



**TOWN OF OCCOQUAN**  
Circa 1734 • Chartered 1804 • Incorporated 1874

314 Mill Street  
PO BOX 195  
Occoquan, VA 22125  
(703) 491-1918  
[www.OccoquanVA.gov](http://www.OccoquanVA.gov)  
[info@occoquanva.gov](mailto:info@occoquanva.gov)

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**Occoquan Town Council**  
**Regular Meeting**  
**March 6, 2018 | 7:00 p.m.**

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Citizens' Time** - Members of the public may, for three minutes, present for the purpose of directing attention to or requesting action on matters not included on the prepared agenda. These matters shall be referred to the appropriate town official(s) for investigation and report. Citizens may address issues as they come up on the agenda if advance notice is given during 'Citizens' Time'.
4. **Approval of Minutes**
  - a. February 6, 2018 Regular Meeting Minutes
  - b. February 20, 2018 Work Session Meeting Minutes
5. **Councilmember Reports**
6. **Mayor's Report**
7. **Staff Reports**
  - a. Town Attorney
  - b. Town Engineer
  - c. Building Official
  - d. Town Manager
  - e. Town Treasurer
  - f. Chief of Police
  - g. Boards and Commissions
8. **Regular Business**
  - a. Request to Accept FYE 2017 Financial Audit
  - b. Request to Approve Town Election Newsletter Mailing
  - c. Request to Approve Purchase of Replacement Incident Based Reporting System
  - d. Request to Permit Prince William County to Enforce Virginia Building Maintenance Code Within the Town of Occoquan
  - e. Request to Contract On-Call Financial Consulting Services
  - f. Request to Set Not-to-Exceed Amount for Exterminator and Electrician Services for Mill House Museum

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

**9. Work Session**

- a. FY 2019 Proposed Budget Work Session  
*Continued from February 20, 2018 Work Session*

**10. Closed Session**

**11. Adjournment**



**OCCOQUAN TOWN COUNCIL**  
**Regular Meeting Minutes - Draft**  
**Town Hall - 314 Mill Street, Occoquan, VA 22125**  
**Tuesday, February 6, 2018**  
**7:00 p.m.**

**Present:** Mayor Liz Quist, Vice Mayor Pat Sivigny, Councilmembers Jim Drakes, Matthew Dawson, Cindy Fithian, and Joe McGuire

**Staff:** Kirstyn Jovanovich, Town Manager; Martin Crim, Town Attorney; Bruce Reese, Town Engineer; Chris Coon, Town Clerk; Adam Linn, Chief of Police

**1. Call to Order**

Mayor Quist called the meeting to order at 7:03 p.m.

**2. Pledge of Allegiance**

**3. Citizens Time**

Colin Mackenzie, 115 River Road, thanked Ms. Jovanovich for her response with the trash receptacle issues and violations happening on River Road. He questioned the best possible option to alleviate the trash issues on that street. Ms. Jovanovich stated that she sent a letter to the residents of River Road for corrective action in regards to refuse container placement. She also stated that there may be an option for a consolidated trash area on town-owned property at the end of River Road. She stated that she would speak with Mr. Mackenzie about scheduling a meeting with the residents to discuss.

**4. Approval of Minutes**

It was moved to approve the minutes of the January 2, 2018 Regular Meeting and January 16, 2018 Work Session Meeting.

**A motion was made by Vice Mayor Sivigny seconded by Councilmember Fithian that the Action Item be approved. The motion carried by poll vote, unanimous.**

**5. Councilmember Reports**

No Report.

**6. Mayor's Report**

No Report.

**7. Staff Reports**

**A. Town Attorney:** Mr. Crim, Town Attorney, reported on the following:

- i. River Mill Park-** Working with the Town Manager and the Engineering Groupe to identify water and heating issues and possible cures. Town is withholding payment from Miller Brothers until the issues are resolved.
- ii. Stormwater-** Mr. Crim indicated that he and the Town Manager were looking at legal and practical issues regarding stormwater and drainage.

- B. Town Engineer:** Mr. Reese, Town Engineer, submitted a report as part of the meeting agenda. He also reported the following:
- i. **Tanyard Hill Park property** – The rezoning and comprehensive plan amendment project is moving forward. He stated he has been in contact with Prince William County and a post submission review conference has been scheduled. He stated that after the meeting, the application for rezoning and a comprehensive plan amendment would go before the Prince William County Planning Commission and then to the Board of County Supervisors.
  - ii. **New Development in Lake Ridge-** Prince William County notified the Town of a rezoning request that is proposed within 3,000 feet of the Town limits. The 2.5 acre parcel in Lake Ridge is being rezoned from A-1 to RPC, residential planned community. Mr. Reese stated that his concern with this property is related to stormwater and stated the Town should encourage all Prince William County and State of Virginia stormwater management requirements be upheld.

Councilmember Fithian inquired about the location of the rezoned parcel. Mr. Reese indicated that it was a small parcel next to Rockledge Elementary School.

- C. Building Official:** The Building Official's report was submitted as part of the meeting agenda. No questions were received.
- D. Town Manager:** Ms. Jovanovich submitted a manager's report as part of the meeting agenda. Ms. Jovanovich also reported that she and the Mayor met with Gaslight Landing HOA members regarding sediment build-up issues in the Occoquan River and impacts to their private docking areas. Ms. Jovanovich advised that, based on her research, municipalities do not fund remediation of sediment build-up impacting private property. She stated Gaslight Landing was informed that the Town would not fund the remediation of the sediment build-up; however, she has offered to assist Gaslight Landing with the permitting process necessary to work within the Occoquan River.
- E. Town Treasurer:** Ms. Rodriguez, Town Treasurer, submitted the a report as part of the meeting agenda. No questions were received.
- F. Chief of Police:** Chief Linn submitted a report as part of the meeting agenda.

Councilmember Drakes stated that he met with the Town Manager and Chief about improving pedestrian safety. He also stated that he would like to see the Chief's pedestrian safety initiative be implemented faster.

- G. Boards and Commissions:** Councilmember McGuire reported the Planning Commission worked on updating their bylaws. No ARB meeting was held in January 2018.

## 8. Regular Business

### 8A. Request to Approve Lease with Occoquan Historical Society

It was moved to approve the revised lease with the Occoquan Historical Society for lease of the town owned building located at 413 Mill Street, and authorize the Mayor to sign.

**A motion was made by Councilmember Fithian seconded by Councilmember Dawson that the Action Item be approved. The motion carried by poll vote, unanimous. Councilmember Drakes recused himself from the vote.**

### 8B. Request to Purchase Replacement Refuse and Recycling Containers - Phase I

It was moved to approve the purchase of refuse and recycling containers as part of Phase I of the refuse container replacement plan and appropriate an amount not to exceed \$12,213.91.

**A motion was made by Councilmember Fithian, seconded by Councilmember Drakes that the Action Item be approved. The motion carried by poll vote, unanimous.**

### 8C. Request to Purchase Replacement Desktop Computers for Town Hall and In-Vehicle Laptop for Police Cruiser

It was moved to approve the purchase of replacement desktop computers for Town Hall and an in-vehicle laptop for the police cruiser and appropriate an amount not to exceed \$12,900 from the FY2018 Capital Improvement Plan.

**A motion was made by Councilmember McGuire, seconded by Councilmember Fithian that the Action Item be approved. The motion carried by poll vote, unanimous.**

### 8D. Request for Approval to Execute NOVA Law Enforcement Mutual Aid Agreement

It was moved to approve the Town's participation in the Northern Virginia Law Enforcement Mutual Aid Agreement and authorize the Mayor to sign.

**A motion was made by Councilmember Drakes, seconded by Councilmember Fithian that the Action Item be approved. The motion carried by poll vote, unanimous.**

### 8E. Proclamation for Timothy "Mac" McLain

It was moved to approve a proclamation honoring Timothy "Mac" McLain.

**A motion was made by Councilmember Fithian, seconded by Vice Mayor Sivigny that the Action Item be approved. The motion carried by poll vote, unanimous.**

## 9. Closed Session

Vice Mayor Sivigny moved that the Council convene in closed session to discuss the following as permitted by the Virginia Code Section 2.2-3711(A)(7): a legal consultation with legal counsel, or another matter requiring advice of counsel specifically River Mill Park. Councilmember McGuire seconded. The motion carried unanimously. Closed Session began at 7:46 p.m.

The Council came out of closed session at 8:05 p.m. Vice Mayor Sivigny moved that the Council certify that, in the closed session just concluded, nothing was discussed except the matter or matters (1) specifically identified in the motion to convene in closed session and (2) lawfully permitted to be discussed under the provisions of the Virginia Freedom of Information Act cited in that motion. Councilmember Drakes seconded.

Motion passed, Ayes - Councilmember Fithian, Councilmember Drakes, Councilmember Dawson, Councilmember McGuire and Vice Mayor Sivigny, by roll call vote.

#### **10. Adjournment**

The meeting was adjourned at 8:06 p.m.

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Christopher Coon  
Town Clerk



**OCCOQUAN TOWN COUNCIL**  
**Work Session Minutes - DRAFT**  
**Town Hall - 314 Mill Street, Occoquan, VA 22125**  
**Tuesday, February 20, 2018**  
**7:00 p.m.**

**Present:** Mayor Liz Quist, Vice Mayor Pat Sivigny, Councilmembers Jim Drakes, and Joe McGuire  
**Absent:** Councilmembers Matthew Dawson and Cindy Fithian  
**Staff:** Kirstyn Jovanovich, Town Manager; Carla Rodriguez, Town Treasurer; Christopher Coon, Town Clerk; Adam Linn, Chief of Police

**1. Call to Order**

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

**2. Regular Items**

**A. FYE 2017 Financial Audit Presentation**

Mayor Quist requested that this item be deferred to the next meeting due to the Audit being in draft form, and that an estimated \$96,000 of capital improvement expenditures incurred in FY17 were not included.

**B. FY 2019 Budget Work Session**

Ms. Jovanovich provided Town Council with a budget presentation. She stated that the work sessions are an opportunity for the Town Council to direct staff about items it would like included in the draft budget. Ms. Jovanovich stated that the seven goals established by the Town Council were listed in alphabetical order as discussed during the November work session.

She presented an update to the General Fund figures from the last budget work session, which includes an estimated county-wide increase in real estate assessments by 6.5 percent per information provided by Prince William County. She also presented proposed budget information on the Mamie Davis Fund, with revenues proposed at \$2,600 and expenditures at \$2,000, which will add a net amount of \$600 to the approximately \$4,500 currently available for use on Town Hall and Mamie Davis Park improvements. The Craft Show Fund revenues are proposed to decrease by 5.7 percent mainly due to the elimination of the sponsorship program and service vendors in the shows. In addition, the Craft Show expenditures are proposed to decrease by 2.1 percent by eliminating funding for entertainment and reducing the public safety costs to offset the proposed loss in revenue. Ms. Jovanovich provided an update on the status of the FY 2018 CIP projects.

Councilmember McGuire left the meeting at 8:16 p.m.

Due to a lack of a meeting quorum, the remainder FY 2019 Budget Work Session presentation has been deferred to the next Town Council meeting.

**C. Virginia Building Maintenance Code Enforcement**

Due to a lack of a meeting quorum, the Agenda Item has been deferred to next Town Council meeting.

**D. Town Election Newsletter Mailing**

Due to a lack of a meeting quorum, the Agenda Item has been deferred to next Town Council Meeting.

**E. Parking and Traffic Study Recommendations - Next Steps**

Due to a lack of a meeting quorum, the Agenda Item has been deferred to next Town Council Meeting.

**3. Adjournment**

The meeting was adjourned at 8:16 p.m.

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Christopher Coon  
Town Clerk



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J. Matthew Dawson  
Jim Drakes  
Cindy Fithian  
Joe McGuire

**TOWN MANAGER**  
Kirstyn Barr Jovanovich

**TOWN ENGINEER**  
Bruce A. Reese, P.E., L.S.

## **Town Engineer's Report Town Council Meeting - March 6, 2018**

### **Kayak/Canoe Launch - update from last report**

Two bids received, both over budget. Looking for alternative funding sources, working with Department of Conservation and Recreation (DCR). Mayor working with PWC on potential funding.

### **River Mill Park - Moisture Issue in Storage Room - no change from last report**

Evaluating options for corrections as directed by Council during November meeting.

### **Tanyard Hill property - update from last report**

Proffer Amendment and Comprehensive Plan Amendment post submission conference with PWC staff on 2/13/18 and comments reviewed. Updated GDP submitted 2/27/18. Potential Planning Commission hearing in March/April.

