	1,500	3,260	1,500	1,440	1,500	0.0%	-
64860 Equipment Maintenance Contracts	350	320	350	320	350	0.0%	-
64870 Exterminating Services	120	195	120	230	120	0.0%	-
64800 TOTAL TOWN HALL	5,770	7,817	5,770	5,717	6,410	11.1%	640
65220 Equipment Maintenance Contract	120	-	120	-	120	0.0%	-
65230 Exterminating Services	120	-	120	2,500	-	-100.0%	-120
65240 Repairs and Maintenance	500	892	500	482	500	0.0%	-
65200 TOTAL MILL HOUSE MUSEUM	740	892	740	2,982	620	-16.2%	-120
65610 Equipment Maintenance Contracts	120	-	-	-	120	N/A	120
65620 Exterminating Services	120	195	-	135	-	0.0%	-
65630 Repairs and Maintenance	500	-	500	402	500	0.0%	-
65600 TOTAL VISITORS CENTER	740	195	500	537	620	24.0%	120

	FY2017 Adopted	FY2017 Actual	FY2018 Adopted	FY2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
66010 Exterminating Services	120	195	120	135	120	0.0%	-
66020 Equipment Maintenance Contracts	120	-	120	120	120	0.0%	-
66040 Repairs and Maintenance	1,000	784	1,000	1,350	1,000	0.0%	-
66000 TOTAL MAINTENANCE YARD (Commerce)	1,240	979	1,240	1,605	1,240	0.0%	-
66410 Exterminating Services	-	-	-	-	-	0.0%	-
66420 Repairs and Maintenance	-	-	250	-	250	0.0%	-
66400 TOTAL MILL STREET STORAGE FACILITY	-	-	250	-	250	0.0%	-
66820 Restroom Janitorial Services/Supplies	12,000	14,205	15,200	12,960	15,200	0.0%	-
66830 Winterization	250	11	250	145	250	0.0%	-
66840 Maintenance and Repairs	1,000	4,583	2,500	4,519	2,500	0.0%	-
66860 Exterminator Services	120	200	120	135	120	0.0%	-
66870 Equipment Maintenance Contracts	120	-	120	-	120	0.0%	-
66800 TOTAL RIVER PARK AND FACILITY	13,490	18,999	18,190	17,759	18,190	0.0%	-
67220 Public Dock	-	408	1,000	15	1,000	0.0%	-
67230 Winterization	250	175	250	-	250	0.0%	-
67240 Maintenance and Repairs	1,500	-	1,500	7	1,500	0.0%	-
67200 TOTAL MAMIE DAVIS PARK	1,750	583	2,750	22	2,750	0.0%	-
67620 Maintenance and Repairs	-	-	800	-	500	-37.5%	-300
67600 TOTAL TANYARD HILL ROAD PARK	-	-	800	-	500	-37.5%	-300
68010 Maintenance and Repairs	-	-	500	-	500	0.0%	-
68000 TOTAL FURNACE BRANCH PARK	-	-	500	-	500	0.0%	-
68420 Brick Sidewalks Maintenance and Repairs	1,000	91	1,000	-	1,000	0.0%	-
68430 Asphalt Repairs	750	-	400	-	400	0.0%	-
68400 TOTAL STREETS AND SIDEWALKS	1,750	91	1,400	-	1,400	0.0%	-
68810 Gas Light Maintenance and Repair	1,200	4,511	2,410	5,481	2,500	3.7%	90
68830 Town Signage Maintenance/Repairs	-	3,641	500	607	1,000	100.0%	500
68840 Public Gardens	500	-	1,000	-	1,000	0.0%	-
68860 Public Trash Containers	-	312	-	550	1,000	N/A	1,000
68800 TOTAL HISTORIC DISTRICT	1,700	8,464	3,910	6,638	5,500	40.7%	1,590
TOTALS	\$167,009	\$172,195	\$182,160	\$165,947	\$179,747	-1.3%	-\$2,413

GOVERNING BODY (TOWN COUNCIL)

Activity Organizational Chart



Description

Town Council is the legislative body of Occoquan’s local government and is made up of a Mayor and five Councilmembers, all elected at large every even year for two-year terms. The Town of Occoquan is a Council-Manager form of government where the Town Manager is appointed by the Town Council and implements the policies adopted by the Council. The Council passes all ordinances and resolutions, approves and appropriates the annual operating and capital improvements budgets, sets all tax rates, approves appointments to boards and commissions, and adopts long-range plans and policies.



Welcome Sign at Washington Street

The Town Council meets at 7:00 p.m. on the first Tuesday of each month for a regular meeting and on the third Tuesday of the month for work sessions, except for the months of July, August, and December, during which they only meet on the first Tuesday. Special meetings are held as needed.

FY 2018 Accomplishments

- Adopted revised zoning and subdivision ordinances
- Completed parking and traffic study.
- Initiated Town Code recodification process.

FY 2019 Initiatives

- Award contract for construction of an accessible public kayak and canoe launch.
- Adopt recodified Town Code.
- Identify parking and traffic recommendations to be implemented.

Personnel

Based on a fiscal year

Authorized Positions	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19
Mayor and Town Council	6	6	6	6
Total	6	6	6	6

FY 2019 Budget Changes

- No significant changes to Governing Body budget.

Financial Detail - Governing Body

	FY2017 Adopted	FY2017 Actual	FY2018 Adopted	FY2018 Projected	FY2019 Adopted	% Change to Adopted	\$ Change to Adopted
60010 Salaries and Wages	72	72	72	72	72	0.0%	-
60020 Overtime	-	-	-	-	-	0.0%	-
60030 On-call Labor/ Auxiliary Wages	-	-	-	-	-	0.0%	-
60040 Other Benefits (Cell Reimbursement)	-	-	-	-	-	0.0%	-
60050 Payroll Taxes (FICA & Medicare)	-	-	-	-	-	0.0%	-
60080 Life/Disability Insurance	-	-	-	-	-	0.0%	-
60070 Health Insurance	-	-	-	-	-	0.0%	-
60090 Employer Contributions: Simple IRA	-	-	-	-	-	0.0%	-
60100 EAP Services	-	-	-	-	-	0.0%	-
60000 TOTAL PERSONNEL SERVICES	72	72	80	72	72	-10.0%	-\$8
63650 Boards and Commissions Training	-	-	2,000	-	2,000	0.0%	-
63600 TOTAL TRAINING AND TRAVEL	-	-	2,000	-	2,000	0.0%	-
TOTALS	\$72	\$72	\$2,080	\$72	\$2,072	-0.4%	-\$8

CRAFT SHOW FUND

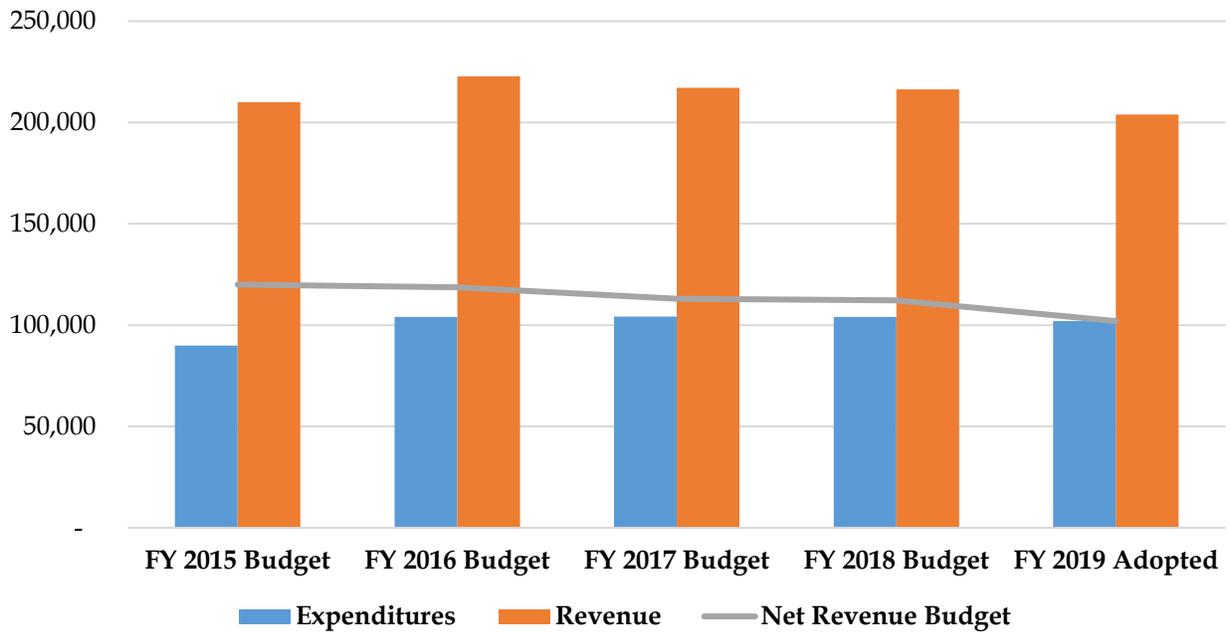


CRAFT SHOW FUND

Financial Information

Categories	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	Change Over Budget	
						\$	%
Sources							
Craft Show Fund	217,125	229,037	216,390	192,098	203,950	-12,440	-5.7%
Total Sources	\$217,125	\$229,037	\$216,390	\$192,098	\$203,950	-\$12,440	-5.7%
Uses							
Personnel Services	44,508	48,389	48,720	46,655	46,554	-2,166	-4.4%
Bank Charges	-	-	-	95	-	-	-
Materials/Supplies	4,600	7,077	6,400	7,310	6,400	-	0.0%
Contracts	35,000	37,606	39,000	37,653	35,000	-4,000	-10.3%
Advertising	20,000	13,580	14,000	13,090	14,000	-	0.0%
Total Uses	\$104,108	\$102,574	\$108,120	\$104,708	\$101,954	-\$6,166	-5.7%
Net Revenue	\$113,017	\$126,465	\$108,270	\$87,390	\$101,996	-\$6,274	-5.8%

