



TOWN OF OCCOQUAN



ADOPTED Fiscal Year 2020 Budget and Capital Improvement Program

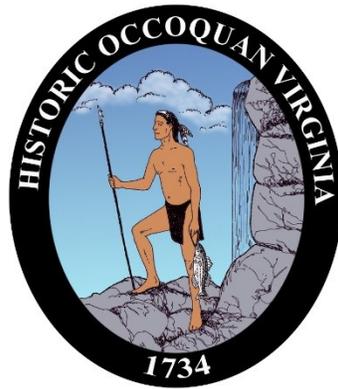


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INTRODUCTION



DIRECTORY OF OFFICIALS AND STAFF

Directory of Officials

Earnest W. Porta, Jr., Mayor
Patrick A. Sivigny, Vice-Mayor
J. Matthew Dawson, Council Member
Cindy Fithian, Council Member
Laurie Holloway, Council Member
Eliot Perkins, Council Member

Directory of Staff

Kathleen R. Leidich, AICP, 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



FY 2020 Budget Overview and Recommendations

Overview

The Town financial system is divided into four funds based on general operations and functions:

- General Fund
- Craft Show Fund (to be renamed as the Public Event Fund)
- Mamie Davis Fund
- Capital Improvement Fund

Each fund has identified revenues and expenditures. The General Fund is supported through taxes, service fees, licenses and other revenue from local, State and Federal government. Funding for the Capital Improvement Program is generated from the semi-annual Arts and Craft Shows. On or before FY 2016, the Town Council adopted a policy of designating Craft Show revenues to be used for capital projects (generally long term, higher value projects than those incurred annually in the General Fund).

FY 2020 Budget

The Council Priorities Budget includes revenue and expenditure estimates based on maintaining the current tax rates:

- Real Estate: .12 per \$100 of assessed value
- Meals Tax: 3%
- Transient Occupancy Tax: 2%

Total revenues and expenditures for FY 2020 Budget Scenarios¹:

Council Priorities Budget

	FY 2019 Budget	FY 2020 Priorities Budget	Difference	%
Revenues	\$1,408,770	\$1,331,434	(\$77,336)	(5%)
Expenditures	\$1,465,975	\$1,257,327	(\$208,648)	(14%)

¹ Includes all funds: General Fund, Craft Show Fund, Mamie Davis Fund, Capital Improvement Fund



Reserves

The reserves have been built over the years from surplus incurred from the General Fund, as well as from the Craft Show Fund. In FY 2016, \$200,000 was transferred into the operating reserve. The proposed FY 2020 budget continues to retain this operating reserve. This reserve is intended to serve as the Town's safety net should the Town incur unexpected costs mid-fiscal year, or need to compensate for an unexpected loss in revenue or revenue source.

The operating reserve is one of the seven Temporarily Restricted funds contained in the reserves. The Mamie Davis Fund (\$100,000) is the only Permanently Restricted fund contained in the reserves.

Temporarily Restricted 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). **Unrestricted** funds are not restricted for a specific purpose and are available for general appropriation. **Permanently restricted** funds are restricted by the Council or donor for a designated purpose or time restriction that will never expire.

For a jurisdiction similar in size to the Town, the Government Finance Officers Association (GFOA) best practice recommendations include holding the following amounts in reserve, expressed as a percentage of the Town's annual operating expenditures of the General Fund:

- **15-20%**-Budget Stabilization reserve for economic uncertainty, possible State borrowing, known or anticipated future obligations
- **15-20%**- Reserve for unforeseen events such as natural disasters, catastrophic events
- **5-10%**-Working Capital to provide sufficient cash flow.

The \$200,000 operating reserve currently in the Town Reserves (Temporarily Restricted) falls within 15-20% of the FY 2020 proposed General Fund operating expenditures and would enable the Town to respond to economic uncertainty.

FY 2020 Budget Recommendations

Reserves:

- Continue the \$200,000 operating reserve
- Maintain a minimum of \$500,000 in total Available Net Assets.
- Create Working Capital reserve (Unrestricted) of 5-10% General Fund operating expenditures.