### **Kiely Court Project - no change from last report**

Land Disturbance Permit issued - construction to start soon.

### **Rivertown Project - no change from last report**

Land Disturbance Permit issued - construction started.

### **113 Poplar Lane - Site Plan for Swimming Pool - no change from last report**

Land Disturbance Permit issued - construction started.

### **Gatherings at Occoquan Ridge - update from last report**

Senior housing rezoning near Mariner and Clipper Drives. PWC requesting Town comments. Comments forwarded to PWC staff asking for stormwater protections.

### **Stormwater Management Program - Prince William County - update from last report**

Meeting with Director of Public Works on 3/6/18.

-END-

# BUILDING OFFICIAL REPORT - TOWN OF OCCOQUAN

Tuesday, March 06, 2018

## PWC DEVELOPMENT SERVICES - BUILDING DEVELOPMENT

Report Date: 2/27/2018  
 Report Time: 8:00:33 AM

### Town of Occoquan - Permit Report

February 2018

Permit Number	Main Address	Description	Permit Type	Permit Status	Permit Workclass	Issue Date	Finalize Date
ELE2018-02779	307 COMMERCE ST	ADDING 6 RECESSED LIGHTS	Electrical	Finalized	R - Alteration/Repair	01/11/2018	01/14/2018
BLD2015-01059	302 COMMERCE ST	ALTERATION TO EXISTING SFD/ SCHMIDT	Building	Issued	R - Alteration/Repair	10/30/2014	
BLD2018-02887	105 EDGEHILL DR	KITCHEN REMODEL/NON- STRUCTURAL	Building	Finalized	R - Alteration/Repair	11/20/2017	02/24/2018
ELE2018-02254	105 EDGEHILL DR	KITCHEN REMODEL/NON- STRUCTURAL	Electrical	Finalized	R - Alteration/Repair	12/06/2017	02/24/2018
GAS2018-01020	105 EDGEHILL DR	Move gas line for range	Gas	Finalized	R - Alteration/Repair	12/04/2017	02/24/2018
MEC2018-01545	105 EDGEHILL DR	KITCHEN REMODEL/NON- STRUCTURAL	Mechanical	Finalized	R - Alteration/Repair	12/13/2017	02/24/2018
PLB2018-01303	105 EDGEHILL DR	Remodel Kitchen (sink, dishwasher, ice maker)	Plumbing	Finalized	R - Alteration/Repair	12/04/2017	02/24/2018
BLD2018-04471	313 MILL ST	PARTIAL ROOF REPAIR DUE TO WATER DAMAGE - SEE PSTD2018- 00224	Building	Issued	C - Alteration/Repair	02/23/2018	
BLD2018-03636	408 MILL ST	ALTERATION/REPAIRS FOR INTERIOR RENOVATION OF A RESIDENTIAL UNIT IN A 3-UNIT APARTMENT ABOVE GROUND RETAIL FLOOR	Building	Pending	C - Alteration/Repair		
MEC2018-01930	408 MILL ST	ALTERATION/REPAIRS FOR INTERIOR RENOVATION OF A RESIDENTIAL UNIT IN A 3-UNIT APARTMENT ABOVE GROUND RETAIL FLOOR	Mechanical	Pending	C - Alteration/Repair		
PLB2018-01804	408 MILL ST	ALTERATION/REPAIRS FOR INTERIOR RENOVATION OF A RESIDENTIAL UNIT IN A 3-UNIT APARTMENT ABOVE GROUND	Plumbing	Pending	C - Alteration/Repair		
BLD2018-02984	430 MILL ST	KIELY RESIDENCE - LOT SPECIFIC SFD	Building	Pending	R - New Single Family Dwelling		
BLD2014-05879	1441 OCCOQUAN HEIGHTS CT	DECK	Building	Issued	R - Addition	04/25/2014	
BLD2013-05224	326 OVERLOOK DR	NON STRUCTURAL INTERIOR REMODEL	Building	Issued	C - Alteration/Repair	04/08/2013	
BLD2018-02753	113 POPLAR LN	36' x 18' INGROUND POOL	Building	Issued	R - Swimming Pool	12/07/2017	

# BUILDING OFFICIAL REPORT - TOWN OF OCCOQUAN

Tuesday, March 06, 2018

PWC DEVELOPMENT SERVICES - BUILDING DEVELOPMENT

Report Date: 2/27/2018  
Report Time: 8:00:33 AM

## Town of Occoquan - Permit Report February 2018

Permit Number	Main Address	Description	Permit Type	Permit Status	Permit Workclass	Issue Date	Finalize Date
ELE2018-02286	113 POPLAR LN	36' x 18' INGROUND POOL	Electrical	Issued	R - Swimming Pool	12/07/2017	
GAS2018-01390	113 POPLAR LN	Gas Line to Pool Heater and Gas Line to Fire Bowls	Gas	Issued	R - Swimming Pool	01/16/2018	
BLD2018-04392	1551 RIVERTOWN PL	LOT SPECIFIC TOWNHOUSE - LOT 1 1551 RIVERTOWN PLACE	Building	Pending	R - New Townhouse		
BLD2018-04390	1552 RIVERTOWN PL	LOT SPECIFIC TOWNHOUSE - LOT 6 1552 RIVERTOWN PLACE	Building	Pending	R - New Townhouse		
BLD2018-04393	1553 RIVERTOWN PL	LOT SPECIFIC TOWNHOUSE - LOT 2 1553 RIVERTOWN PLACE	Building	Pending	R - New Townhouse		
BLD2018-04376	1554 RIVERTOWN PL	LOT SPECIFIC TOWNHOUSE - LOT 5 1554 RIVERTOWN PLACE	Building	Pending	R - New Townhouse		
BLD2018-04394	1555 RIVERTOWN PL	LOT SPECIFIC TOWNHOUSE - LOT 3 1555 RIVERTOWN PLACE	Building	Pending	R - New Townhouse		
BLD2018-04375	1556 RIVERTOWN PL	LOT SPECIFIC TOWNHOUSE - LOT 4 1556 RIVERTOWN PLACE	Building	Pending	R - New Townhouse		
BLD2018-04008	199 UNION ST	UPDATE AND REPAIR BATHROOM IN RENTAL APARTMENT. ***MUST PAY BCE ADMIN FEE***	Building	Issued	C - Alteration/Repair	01/31/2018	
ELE2018-03120	199 UNION ST	***FEES PAID FOR BY G/C***MUST PAY FOR BCE ADMIN FEE ON BLD PERMIT BEFORE ISSUING ELE PERMIT***INTERIOR RENOVATIONS TO LAUNDRY AND BATHROOM IN RESIDENCE ON THE SECOND FLOOR.	Electrical	Pending	C - Alteration/Repair		
PLB2018-01862	199 UNION ST	INTERIOR RENOVATIONS TO LAUNDRY AND BATHROOM IN RESIDENCE ON THE SECOND	Plumbing	Issued	C - Alteration/Repair	01/31/2018	
BLD2014-04698	109 WASHINGTON SQUARE CT	DECK	Building	Issued	R - Addition	03/04/2014	
PLB2018-01956	103 WEST LOCUST ST	Water Service	Plumbing	Issued	R - Alteration/Repair	02/08/2018	

END OF REPORT



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J. Matthew Dawson  
Jim Drakes  
Cindy Fithian  
Joe McGuire

## **Town Manager's Report Town Council Meeting – March 6, 2018**

**TOWN MANAGER**  
Kirstyn Barr Jovanovich

### **Parking and Traffic Study – Next Steps**

As a follow up to the November 2017 work session where the final report of the Parking and Traffic study was presented to the Town Council, staff is recommending that the Town Council refer the study to the Planning Commission for review of the proposed recommendations and provide the Council with a recommended implementation plan and timeline. See attached summary that was deferred from the February 20, 2018 Work Session.

### **Military Tribute Banners Program**

Town staff met with a representative from Dominion to discuss the banner program and required permitting. Staff is continuing to coordinate with VFW on the program.

### **River Mill Park**

The Town is continuing to work with VDOT to reinstall the lighting on the VDOT pedestrian bridge. New light mounting detail was provided to VDOT; review pending.

### **Intersection Improvements**

As a locality of PWC, the Town has partnered with the County to submit a grant request under the TAP program (30% local match) to fund intersection improvements at Mill/Ellicott and Mill/Washington Streets to update the sidewalk ramps and install crosswalks. This would be funding available in Fiscal Years 2019 and 2020, with the Town providing the required 30% local match. Notification of grant status is expected by April. This grant has been included in the proposed FY2019 budget.

### **Tanyard Hill (Oaks III) Rezoning and Comp Plan Amendment**

The rezoning and comprehensive plan amendment request for the Oaks III property has been submitted to the County and staff has met with County staff to address comments related to the application. The application is planned to go before the PWC Planning Commission in March or April, and before the Board of Supervisors in May. This request, if approved, will maintain the site as a park property and allow the town to install signage and construct a trail. The Town is continuing to work with the County to plan the trail section as part of the Occoquan Greenway Trail system.

### **Stormwater**

As per the discussion with Council at the January work session, a letter was sent to Supervisor Anderson's office requesting a review of the process for the town to become a part of the County's Stormwater Management Program. Town staff has scheduled a meeting with County staff to discuss this issue on March 6, 2018.

**Recodification Update**

Staff held a kick-off meeting on August 30, on the recodification process with American Legal. Staff has developed a list of recommended code updates and has provided the current code to American Legal to begin the recodification process. The contractor has begun the legal review and staff will be bring policy changes for Council consideration throughout the process. The process is expected to last through the remainder of the current fiscal year.

**Document Management Project**

Staff is continuing to prepare the document management system and has obtained quotes to begin the process of scanning hard copy documents into electronic format and storing them in the Town's database. In December, Legacy Engineering assisted with the cataloging project for existing site plans and plats.

**Upcoming Events**

- March 31: 5<sup>th</sup> Annual Peep Show, Historic District, 11 am to 4 pm
- March 31: Community Peep Diorama Contest, Town Hall, 10 am to 2 pm  
Winners announced at 10 am at Town Hall
- April 21: FOTO Spring Cleanup, Check-in at Town Hall, 9 am to 12 pm
- April 28: Run for the Earth 5K (8:30 am) and Arbor Day Ceremony (9:45 am)

**Meetings, Trainings, and Events**

- Gaslight Landing HOA representatives, RE: sediment build up at private dock, February 2
- Old Bridge Corridor Study Meeting #2, February 7
- Occoquan Chocolate Walk, February 10
- PWC Post Submission Meeting, Tanyard Hill Park Parcel Rezoning and Comp Plan Amendment, February 13
- Budget Committee Meeting, February 14
- Citizen meeting, RE: Event Development, February 16

**Attachment (1)** – Parking and Traffic Study Cover Page, February 20, 2018 Work Session

-END-



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

<b>2. Work Session Regular Agenda</b>	<b>Meeting Date:</b> February 20, 2018
<b>2 E: Parking and Traffic Study Recommendations - Next Steps</b>	

#### **Explanation and Summary:**

The Town Council reviewed the final Parking and Traffic Study report presented by JMT at their November 21, 2017 work session. The report, which was based on data collected from August to September 2017 and reviewed various documents including the Town's Comprehensive Plan and previous studies produced by and for the town over the years, includes several recommendations to improve parking opportunities within the town and begin to address cut-through traffic concerns.

This is an opportunity for the Town Council to review the recommendations and provide direction to staff on how to proceed. Staff recommends referring the document to the Planning Commission for review and to provide a recommendation to the Town Council on how to proceed with the recommendations, to include evaluation and prioritization of the recommendations in accordance with the 2016 Comprehensive Plan's Action Plan.

#### **About the Study**

The Town worked with JMT in the fall of 2017 to perform a parking and traffic study within the Town of Occoquan. The study focused on identifying and analyzing parking issues within the study area, which includes the Historic Business District, and also included data collection on cut-through traffic during weekday morning and evening hours, and a review of stall widths and the potential impacts of two-way traffic on parking capacity.