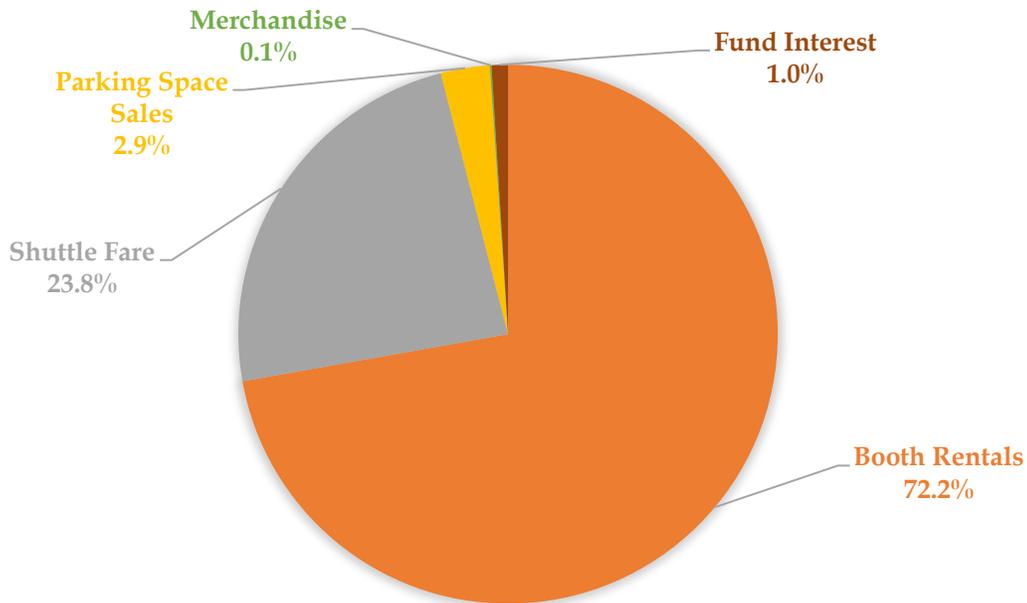
Craft Show Fund - Historical Budgeted Net Revenue



REVENUE DETAIL

	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change to Budget	\$ Change to Budget
Sponsorships	8,000	9,600	8,000	4,000	-	-100%	-8,000
Booth Rentals	154,000	160,808	154,370	142,509	147,250	-4.6%	-7,120
Shuttle Fare	48,000	47,656	44,370	37,599	48,500	9.3%	4,130
Parking Space Sales	3,375	6,073	4,500	5,715	6,000	33.3%	1,500
Tent Rentals	600	78	-	-	-	-	-
Merchandise	150	83	150	120	200	33.3%	50
Late Fees	-	2,625	2,000	655	-	-100%	-2,000
Craft Show Fund Interest	3,000	2,114	3,000	1,500	2,000	-33.3%	-1,000
Total	\$217,125	\$229,037	\$216,390	\$192,098	\$203,950	-5.7%	-\$12,440

FY 2019 Adopted Budget Revenues by Account - Craft Show Fund

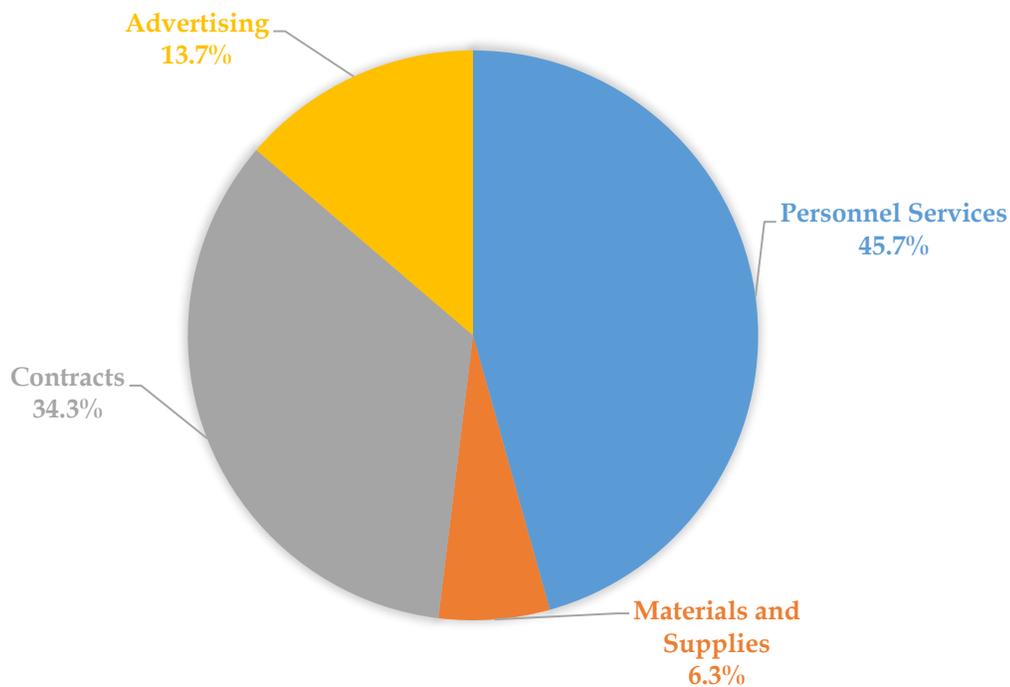


Due to severe weather and significant rainfall during the Spring 2018 Arts and Crafts Show, revenue for shuttle ridership and vendor fees (booth rentals) came in under budget. The unexpected reduction in revenues resulted in approximately \$20,000 in loss net revenue for FY 2018.

EXPENDITURE DETAIL

	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change to Adopted	\$ Change to Adopted
Salaries and Wages	25,000	21,041	25,000	25,000	25,750	3.0%	750
On-call Labor/Auxiliary Wages	17,280	20,338	20,200	18,135	17,280	-14.5%	-2,920
Payroll Taxes (FICA & Medicare)	1,913	1,610	3,200	3,200	3,200	0.0%	-
Health Insurance	-	-	-	-	-	0.0%	-
Disability and Life Insurance	-	-	-	-	-	0.0%	-
Employer Contributions: Simple IRA	315	-	320	320	324	1.4%	4
TOTAL PERSONNEL SERVICES	44,508	43,130	48,720	46,655	46,554	-4.4%	-2,166
Bank Charges	-	156	-	95	-	0.0%	-
TOTAL PROFESSIONAL SERVICES	-	156	-	95	-	0.0%	-
Office Supplies	1,200	375	3,000	-	3,000	0.0%	-
Operational Supplies	3,400	5,516	3,400	7,310	3,400	0.0%	-
TOTAL MATERIALS AND SUPPLIES	4,600	5,891	6,400	7,310	6,400	0.0%	-
Equipment Rental	33,000	33,987	35,000	35,278	35,000	0.0%	-
Entertainment	2,000	4,475	4,000	2,375	-	-100.0%	-4,000
TOTAL CONTRACTS	35,000	38,462	39,000	37,653	35,000	-10.3%	-4,000
Advertising - Marketing	20,000	14,935	14,000	13,090	14,000	0.0%	-
TOTAL ADVERTISING	20,000	14,935	14,000	13,090	14,000	0.0%	-
TOTALS	\$104,108	\$102,574	\$108,120	\$104,803	\$101,954	-5.7%	-\$6,166

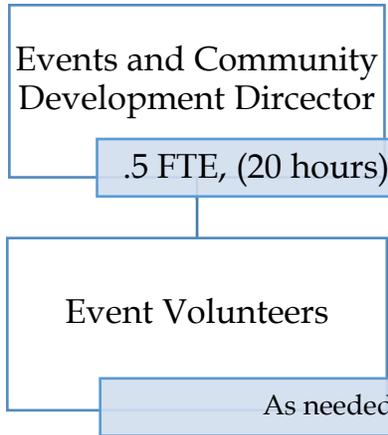
FY 2019 Adopted Budget Expenditures by Account - Craft Show Fund



ACTIVITY DETAIL

ARTS AND CRAFT SHOW

Organizational Chart



Description

The Arts and Crafts Shows division is responsible for the efficient and effective administration of two annual arts and crafts shows with the intent of enhancing the image of Occoquan as a center for living, shopping, dining, and the arts.

FY 2018 Accomplishments

- Increased quantity of participating artisan and craft vendors.
- Improved quality standards by replacing current redistributors on Mill Street with handmade crafters and artisans and prohibiting service vendors in the show.
- Continued to improve food vendor quality and diversity.
- Maintained net revenues on shuttle bus ridership.

FY 2019 Initiatives

- Implement online application system.
- Continue with broad spectrum marketing approach that correlates with increased bus revenue and foot traffic.
- Lead Arts and Crafts Show Exploratory Committee and guide impacts on future Arts and Crafts Shows.

Performance Measures

Based on calendar year.

Description	2017 Actual	2018 Projected
Number of Vendors	490(total)	490 (total)
Bus Revenue	\$50,330	\$35,340*

**Significant rainfall impacted Spring 2018 show, resulting in approximately \$10,000 in loss revenue on shuttle fees.*

Personnel

Based on a fiscal year.

Authorized Positions	Adopted FY 16	Adopted FY 17	Adopted FY 18	Adopted FY 19
Craft Show Director	.50	0	0	0
Events and Community Development Director	0	.50	.50	.50
Total FTE	.50	.50	.50	.50

**This position also manages the Parks and Events Activity in the General Fund; however, the position is funded through the Craft Show Fund.*

FY 2019 Budget Changes

- Removal of sponsorship program.
- Reduction in entertainment and public safety expense.



Scenes from the Occoquan Arts and Crafts Show

MAMIE DAVIS FUND



MAMIE DAVIS FUND

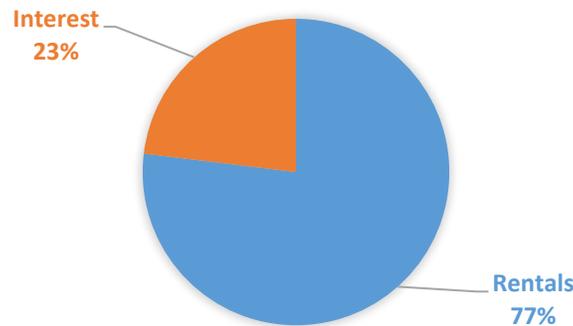
Financial Information

Categories	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	Change Over Budget	
						\$	%
Sources							
Mamie Davis Fund	2,000	12,673	4,100	1,400	2,600	-1,500	-36.6%
Total Sources	\$2,000	\$12,673	\$4,100	\$1,400	\$2,600	-\$1,500	-36.6%
Uses							
Capital Projects	2,000	10,436	2,000	6,032	2,000	-	0.0%
Total Uses	\$2,000	\$10,436	\$2,000	\$6,032	\$2,000	-	0.0%

REVENUE DETAIL

	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2018 Adopted	% Change to Budget	\$ Change to Budget
Rentals	1,400	1,750	3,500	800	2,000	-42.9%	-1,500
Interest	600	599	600	600	600	0.0%	-
Other	-	10,324	-	-	-	-	-
Total	\$2,000	\$12,673	\$4,100	\$1,400	2,600	-36.6%	-\$1,500

FY 2018 Budget Revenues by Account - Mamie Davis Fund



EXPENDITURE DETAIL

	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget	FY 2018 Projected	FY 2019 Adopted	% Change to Budget	\$ Change to Budget
Capital Projects	2,000	10,436	2,000	6,032	2,000	-	-
Total	\$2,000	\$10,436	\$2,000	\$6,032	\$2,000	-	-

Mamie Davis Fund Capital Projects

FY 2016 Completed	FY 2017 Completed	FY 2018 Completed	FY 2019 Adopted
Replacement water fountain - purchase	New water fountain installation	Trash can replacement (truck damage)	Fencing Replacement/Repairs
Dock electricity capping (obsolete lighting)	Tree/stump removal Repairs to park caused by truck accident	Dock water line repairs	

FUND DETAIL**Description**

The Mamie Davis fund is a \$100,000 permanent endowment that the Town received from former Town official and resident, Ms. Mamie Davis. The Town is restricted from spending the principal amount; however, the revenues generated from interest may be used on projects benefiting the park or Town Hall. The FY 2019 Adopted Budget estimates approximately \$2,600 in revenues for this fund. By current year end, the account balance available generated from the Mamie Davis Fund is expected to be approximately \$5,680.