Tax Rates:

- Real Estate: Maintain current rate of .12 per \$100 of assessed value
- Meals Tax: Maintain current rate of 3%
- Transient Occupancy Tax: Maintain current rate of 2%



Town of Occoquan FY 2020 Budget

Council Priorities Budget

- Proposed Revenues: \$902,612
- Proposed Expenditures: \$902,612

- Includes Funding for:
 - Increasing the hours for the Events and Community Development Director
 - Part time position for Events and Community Development program
 - Increasing the hours available for part time police officers (\$47,347)
 - Professional Services (\$5,000)
 - Operational Services (\$710)
 - Vehicles and Equipment (\$3,500)
 - Special Events (\$2,100)
 - Increased funding for the Facility and Parks Maintenance program (\$20,182)
 - Transfer from operating budget expenditures to CIP for lease/purchase of Police vehicles (\$16,900)

- Includes Additional Revenue:
 - \$30,699 from Reserves (\$16,900 for Police Vehicles + \$13,799 for General Fund Operations)
 - \$65,040 in additional Public Safety fines generated

Reserves

- As of 6/30/19, the estimated amount of total available net assets is \$826,984
 - Unrestricted Funds: \$186,205
 - Temporarily Restricted Funds: \$540,779
 - Restricted Funds: \$100,000

- As of 6/30/20, the estimated amount of total available net assets is \$596,929
 - The proposed funding amount of the FY 2020 Capital Improvement Program (\$246,322) has been included

Capital Improvement Program

- Total funding: \$254,476
 - CIP/Operating funding: \$237,011
 - Grant funding: \$121,965

- Projects Include:
 - Building Maintenance
 - Stormwater Management
 - Trash/Recycling Container Replacement/Maintenance
 - Annex Property Improvements
 - Street/Curb Striping
 - Gaslight Banner Replacement
 - Canoe/Kayak Ramp Installation (Total amount for funding the project available in FY 2020)
 - Police Radios
 - Computer Upgrades/Replacement
 - Document Management Project
 - Financial System
 - Website Redesign
 - A/V Equipment-Town Hall
 - Parking Management Plan

Attachments

- FY 2020 Base Budget
- FY 2020 Council Priorities Budget
- FY 2020 and FY 2021 Reserve Estimates
- FY 2020 Fund Tables
- FY 2020 Capital Improvement Plan
- FY 2020 Budget Summary Changes