**Attachments: (1)** FINAL Parking and Traffic Study Report



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 Cindy Fithian  
 Joe McGuire

**TOWN MANAGER**  
 Kirstyn Barr Jovanovich

**TOWN TREASURER**  
 Carla M. Rodriguez

## Town Treasurer's Report Town Council Meeting - March 6, 2018

### Audits

Audit Type	Current Status	Last FY Audit Completed	Next Steps/Action
Financial Audit	FYE 2017 Draft Completed	FYE 2016	FYE 2017 Audit Completed; Presentation to Council scheduled for March 6, 2018 Meeting
Meals Tax Audit	Pending (1)	None	Pink Bicycle Tea Room (Review Pending) Bottle Stop Wine (Review Completed)
BPOL Audit	Pending (3)	2012 License Year	Fathom Realty (Review Pending) 13 Magickal Moons (Documentation Pending) Red Art and Design (Review Pending)

### Delinquencies

Meals Tax Delinquencies			
Business Name	Length of Delinquency (months)	Date of Last Notice	Status of Compliance
Occoquan Inn/Virginia Grill	1	2/1/2018	Compliant through December 2017
Pink Bicycle Tea Room	0	2/1/2018	Compliant

Business License Delinquencies			
Business Name	Length of Delinquency	Date of Last Notice	Status of Compliance
Allstate Insurance Anthony Cancel	1 Year	01/31/18	Not compliant/New Owner/reminder letter sent
Kaluca Art	1 Year	01/31/18	Not compliant/reminder letter sent
Loric Counseling & Mediation	1 Year	01/31/18	Not compliant/reminder letter sent
Meticulous Painting	1 Year	01/31/18	Not compliant/reminder letter sent
Pin Curls Hair Salon	2 Years	02/01/18	Not compliant/reminder letter sent
Quickpro Property Improvement	1 Year	01/31/18	Not compliant/reminder letter sent
Real Estate Executive	1 Year	01/31/18	Not compliant/reminder letter sent
Rivershore Charters	1 Year	01/31/18	Not compliant/reminder letter sent
VACS LLC	1 Year	01/31/18	Not compliant/reminder letter sent

<b>Real Estate Delinquencies</b>				
<b>Property Owner</b>	<b>Length of Delinquency (Years)</b>	<b>Amount of Delinquency (Tax Only)</b>	<b>Date of Last Notice</b>	<b>Status of Compliance</b>
Selecman, James	5 Years	\$1,476.29	02/15/18	Not Compliant/Final Notice delivered by Chief
Mary Ann Auger	1 Year	\$139.56	02/15/18	Not Compliant
Ernest J. Fore	3 Years	\$1,269.94	02/15/18	Not Compliant
Timothy James Golden	1 Year	\$136.20	02/15/18	Not Compliant
Granny's Cottage Inc	2 Years	\$134.40	02/15/18	Not Compliant
Nelson H Head	2 Years	\$819.49	02/15/18	Not Compliant
Lance R Houghton	3 Years	\$406.00	02/15/18	Not Compliant
Rashad Jones	1 Year	\$162.12	02/15/18	Not Compliant
Saluka Hallie Jones	1 Year	\$274.20	02/15/18	Not Compliant
Terrance Quinn	1 Year	\$451.56	02/15/18	Not Compliant
River Mill Investments LLC	1 Year	\$308.28	02/15/18	Not Compliant
River Mill Investments LLC	1 Year	\$375.24	02/15/18	Not Compliant
Monica Thomas	1 Year	\$160.56	02/15/18	Not Compliant
Ewelina Wojno	2 Years	\$279.96	02/15/18	Not Compliant
Anna Wong & Don Wong	1 Year	\$370.08	02/15/18	Not Compliant

**Other Items of Note**

None.



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**TOWN MANAGER**  
 Kirstyn Barr Jovanovich

**CHIEF OF POLICE/  
 TOWN SERGEANT**  
 Adam C. Linn

## Occoquan Police Department

### Monthly Town Council Report February 2018

#### Departmental Goals

*(Set by Town Council in February 2016)*

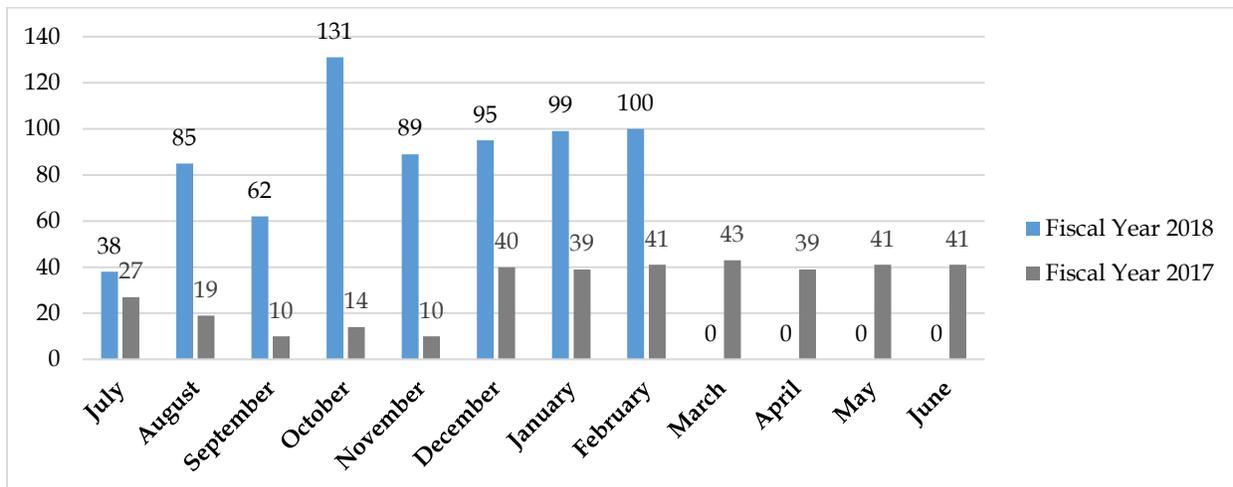
- Goal 1: Protection of private property
- Goal 2: Improvement of pedestrian safety
- Goal 3: Increased patrol hours including nights and weekends
- Goal 4: Prioritizing community meetings outside of town
- Goal 5: Updating department policies

#### Significant Incidents

Nature	Date	Location	Details
Court	2/1/2018	Manassas	Attended General District Court.
Neighbor Dispute	2/4/2018	Town	Received complaint regarding neighbor creating nuisance on River Road. PWCPD called. Spoke with complainants.
Police Assist	2/5/2018	Town line	Received a call for a tree down on Tanyard Hill Rd. Responded and removed tree from the road way.
Attempted Suicide	2/5/2018	Town	Dispatched with PWCPD unit to attempted suicide in apartments.
Theft	2/12/2018	Town	An item was stolen from the front door of a residence on Occoquan Heights.
Theft	2/12/2018	Town	An item was stolen from the front porch of a residence in Occoquan Heights and Washington Street.
Drug Arrest	2/15/2018	Town	During a traffic stop, drugs were located and seized. Driver was charged with possession.
Neighbor Dispute	2/16/2018	Town	Responded to telephone complaint of nuisance on River Road. Spoke with resident.

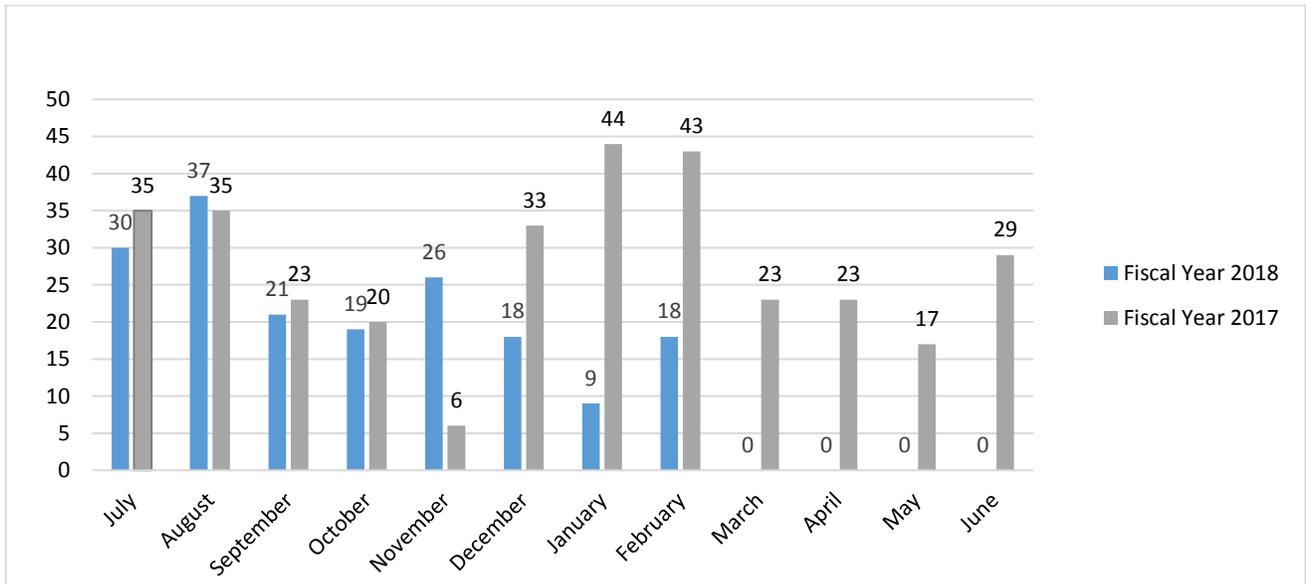
Fraudulent Solicitation	2/21/2018	Town	Received complaint from business owner on Mill St. of an attempted solicitation to support law enforcement. Spoke with business owner.
Hit & Run	2/23/2018	Town	Received a call for a truck that destroyed landscaping and property on Ellicott Street. Responded to Town and located offender.
Suspicious Vehicle	2/23/2018	Town	Received a complaint of a suspicious vehicle on Fortress Drive. Responded to Town.
Suspicious Vehicle	2/24/2018	Town	Received a complaint of a suspicious vehicle under the VDOT bridge. Responded and investigated vehicle.
Parking Complaints	2/24/2018	Town	Responded to numerous parking complaints on Mill Street.
Assist with Protective Order	2/28/2018	Town	Responded with PWC PD to residence in Occoquan Heights to serve Protective Order.
Suspicious Person	2/28/2018	Town	Received a complaint of a person sleeping in a vehicle for the past 3 days under the VDOT bridge. Responded and spoke with person.