The increase in revenues and expenditures for FY 2017 actuals is due to insurance monies received and expended to repair damage caused to the park by a dump truck accident in January of 2017.

FY 2019 Budget Changes

- No significant changes to the Mamie Davis fund budget.



Mamie Davis Park Gazebo and Entrance to Town Boardwalk

CAPITAL IMPROVEMENT PROGRAM FY 2019 - FY 2023



CAPITAL IMPROVEMENT PROGRAM

Description

The Town funds the Capital Improvement Program (CIP) with the annual net revenue from the semi-annual arts and Arts and Crafts Shows that are held in June and September each year. On average, the Town nets approximately \$100,000 annually, which is then used to fund various capital projects.

The CIP was developed in an effort to identify projects that would support and achieve the seven goals established in 2016 and reaffirmed by the Town Council during the FY 2019 Budget process.

1. Community Development and Programming

The Town Council established this goal to strengthen the relationship between the Town's business community and the Town government, as well as create more opportunities for community involvement and events. In 2017, River Mill Park opened, bringing more opportunities for community events and programming, and increased opportunities to attract people to Town to shop and dine at Occoquan businesses. In addition, the Town Council is actively pursuing the installation of an ADA accessible canoe and kayak launch under the Route 123 bridge, which will create another opportunity for water recreation and access within the community.

2. Historic Preservation and Town Appearance

In 1983, a portion of the Town of Occoquan was included on both the State and National Registers of Historic Places and designated as the Town's Historic District. It is the Town's responsibility to maintain the appearance of the Historic District including streets, sidewalks, lights, street trees, landscaping, as well as six Town-owned buildings. This goal aims at preserving our historic designation, as well as maintaining and improving the overall appearance of the community. Town Council set this as a goal in order to address deferred maintenance issues, as well as ensure that we are properly maintaining our Town-owned properties to ensure their historic preservation.

3. Parking Management

The Town Council has made it a priority to identify and address parking needs within the community. The Town Council completed a parking and traffic study in FY 2018 and is in the process of reviewing and prioritizing its recommendations. As our business community continues to grow, and as we provide more programming and activities, the Town will continue to become a destination and require increased opportunities for parking management, as well as public transportation.

4. Pedestrian Safety and Access

The Town Council recognizes that the size of Occoquan encourages pedestrian-focused activities, especially within the Historic District. This goal aims to identify and pursue activities that increase safety and accessibility in our community. Some activities include upgrading intersections to install crosswalks, restriping Town-owned roads and curbing, repairing, maintaining and installing sidewalks to complete pedestrian pathways, improving lighting, and other infrastructure improvements, and public safety activities.

5. Public Safety

During the FY 2018 budget process, the Town Council added public safety as a priority. As our community grows and flourishes, with both day and evening activity, emphasis has been placed on how the Town's police department operates independently, and in coordination with the County's police department. In FY 2018, an assessment was conducted on the Town's police department in an effort to evaluate if the structure, staffing, and services were meeting the needs of the community. Recommendations from the assessment are included in the FY 2019 Adopted Budget.

6. Riverwalk and Usages

The Riverwalk Boardwalk Project has been a long-standing project within the Town of Occoquan and Town Council has made it a priority to continue to move forward with implementing this project. The banks of the river are owned by private property owners, so in order to successfully complete this project, the Town must work with individual property owners to be granted easements to build and maintain a public boardwalk on private property. The result will be a continuous boardwalk from the future kayak launch under the Route 123 bridge to the new River Mill Park, accessible to the public and waterfront businesses. In addition, during the FY 2018 budget process, the Town Council revised this priority to include uses. This was done to place focus on the use of the existing dock and boardwalk area and how to manage issues including recreation, nuisances, and maintenance.

7. Stormwater Management

Being a river community, stormwater management has been a long-standing issue within the Town of Occoquan. The Town Council has set this as a goal to focus on identifying stormwater management issues and solutions to address these long-standing concerns. The Town has been working with Prince William County to evaluate the Town's existing stormwater system and to determine how to proceed in establishing a stormwater program.

Beginning in FY 2016, the Capital Improvement Plan focused on deferred maintenance projects, including infrastructure improvements and general property improvements, and administrative projects. Since that time, several significant projects have been completed, including:

- River Mill Park
- Zoning and Subdivision Ordinances Update
- Trash/Recycling Container Replacement Program – Phase I and II
- River Mill Park Trail Paving
- Town Hall Recording and Sound Equipment Replacement
- Washington Street Sidewalk Project
- Town Hall Renovations – Upper Level, Exterior
- Comprehensive Plan Update
- Poplar Alley Repaving and Speed Bump Rehab
- Annex/Public Parking Lot Repaving
- Parking and Traffic Study
- Gaslight Maintenance/Refurbishment

The Town has focused previously on catching up on deferred maintenance and has routinely adopted CIP plans that exceed the estimated annual net revenue from the Occoquan Arts and Crafts Shows and has used accumulated funds to finance various capital projects. In an effort to continue to maintain healthy fund balances, the FY 2019 - FY 2023 plan reduces the number of planned capital projects per year in an effort to bring expenditures close to anticipated net revenue from the semi-annual Arts and Crafts Shows. The FY 2019 Adopted CIP includes \$606,100 in capital projects, with \$153,500 in capital funds, \$6,300 in public safety funds, and \$446,300 in grant revenues.

Operating Impact

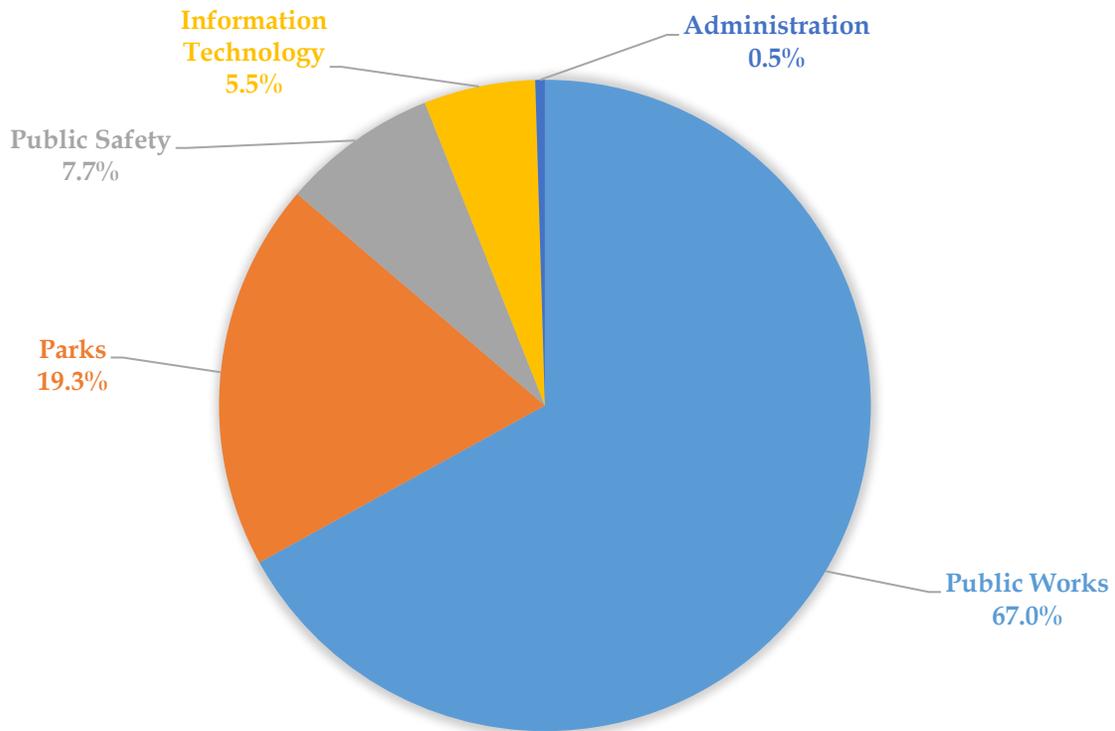
For many of the capital projects, there will be ongoing maintenance, staffing, and programming costs incurred in the General Fund. Projected operating costs for FY 2019 capital projects have been incorporated as part of the Adopted General Fund budget. Future project costs will be identified as part of the annual budget process, along with any major renovations or activities as part of the five-year capital planning process.

CIP SUMMARY

Five Year Plan 2019-2023

Department	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Public Works	447,000	70,000	57,500	105,000	23,000
Parks	144,500	2,500	20,000	10,000	25,000
Public Safety	12,100	20,000	-	4,000	45,000
Information Technology	2,500	30,500	5,000	20,000	-
Administration	-	-	-	5,000	-
Total Funding	\$606,100	\$123,000	\$82,500	\$144,000	\$93,000
Bond	-	-	-	-	-
CIP	153,500	102,000	82,500	140,000	73,000
Grants, Other	452,600	21,000	-	4,000	-
TBD	-	-	-	-	20,000
Total Funding	\$606,100	\$123,000	\$82,500	\$144,000	\$93,000

FY 2019 - 2023 CIP Projects by Department



CIP DETAIL

PUBLIC WORKS

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Project Totals
Community Planning Project	-	40,000	-	-	-	40,000
Intersection Improvements (See Intersection Improv Schedule)	420,000	-	-	-	-	420,000
Street Maintenance (See Street Paving Schedule)	-	-	-	-	-	-
Sidewalk Maintenance (See Infrastructure Schedule)	10,000	-	-	-	-	10,000
Building Maintenance (See Building Maintenance Schedule)	-	-	-	25,000	-	25,000
Stormwater Management	-	5,000	5,000	5,000	5,000	20,000
Trash/Recycling Containers Replacement/ Maintenance	17,000	17,000	-	-	-	34,000
Annex Property Improvements	-	-	-	-	10,000	10,000
Street Sweeper Replacement	-	-	-	25,000	-	25,000
Snow Blower Replacement	-	-	2,500	-	-	2,500
Gaslight Conversion to Electric/Maintenance	-	-	50,000	50,000	-	100,000
Street/Curb Striping Program	-	8,000	-	-	8,000	16,000
Bond	-	-	-	-	-	-
CIP	111,000	69,000	57,500	105,000	23,000	365,000
Grants, Other	336,000	1,000	-	-	-	337,000
TBD	-	-	-	-	-	-
Total Funding	\$447,000	\$70,000	\$57,500	\$105,000	\$23,000	\$702,500

Project Detail

Community Planning Project

Description: To develop a robust community plan that will guide the community's growth and development.