Town of Occoquan FY 2020 Budget

Adopted June 4, 2019

Town of Occoquan
FY 2020 Council Priorities Budget

	A	B	C	D	E	F	G	H
1		FY 2018 Budget	FY 2018 Actuals	FY 2019 Budget	FY 2019 Projected	FY2020 Priorities Budget	\$ Change from FY 2019 Projected	% Change from FY 2019 Projected
2	Revenues							
3	Real Estate Tax	218,360	223,867	232,500	238,505	240,890	2,385	1.0%
4	Meals Tax	222,650	214,368	220,334	225,798	227,320	1,522	0.7%
5	Sales Tax	25,500	25,500	25,618	25,710	25,500	(210)	-0.8%
6	Utility Tax	32,500	32,275	31,528	32,590	32,500	(90)	-0.3%
7	Communications Tax	44,000	42,524	42,827	42,000	41,310	(690)	-1.6%
8	Transient Occupancy Tax	-	2,685	2,500	3,017	4,000	983	32.6%
9	Auto Decals	11,000	11,550	12,000	11,500	11,500	-	0.0%
10	Business Licenses	70,000	68,803	75,000	68,803	70,060	1,257	1.8%
11	Late Fees	2,500	4,153	2,500	3,272	4,000	728	22.2%
12	Fines-Public Safety	24,000	77,934	60,000	115,477	162,360	46,883	40.6%
13	ARB Fees	50	90	150	120	90	(30)	-25.0%
14	Precious Metal License	800	200	400	400	400	-	0.0%
15	ATM Fees	3,000	2,900	3,000	3,000	3,000	-	0.0%
16	Dock Fees	3,500	497	2,100	497	500	3	0.6%
17	Engineering Fees	-	500	-	-	-	-	-
18	Administrative Fees	2,000	1,010	3,000	3,100	3,000	(100)	-3.2%
19	Service Revenue-Bldg Official	20,000	6,132	-	-	-	-	-
20	Service Revenue-Engineering	2,000	10,894	5,000	5,000	5,000	-	0.0%
21	Service Revenue-Legal	-	3,600	-	255	-	-	-
22	Service Revenue-Other	-	360	-	360	360	-	0.0%
23	Litter Grant	1,050	1,006	1,050	1,006	1,050	44	4.4%
24	Public Safety Grant (HB 599)	21,980	22,667	22,793	22,800	22,793	(7)	0.0%
25	PEG	-	280	-	280	280	-	0.0%
26	Risk Management Grant	2,000	1,000	2,000	1,000	2,000	1,000	100.0%
27	Town Hall Rental	500	200	500	500	500	-	0.0%
28	River Mill Park Rental	2,000	500	1,000	2,000	2,000	-	0.0%
29	Mamie Davis Park Rental	-	-	-	-	2,000	2,000	0.0%
30	General Fund Interest	120	748	120	500	500	-	0.0%
31	Brick Fundraiser Program	4,000	1,955	4,000	2,000	2,000	-	0.0%
32	Sponsorships	5,000	2,985	5,000	5,000	5,000	-	0.0%
33	Other	500	3,834	1,000	3,000	2,000	(1,000)	-33.3%
34	Reserves	-	-	-	-	30,699	-	-
35	Total Revenues	719,010	765,017	755,920	817,490	902,612	85,122	10.4%
36								
37	Expenses							
38	Personnel Services	335,790	318,643	380,820	347,920	452,226	104,306	30.0%
39	Professional Services	136,200	115,899	122,250	132,250	139,250	7,000	5.3%
40	Information Technology Services	10,150	14,933	14,050	14,050	13,500	(550)	-3.9%
41	Materials and Supplies	7,800	11,289	9,000	16,750	15,414	(1,336)	-8.0%
42	Operational Services	8,550	9,672	7,500	6,000	11,050	5,050	84.2%
43	Contracts	81,500	74,432	74,500	76,500	82,000	5,500	7.2%
44	Insurance	15,720	20,306	20,120	20,120	20,120	-	0.0%
45	Public Information	3,250	3,441	3,400	3,800	3,300	(500)	-13.2%
46	Advertising	16,000	6,196	9,000	7,500	9,000	1,500	20.0%
47	Training/Travel	15,100	7,555	13,500	10,000	12,800	2,800	28.0%
48	Vehicles/Equipment	13,350	13,264	15,300	17,000	21,000	4,000	23.5%
49	Seasonal	4,500	3,040	5,500	3,069	4,500	1,431	46.6%
50	Facilities Maintenance	60,100	60,600	68,030	66,251	85,552	19,301	29.1%
51	Special Events	11,000	8,485	12,950	10,171	16,000	5,829	57.3%
52	Transfer to CIP	-	-	-	-	16,900	-	-
53	Total Expenses	719,010	667,755	755,920	731,381	902,612	171,231	23.4%
54								
55	Surplus/(Deficit)	-	97,262	-	86,109	-		

Reserve Estimates

	<u>As of</u> 7/1/2018	<u>Projected</u> <u>Income/</u> <u>(Loss)</u> <u>YTD</u>	<u>End of</u> <u>Year</u> <u>Transfers</u>	<u>Estimated</u> <u>- As</u> <u>of 6/30/19</u>	<u>As of</u> 7/1/2019	<u>Projected</u> <u>Income/</u> <u>(Loss)</u> <u>YTD</u>	<u>End of</u> <u>Year</u> <u>Transfers</u>	<u>Estimated</u> <u>- As</u> <u>of 6/30/20</u>
Unrestricted								
Unrestricted Funds	84,996	101,208	-	186,205	186,205	(58,120)	-	128,085
Temporarily Restricted								
Operating Reserve	200,000	-	-	200,000	200,000	-	-	200,000
Craft Show	146,609	110,395	(181,351)	75,653	75,653	73,507	(115,400)	33,760
CIP Funds	153,500	(111,529)	204,351	246,322	246,322	(246,322)	115,400	115,400
Mamie Davis (Temp)	6,818	600	-	7,418	7,418	600	-	8,018
Public Art	500	-	-	500	500	-	-	500
Public Safety	37,774	(4,931)	(23,000)	9,843	9,843	-	-	9,843
PEG Funds	<u>770</u>	<u>274</u>	<u>-</u>	<u>1,044</u>	<u>1,044</u>	<u>280</u>	<u>-</u>	<u>1,324</u>
Subtotal Temp Restricted	545,970	(5,191)	-	540,779	540,779	(171,935)	-	368,844
Permanently Restricted								
Mamie Davis (Perm)	100,000	-	-	100,000	100,000	-	-	100,000
Total Available Net Assets	730,967	96,017	-	826,984	826,984	(230,055)	-	596,929