**Traffic Summonses FYTD (GRAPH) <sup>1</sup>**



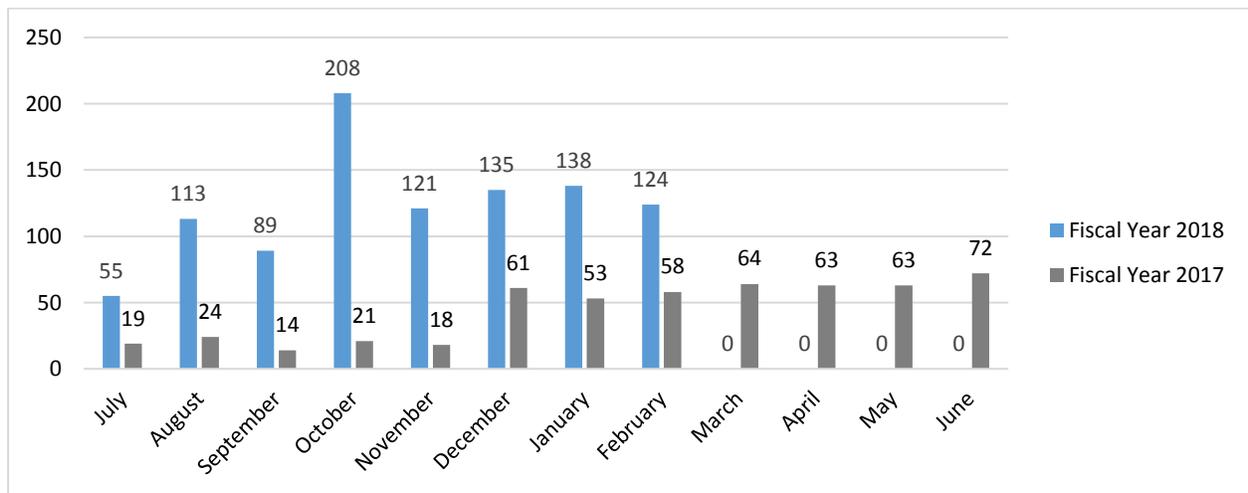
<sup>1</sup>Goals 1, 2

**Parking Tickets Issued FYTD (GRAPH) <sup>2</sup>**



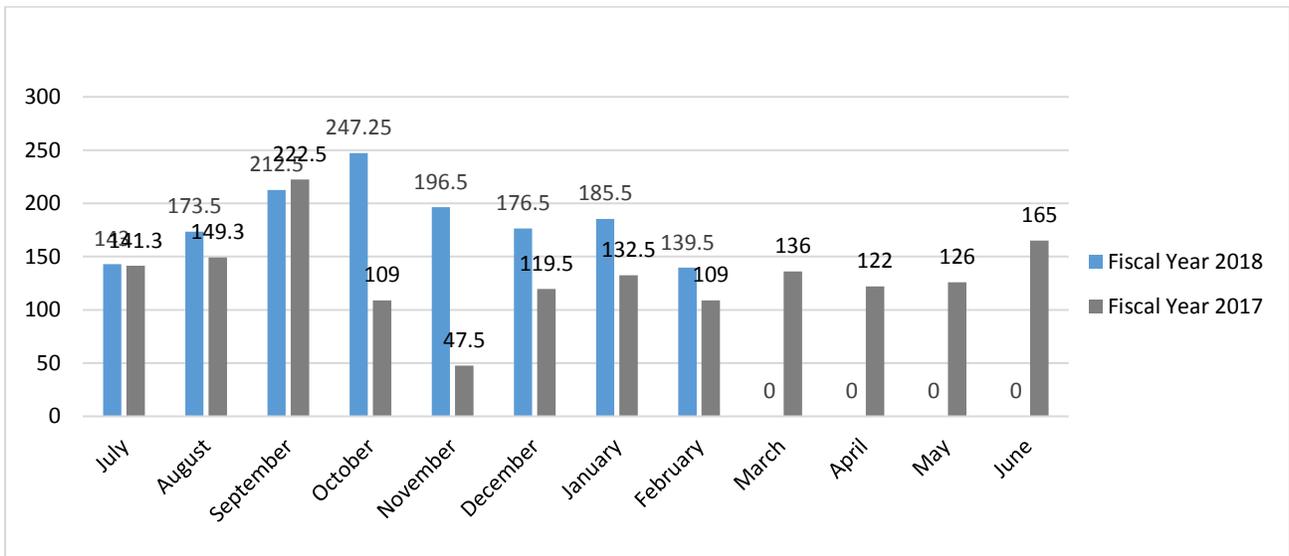
<sup>2</sup>Goal 2

**Traffic Enforcement FYTD (GRAPH) <sup>3</sup>**



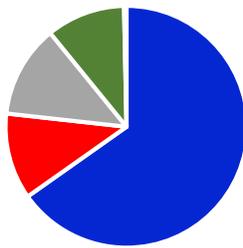
<sup>3</sup>Goal 2

**Patrol Hours FYTD (GRAPH) <sup>4</sup>**



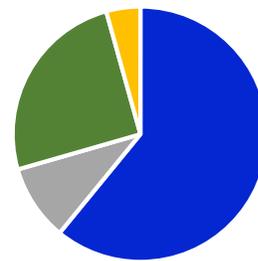
<sup>4</sup>Goals 1, 2, 3

Administrative/Training Hours FYTD



■ Linn ■ Volunteer Admin ■ Barker ■ Neff ■ Feliciano

Total Patrol Hours FYTD



■ Linn ■ Barker ■ Neff ■ Feliciano

## Community Relations

Provided patrol and visibility during the Chocolate Walk and VFW donations collection site for Police Officers in Puerto Rico.

Provided patrol and visibility throughout Town, including foot patrols through Historic Downtown.

Attended meeting with Keep Prince William Beautiful for Arbor Day 5K.

Attended Northern Virginia Chiefs and Sheriffs' Meeting. Attended a PWC Town Chief's meeting and demo of Mark43 Records Management System. Attended VACP Mid-Year Chief's Conference.

Engage in stop sign and speed compliance details.

## Current Initiatives

Prepared and submitted grant requests for speed enforcement and pedestrian/bicyclist safety.

Prepared and submitted grant request for body worn cameras and conductive energy weapons.

Working with auxiliary officers to increase patrols and visibility on nights and weekends.<sup>1</sup>  
Worked with volunteer staff to address administrative needs of the Town and Police Department.

Continued with "Stop Sign Enforcement Ahead" campaign. Directed speed enforcement patrols on Washington Street. Directed traffic enforcement on Commerce Street and Gordon Boulevard (Block the Box and Driving off Roadway).<sup>2</sup>

<sup>1</sup>Goal 3

<sup>2</sup>Goal 2



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

<b>8. Regular Business</b>	<b>Meeting Date:</b> March 6, 2018
<b>8 A: Request to Accept FYE 2017 Financial Audit</b>	

**Explanation and Summary:**

The review of the FYE 2017 financials has been completed and a representative from Robinson, Farmer, Cox & Associates will provide a presentation of the audit. This is an opportunity for Council to be briefed on the status of the report and have any questions addressed.

This is a request to accept the FYE June 30, 2017 Financial Report.

**Town Treasurer's Recommendation:** Recommend approval.

**Town Manager's Recommendation:** Recommend approval.

**Cost and Financing:** N/A

**Account Number:** N/A

**Proposed/Suggested Motion:**

"I move to accept the Fiscal Year End June 30, 2017 Financial Report."

OR

Other action Council deems appropriate.

**Attachments: (1)** FYE 2017 Financial Report

**TOWN OF OCCOQUAN, VIRGINIA**  
**FINANCIAL REPORT**  
**YEAR ENDED JUNE 30, 2017**

TOWN OF OCCOQUAN, VIRGINIA

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TOWN COUNCIL

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Elizabeth A.C. Quist, Mayor

Patrick A. Sivigny, Vice-Mayor

J. Matthew Dawson

Jim Drakes

Cindy Fithian

Joe McGuire

OFFICIALS

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Kirstyn Barr Jovanovich, Town  
Manager

Carla M. Rodriguez, Town  
Treasurer

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TOWN OF OCCOQUAN, VIRGINIA

Financial Report  
Year Ended June 30, 2017

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TOWN OF OCCOQUAN, VIRGINIA

Financial Report  
Year Ended June 30, 2017

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# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## INDEPENDENT AUDITORS' REPORT

TO THE HONORABLE MEMBERS OF THE TOWN COUNCIL  
TOWN OF OCCOQUAN, VIRGINIA  
OCCOQUAN, VIRGINIA

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Occoquan, Virginia, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Occoquan, Virginia's basic financial statements as listed in the table of contents.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Occoquan, Virginia, as of June 30, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that budgetary comparison information on page 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Town of Occoquan, Virginia's basic financial statements. The supporting schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supporting schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supporting schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2018, on our consideration of Town of Occoquan, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Occoquan, Virginia's internal control over financial reporting and compliance.

*Robinson, Farmer, Cox Associates*

Fredericksburg, Virginia  
February 14, 2018

## Basic Financial Statements

*Government-wide Financial Statements*

Statement of Net Position  
At June 30, 2017

	<u>Governmental Activities</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 647,887
Restricted cash	106,218
Receivables	55,810
Inventory	1,737
Prepaid items	50,537
<b>Capital assets:</b>	
Land	1,081,564
Construction in progress	24,445
Other capital assets, net of accumulated depreciation	<u>1,935,570</u>
Capital assets, net	\$ <u>3,041,579</u>
Total assets	\$ <u>3,903,768</u>
<b>Liabilities:</b>	
Accounts payable	\$ 167,159
Accrued payroll	12,472
<b>Long-term liabilities:</b>	
Due within one year	
Compensated absences	900
Due in more than one year	
Compensated absences	<u>8,104</u>
Total liabilities	\$ <u>188,635</u>
<b>Deferred Inflows of Resources:</b>	
Deferred revenue	\$ <u>44,649</u>
<b>Net Position:</b>	
Investment in capital assets	\$ 3,041,579
Restricted - Mamie Davis funds	106,218
Unrestricted	<u>522,687</u>
Total net position	\$ <u><u>3,670,484</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Statement of Activities  
Year Ended June 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Primary Governmental Activities
Primary Government:					
Governmental activities:					
General government administration	\$ 454,303	\$ -	\$ -	\$ -	\$ (454,303)
Public safety	99,777	33,573	21,984	-	(44,220)
Public works	220,237	24,748	1,031	-	(194,458)
Parks, recreation, and cultural	195,927	-	-	180,278	(15,649)
Total governmental activities	\$ 970,244	\$ 58,321	\$ 23,015	\$ 180,278	\$ (708,630)
General Revenues:					
General property taxes				\$ 215,702	
Local sales and use taxes				22,872	
Auto decals				13,004	
Business license tax				62,823	
Meals tax				218,205	
Consumer utility tax				32,121	
Other local taxes				429	
Unrestricted revenues from the use of money and property				8,484	
Grants and contributions not restricted to specific programs				43,828	
Miscellaneous				260,685	
Total general revenues				\$ 878,153	
Change in net position				\$ 169,523	
Net position, beginning of year					3,500,961
Net position, end of year					\$ 3,670,484

The accompanying notes to financial statements are an integral part of this statement.

*Fund Financial Statements*

Balance Sheet  
 Governmental Funds  
 At June 30, 2017

	<u>General</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 647,887
Restricted cash	106,218
Inventory	1,737
Accounts receivables	55,810
Prepaid items	50,537
Total assets	<u>\$ 862,189</u>
<b>Liabilities:</b>	
Accounts payable	\$ 167,159
Accrued payroll	12,472
Total liabilities	<u>\$ 179,631</u>
<b>Deferred Inflows of Resources:</b>	
Unavailable revenue - craft show	\$ 40,434
Unavailable revenue - other	4,215
Unavailable revenue - taxes	8,990
Total deferred inflows of resources	<u>\$ 53,639</u>
<b>Fund Balance:</b>	
<b>Nonspendable:</b>	
Inventory	\$ 1,737
Prepaid items	50,537
<b>Restricted:</b>	
Mamie Davis funds	106,218
<b>Assigned:</b>	
Craft show	126,991
Capital projects	164,000
Public safety	37,774
Public art	500
PEG funds	491
Unassigned	140,671
Total fund balance	<u>\$ 628,919</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 862,189</u>

The accompanying notes to financial statements are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
 At June 30, 2017

---

Total fund balances for governmental funds (Exhibit 3)	\$	628,919
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Land	\$	1,081,564
Construction in progress		24,445
Depreciable capital assets, net of accumulated depreciation		<u>1,935,570</u>
		3,041,579
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:		
Unavailable revenue related to property taxes		8,990
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences		<u>(9,004)</u>
Total net position of governmental activities	\$	<u><u>3,670,484</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances  
 Governmental Funds  
 Year Ended June 30, 2017

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	<u>General</u>
Revenues:	
General property taxes	\$ 206,839
Other local taxes	349,454
Fines and forfeitures	33,573
Revenue from use of money and property	8,484
Charges for services	24,748
Recovered costs	180,278
Miscellaneous	260,685
Intergovernmental:	
Commonwealth	<u>66,843</u>
Total revenues	<u>\$ 1,130,904</u>
Expenditures:	
Current:	
General government administration	\$ 486,282
Public safety	93,317
Public works	198,907
Parks, recreation, and cultural	130,706
Capital outlay	<u>304,310</u>
Total expenditures	<u>\$ 1,213,522</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (82,618)</u>
Changes in fund balances	\$ (82,618)
Fund balances at beginning of year	<u>711,537</u>
Fund balances at end of year	<u><u>\$ 628,919</u></u>

The accompanying notes to financial statements are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2017

---

Net change in fund balances - total governmental funds (Exhibit 5) \$ (82,618)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Capital outlay	\$ 316,646	
Depreciation expense	<u>(67,610)</u>	249,036

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to decrease net position. (2,148)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. The change in unavailable property taxes is reported as revenues in the governmental funds. 8,863

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.

Change in compensated absences		<u>(3,610)</u>
Change in net position of governmental activities	\$	<u><u>169,523</u></u>

The accompanying notes to financial statements are an integral part of this statement.

## TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2017

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### NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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#### Narrative Profile:

Town of Occoquan, located in Prince William County, Virginia, approximately 25 miles south of Washington, D.C. was incorporated in 1874. The town has a population of 934 and a land area of 0.2 square miles.

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.

The financial statements of Town of Occoquan, Virginia have been prepared in conformity with the accounting principles generally accepted in the United States as specified by the Governmental Accounting Standards Board and specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia. The more significant of the Town's accounting policies are described below.