Justification: In FY2018, the Town used funding within this category to conduct a parking and traffic study. The intent is to use this study as part of the community planning project. Ultimately, the community plan will be a comprehensive plan that will guide future projects and assist in developing grant applications to fund implementation of components of the plan. Currently, this project is planned to begin in FY2020.

Council Goals: Pedestrian Safety and Access; Historic Preservation and Town Appearance

FY 2019 Adopted Budget: \$0

Operating Impact: There are no anticipated operating impacts during FY 2019; however, operating impacts will be incurred upon implementation of various plan components in future years, including annual maintenance costs associated with infrastructure improvements.

Intersection Improvements

Description: To increase pedestrian safety by upgrading intersections to install pedestrian crosswalks.

Justification: In FY 2018, staff applied for and was awarded a grant through VDOT for intersection improvements at Washington and Mill Streets and Ellicott and Mill Streets. The grant is an 80/20 matching grant and funding will become available in late FY 2019. The grant award is approximately \$420,000 and requires a 20 percent match from the Town. The funding amount included in the Adopted FY 2019 CIP for Intersection Improvements includes the full estimated project cost. The town's share of the matching grant is approximately \$84,000.

Council Goals: Pedestrian Safety and Access

Time Frame: FY 2019

FY 2019 Adopted Budget: \$420,000

Operating Impact: Impacted roads are VDOT owned and maintained and maintenance costs will be the responsibility of VDOT once the intersections are updated. The Town is seeking the support of Prince William County in administering this grant.

Street Maintenance

Description: To regularly maintain Town-owned streets and public parking lots.

Justification: Annual maintenance and improvements are detailed in the Infrastructure and Building Maintenance Schedule. No street maintenance projects are planned for FY2019.

Council Goals: Parking Issues; Historic Preservation and Town Appearance

Time Frame: Annually

FY 2019 Adopted Budget: \$0

Operating Impact: Funding is allocated annually in the General Fund for regular maintenance and repairs associated with street maintenance (\$400) in the Public Works division. Repaving and repairing will reduce overall maintenance associated with potholes and erosion in the General Fund.

Sidewalk Maintenance

Description: To regularly maintain Town-owned brick sidewalks.

Justification: Annual maintenance and improvements are detailed in the Infrastructure and Building Maintenance Schedule. The Adopted FY 2019 CIP includes maintenance of the entrance sidewalk at Town Hall.

Council Goals: Pedestrian Safety and Access, Historic Preservation and Town Appearance

Time Frame: Annually

FY 2019 Adopted Budget: \$10,000

Operating Impact: Funding is allocated annually in the General Fund for regular maintenance costs. FY 2019 includes \$1,000 in funding for regular maintenance of brick sidewalks in the General Fund, Public Works division.

Building Maintenance

Description: To maintain and preserve Town-owned buildings.

Justification: Four of the Town-owned buildings are public buildings accessed by residents, businesses, and visitors to the Town of Occoquan. The remaining two buildings are used for maintenance purposes. Maintenance on the six Town-owned buildings will be performed in accordance with the Infrastructure and Building Maintenance Program.

Council Goals: Historic Preservation and Town Appearance

Time Frame: Annually

FY 2019 Adopted Budget: \$0

Operating Impact: Costs associated with maintenance of replacement equipment is included as part of the Public Works division in the General Fund (\$8,260). In addition, cost savings are realized in the General Fund when antiquated equipment is replaced with higher efficiency equipment.

Stormwater Management

Description: To address issues relating to stormwater management within the Town of Occoquan.

Justification: In FY 2018, Prince William County assisted the Town with mapping and assessing its current stormwater systems.

Council Goals: Stormwater Management

Time Frame: Annually

FY 2019 Adopted Budget: \$0

Operating Impact: If the Town develops its own stormwater management program, costs associated with regular maintenance will need to be included as part of the General Fund.

Trash/Recycling Containers Replacement/Maintenance

Description: To replace aggregate public refuse containers with steel slat refuse and recycling containers within the Historic District. The plan includes increasing the number of public refuse containers and adding recycling in key locations throughout the historic district.

Justification: Replacement of the refuse containers is funded through FY 2020; Phase I replacement occurred in FY 2018. Phase II in FY2019 includes the replacement of 18 refuse containers and addition of three recycling containers. Phase III will add additional containers.

Council Goals: Historic Preservation and Town Appearance

Time Frame: FY 2018 - FY 2020

FY 2019 Adopted Budget: \$17,000 (Phase II)

Operating Impact: Routine maintenance and repairs included in General Fund, Public Works division (\$1,000). Replacement refuse containers are lower maintenance and reduce costs associated with exterior maintenance of the cans, as well as liner replacement.

Annex Property Improvements

Description: To remediate site deficiencies.

Justification: The annex is the Town's Maintenance Facility and site deficiencies have been identified. Funding is budgeted within the FY 2023 CIP budget.

Council Goals: Historic Preservation and Town Appearance

Time Frame: FY 2023

FY 2019 Adopted Budget: \$0

Operating Impact: Costs associated with regular maintenance of the facility and associated equipment are included as part of the General Fund (\$1,000) in the Public Works division.

Street Sweeper Replacement

Description: To replace the Town's street sweeper.

Justification: The Town performs street sweeping activities on a weekly basis between March and October. Replacement is scheduled in accordance with the Vehicle and Equipment Replacement Program.

Council Goals: Historic Preservation and Town Appearance

Time Frame: FY 2022

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs included in General Fund (\$1,500) in the Public Works division. The replacement of aging equipment will reduce maintenance costs and impact on General Fund maintenance costs.

Snow Blower Replacement

Description: The Town is responsible for removing snow and ice from Town-owned property and owns and maintains a snow blower.

Justification: The replacement is in accordance with the Vehicle and Equipment Replacement Program.

Council Goals: Historic Preservation and Town Appearance; Pedestrian Safety and Access

Time Frame: FY 2021

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs included in General Fund (\$1,000), Public Works division. The replacement of aging equipment will reduce maintenance costs and impact on General Fund maintenance costs.

Gaslight Conversion to Electric/Maintenance

Description: To renovate and maintain the Town's gaslights and plan for future conversion to electric.

Justification: The Town's gaslights were refurbished in FY2018 and annual maintenance costs are included in the General Fund. In FY 2021 and 2022, funding totaling \$100,000 is identified for conversion from gas to electric light units.

Council Goals: Historic Preservation and Town Appearance

Time Frame: FY 2021/FY 2022

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs (\$2,500), and utility costs (\$8,200) included in General Fund, Public Works and Administration divisions. Significant costs savings will be realized in the General Fund in annual utility costs and maintenance when the units are converted from gas to electric. Potential annual costs savings on maintenance and utilities is approximately \$8,000.

Street/Curb Striping Program

Description: To maintain road and curb markings on Town-owned roads and parking areas.

Justification: The Street Maintenance Program plans for street and curb marking activities every two years. The next repainting is planned for FY 2020.

Council Goals: Historic Preservation and Town Appearance; Pedestrian Safety and Access

Time Frame: FY 2020

FY 2019 Adopted Budget: \$0

Operating Impact: Annual costs associated with routine maintenance of marked roads and public parking areas are included in the General Fund, Public Works division.

PARKS

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Project Totals
Tanyard Hill Parcel	4,500	-	-	-	-	4,500
Furnace Branch Park	-	-	5,000	10,000	20,000	35,000
Gaslight Banner Replacement	-	2,500	5,000	-	5,000	12,500
Canoe/Kayak Ramp Installation	140,000	-	-	-	-	140,000
Mamie Davis Park Renovations/Upgrades	-	-	10,000	-	-	10,000
Bond	-	-	-	-	-	-
CIP	40,000	2,500	20,000	10,000	25,000	97,500
Grants, Other	104,500	-	-	-	-	104,500
TBD	-	-	-	-	-	-
Total Funding	\$144,500	\$2,500	\$20,000	\$10,000	\$25,000	\$202,000

Project Detail**Tanyard Hill Parcel**

Description: To identify and implement property improvements; site research.

Justification: In 2014, the Town purchased approximately 17 acres of property near the intersection of Tanyard Hill Road and Old Bridge Road. The Prince William County Trails and Streams Coalition obtained a grant for use to construct a trail on the park property.

Council Goals: Stormwater Management; Community Development and Programming

Time Frame: Annually

FY 2019 Adopted Budget: \$4,500

Operating Impact: Routine maintenance and repairs, landscaping maintenance (\$500) are included in General Fund, Public Works division. Maintenance costs will be realized in future year operations after improvements are installed.

Furnace Branch Park

Description: To identify and implement property improvements; site research.

Justification: Furnace Branch Park is located along Washington Street near its intersection with Commerce Street. Currently, the property is unused and is not accessible. Site research is needed to identify stormwater management and recreation opportunities.

Council Goals: Stormwater Management; Community Development and Programming

Time Frame: FY 2021-2023

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs, landscaping maintenance (\$500) included in General Fund, Public Works division. The Adopted FY 2019 General Fund does not include maintenance costs as no improvements are currently installed on the property. Maintenance costs will be realized in future year operations after improvements are installed.

Gaslight Banner Replacement

Description: In 2014, the Town purchased banners for the 40 gaslights located throughout the historic district. The banners are used to promote the Occoquan Arts and Crafts Shows and serve as a decorative feature intended to enhance and beautify the downtown historic district.

Justification: The banners must be maintained and replaced as they become weathered and worn from the elements.



Council Goals: Historic Preservation and Town Appearance

Time Frame: FY 2020 – FY 2021, FY 2023

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs included in General Fund, Public Works (\$1,000).

Canoe/Kayak Ramp Installation

Description: To provide a free, publicly accessible canoe/kayak launch ramp suitable for individuals with ambulatory disabilities.

Justification: The Occoquan Water Trail is a recognized trail eligible for funding for this 80/20 grant from the Virginia Department of Conservation and Recreation. The grant will provide \$100,000 in funding and the Town must match \$25,000; however, the project is estimated to cost \$240,000. The Town is actively seeking additional funds to address the funding gap.

Council Goals: Community Development and Programming

Time Frame: FY 2019

FY 2019 Adopted Budget: \$140,000

Operating Impact: Routine maintenance and repairs included in General Fund. The FY 2019 General Fund does not include maintenance costs as the ramp is not expected to be installed until the end of FY 2019. Annual maintenance costs will be included in FY 2020 and beyond as part of the General Fund.

Mamie Davis Park Renovations/Upgrades

Description: To maintain and update Mamie Davis Park.