Town Fund Tables

CRAFT SHOW FUND

Categories	FY 2016 Actual	FY 2017 Actual
Revenues (Sources)	209,132	229,037
Expenditures (Uses)	102,685	102,705
Net Income/(Loss)	106,448	126,332

FY 2018 Budget	FY 2018 Actual
216,390	224,876
108,120	105,142
108,270	119,734

FY 2019 Budget	FY 2019 Actual (2/28/19)	FY 2019 Estimated (Mar-Jun 19)	FY 2019 Projected
203,950	120,231	93,494	213,725
101,954	59,350	43,980	103,330
101,996	60,881	49,514	110,395

FY 2020 - Base	FY 2020 - Priorities	Change Proposed to Projected	
		\$	%
181,900	181,900	(31,825)	-14.89%
95,407	108,393	5,063	4.90%
86,493	73,507	(36,888)	-33.41%

MAMIE DAVIS FUND

Categories	FY 2016 Actual	FY 2017 Actual
Revenues (Sources)	1,586	12,980
Expenditures (Uses)	1,985	10,436
Net Income/(Loss)	(399)	2,545

FY 2018 Budget	FY 2018 Actual
4,100	1,700
2,000	6,032
2,100	(4,332)

FY 2019 Budget	FY 2019 Actual (2/28/19)	FY 2019 Estimated (Mar-Jun 19)	FY 2019 Projected
2,600	2,015	497	2,513
2,000	172	1,518	1,690
600	1,844	(1,021)	823

FY 2020 - Base	FY 2020 - Priorities	Change Proposed to Projected	
		\$	%
600	600	(1,913)	-76.12%
		(1,690)	-100.00%
600	600	(223)	-27.10%

CAPITAL IMPROVEMENT FUND

Categories	FY 2016 Actual	FY 2017 Actual
Revenues (Sources)	3,354	-
Expenditures (Uses)	159,314	315,564
Net Income/(Loss)	(155,960)	(315,564)

FY 2018 Budget	FY 2018 Actual
100,000	6,255
291,500	116,871
(191,500)	(110,616)

FY 2019 Budget	FY 2019 Actual (2/28/19)	FY 2019 Estimated (Mar-Jun 19)	FY 2019 Projected
446,300	72,807	-	72,807
606,100	168,249	21,019	189,268
(159,800)	(95,441)	(21,019)	(116,460)

FY 2020 - Base	FY 2020 - Priorities	Change Proposed to Projected	
		\$	%
254,476	254,476	181,669	249.52%
254,476	254,476	65,208	34.45%
-	-	116,460	-100.00%