#### A. Financial Reporting Entity

Management's Discussion and Analysis: GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A). This analysis is similar to the analysis the private sector provides in their annual reports. The Management's Discussion and Analysis has been omitted.

Government-wide Financial Statements: The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). 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.

Statement of Net Position: The Statement of Net Position is designed to display the financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Position and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories: 1) net investment in capital assets; 2) restricted; and 3) unrestricted.

Statement of Activities: The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expenses of individual functions are compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Fund Financial Statements: Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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A. Financial Reporting Entity (Continued)

Budgetary Comparison Schedules: Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their governments over the course of the year. The Town and many other governments revise their original budgets over the course of the year for a variety of reasons. The budgetary comparison schedules present the government's original budget as well as a current comparison of final budget and actual results for its major funds.

Accounting principles generally accepted in the United States require financial statements to present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. The Town has no component units that meet the requirements for blending. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide statements to emphasize that they are legally separate from the primary government. The Town does not have any discretely presented component units.

B. Government-wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The focus is on both the Town as a whole and the fund financial statements, including the major individual funds of the governmental and business-type categories, as well as the fiduciary funds (by category) and the component units, if applicable. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, and (b) are reflected, on a full accrual, economic resources measurement focus, which incorporates long-term assets and receivables as well as long-term debt and obligations. Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information. The Town generally first uses restricted assets for expenses incurred for which both restricted and unrestricted assets are available. The Town may defer the use of restricted assets based on a review of the specific transaction.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety, public works, community development, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, community development, etc.) or a business-type activity. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues. The Town does not allocate indirect expenses.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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**B. Government-Wide and Fund Financial Statements (Continued)**

The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. Internal service charges, if applicable, are eliminated and the net income or loss from internal service activities is allocated to the various functional expense categories based on the internal charges to each function.

In the fund financial statements, financial transactions and accounts of the Town are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The fund statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statement's governmental column, a reconciliation is presented, which briefly explains the adjustments necessary to reconcile the fund financial statements to the governmental column of the government-wide financial statement.

The following is a brief description of the specific funds used by the Town in FY 2017.

1. *Governmental Funds* - Governmental Funds account for and report the expendable financial resources, other than those accounted for in Proprietary and Fiduciary Funds. The Governmental Funds utilize the modified accrual basis of accounting where the measurement focus is upon determination of financial position and changes in financial position, rather than upon net income determination as would apply to a commercial enterprise. The individual Governmental Funds are:

*General Fund* - The General Fund is the primary operating fund of the Town. This fund is used to account for and report all financial resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service and interest income. The General Fund is considered a major fund for reporting purposes.

**C. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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C. Basis of Accounting (continued)

Governmental funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Accordingly, real and personal property taxes are recorded as revenues and receivables when billed, net of allowances for uncollectible amounts, except that property taxes not collected within 60 days after year-end are reflected as unavailable revenues. Sales and utility taxes, which are collected by the State or utilities and subsequently remitted to the Town, are recognized as revenues and receivables upon collection by the State or utility, which is generally in the month preceding receipt by the Town. Licenses, permits, fines and rents are recorded as revenues when received. Intergovernmental revenues, consisting primarily of State and other grants for the purpose of funding specific expenditures, are recognized when measurable and available or at the time of the specific expenditure.

Expenditures, other than interest on long-term obligations, are recorded as the related fund liabilities are incurred. Principal and interest on long-term obligations is recognized when due except for amounts due on July 1, which are accrued.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is used for the Enterprise Fund. Under the accrual method, revenues are recognized in the accounting period in which they are earned, while expenses are recognized in the accounting period in which the related liability is incurred. The Town has no proprietary funds.

D. Budgets and Budgetary Accounting

The following procedures are used by the Town in establishing the budgetary data reflected in the financial statements:

1. Prior to May 1, the Town Manager submits to the Town Council a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the department or category level. The appropriation for each department or category can be revised only by the Town Council. The Town Administrator is authorized to transfer budgeted amounts within departments.
5. Formal budgetary integration is employed as a management control device during the year for all funds.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all Town funds unless they are carried forward by a resolution of Town Council.
8. All budgetary data presented in the accompanying financial statements reflect budget revisions as of June 30.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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E. Cash and Cash Equivalents

Cash and cash equivalents include all cash on hand and in banks, certificates of deposit, and highly liquid investments with original maturities of three months or less.

F. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

G. Capital Assets

Capital outlays are recorded as expenditures of the governmental funds of the Town and as assets in the government-wide financial statements.

Property, plant and equipment purchased are stated at cost or estimated cost. Donated property is recorded at acquisition value prevailing at date of donation. Capital Assets are defined by the Town as property, plant, and equipment with an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Depreciation is recorded on capital assets on a government-wide basis using the straight-line method and the following estimated useful lives:

Buildings and improvements	15-40 years
Vehicles	5 years
Equipment	3-7 years

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Compensated Absences

The Town accrues compensated absences (annual and sick leave benefits) when vested. The amounts include all balances earned by employees which would be paid upon employee terminations, resignations or retirements.

An estimate of ten percent of the liability has been classified as current in the government-wide financial statements.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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J. Fund Equity

The Town reports fund balance in accordance with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same takes the same highest level action to remove or change the constraint;
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- Unassigned fund balances - amounts that are available for any purpose; positive amounts are only reported are only reported in the general fund.

When fund balance resources are available for a specific purpose in more than one classification, it is the Town's policy to use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

Town Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by Town Council through adoption or amendment of the budget as intended for specific purposes (such as the purchase of capital assets, construction, debt service, or for other purposes).

K. Net Position

Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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L. Net Position Flow Assumption

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town does not have any deferred outflows of resources at June 30, 2017.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet and the statement of net position. The governmental funds report unavailable revenue from delinquent property taxes and craft shows. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

NOTE 2—PROPERTY TAXES RECEIVABLE:

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Property is assessed at its value on January 1. Property taxes attach as an enforceable lien on property as of January 1. Taxes are payable February 15th. The Town bills and collects its own property taxes. The Town does not record an allowance for uncollectible receivables as all receivables are deemed collectible.

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2017 (Continued)

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**NOTE 3—DEPOSITS AND INVESTMENTS:**

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Deposits:

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the “Act”) Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments:

Statutes authorize the Town to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, “primary quality” commercial paper and certain corporate notes, banker’s acceptances, repurchase agreements and the State Treasurer’s Local Government Investment Pool (LGIP).

Custodial Credit Risk (Investments):

The Town’s investments at June 30, 2017 were held by the Town or in the Town’s name by the Town’s custodial banks.

Credit Risk of Debt Securities:

The Town does not have a policy related to credit risk of debt securities. The Town’s rated debt investments as of June 30, 2017 were rated by Standard and Poor’s and the ratings are presented below using the Standard and Poor’s rating scale.

<u>Town's Rated Debt Investments' Values</u>	
	<u>Fair Quality Rating</u>
	<u>AAAm</u>
VML/VACO Virginia Investment Pool	<u>\$ 101,541</u>

Fair Value Measurements:

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in orderly transaction between market participants at the measurement date. The Town has measured fair value of the above investments at the net asset value (NAV). Funds can be accessed twice a month, generally with 5 days’ notice.

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2017 (Continued)

**NOTE 4—CAPITAL ASSETS:**

The following is summary of changes in capital assets during the fiscal year:

Governmental Activities:

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Capital assets not being depreciated:				
Land	\$ 1,081,564	\$ -	\$ -	\$ 1,081,564
Construction in progress	1,277,882	152,216	1,405,653	24,445
Total capital assets not being depreciated	<u>\$ 2,359,446</u>	<u>\$ 152,216</u>	<u>\$ 1,405,653</u>	<u>\$ 1,106,009</u>
Other capital assets:				
Buildings and improvements	\$ 495,732	\$ 1,539,067	\$ 6,417	\$ 2,028,382
Vehicles	97,910	-	-	97,910
Equipment	102,031	31,016	5,833	127,214
Total other capital assets	<u>\$ 695,673</u>	<u>\$ 1,570,083</u>	<u>\$ 12,250</u>	<u>\$ 2,253,506</u>
Accumulated depreciation:				
Buildings and improvements	\$ 154,383	\$ 40,943	\$ 4,852	\$ 190,474
Vehicles	59,414	13,782	-	73,196
Equipment	46,631	12,885	5,250	54,266
Total accumulated depreciation	<u>\$ 260,428</u>	<u>\$ 67,610</u>	<u>\$ 10,102</u>	<u>\$ 317,936</u>
Other capital assets, net	<u>\$ 435,245</u>	<u>\$ 1,502,473</u>	<u>\$ 2,148</u>	<u>\$ 1,935,570</u>
Net capital assets	<u>\$ 2,794,691</u>	<u>\$ 1,654,689</u>	<u>\$ 1,407,801</u>	<u>\$ 3,041,579</u>
Depreciation expense has been allocated as follows:				
General government administration		\$ 15,513		
Public safety		8,281		
Public works		7,085		
Parks, recreation and cultural		<u>36,731</u>		
Total depreciation expense		<u>\$ 67,610</u>		

**NOTE 5—LONG-TERM OBLIGATIONS:**

The following is a summary of long-term obligations for the fiscal year ended June 30, 2017:

	Balance July 1, 2016	Increases	Decreases	Balance June 30, 2017	Amounts Due Within One Year
Compensated absences	\$ <u>5,394</u>	\$ <u>4,149</u>	\$ <u>539</u>	\$ <u>9,004</u>	<u>900</u>

**NOTE 6—COMPENSATED ABSENCES:**

In accordance with GASB Statement 16, *Accounting for Compensated Absences*, the Town has accrued the liability arising from outstanding compensated absences. Town employees earn vacation and sick leave based upon length of service. The Town has outstanding accrued vacation pay totaling \$9,004 in the General Fund.

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2017 (Continued)

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**NOTE 7—RETIREMENT PLAN:**

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The Town maintains a SIMPLE-IRA retirement plan covering substantially all employees meeting certain minimum requirements. The Town makes matching contributions equaling employee contributions up to 3% of eligible compensation. The Town's matching contributions and plan expenses totaled approximately \$5,384 for the fiscal year ended June 30, 2017.

**NOTE 8—CONTINGENT LIABILITIES:**

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At June 30, 2017, there were no matters of litigation involving the Town which would materially affect the Town's financial position should any court decisions on pending matters not be favorable to the Town.

**NOTE 9—UNAVAILABLE REVENUES:**

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Unavailable revenues represent amounts for which, under the modified accrual basis of accounting, asset recognition criteria have been met, but for which revenue recognition criteria have not been met (i.e., such amounts are measurable, but not available). At June 30, 2017, deferred revenues in the governmental funds totaled \$40,434, which represents collections related to the subsequent year's craft show. Unavailable revenues consisting of uncollected property taxes totaled \$8,990 and other unavailable revenues totaled \$4,215.

**NOTE 10—RISK MANAGEMENT:**

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The Town participates in the Virginia Municipal Group Risk Management Pool for workers' compensation insurance coverage. Other insurance coverage for property, crime, dishonesty and related coverage are purchased from a commercial insurance carrier. Coverage for these items varies. There are no surety bonds for directors. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 11—EXPENDITURES IN EXCESS OF APPROPRIATIONS:**

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<u>Fund</u>	<u>Appropriations</u>	<u>Actual</u>	<u>Variance</u>
General Fund:			
General government administration	\$ 387,774	\$ 486,282	\$ (98,508)
Public safety	86,652	93,317	(6,665)
Public works	177,439	198,907	(21,468)

## Required Supplementary Information

### Note to Required Supplementary Information:

Presented Budgets were prepared in accordance with Accounting Principles Generally Accepted in the United States of America.

General Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
 Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
General property taxes	\$ 219,600	\$ 219,600	\$ 206,839	\$ (12,761)
Other local taxes	300,500	300,500	349,454	48,954
Fines and forfeitures	12,000	12,000	33,573	21,573
Revenue from use of money and property	10,665	10,665	8,484	(2,181)
Charges for services	46,000	46,000	24,748	(21,252)
Recovered costs	22,500	22,500	180,278	157,778
Miscellaneous	224,225	224,225	260,685	36,460
Intergovernmental:				
Commonwealth	69,050	69,050	66,843	(2,207)
Total revenues	<u>\$ 904,540</u>	<u>\$ 904,540</u>	<u>\$ 1,130,904</u>	<u>\$ 226,364</u>
<b>Expenditures</b>				
Current:				
General government administration	\$ 387,774	\$ 387,774	\$ 486,282	\$ (98,508)
Public safety	86,652	86,652	93,317	(6,665)
Public works	177,439	177,439	198,907	(21,468)
Parks, recreation, and cultural	139,658	139,658	130,706	8,952
Capital outlay	337,000	337,000	304,310	32,690
Total expenditures	<u>\$ 1,128,523</u>	<u>\$ 1,128,523</u>	<u>\$ 1,213,522</u>	<u>\$ (84,999)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (223,983)</u>	<u>\$ (223,983)</u>	<u>\$ (82,618)</u>	<u>\$ 141,365</u>
Changes in fund balances	\$ (223,983)	\$ (223,983)	\$ (82,618)	\$ 141,365
Fund balances at beginning of year	<u>223,983</u>	<u>223,983</u>	<u>711,537</u>	<u>487,554</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 628,919</u>	<u>\$ 628,919</u>

## Supporting Schedules

Governmental Funds  
 Schedule of Revenues - Budget and Actual  
 Year Ended June 30, 2017

Fund, Major and Minor Revenue Source	Original Budget	Budget as Amended	Actual	Variance from Final Budget Positive (Negative)
<b>General Fund:</b>				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 217,600	\$ 217,600	\$ 206,342	\$ (11,258)
Penalties and interest	2,000	2,000	497	(1,503)
Total general property taxes	<u>\$ 219,600</u>	<u>\$ 219,600</u>	<u>\$ 206,839</u>	<u>\$ (12,761)</u>
Other local taxes:				
Local sales and use taxes	\$ 24,500	\$ 24,500	\$ 22,872	\$ (1,628)
Auto decals	11,000	11,000	13,004	2,004
Business license tax	53,000	53,000	62,823	9,823
Meals tax	180,000	180,000	218,205	38,205
Transient lodging tax	-	-	429	429
Consumer utility tax	32,000	32,000	32,121	121
Total other local taxes	<u>\$ 300,500</u>	<u>\$ 300,500</u>	<u>\$ 349,454</u>	<u>\$ 48,954</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 12,000	\$ 12,000	\$ 33,573	\$ 21,573
Total fines and forfeitures	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 33,573</u>	<u>\$ 21,573</u>
Revenue from use of money and property:				
Revenue from use of money	\$ 3,665	\$ 3,665	\$ 2,834	\$ (831)
Revenue from use of property	7,000	7,000	5,650	(1,350)
Total revenue from use of money and property	<u>\$ 10,665</u>	<u>\$ 10,665</u>	<u>\$ 8,484</u>	<u>\$ (2,181)</u>
Charges for services:				
Building fees	\$ 44,000	\$ 44,000	\$ 24,388	\$ (19,612)
Other	2,000	2,000	360	(1,640)
Total charges for services	<u>\$ 46,000</u>	<u>\$ 46,000</u>	<u>\$ 24,748</u>	<u>\$ (21,252)</u>
Recovered costs:				
Engineering fees	\$ 20,000	\$ 20,000	\$ 179,948	\$ 159,948
Legal fees	2,500	2,500	330	(2,170)
Total recovered costs	<u>\$ 22,500</u>	<u>\$ 22,500</u>	<u>\$ 180,278</u>	<u>\$ 157,778</u>
Miscellaneous:				
Brick paver program	\$ 7,000	\$ 7,000	\$ 2,919	\$ (4,081)
Craft show	214,125	214,125	226,923	12,798
Other miscellaneous	3,100	3,100	30,843	27,743
Total miscellaneous	<u>\$ 224,225</u>	<u>\$ 224,225</u>	<u>\$ 260,685</u>	<u>\$ 36,460</u>
Total revenue from local sources	<u>\$ 835,490</u>	<u>\$ 835,490</u>	<u>\$ 1,064,061</u>	<u>\$ 228,571</u>

Governmental Funds  
Schedule of Revenues - Budget and Actual  
Year Ended June 30, 2017 (Continued)

Fund, Major and Minor Revenue Source	Original Budget	Budget as Amended	Actual	Variance from Final Budget Positive (Negative)
<b>General Fund: (Continued)</b>				
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
Telecommunications tax	\$ 45,000	\$ 45,000	\$ 43,828	\$ (1,172)
Total noncategorical aid	\$ 45,000	\$ 45,000	\$ 43,828	\$ (1,172)
Categorical aid:				
Public safety grant	\$ 21,000	\$ 21,000	\$ 21,984	\$ 984
Other state funds	3,050	3,050	1,031	(2,019)
Total categorical aid	\$ 24,050	\$ 24,050	\$ 23,015	\$ (1,035)
Total revenue from the Commonwealth	\$ 69,050	\$ 69,050	\$ 66,843	\$ (2,207)
Total General Fund	\$ 904,540	\$ 904,540	\$ 1,130,904	\$ 226,364

Governmental Funds  
 Schedule of Expenditures - Budget and Actual  
 Year Ended June 30, 2017

Fund, Function, Activity and Elements	Original Budget	Budget as Amended	Actual	Variance from Final Budget Positive (Negative)
<b>General Fund:</b>				
General government administration:				
Payroll, payroll taxes, and benefits	\$ 185,802	\$ 185,802	\$ 192,617	\$ (6,815)
Advertising	5,100	5,100	10,209	(5,109)
Council stipend	72	72	-	72
Insurance	16,000	16,000	14,658	1,342
Legal	50,000	50,000	75,605	(25,605)
Professional services	112,600	112,600	173,399	(60,799)
Education and training	9,000	9,000	3,500	5,500
Office supplies	9,200	9,200	16,294	(7,094)
Total general government administration	\$ 387,774	\$ 387,774	\$ 486,282	\$ (98,508)
Public safety:				
Payroll, payroll taxes, and benefits	\$ 74,132	\$ 74,132	\$ 77,017	\$ (2,885)
Police department	12,520	12,520	16,300	(3,780)
Total public safety	\$ 86,652	\$ 86,652	\$ 93,317	\$ (6,665)
Public works:				
Payroll, payroll taxes, and benefits	\$ 46,926	\$ 46,926	\$ 46,107	\$ 819
Grounds and maintenance	51,363	51,363	75,063	(23,700)
Snow removal	5,000	5,000	3,079	1,921
Trash removal	61,000	61,000	56,952	4,048
Utilities	13,150	13,150	17,706	(4,556)
Total public works	\$ 177,439	\$ 177,439	\$ 198,907	\$ (21,468)
Parks, recreation and cultural:				
Payroll, payroll taxes, and benefits	\$ 44,508	\$ 44,508	\$ 43,130	\$ 1,378
Advertising	11,650	11,650	615	11,035
Fall craft show	29,800	29,800	29,739	61
Spring craft show	29,800	29,800	29,835	(35)
Historic Occoquan	6,000	6,000	6,556	(556)
Parks/Town hall	9,000	9,000	13,497	(4,497)
Special events	8,900	8,900	7,334	1,566
Total parks, recreation and cultural	\$ 139,658	\$ 139,658	\$ 130,706	\$ 8,952
Capital outlay	\$ 337,000	\$ 337,000	\$ 304,310	\$ 32,690
Total General Fund	\$ 1,128,523	\$ 1,128,523	\$ 1,213,522	\$ (84,999)

## Compliance

# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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TO THE HONORABLE MEMBERS OF THE TOWN COUNCIL  
TOWN OF OCCOQUAN, VIRGINIA  
OCCOQUAN, VIRGINIA

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *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 financial statements of the governmental activities and each major fund of Town of Occoquan, Virginia, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of Occoquan, Virginia's basic financial statements, and have issued our report thereon dated February 14, 2018.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Town of Occoquan, Virginia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Occoquan, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of Town of Occoquan, Virginia's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of Occoquan, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Robinson, Farmer, Cox Associates*

Fredericksburg, Virginia  
February 14, 2018



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

<b>8. Regular Business</b>	<b>Meeting Date:</b> March 6, 2018
<b>8 B: Request to Approve Town Election Newsletter Mailing</b>	

#### Explanation and Summary:

In 2016, Town staff produced a special mailing related to the 2016 Town Election. The mailing was produced in an effort to providing information to town residents on the election including absentee voting dates and procedures, sample ballot information, where to vote, and how to register to vote. In addition, all candidates were invited to provide a photo and a brief bio to be included in the pamphlet in an effort to inform residents on who was on the ballot. The cost of the mailing was \$215.79.

At the time, the Town Council requested to discuss the candidate information pamphlet prior to the next Town Election in 2018. Town staff recommends producing and providing this informational document ahead of the 2018 Town Election and once again provide an equal opportunity to all candidates to provide a brief bio and photo in an effort to educate voters on who is on the ballot. The document will be mailed to Town residents by April 6, 2018, and included on the Town's website.

#### Historical Election Information

Year	Town Council		Mayor	
	Total Votes	# of candidates	Total Votes	# of candidates
2016	1,093	8	264	2
2014	544	6	134	1
2012	410	5	93	1
2010	494	6	115	1
2008	534	6	129	1
2006	886	7		
2004	626	8	101	1
2002	596	6	118	1
2000	641	5	192	2

Year	# of Voters	Registered Voters	Voter Turnout	Election Newsletter
2016	257	754	34%	Yes
2014	143	716	20%	No
2012	96	673	14%	No
2010	120	629	19%	No

**Town Manager's Recommendation:** Recommend approval.

**Cost and Financing:** NTE \$300

**Account Number:** 62840, Public Information - Postage - Newsletter

**Proposed/Suggested Motion:**

"I move to approve the development and mailing of a 2018 Town Election Newsletter mailing."

OR

Other action Council deems appropriate.

**Attachments: None.**



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

<b>8. Regular Business</b>	<b>Meeting Date:</b> March 6, 2018
<b>8 C: Request to Approve Purchase of Replacement Incident Based Reporting System</b>	

**Explanation and Summary:**

This is a request to set a not-to-exceed amount to purchase a replacement Incident Based Reporting system (IBR) for the Town of Occoquan. The FY2018 Capital Improvement Program (CIP) includes \$5,000 for the purpose of purchasing a replacement IBR system. The IBR system is used to capture, record, and transmit criminal based incidents to the Virginia State Police and other agencies. In order to receive 599 funding from the State, the Town must have an IBR system and report its incidents monthly to the Virginia State Police.

The current IBR system developed by DayPro Systems is antiquated and will no longer be supported with maintenance and updates beginning in April 2019. The Occoquan Police Department, along with the police departments from Haymarket, Dumfries, Quantico, and Remington, have joined together in investigating and identifying a cost-effective web-based solution for an IBR system that will meet the Virginia State Police requirements. We have identified two companies that are providing quotes. In order to secure the most cost-effective pricing, the Town will have to accept an IBR quote by March 31, 2018.

**Police Chief's Recommendation:** Recommend approval.

**Town Manager's Recommendation:** Recommend approval.

**Cost and Financing:** \$ 5,000  
**Account Number:** FY2018 CIP, IBR System Replacement

**Proposed/Suggested Motion:**

"I move to set a not-to-exceed amount of \$5,000 from the FY2018 CIP for purposes of purchasing an IBR system license for the Occoquan Police Department."

OR

Other action Council deems appropriate.

**Attachments:** None.



# TOWN OF OCCOQUAN

## TOWN COUNCIL MEETING

### Agenda Communication

<b>8. Regular Meeting</b>	<b>Meeting Date:</b> March 6, 2018
<b>8 D:</b> Request to Enter into an MOU with Prince William County to Enforce the Virginia Building Maintenance Code within the Town of Occoquan	

**Explanation and Summary:**

Since November 20, 2017, Prince William County has served as the Town’s Building Official and enforces the Virginia Uniform Statewide Building Code (VUSBC) within the Town to ensure buildings within the community are safe. A part of VUSBC includes the Virginia Building Maintenance Code (VMC), which addresses property maintenance issues of existing buildings. The County has advised that in their opinion, the enabling legislation is not clear on whether or not the County is mandated to enforce the VMC on behalf of the Town. Should the Town Council desire to enforce VMC within the Town, the County stated that a Memorandum of Understanding between the Town and County would be needed to grant authority to Prince William County to enforce VMC within the Town of Occoquan. The Prince William County Department of Neighborhood Services handles property code enforcement within the County.

The Occoquan Town Code, Chapter 10, Section 10-4, Adoption of Virginia Statewide Building Code (a) that ...”the Building Official for the Town of Occoquan shall enforce the Virginia Uniform Statewide Building Code, including the Virginia Maintenance Code dealing with property maintenance, as it may be amended from time to time by the Virginia Board of Housing and Community Development.”