Justification: Mamie Davis Park was made available through a permanent endowment from Ms. Mamie Davis, a former resident and Town official. The park serves as an entrance to the Town's Riverwalk. In FY 2016, the dock and park underwent major renovations as part of a community service project, saving the Town upwards of \$30,000. In addition, significant repairs were made to the park in FY 2017 due to a vehicle accident in the park.

Council Goals: Community Development and Programming

Time Frame: FY 2021

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs, landscaping maintenance, utility costs, included in General Fund (\$5,400), in the Public Works and Administration divisions. In addition, maintenance projects are included as part of the Mamie Davis Fund (\$2,000).

PUBLIC SAFETY

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Project Totals
Police Vehicle	-	-	-	-	45,000	45,000
In-Vehicle Laptops	-	-	-	4,000	-	4,000
LIDAR Speed Detection and Related Equipment	2,300	-	-	-	-	2,300
Body Armor	2,400	-	-	-	-	2,400
Officer Safety Equipment	5,100	-	-	-	-	5,100
Pedestrian and Bicyclist Safety Program	2,300	-	-	-	-	2,300
Police Radios	-	20,000	-	-	-	20,000
Bond	-	-	-	-	-	-
CIP	-	-	-	-	25,000	25,000
Grants, Other	12,100	20,000	-	4,000	-	36,100
TBD	-	-	-	-	20,000	20,000
Total Funding	\$12,100	\$20,000	-	\$4,000	\$45,000	\$81,100

Project Detail**Police Vehicle**

Description: To replace the Town's police vehicle(s) in accordance with the Vehicle and Equipment Replacement Program.

Justification: The Town owns two police vehicles and are replaced based on the life, maintenance costs, and resale value of the vehicles. The vehicle replacements are estimated within the Vehicle and Equipment Replacement Program, which is reviewed annually during the budget process.

Time Frame: TBD

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs, fuel costs included in General Fund (\$8,300) in the Public Safety division.

In-Vehicle Laptop Replacement

Description: To replace the Town's in-vehicle laptop.

Justification: The Town's police vehicle has an in-vehicle laptop that must be replaced on a routine basis. The replacement schedule is included as part of the Vehicle and Equipment Replacement Program. The in-vehicle laptop was replaced in FY 2018.

Time Frame: FY 2020

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs, utility costs included in General Fund (\$3,500) in the Public Safety division.

LIDAR Speed Detection and Related Equipment

Description: To replace and supplement the Town's LIDAR speed detection unit.

Justification: The Town's Police Department owns one LIDAR speed detection unit that is used to accurately identify the speed of vehicles. This equipment is required for successful prosecutions of speed enforcement. This enforcement is related to the Town's goal for pedestrian and driver safety.

Time Frame: FY 2019

FY 2019 Adopted Budget: \$2,300

Operating Impact: Routine maintenance and repairs included in General Fund (\$3,500) in the Public Safety division.

Body Armor

Description: Each police officer is issued body armor as part of their uniform. These must be replaced on a routine basis.

Justification: The replacement of body armor is included as part of the Vehicles and Equipment Replacement Program. FY 2019 includes funding for new body armor for new employees. This is a 50/50 grant request; CIP cost is estimated at \$1,200.

Time Frame: FY 2019

FY 2019 Adopted Budget: \$2,400

Operating Impact: Costs associated with equipment repairs and maintenance included as part of General Fund (\$3,500) in the Public Safety division.

Officer Safety Equipment (Body Camera System)

Description: To establish a body camera program for use by the Town's police department.

Justification: In an effort to protect our public safety personnel, the Town has researched the development of a body camera policy and program. This funding will go to support camera, storage, and retrieval equipment. A grant request has been submitted and is pending for full funding of cameras and associated equipment. The FY 2019 CIP includes funding for the program should the grant not be awarded.

Time Frame: FY 2019

FY 2019 Adopted Budget: \$5,100

Operating Impact: Costs associated with the storage of data and maintenance of equipment will be included in the General Fund, Public Safety division after project implementation.

Pedestrian and Bicyclist Safety Program

Description: To develop and implement a public safety campaign to protect pedestrians and bicyclists.

Justification: In order to address pedestrians and bicyclists safety, the Town's police will research, develop, and implement a public safety campaign that will utilize (1) publication, (2)

education, and (3) enforcement. A grant request has been submitted and is pending for full funding.

Time Frame: FY 2019

FY 2019 Adopted Budget: \$2,300

Operating Impact: There are no identified operating impacts associated with this program.

Police Radios

Description: Each police officer is equipped with a Town-provided portable radio that is compatible with Prince William County, as required. In addition, one police vehicle has a mobile radio unit installed. The Town is responsible for purchasing and maintaining the hardware requirements of the radios.

Justification: The replacement of the public safety radio system is included as part of the Vehicles and Equipment Replacement Program.

Time Frame: FY 2020

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs included in General Fund (\$3,500) in the Public Safety division.

INFORMATION TECHNOLOGY

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Project Totals
Computer Upgrades/Replacement	-	8,000	-	10,000	-	18,000
Document Management Project	2,500	2,500	5,000	-	-	10,000
Financial System	-	10,000	-	-	-	10,000
Website Redesign	-	10,000	-	-	-	10,000
Town Hall Phone Upgrade	-	-	-	10,000	-	10,000
Bond	-	-	-	-	-	-
CIP	2,500	30,500	5,000	20,000	-	58,000
Grants, Other	-	-	-	-	-	-
TBD	-	-	-	-	-	-
Total Funding	\$2,500	\$30,500	\$5,000	\$20,000	-	\$58,000

Project Details**Computer Upgrades/Replacement**

Description: The Town's computers are updated every four to five years and the server is updated every seven years.

Justification: The recommended useful life for desktop computers is five years. One computer and one server are scheduled for replacement in FY 2020, and five computers are scheduled for replacement, in addition to police cruiser in-vehicle laptops, in FY 2023 (replaced in 2018).

Time Frame: FY 2020

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs included in General Fund (\$6,000) in the Administration division.

Document Management Project

Description: An electronic document management system was purchased in FY 2016. The system is intended to house all Town documents, past and present, in accordance with the Virginia Library of Congress and assist in the retention and accessibility of Town documents.

Justification: This system will allow more efficient access to Town records and assist in meeting document retention requirements of the Virginia Library of Congress. Funding is allocated in FY 2019 for implementation of the document management system and developing the Town's retention schedule, including scanning and electronically filing current and past documentation.

Time Frame: FY 2019

FY 2019 Adopted Budget: \$2,500

Operating Impact: Routine maintenance and repairs (\$1,000) and server hosting costs (\$3,000) included in General Fund, Administration division.

Financial System

Description: The Town currently uses QuickBooks as its financial system.

Justification: Funding has been allocated in FY 2020 to research and implement a new, more robust financial system.

Time Frame: FY 2020

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs included in General Fund (\$6,000), in the Finance division.

Website Redesign

Description: The Town redesigned its website in 2013. The site is in need of a redesign, to include more customer-focused components.

Justification: The current website is not able to support online transactions including payments and registrations, and is cumbersome to update. A website redesign is needed.

Time Frame: FY 2020

FY 2019 Adopted Budget: \$0

Operating Impact: Routine support and annual support costs are included as part of the General Fund (\$550), Administration division. Increased costs are expected with new website for hosting services.

Town Hall Phone Upgrades

Description: The Town's telephone system is in need of an update and/or significant maintenance.

Justification: Currently, the Town's system is a hybrid-VOIP and has limited contractor support.

Time Frame: FY 2022

FY 2019 Adopted Budget: \$0

Operating Impact: Routine maintenance and repairs, utility costs included in General Fund (\$2,000) in the Administration division.

ADMINISTRATION

Project	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Project Totals
Comprehensive Plan Review/Update	-	-	-	5,000	-	5,000
Bond	-	-	-	-	-	-
CIP	-	-	-	5,000	-	5,000
Grants, Other	-	-	-	-	-	-
TBD	-	-	-	-	-	-
Total Funding	-	-	-	\$5,000	-	\$5,000

Project Details**Comprehensive Plan Review/Update**

Description: Assist in the review and update of the Town's Comprehensive Plan.

Justification: The Town's Comprehensive Plan should be reviewed and updated every five years. The Comprehensive Plan was last updated in 2016. This will provide for the Town to obtain assistance in updating and revising the document in accordance with Virginia law.

Council Goals: All

Time Frame: FY 2022

FY 2018 Budget: \$0

Operating Impact: Legal and engineering fees associated with review and update process are included as part of General Fund (\$5,000) in the Administrative division.

FUTURE PROJECTS

Below is a list of future projects that are expected to occur beyond 2023 or when funding or opportunities become available.

1. Gaslight Conversion to Electric

The Town expends significant funds on the maintenance and use of gaslights within the Historic District. During FY 2018, the lights underwent significant renovations in an effort to increase the units' efficiencies; however, the Town is researching costs associated with the conversion from gas to electric, including capital costs and long-term maintenance and use costs. The lights at the new River Mill Park are gaslight-style electric units, and staff will monitor the maintenance costs as compared to the current gaslight costs. Conversion of gas to electric within the Historic District is tentatively planned for FY 2021 and FY 2022. The impact of utility costs, routine maintenance, and cleaning will be included as part of the General Fund.

2. Historic District Parking Areas

The Town participated in a traffic and parking study during FY 2018, and recommendations are currently under review by the Town Council. The study was performed in hopes to identify parking and traffic opportunities within the Town. The Town will continue to seek opportunities to develop and encourage additional parking. There are currently no plans to build a parking facility in the Historic District. The impact of routine maintenance, security, and cleaning will be included as part of the General Fund.

3. Riverwalk Boardwalk Expansion

The Town continues to seek opportunities for expansion of the Riverwalk Boardwalk. The section of the boardwalk behind Gaslight Landing was opened to the public in the summer of 2015. The major challenge with the Riverwalk is that a majority of the riverfront is owned by private parties that must work with the Town to develop the Riverwalk for public use. The Town will continue to seek opportunities to work with private property owners to develop the Riverwalk Boardwalk. Routine maintenance, security and cleaning will be included as part of the General Fund.

RESERVES AND DEBT MANAGEMENT



RESERVES AND DEBT MANAGEMENT**Reserves**

During the FY 2016 budget process, an analysis of the Town's reserves was conducted. The reserves have been built over the last several years from surplus incurred from the General Fund, as well as from the adopted Capital Improvement Program. The FY 2019 budget process continues to retain an operating reserve that maintains a balance that equals approximately 90 to 120 days, or 25 to 33 percent, of operating expenses. This reserve is intended to serve as the Town's safety net should the Town incur unexpected costs mid-fiscal year, as well as to compensate for an unexpected loss in revenue or revenue source.