TOWN OF OCCOQUAN PROPOSED FY 2020 BUDGET - EXPENDITURES

CAPITAL IMPROVEMENT PROGRAM FUND								
Dept	PROJECT	FISCAL YEAR					TOTALS	
		FY20	FY21	FY22	FY23	FY24	Project Total	Dept Total
Public Works		37,000	74,500	105,000	371,000	15,000	602,500	
	Parking Management Plan	5,000	0	0	0	0	5,000	
	Intersection Improvements (See Intersection Improv Schedule)	0	0	0	336,000	0	336,000	
	Street Maintenance (See Street Paving Schedule)	0	0	0	0	0	0	
	Sidewalk Maintenance (See Infrastructure Schedule)	0	0	0	0	0	0	
	Building Maintenance (See Building Maintenance Schedule)	10,000	12,000	25,000	12,000	10,000	69,000	
	Stormwater Management	15,000	10,000	5,000	5,000	5,000	40,000	
	Trash/Recycling Containers Replacement/ Maintenance	1,000	0	0	0	0	1,000	
	Annex Property Improvements	1,000	0	0	10,000	0	11,000	
	Street Sweeper Replacement	0	0	25,000	0	0	25,000	
	Snow Blower Replacement	0	2,500	0	0	0	2,500	
	Gaslight Conversion to Electric	0	50,000	50,000	0	0	100,000	
	Street/Curb Striping Program	5,000	0	0	8,000	0	13,000	
	Town Dock Maintenance	0	0	0	0	0	0	\$602,500
	Bond	0	0	0	0	0	0	
	CIP	37,000	73,500	105,000	35,000	15,000	265,500	
	Grants, Other	0	1,000	0	336,000	0	337,000	
	TBD	0	0	0	0	0	0	
	Total Funding	\$37,000	\$74,500	\$105,000	\$371,000	\$15,000	\$602,500	
Parks		143,500	20,000	0	5,000	1,000	169,500	
	Tanyard Hill Parcel	0	0	0	0	0	0	
	Furnance Branch Park	0	0	0	0	0	0	
	River Mill Park Maintenance	0	5,000		0	0	5,000	
	Gaslight Banner Replacement	2,500	5,000	0	5,000	0	12,500	
	Canoe/Kayak Ramp Installation	140,000	0	0	0	1,000	141,000	
	Mamie Davis Park Renovations/Upgrades	1,000	10,000	0	0	0	11,000	\$169,500
	Bond	0	0	0	0	0	0	
	CIP	143,500	20,000	0	5,000	1,000	169,500	
	Grants, Other	104,500	0	0	0	0	104,500	
	TBD	0	0	0	0	0	0	
	Total Funding	\$248,000	\$20,000	\$0	\$5,000	\$1,000	\$274,000	
Public Safety		57,476	16,900	20,900	16,900	0	112,176	
	Police Vehicle	16,900	16,900	16,900	16,900	0	67,600	
	In-Vehicle Laptops	0	0	4,000	0	0	4,000	
	LIDAR Speed Detection and Related Equipment	7,236	0	0	0	0	7,236	
	Body Armor	1,000	0	0	0	0	1,000	
	Alcohol-Related Safety Project	5,879	0	0	0	0	5,879	
	Pedestrian and Bicyclist Safety Program	3,350	0	0	0	0	3,350	
	Police Radios	23,111	0	0	0	0	23,111	\$112,176
	Bond	0	0	0	0	0	0	
	CIP	23,111	0	4,000	0	0	27,111	
	Grants, Other	17,465	0	0	0	0	17,465	
	Operating Budget	16,900	16,900	16,900	16,900	0	67,600	
	Total Funding	\$57,476	\$16,900	\$20,900	\$16,900	\$0	\$112,176	
Information Technology		16,500	5,000	20,000	10,000	5,000	56,500	
	Computer Upgrades/Replacement	5,000	0	10,000	0	0	15,000	
	Document Management Project	2,500	5,000	0	0	0	7,500	
	Server Room Relocation	0	0	0	10,000	0	10,000	
	Financial System	0	0	0	0	0	0	
	Website Redesign	7,000	0	0	0	5,000	12,000	
	Town Hall Phone Upgrade	0	0	10,000	0	0	10,000	
	A/V Equipment - Town Hall	2,000	0	0	0	0	2,000	\$56,500
	Bond	0	0	0	0	0	0	
	CIP	16,500	5,000	20,000	10,000	5,000	56,500	
	Grants, Other	0	0	0	0	0	0	
	TBD	0	0	0	0	0	0	
	Total Funding	\$16,500	\$5,000	\$20,000	\$10,000	\$5,000	\$56,500	

TOWN OF OCCOQUAN PROPOSED FY 2020 BUDGET - EXPENDITURES

CAPITAL IMPROVEMENT PROGRAM FUND								
Dept	PROJECT	FISCAL YEAR					TOTALS	
		FY20	FY21	FY22	FY23	FY24	Project Total	Dept Total

Administration		0	0	0	5,000	0	5,000	
Comprehensive Plan Review/Update		0	0	0	5,000	0	5,000	\$5,000
Bond		0	0	0	0	0	0	
CIP		0	0	0	5,000	0	5,000	
Grants, Other		0	0	0	0	0	0	
TBD		0	0	0	0	0	0	
Total Funding		\$0	\$0	\$0	\$5,000	\$0	\$5,000	

Totals		FY20	FY21	FY22	FY23	FY24
Bond		0	0	0	0	0
CIP		220,111	98,500	129,000	55,000	21,000
Grants, Other		121,965	1,000	0	336,000	0
Operating Budget		16,900	16,900	16,900	16,900	0
Total Funding Per FY		\$254,476	\$116,400	\$145,900	\$407,900	\$21,000