Town staff recommends enforcement of the VMC within the town and entering into an MOU with Prince William County to grant the County authority to enforce the VMC within the Town of Occoquan.

**Town Attorney’s Recommendation:** Recommend approval.

**Town Manager’s Recommendation:** Recommend approval.

**Cost and Financing:** N/A

**Account Number:** N/A

**Proposed/Suggested Motion:**

“I move to enter into an MOU with Prince William County to grant the County authority to enforce the Virginia Building Maintenance Code within the Town of Occoquan.”

OR

Other action Council deems appropriate.

**Attachments: (1)** Town Code of Occoquan, Chapter 10, Building and Building Regulations

## Chapter 10

### **BUILDINGS AND BUILDING REGULATIONS\***

- Sec. 10-1. Department of building inspection; building/code official.
- Sec. 10-2. Deputy.
- Sec. 10-3. Inspections.
- Sec. 10-4. Adoption of Virginia Uniform Statewide Building Code.
- Sec. 10-5. Definitions.
- Sec. 10-6. When permit is required.
- Sec. 10-7. Applicant for permit defined.
- Sec. 10-8. Application for permit.
- Sec. 10-9. Rules and regulations established by building/code official.
- Sec. 10-10. Fees.
- Sec. 10-11. Appeals.
- Sec. 10-12. Report to council.
- Sec. 10-13. Penalties.

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\***Charter reference(s)**--Building regulations, §§ 17, 21.

**Cross reference(s)**--Environment, ch. 18; fire prevention and protection, ch. 22; floods, ch. 26; health and sanitation, ch. 30; signs and advertising, ch. 42; site plan, ch. 46; streets, sidewalks and other public places, ch. 50; subdivisions, ch. 54; zoning, ch. 66; Old and Historic Occoquan District, § 66-220 et. seq.

**State law reference(s)**--Access to and use of buildings by handicapped, Code of Virginia, § 2.1-517; limitation of prosecutions of building code violations, Code of Virginia, § 19.2-8; Virginia Industrialized Building Safety Law, Code of Virginia, § 36-70 et seq.; Uniform Statewide Building Code, Code of Virginia, § 36-97 et seq.; effect of building code on other building regulations, Code of Virginia, § 36-98; enforcement of building code, appeals from decisions of local building department, inspection of buildings, Code of Virginia, § 36-105; voluntary apprenticeship, Code of Virginia, § 40.1-117 et seq.; contractors, Code of Virginia, § 54.1-1100 et seq.; local licensing of certain contractors, Code of Virginia, § 54.1-1117.

CD10:1



**Sec. 10-1. Department of building inspection; building/code official.**

The department of building inspection is hereby created, and the executive official in charge of the department shall be known as the building/code official.

(Code 1981, § 18-1; Ord. O-2004-13, § 10-1)

**Cross reference(s)**—Administration, ch. 2.

**Sec. 10-2. Deputy.**

The town council may appoint a deputy who shall perform such duties as assigned and exercise all the powers of the building/code official during the temporary absence or disability of the building/code official.

(Code 1981, § 18-2; Ord. O-2004-13, § 10-2)

**Sec. 10-3. Inspections.**

The building/code official shall make all of the required inspections, or the building/code official shall accept reports of inspection by approved agencies or individuals in accordance with section 113.2.1 of the Virginia Uniform Statewide Building Code. All reports of such inspections shall be in writing and be certified by a responsible officer of such approved agency or by the responsible individual. The building/code official is authorized to engage such expert opinion as deemed necessary to report upon unusual technical issues that arise, subject to the approval of the mayor.

(Code 1981, § 18-4)

**Sec. 10-4. Adoption of Virginia Uniform Statewide Building Code.**

(a) Pursuant to authority granted in the Code of Virginia, Section 36-105, as amended, it is hereby expressly provided that the Building Official for the Town of Occoquan shall enforce the Virginia Uniform Statewide Building Code (VUSBC), including the Virginia Maintenance Code dealing with property maintenance, as it may be amended from time to time by the Virginia Board of Housing and Community Development (VBHCD). To the extent provided by law, the Building Official for the Town of Occoquan may inspect existing buildings and structures, permanent or temporary, whether occupied or not, and their associated equipment after completion of construction to ensure that the buildings and structures are maintained in accordance with those provisions of the VUSBC regulations.

(b) Nothing in this section shall be held to preclude compliance with any zoning, health, safety, sanitation or other provisions of the Code of the Town of Occoquan heretofore or hereafter adopted.

(Code 1981, § 18-5; Ord. O-2008-04, § 10-4)

**Sec. 10-5. Definitions.**

Whenever the following words or terms are used in the building code adopted in this chapter, they shall have the meanings ascribed to them in this section:

*Building/code official* means the building/code official for the Town of Occoquan, Virginia.

*Gasfitter* means a person who holds himself out to the public to do gasfitting work and accepts compensation for his services in doing such work.

*Legal counsel* means the town attorney for the Town of Occoquan, Virginia.

*Municipality* means the Town of Occoquan, Virginia.

*Plumber* means a person who holds himself out to the public to do plumbing work and accepts compensation for his services in doing such work.

(Code 1981, § 18-6)

**Cross reference(s)**—Definitions generally, § 1-2.

**Sec. 10-6. When permit is required.**

Except as provided in section 107.1 of the Virginia Uniform Statewide Building Code, written application shall be made to the building/code official when a construction permit is required. A permit shall be issued by the building/code official before any of the following actions subject to the Virginia Uniform Statewide Building Code may be commenced:

- (1) Constructing, enlarging, altering, repairing or demolishing a building or structure.
- (2) Changing the use of a building either within the same use group or to a different use group when the new use requires greater degrees of structural strength, fire protection, exit facilities, ventilation or sanitary provisions.
- (3) Installing or altering any equipment which is regulated by the building code.
- (4) Removing or disturbing any asbestos-containing materials during demolition, alteration, renovation of or additions to buildings or structures.

(Code 1981, §§ 18-7, 18-11)

**Sec. 10-7. Applicant for permit defined.**

As used in this chapter, the term "applicant" shall include any person who shall be the owner of record of any real property upon which is contemplated or undertaken any erection, alteration,

demolition or repair of or any addition to any building or other structure of any nature or kind, and shall further include any person who undertakes to perform or performs on behalf of the owner of record such erection, alteration, demolition, repair or addition.

(Code 1981, § 18-8)

**Cross reference(s)**—Definitions generally, § 1-2.

**Sec. 10-8. Application for permit.**

No permit shall be issued by the building/code official for the erection, alteration, demolition or repair of or for the addition to any structure until the following conditions shall have first been satisfied:

- (1) The applicant shall have executed, under oath, and on a form provided by the building/code official or by the town clerk an application for a building permit, which application shall fully disclose the estimated cost of such erection, alteration, demolition, repair or addition, and shall state explicitly the location, purpose, dimensions, distance from street lines, character and composition of walls, coverings and other information relative to such erection, alteration, demolition, repair or addition as the building/code official shall require, including but not limited to scale drawings, lists or bills of materials, textual information, etc.;
- (2) The applicant shall have supplied to the building/code official, or to the town clerk, three copies of a correct site drainage or grading plan, which shall bear the name and authority of the firm or individual who shall have prepared the plan; this site drainage or grading plan requirement may be waived at the discretion of the building/code official except that no such waiver may be granted when an application has been made for erection of or substantial addition to any commercial structure;
- (3) The applicant shall have provided to the building/code official written authorization from the county health department for the installation of a well and septic system, or in lieu of such authorization, a permit from the Prince William County Service Authority allowing connection by applicant to water and sewer systems;
- (4) The applicant shall have provided a certificate signed by the chairman of the planning commission that the applicant has complied with the land use or zoning provisions of this Code;
- (5) The applicant shall provide to the building/code official evidence which, in the discretion of the building/code official, establishes that in any construction or development by the applicant, satisfactory water runoff control measures shall be taken by the applicant to ensure that the amount of water running off the site will not exceed the level of water running from the site prior to the construction or development; and

(6) The applicant shall have paid to the town clerk all fees required by section 10-10.

(Code 1981, § 18-9)

**Sec. 10-9. Rules and regulations established by building/code official.**

Whenever necessary to the just and efficient administration of the provisions of this chapter, and unless inconsistent with the provisions of this chapter, the building/code official may promulgate rules and regulations relating to the subject matter of this chapter; and such rules and regulations shall be available from the town clerk as official public records of the town.

(Code 1981, § 18-10)

**Sec. 10-10. Fees.**

Fees required under this chapter shall be as provided in a fee schedule adopted pursuant to section 112.0 of the Virginia Uniform Statewide Building Code.

(Code 1981, § 18-12)

**Sec. 10-11. Appeals.**

Pursuant to an agreement between the town and Prince William County, appeals from decisions of the building/code official may be made to the Prince William County Board of Building Code Appeals upon the payment by the appellant of a fee of \$300.00 for each application.

(Ord. O-2002-08, § 10-11)

**Sec. 10-12. Report to council.**

At each regular meeting of the town council, the building/code official shall report to the council the number of applications for permits that have been received by him since the last regular meeting of the council, the number of permits that have been issued, and the number of applications that have been denied.

(Code 1981, § 18-13)

**Sec. 10-13. Penalties.**

Any person violating a provision of this chapter shall be guilty of a misdemeanor and shall, upon conviction, be fined not more than \$2,500.00. Each day during which erection, alteration, repair or demolition shall occur in violation of the provisions of this chapter shall constitute a separate offense.

(Code 1981, § 18-14)

**State law reference(s)**—Authority for above section, Code of Virginia, § 36-106.



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

<b>8. Regular Business</b>	<b>Meeting Date:</b> March 6, 2018
<b>8 E: Request to Contract On-Call Financial Consulting Services</b>	

**Explanation and Summary:**

This is a request to enter into a contract with Minor and Associates, PLLC for on-call financial consulting services. Minor and Associates provides consultants that are experienced former Virginia local government Finance Directors and Fiscal Administrators and specialize in engagements to help localities prepare for fiscal year end, as well as year-round support on an as-needed basis.

This consulting service will be used to assist the Town Treasurer in preparing quarterly financial reports, monthly reconciliations, audits, and serve as a resource for on-call financial support as needed. This service will provide a financial training resource to our new Town Treasurer. Ultimately, the intent will be to rely less on this consulting service as the Treasurer masters the position requirements and standard operating procedures are developed and implemented.

The consultant recommended for the Town is a Certified Public Accountant, Certified Public Finance Officer, Certified Internal Auditor, and Chartered Global Management Accountant. She has over 28 years of local government financial management experience, most recently serving as the Chief Financial Officer for the City of Portsmouth. She can provide off-site and on-site support as needed, and has experience with the Town's current financial system.

**Town Manager's Recommendation:** Recommend approval.

**Cost and Financing:** Not-To-Exceed \$5,000 (FY2018)

**Account Number:** 20420 - Consulting

**Proposed/Suggested Motion:**

"I move to enter into a contract with Minor and Associates, PLLC for financial consulting services for an amount not to exceed \$5,000."

OR

Other action Council deems appropriate.

**Attachments: (1)** Proposal



## Minor and Associates

February 28, 2018

Kirstyn B. Jovanovich, CFM  
Town Manager, Town of Occoquan  
314 Mill St.  
P.O. Box 195  
Occoquan, Virginia 22125

Dear Ms. Jovanovich,

Thank you for contracting Minor and Associates, PLLC to assist the Town of Occoquan with financial reporting, various reconciliations, and financial questions on an as-needed basis. It was a pleasure talking with you recently regarding the Town's financial procedures. We believe that our extensive experience in local government finance will be of assistance to the Town's staff in the compilation of financial reports and answering questions regarding accounting and budgeting in a local government environment.

The consultants of Minor and Associates, PLLC ("Minor and Associates") are experienced former Virginia local government Finance Directors and Fiscal Administrators. We specialize in consulting engagements to help localities prepare for fiscal year end as well as year-round support on an as-needed basis. Minor and Associates also provides Interim Finance Directors to localities and school divisions when there are vacancies in those positions. Minor and Associates has provided Interim Finance Directors to the cities of Hopewell, Manassas Park, Leesburg, and Bedford and the Counties of Powhatan, Surry, Sussex and King William, among others. We have also provided Interims to the Petersburg, Charles City, Goochland, New Kent, Greensville, Franklin and Surry County Public School Divisions.