In FY 2016, \$200,000 was transferred into the operating reserve. This amount is maintained in the FY 2019 Adopted Budget, which reflects approximately 97 days or 28 percent of operating expenses. By the beginning of FY 2019, approximately \$503,258 will be available in temporarily restricted funds.

	Estimated - As of 7/1/2017	Estimated Income/ (Loss)	End of Year Transfers	Estimated - As of 6/30/18
Unrestricted				
Unrestricted Funds	(7,058)	86,524	-	79,446
Subtotal Unrestricted	(\$7,058)	\$86,524	\$ -	\$79,446
Temporarily Restricted				
Operating Reserve	200,000	-	-	200,000
Craft Show	126,991	87,295	(110,949)	103,337
CIP Funds	164,000	(121,449)	110,949	153,500
Mamie Davis (Temp)	6,218	(4,632)	-	1,586
Public Art	500	-	-	500
Public Safety	37,774	-	-	37,774
PEG Funds	491	-	-	491
Subtotal Temp Restricted	\$535,973	(\$32,715)	\$ -	\$497,188
Permanently Restricted				
Mamie Davis (Perm)	100,000	-	-	100,000
Subtotal Perm Restricted	\$100,000	-	\$ -	\$100,000
Total Available Net Assets	\$628,915	\$53,737	\$ -	\$676,654

Debt Management

While the Town has the legal ability to incur debt in accordance with the general laws of the Commonwealth of Virginia, the Town does not currently have any outstanding long-term debt or long-term financing obligations. However, in FY 2017, the Virginia Local Government Finance Corporation (VML/VACo Finance) undertook a credit benchmark analysis of the

Town of Occoquan. This analysis involved identifying the key determinants of credit quality, comparing Occoquan to its peers and determining Occoquan's financing capacity.

One result of the analysis was an identification of Occoquan's key strengths, which include the following:

- Population Growth
- Strong Economic Base
- Strong Management
- Consistent Operating Surplus
- Operating Reserve
- Strong Fund Balance
- No Outstanding Debt
- Relative to Peers – Low Real Estate and Meals Tax Rates

Offsetting considerations to the strength are the facts that the Town's size limits its financial flexibility, and that certain revenue sources, such as the Arts and Crafts Shows, meals tax and real estate values, are sensitive to economic conditions. Even with these considerations, VML/VACo determined that the Town of Occoquan could borrow up to one million dollars while maintaining a financially sound position.

The Town has not adopted a formal debt policy and has no plans to finance capital or other projects at this time.

SUPPLEMENTAL INFORMATION



SUPPLEMENTAL INFORMATION**PERSONNEL SUMMARY****Authorized Staff Positions, Full-Time Equivalent (FTE)**

POSITION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 ADOPTED
Town Manager	1	1	1
Chief of Police	1	1	1
Maintenance Supervisor	1	1	1
Town Clerk	1	1	1
Sub-Total Full Time	4	4	4
Administrative Assistant	.50	.50	.50
Auxiliary Police Officer	.75	.75	.25
Events and Community Development Director	.50	.50	.50
Maintenance Worker	0	.25	.25
Police Officer	0	0	.90
Town Treasurer	.75	.75	.75
Sub-Total Part Time (FTE)	2.50	2.75	3.15
Total Full Time Equivalents	6.50	6.75	7.15

Positions displayed as FTE = Full-Time Equivalent

Authorized Staff Positions, Number of Positions

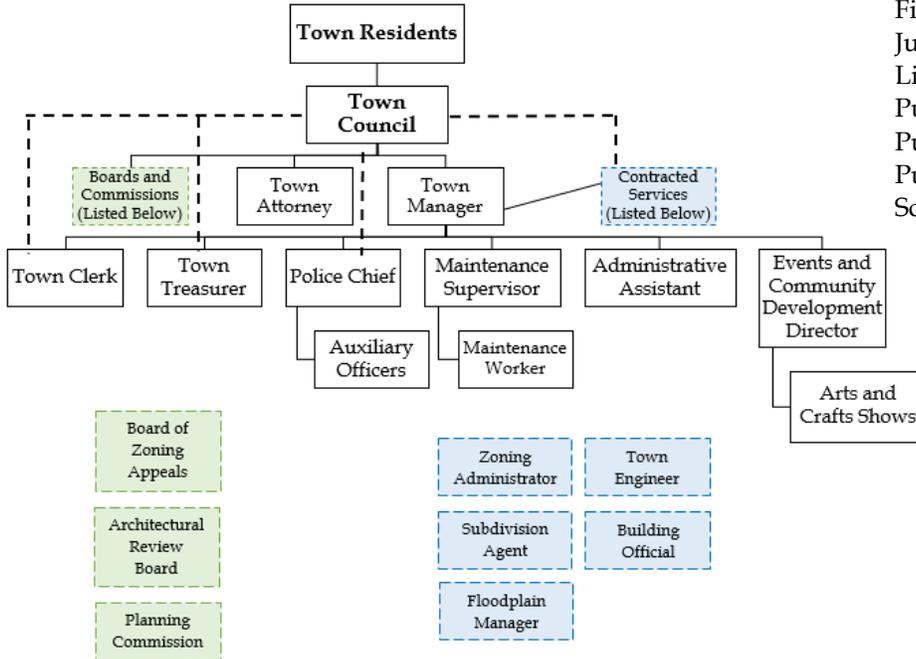
POSITION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 ADOPTED
Town Manager	1	1	1
Chief of Police	1	1	1
Town Clerk	1	1	1
Town Treasurer	1	1	1
Maintenance Supervisor	1	1	1
Events and Community Development Director	1	1	1
Administrative Assistant	1	1	1
Police Officer	0	0	3
Auxiliary Police Officer	3	3	5
Maintenance Worker	0	1	1
Total Authorized Positions	10	11	16

ORGANIZATIONAL CHART

Services Provided by Prince William County

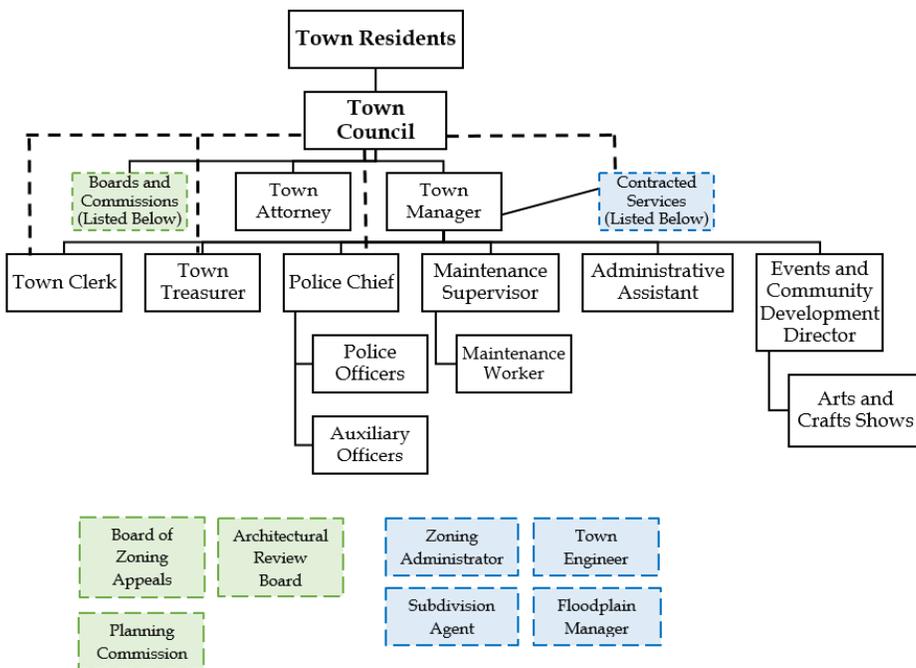
Previous Organizational Chart

- Building Official
- Emergency Management
- Fire and Emergency Services
- Judicial Services
- Libraries
- Public Health and Welfare Services
- Public Safety (Supplemental)
- Public Utilities
- Schools



- - - - = Designates Town Council Appointment, Reports to Town Manager

FY2019 Adopted Organizational Chart



- - - - Designates Town Council Appointment, Reports to Town Manager

BUDGET CALENDAR



INFRASTRUCTURE AND BUILDING MAINTENANCE SCHEDULE

STREET MAINTENANCE - PAVING PROGRAM

Background

During the summer of 2014, the Virginia Department of Transportation (VDOT) assisted the Town in rating the condition of its roads including River Road, Center Street, Poplar Alley, W. Locust Street, Cooper's Alley, and McKenzie Drive. The following rating system was used in scheduling the repaving and maintenance timeline and is identified below for each section of roadway:

Acceptable			Deficient	
Excellent	Good	Fair	Poor	Very Poor
100-90	89-70	69-60	59-50	Less than 49

Street Paving Schedule

Status	FY	Street	From	To	VDOT Rating (2015)	Application
COMPLETED	2015	River Road	E. Locust Street	Dead End	38	Paving
COMPLETED	2017	Poplar Alley	Ellicott Street	Washington Street	62	Paving
COMPLETED	2017	Poplar Alley	Union Street	Washington Street	N/A	Speed Bump Rehab
COMPLETED	2018	Commerce Street Lot (Mom's Apple Pie)	Public parking area, street and Town facility lot only.		N/A	Paving
TBD	2020	W. Locust Street	Washington Street	House #206	69	Paving
TBD	TBD	Mill St Parking Lot	N/A	N/A	N/A	Paving
TBD	TBD	McKenzie Drive	Ellicott Street	Fortress Way	70	Paving
TBD	TBD	Center Street	Ellicott Street	Washington Street	79	Paving
TBD	TBD	Ellicott Street Parking Lot	N/A	N/A	N/A	Paving
TBD	TBD	Cooper's Alley	Mill Street	Dead End	84	Paving
TBD	TBD	Poplar Alley	Washington Street	Dead End	90	Paving

STREET MAINTENANCE - STRIPING PROGRAM

Background

The Town hired a contractor to restripe all Town roads, existing cross walks on Town roads and parking lots in Fiscal Year 2016. This activity is planned as needed, but generally performed every three (3) years. VDOT roads were restriped during Fiscal Year 2015.

INTERSECTION IMPROVEMENTS PROGRAM

Background

The Town of Occoquan is largely a pedestrian community, with much of its downtown area concentrated in a walkable location spanning a few blocks. The Town Council has made it a priority to focus on pedestrian access and safety, and as a result, focus has been placed on updating our sidewalks in order to install crosswalks to promote walkability and pedestrian safety. The Town has identified key intersections that will need to be brought up to current standards in order to install crosswalks on VDOT owned roads.

Grant Programs

In partnership with Prince William County, the Town applied for an 80/20 matching grant program through VDOT to fund upgrades at the intersections of Mill/Washington and Mill/Ellicott to install crosswalks. The Town has been awarded the grant and funds will be available beginning in FY 2019. The required 20 percent matching funds have been budgeted under the Intersection Improvement program of the Capital Improvement Program. In addition, the Town is working closely with VDOT in order to be included on future maintenance schedules to upgrade existing crosswalks within the Town to current ADA standards.

Intersection Improvement Schedule

FY	Intersection Location	Location of Proposed Crosswalk
2019	Mill Street/ Washington Street	1. Crossing Washington Street 2. Crossing Mill Street
2019	Mill Street/ Ellicott Street	1. Crossing Ellicott Street 2. Crossing Mill Street
TBD	Mill Street/Union Street	1. Crossing Mill Street 2. Crosswalk existing, update to meet current standards (Crossing Union Street)
TBD	Commerce Street/Ellicott Street	Crosswalk existing, update to meet current standards
TBD	West End of Mill Street	Crossing Mill Street at Mill House Museum, update to meet current standards
TBD	East End of Mill Street	Crossing Mill Street at public parking lot
TBD	Union Street/Commerce Street	Crosswalk existing, update to meet current standards
TBD	Commerce/Washington Street	Crosswalk existing, update to meet current standards

BRICK SIDEWALK IMPROVEMENTS PROGRAM

Background

The Town is responsible for maintaining Town-owned brick sidewalks. During the 2016 update to the Town's Comprehensive Plan, a transportation map was developed to identify future brick sidewalk locations. That map was considered in developing the schedule below.

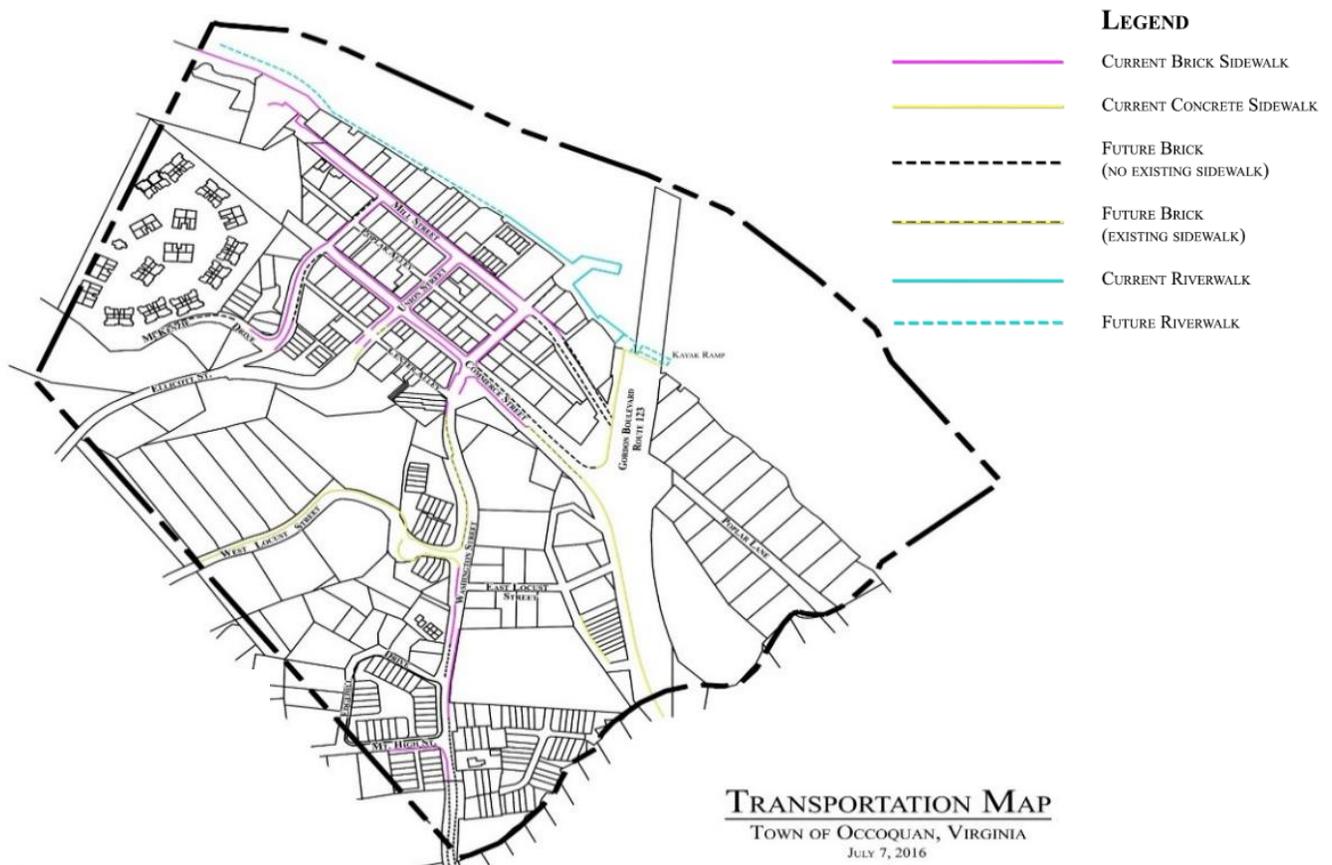
Regular maintenance of existing brick sidewalks are included as part of the General Fund.

Grant Funding

The Town has identified grant funding opportunities for sidewalks through VDOT. In addition, the Town will be undergoing a community plan process that will identify locations for new sidewalks, streetscaping, and other long-term projects. This plan will be used as a basis for requesting grant funding for sidewalk improvements and installations. Most of the appropriate grants are matching grants. The schedule below assumes receipt of grant funding and may be altered depending on availability of funds.

Brick Sidewalk Maintenance and Installation Schedule

FY	Street	From	To	Application
2019	Town Hall	N/A	N/A	Maintenance/ Replacement
TBD	Ellicott Street	Mill Street	Poplar Alley	Install
TBD	Ellicott Street	Commerce Street	Center Lane	Install
TBD	Washington Street	Furnace Branch Park	West Locust	Install
TBD	Mill Street	Town Parking Lot	Washington Street	Install
TBD	Commerce Street	Rt 123	Washington Street	Install
TBD	McKenzie	Fortress Way	Ellicott Street	Install
TBD	Washington Street	Edgehill Road	Town Line	Install



TOWN BUILDING MAINTENANCE PROGRAM

Background

The Town owns and maintains six buildings and four park properties. The annual General Fund incorporates normal maintenance costs for each of these facilities including window washing, painting, minor repairs, etc. The Capital Improvement Program incorporates long-term investments including renovations, roof and window replacement, HVAC system upgrades, and other long-term capital projects that relate to the health, safety, and longevity of the facility.

Town Hall, 314 Mill Street

The Town's administrative and public safety offices are housed in Town Hall. The Town utilizes this facility for Town operations, Town government meetings and activities, community meetings, and special events. This is a historic structure.

In FY 2017, the main office area was renovated to include a new office layout, equipment, and carpeting. In addition, the exterior of the building received a face lift with new paint and wood repairs. Also, in 2016, the roof was replaced.

Maintenance Facility, 124 Commerce Street

The Town's Maintenance Facility, also known as the Town Annex, is used as a maintenance facility for Town public works operations and general storage facility for the Town.

Mill House Museum, 413 Mill Street

The Mill House is leased from and maintained by the Town of Occoquan and operated as a museum by the Occoquan Historical Society. The Town is responsible for some exterior maintenance to the building.

Visitor Center, 200 Mill Street

Prince William County Tourism leases this building from the Town and operates it seven days a week as a Prince William County Visitor Center. The Town is responsible for some maintenance to the exterior of the building.

Storage Building, (Former PWCSWA Pump Station) Near Intersection of Washington and Mill Streets

The Town acquired Prince William County Solid Waste Authority's former pump station building on Mill Street (near the intersection of Washington and Mill Streets) in late 2014, and currently uses it for storage.

Public Restroom, Storage Facility, and Event Pavilion, River Mill Park, 458 Mill Street

The Town opened its new restroom facility and event pavilion within River Mill Park in August 2016. The Town is responsible for maintenance and upkeep of the restroom and the lower level storage area, as well as the event pavilion and park property.

Mamie Davis Park, 205 Mill Street

The Town operates and maintains Mamie Davis Park, a small garden area with a gazebo located in the heart of the Historic District at the intersection of Mill and Washington Streets. It provides pedestrian access to the Town's Riverwalk.

Tanyard Hill Parcel, Tanyard Hill Road/Old Bridge Road Intersection

The Town acquired over 17 acres of natural wooded area in 2014. The Town has been working closely with Prince William County to plan a looped trail that will connect into the County's Occoquan Greenway Trail, which is planned to extend from the County's government center to the Town of Occoquan. It is intended to keep this space natural and wooded, and available for passive recreational use by the public.

Furnace Branch Park, 170 Washington Street

The Town owns a 0.31-acre wooded parcel along Washington Street. Currently, it is not accessible and is a largely wooded property with a stream bed. Future funding is needed to research this property and identify recreation and stormwater management opportunities on the property.

Building and Park Maintenance Schedule

TOWN HALL			
Equipment	Installation Date	Useful Life	Estimated Replacement
Roof	11/24/15	25 Years	2041
Windows	Unknown	N/A - Recommend replacement for energy conservation and increased security	2022
HVAC Upstairs Unit	6/30/96	10 Years	TBD
HVAC Downstairs Unit	6/29/99	10 Years	TBD
Gas Boiler	12/05/00	15 Years	TBD
Water Heater	12/8/15	10 Years	TBD
MAINTENANCE FACILITY			
Equipment	Installation Date	Useful Life	Estimated Replacement
Roof	6/30/06	20 Years	2026
Windows	6/30/06	N/A	N/A
HVAC	8/1/14	10 Years	TBD
Garage Door	6/30/06	Showing age, rust	2018
MILL HOUSE MUSEUM			
Equipment	Installation Date	Useful Life	Estimated Replacement
Roof	UNK	Nearing end of useful life	2020

Windows	Historic		
HVAC	8/2016	10 Years	2026
VISITOR'S CENTER			
Equipment	Installation Date	Useful Life	Estimated Replacement
Roof			TBD
Windows	6/30/12		N/A
MILL STREET STORAGE BUILDING			
Equipment	Installation Date	Useful Life	Estimated Replacement
Building	N/A		N/A
RIVER MILL PARK			
Equipment	Installation Date	Useful Life	Estimated Replacement
Upstairs Heaters	1/2017	10 Years	2026
Lower Level Heaters	12/2016	10 Years	2026
Water Heater	8/2016	10 Years	2026
Outdoor Lighting	8/2016		
Dehumidifier	2017	5 Years	2022
MAMIE DAVIS PARK			
Equipment	Installation Date	Useful Life	Estimated Replacement
Gazebo			TBD
Benches	2015	10 Years	2025

VEHICLE AND EQUIPMENT REPLACEMENT PROGRAM

Background

The purpose of this document is to outline a vehicle and equipment replacement plan for the next five years. The Vehicle and Equipment Replacement Schedule includes vehicles and equipment owned and maintained by the Town of Occoquan and is intended to serve as a guide in providing direction to meet the needs of the organization. This is a living document that will be modified and updated annually in conjunction with the budgeting process to reflect changes within the organization and within the community.

Acquisition

The Town will participate in acquisition practices that will allow the Town to obtain the lowest possible price at the highest possible quality. Any requests for new equipment must be cost justified and included as part of the annual budgeting process.

Maintenance

The Town will participate in vehicle and equipment maintenance practices that will keep vehicles and equipment in sound operating condition. These practices will follow manufacturer recommendations and preventative maintenance procedures and will be performed in order to extend the useful life of the equipment.

Replacement

The recommended useful life for the equipment and vehicles listed within this document are based on manufacturer recommendations and the practices and procedures of other municipalities within the region. We recognize that replacing vehicles or equipment too soon or too late increases costs to the Town. The approach taken is to analyze the costs associated with a vehicle and/or equipment and identify the point when, on average, it is reasonably depreciated, but has not yet incurred significant maintenance costs. By replacing the vehicle or equipment at this point, the Town can avoid escalating maintenance costs and optimize vehicle or equipment resale. The factors taken into consideration in the development of the replacement schedule include: mileage, age, and type of use.

The replacement of the listed vehicles and equipment are included in the Capital Improvement Plan. Every effort will be made to utilize grant funding or other replacement opportunities that reduce the Town's vehicle replacement costs.

Town Vehicles Replacement Schedule

Activity	Vehicle	Purchased	Cost	Average Mileage Per Year	Useful Life
Public Safety	2014 Ford Explorer	9/19/13	\$34,654	15,000	10 Years
Public Safety	2008 Ford 4D Sedan	1/14/16	\$1	2,500	10 years
Public Works	2013 Ford F350	9/19/13	\$37,297	3,700	10 Years

Town Equipment Replacement Schedule

Public Works				
Equipment	Purchased	Cost	Annual Use	Useful Life
Tennant Model S20 Street Sweeper	11/2009	~\$25,000	Weekly	10 Years
Utility Trailer	12/11/16	\$1,200	Monthly	10 Years
EZ Go Work Horse	6/27/16	\$3,300	Weekly, Seasonally	10 Years
Snow Blower	~2009	~\$500	3X a Year	10 Years
Public Safety				
Body Armor	2017	\$600	Daily	5 Years
Body Armor	2018		Daily	5 Years
Information Technology				
Equipment	Purchased	Cost	Annual Use	Useful Life
Dell Desktop Computers and Monitors (5)	2/2018	\$9,505	Daily	4 Years
Dell Desktop Computer and Monitors (1)	7/2016	\$1,322	Daily	4 Years
Dell Desktop Computer and Monitors (1) PD	12/2017	\$0	Weekly	5 Years
Dell Server T320	8/2013	\$4,050	Daily	6 Years
QB Server	7/2015	\$1,200	Daily	6 Years
Police Cruiser Laptop	2/2018	\$3,300	Daily	5 Years
Public Safety - Radios	1/2013	\$14,785	Daily	7 Years
Public Safety - Radar	9/2013	\$1,443	Daily	10 Years
Public Safety - Lidar	9/2013	\$1,903	Daily	10 Years
FTR Recording System	10/2014	\$4,800	Monthly	10 Years
Sound System	7/2016	\$5,993	Monthly	10 Years

GLOSSARY OF BUDGET TERMS

Accrual Basis: A basis of accounting in which revenues and expenses are recorded at the time they are earned or incurred as opposed to when the cash is actually received or spent. For example, revenue that is earned on December 1, but payment was not received until January 10, is recorded as revenue of December rather than January.

Annual Budget: A budget applicable to a single fiscal year.

Assessed Valuation: A value that is established for property for use as a basis of levying property taxes. In Virginia, property is assessed at 100% of the market value.

Assessment: The official valuation of property for purposes of taxation.

Asset: Resources owned or held by a government that has monetary value.

Authorized Positions: Employee positions authorized in the adopted budget to be filled during the year.

Basis of Accounting and Budgeting: Determines when revenues and expenditures are recognized for the purposes of financial reporting and budget control.

Balanced Budget: A budget in which revenues equal or exceed appropriations.

Budget: A financial plan for a specified period of time that balances projected revenues to estimated service expenditures.

Budget Calendar: The schedule of key dates that a government follows in the preparation and adoption of the budget.

Capital Assets: Assets of significant value and having a useful life of several years.

Capital Expenditure: An expenditure that results in or contributes to the purchase of land and/or the construction, addition, replacement or renovation of the Town's infrastructure (i.e. buildings, parks, roads, etc.)

Capital Improvement Program (CIP): A plan for funding and developing large, high-cost projects that have a long-term useful life, including infrastructure needs, major equipment, parks, buildings and other fixed assets.

Capital Project: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Cash Basis of Accounting: Revenues and expenditures are recorded when cash is actually received or paid out. See Modified Accrual and Full Accrual Accounting.

Contractual Services: Services rendered to a government by private firms, individuals or other governmental agencies. Examples include maintenance agreements and professional consulting services.

Cost of Living Adjustment (COLA): An increase in salaries to offset the adverse effect of inflation on compensation.

Deficit: The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department: The basic organization unit of government which is functionally unique in its delivery of services.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees: Those fees and charges generated by building, development and growth in a community. Included are building permits, development review fees, and zoning, platting and subdivision fees.

Distinguished Budget Presentation Awards Program: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee Benefits: Contributions made by a government to meet commitments or obligations on behalf of employees. Included is the government's share of costs for Social Security, deferred benefit plans and the various life insurance plans.

Expenditure (use): A decrease in net financial resources. Expenditures include payment in cash for current operating expenses, debt service and capital outlays.

Expense: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Financial Report: Official annual report of the Town's financial position. This is performed annually for each Fiscal Year.

Fiscal Policy: A government's policies with respect to revenues, spending and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY): A twelve-month period to which the annual operating budget applies. The Town of Occoquan's fiscal year begins July 1 and ends June 30.

Full Accrual Accounting: Revenues are recorded when earned rather than when received, and expenditures are recognized when an obligation to pay is incurred rather than when the payment is made. See Modified Accrual and Cash Basis of Accounting.

Full-Time Equivalent Position (FTE): A part-time position converted to the decimal equivalent of a full-time position based on either 1,950 or 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent of 0.5 of a full-time position based on 2,080 hours.

Fund: An accounting entity that has a set of accounts and that records all financial transactions for specific government functions.

Fund Balance: The difference between assets and liabilities in a governmental fund.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

General Fund: The principal fund of the Town, the General Fund is used to account for all activities not included in other specified funds. General Fund revenue sources include real estate taxes, licenses and permits, services charges, fines and other types of revenue. The Fund includes most of the basic operation services including public safety, public works and general government administration.

GovDeals: A liquidity services marketplace. Provides services to government agencies to sell surplus and confiscated items.

Grants: A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantor.

HB599: Refers to House Bill 599 and provides financial assistance to localities with police departments through the "599" program. Department of Criminal Justice Services administers the program, which requires the funds be used to supplement, not supplant, local funds provided for public safety services.

Indirect Cost: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure: The physical assets of government (i.e. street, stormwater, public buildings and park.)

Modified Accrual: A hybrid basis of accounting under which revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known, and available means that it is collectible within the current period. See Cash Basis of Accounting and Full Accrual Accounting.

Operating Expense: The cost for personnel, materials and equipment required for a department to function.

Operating Revenue: Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance: A formal legislative enactment by the Town Council.

PEG Funds: The Public Education Government fee is charge to cable subscribers by the company and given in the form of a grant to the Town as part of the franchise agreement. These funds can only be used to support cable television equipment and activities.

Permanently Restricted: These funds are restricted by the Council or a donor for a designated purpose or time restriction that will never expire. The intent is that the principal balance of the contribution remains as an investment forever and the Town will utilize the interest and investment returns, such as with an endowment.

Personnel Services: Expenditures for salaries, wages and benefits of a government's employees.

Public Hearing: A scheduled meeting or time specifically set aside to provide an opportunity for citizens to discuss their concerns about a particular issue. Prior to a public hearing, the scheduled date and time, as well as the subject, must be advertised.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year, or to earmark revenues for a specific future purpose.

Revenue (source): An increase in assets or financial resources which does not increase a liability; does not represent a repayment of an expenditure already made; does not represent a cancelation of certain liabilities; and does not represent an increase in contributed capital.

Tax Rate: The level of taxation stated in terms of either a dollar amount or a percentage of the value of the tax base.

Temporarily Restricted: These funds have Council or donor-imposed restrictions that can be fulfilled in one of two ways – passage of a defined period of time (time restriction) or by performing defined activities (purpose restriction). These funds most often come from a grant received to operate a specific fund or project, or from the revenue of a particular event.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purposes.

Unrestricted Funds: The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

GLOSSARY OF ACRONYMS

ADA	American with Disabilities Act	NVRC	Northern Virginia Regional Commission
ARB	Architectural Review Board	OHS	Occoquan Historical Society
A/V	Audio Visual	OPD	Occoquan Police Department
BMP	Best Management Practices	PEG	Public, Education, Government
BPOL	Business, Professional, Occupational License	RE	Real Estate
BZA	Board of Zoning Appeals	RFP	Request For Proposals
CIP	Capital Improvement Program	RMG	Risk Management Grant
COIA	Conflict of Interest Act	RMP	River Mill Park
CP	Comprehensive Plan	RRCJA	Rappahannock Regional Criminal Justice Academy
CPR	Cardiopulmonary Resuscitation	RTP	Recreational Trails Program
DCR	Department of Conservation and Recreation	SWM	Stormwater Management Program
DCJS	Department of Criminal Justice Services	TAP	Transportation Alternatives Program
DMV	Department of Motor Vehicles	TBD	To Be Determined
DUI	Driving Under the Influence	TLC	The Local Choice
EAP	Employee Assistance Program	TREDS	Traffic Records Electronic Data System
FHA	Federal Highway Administration	VACP	Virginia Association of Chiefs of Police
FEMA	Federal Emergency Management Agency	VDOT	Virginia Department of Transportation
FMLA	Family Medical Leave Act	VML	Virginia Municipal League
FT	Full Time	VOIP	Voice Over Internet Protocol
FTE	Full-Time Equivalent	VPRA	Virginia Public Records Act
FICA	Federal Insurance Contributions Act		
FOIA	Freedom of Information Act		
FY	Fiscal Year		
GFOA	Government Finance Officers Association		
HB599	House Bill 599		
HVAC	Heating, Ventilation and Air Conditioning		
ICMA	International City/County Managers Association		
IRA	Individual Retirement Account		
LIDAR	Light Detection and Ranging		
MDP	Mamie Davis Park		

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