Our understanding is that the Town is in need of a resource for on-call or occasional on-site assistance to assist with financial reporting, recording transactions, Quickbooks support or other financial questions as they arise. We understand that the Town uses Quickbooks for financial software and can provide Accountant's copies for our review when remotely assisting the Town. On-site support can generally be available on a monthly basis if needed, with the expectation that this would be approximately one day a month if required. Additional remote support can be provided off-site as frequently as needed.

Ms. Carol Swindell, a Senior Consultant with Minor and Associates, will provide ongoing consulting support to Occoquan. Carol has over 28 years of local government financial management experience in Virginia and California. As a consultant, she has worked with many localities including Chesapeake, Surry Schools, Town of Bowling Green, Crater Criminal Justice Training Academy, and Norfolk, among others. Before starting her consulting career, Carol was most recently the Chief Financial Officer for the City of Portsmouth, Virginia. She spent five years as Director of Finance/ City Treasurer for the City of Santa Monica, California and multiple years in Walnut Creek and Oceanside, California as Finance Director. Prior to moving to California in 2001, Carol was the Assistant Manager of Financial and



## Minor and Associates

Management Services and Director of Finance in James City County and Poquoson, Virginia, respectively. Carol has a Bachelor of Administration in Accounting and a Master of Business Administration from the College of William and Mary. She is a Certified Public Accountant, Certified Public Finance Officer, Certified Internal Auditor and Chartered Global Management Accountant. Her professional resume is attached.

We propose to provide consulting services on an as-needed hourly basis, working with your staff remotely or on-site as needed. The hourly rate for Ms. Swindell would be \$120/ hour. Should assistance be required on-site, the Town would be responsible for reimbursement at the IRS mileage rate in effect at the time of travel and hotel will be billed at cost, not to exceed \$175/ night. The estimated mileage from Ms. Swindell's office is 280 miles round-trip (\$152.6 per round trip at current IRS rates). Remote assistance would not incur travel expenses or other incidentals.

These services will be provided as an independent contractor on an hourly basis at the specified rate. Minor and Associates will provide a detailed invoice for services provided on a monthly basis at the end of each month. Monthly invoices will include the number of billable hours each day and brief descriptions of the day's activities. Travel expenses will be included on a monthly basis at cost. Terms are net 30, and a late fee of 1% of the balance due will be applied each month an invoice is past due. The services to be performed by personnel provided by Minor and Associates will be performed under the direction, supervision and control of the Town of Occoquan.

Ms. Swindell can begin upon receipt of a signed contract, as early as mid-March 2018. Additional services may be provided at the Town's request at the mutual agreement of both parties under the same terms as the original agreement.

Minor and Associates can provide a certificate of insurance, consent for a background check, and any other required documentation at your request. The Town of Occoquan also agrees to hold Minor and Associates PLLC harmless and indemnify Minor and Associates PLLC for all damages that are the result of any negligent act or negligent omission or intentional misconduct of the Town of Occoquan, its directors, officers, employees or agents.

If you have any questions or comments regarding this proposal, please don't hesitate to contact myself at (804) 731-2437 or [sminor@minoracct.com](mailto:sminor@minoracct.com). If you accept this proposal, please indicate by signing the attached.

Again, thank you for the opportunity and we look forward to working with you.

Yours Truly,

Sheila S. Minor, CPA  
Owner, Minor and Associates, PLLC



The Town of Occoquan accepts this proposal for financial consulting services.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



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**517 Thomas Bransby  
Williamsburg, VA 23185  
Telephone: (310) 913-8462**

**PROFESSIONAL CERTIFICATIONS:**

Certified Public Accountant  
Certified Public Finance Officer  
Certified Internal Auditor  
Chartered Global Management Accountant

**EDUCATION:**

The College of William and Mary, M.B.A.  
The College of William and Mary, B.B.A. in Accounting

**WORK EXPERIENCE:**

Dates: March, 2012 – May, 2015  
Location: City of Portsmouth, VA  
Position: Chief Financial Officer  
Duties: Plan, organize and direct financial, purchasing, information technology and risk management activities. Prepare and maintain the city's long-range financial plan. Oversee debt issuances. Coordinate, prepare and provide policy recommendations for the City's \$600 million budget. Supervise 61 employees.

- Increased funded status of City's two closed pension plans from approximately 29% to almost 80%.
- Identified and implemented reforms to City's Other Post-Employment Benefits (OPEB) plan, decreasing the City's liability from over \$200 million to \$44 million, and decreasing the ARC from \$18.8 million to \$3.6 million.
- Improved budgeting, accounting and financial reporting processes and stabilized staffing.
- Engaged and presented updated information to bond rating agencies, resulting in affirmation of Portsmouth's AA rating.

Dates: January, 2007 – January, 2012  
Location: City of Santa Monica, CA  
Position: Director of Finance/City Treasurer  
Duties: Plan, organize and direct financial, investment, internal audit, risk management, purchasing, revenue/utility billing and parking operations activities. Prepare and maintain the city's long-range financial plan. Lead fee and rate studies and perform debt capacity analyses, oversee debt issuance. Coordinate, prepare and provide policy recommendations for the City's \$600 million budget. Supervise 85 employees.

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**WORK EXPERIENCE (Continued):**

City of Santa Monica accomplishments (continued):

- Expanded and strengthened City’s financial policies and set aside a \$9.7 million economic uncertainty reserve.
- Developed strategies to create a “soft landing” and reprioritized the city’s financial plan in response to an unprecedented economic downturn.
- Enhanced budget document to improve user friendliness.
- Engaged and presented updated information to bond rating agencies, resulting in affirmation of Santa Monica’s AAA rating.
- Led process to create a taxicab franchise system.
- Led process to enhance parking technology and related business systems, expected to produce savings of \$0.5 million per year while improving customer service.
- Developed debt capacity analysis for the Earthquake Redevelopment Area, identifying \$283 million available for capital projects.
- Served as key member of team that was successful in getting voters to approve a ballot measure to secure the telecommunications portion of Utility Users Tax.
- Performed internal control and business process reviews, resulting in cost reductions and improved customer service.
- Transitioned business license discovery in-house, resulting in \$1.6 million in additional revenue in the first two years.
- Developed strategic plan for risk activities.

Dates: October 2004 – October 2006

Location: City of Walnut Creek, CA

Position: Director of Administrative Services

Duties: Plan, organize and direct finance, human resources, risk management, information technology, purchasing, warehouse and central reprographics activities. Prepare and maintain the city’s long-range financial plan. Initiate, oversee, and provide policy direction for the City’s biennial budget, totaling \$97 million. Supervise 30 employees.

- Instituted several budget process and format changes, focused on best practices:
  - Changed from a 24-month budget to two 12-month budgets to improve budget control and comparability with other cities.
  - Added performance measures.
  - Changed format to improve readability.
- Updated the City’s financial trend analysis and long term financial plan.

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**WORK EXPERIENCE (Continued):**

City of Walnut Creek accomplishments (continued):

- Initiated a department retreat that focused on customer service. All department employees interviewed 2-3 customers and collected feedback, which became the focus of a one day retreat. My staff and I used the feedback to shape the department work program and to improve service delivery.
- Served as chief negotiator, leading a team that bargained with five of the City's seven employee units. All but one unit settled on time, despite a challenging process. With the assistance of outside actuary, held work sessions with Council and employee representatives about City's retirement projections and the implications of making changes to City's benefit plan.
- Evaluated financing alternatives for a proposed \$43.5 million new library.
- Presented proposals for several IT initiatives, which were successful in being funded as part of the budget process:
  - Evaluation of alternatives for replacing the city's financial system, with a focus on integrating applications city-wide to reduce duplication of records and effort.
  - Preparation of disaster recovery plan
  - Migration from Novell to Microsoft.

Dates: September, 2001 – October, 2004

Location: City of Oceanside, CA

Position: Director of Financial Services/Chief Financial Officer

Duties: Plan, organize and direct financial, risk management, purchasing, revenue/utility billing, and information technology activities. Prepare and maintain the city's long-range financial plan. Initiate, oversee, and provide policy direction for the City's operating and capital budgets, totaling over \$250 million. Supervise 60 employees.

- Developed a multi-year strategic plan for the Financial Services department to improve service delivery and address stakeholder concerns.
- Strengthened financial processes and reporting to reflect industry best practices.
- Prepared the City's first Comprehensive Annual Financial Report (CAFR) since 1992, earning the GFOA award for excellence in financial reporting.
- Developed the City's first financial trends analysis and long term financial plan, which served as a framework for budget development.
- Enhanced the budget process and document.
- Issued over \$70 million in debt service refundings, reducing the annual cost of infrastructure for the City by hundreds of thousands of dollars. Also oversaw the issuance of \$20 million in tax allocation bonds for the Redevelopment Agency and \$50 million in debt for special districts in the City.
- Reduced payroll processing time by 40%, allowing City to redirect a payroll position to another more critical use in Finance.

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**WORK EXPERIENCE (Continued):**

City of Oceanside accomplishments (continued):

- Implemented the requirements of GASB statement 34. The City was a Phase I implementer, placing Oceanside among the first cities in the United States to comply with this reporting requirement.
- Served on a team that led the internal process for the development and financing of an oceanfront resort hotel in the City's redevelopment area.
- Improved the City's website, offering customers direct access to pay their utility bill online from any computer.

Dates: January, 1995 – September, 2001

Location: James City County, Virginia

Position: Assistant Manager, Financial and Management Services

Dates: August, 1988 – January, 1995

Location: City of Poquoson, Virginia

Position: Director of Finance

Dates: October, 1987 - August, 1988

Location: The Colonial Williamsburg Foundation, Williamsburg, Virginia

Position: Internal Auditor

Dates: November, 1986 - October, 1987

Location: Coopers & Lybrand, Newport News, Virginia

Position: Auditor



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

<b>8. Regular Business</b>	<b>Meeting Date:</b> March 6, 2018
<b>8 F:</b> Request to Set Not-to-Exceed Amount for Exterminator and Electrician Services for Mill House Museum	

**Explanation and Summary:**

One-time critter removal services are needed at the Mill House Museum. Town staff contacted three (3) critter control companies and received two (2) quotes. In addition to the critter removal services, electrical repairs need to be completed in the building's attic. This is a request to set a not-to-exceed amount to address this issue.

The previous lease with the Occoquan Historical Society for the use of the building did not specify responsibility for pest control services and the Town was contracting annual pest control services for the building. The Town was notified by OHS about the current pest issue prior to the execution of the new lease. All future pest control services will be the responsibility of the tenant.

<b>Company</b>	<b>Service</b>	<b>Cost</b>
Century Termite & Pest	Remove and replace insulation, repair and secure opening in gable, repair wire and junction box (includes 1 year pest control)	\$2,500
Century Termite & Pest	Remove and replacement insulation, repair and secure opening in gable ( <i>Electrician required</i> )	\$1,800
Environmental Pest Control	Insulation replacement Recurring payment of \$95 for 3 months	\$3,250

**Town Manager's Recommendation:** Recommend approval.

**Cost and Financing:** Not-To-Exceed \$2,500

**Account Number:** 65230 – Exterminating Services, Mill House Museum

**Proposed/Suggested Motion:**

"I move to set a not-to-exceed amount of \$2,500 for critter removal and electrician services at the Mill House Museum."

OR

Other action Council deems appropriate.

**Attachments: (2)** Quotes



# CENTURY TERMITE & PEST



Tel: (703) 904-1813 • (301) 946-8400

Licensed and Insured  
License #2705108396  
Certification #94003407

## Construction Division Proposal

CUSTOMER BILLING INFORMATION		SERVICE ADDRESS	
Customer Name <i>TOWN OF Occoquan</i>	Phone# <i>703-491-1918</i>	Job Name	Phone#
Address <i>314 Mill St</i>		Job Location	
City, State, Zip code <i>Occoquan VA 22125</i>		City, State, Zip code	

We hereby submit specifications and estimate for:

*Attic*

*Remove All Insulation in attic 600'*

*Sanitize, Seal all openings, Repair wood kerf side Gable*

*Repair wire & Junction Box, Install TAP 13" 1249*

*Total 2500, Includes 1 year pest control, And Repairs*

→ *1800 Clean up Remove ~~And~~ New Insulation Repair Openings*

*Basement*

*Remove All Insulation, Berate wood*

*Seal any openings*

*Total 1500*

*Andy 703-499-0389*

*This proposal does not include any other damages discovered while making above repairs*

We Propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:

dollars ( \$ \_\_\_\_\_ ).

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alterations or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All Agreements contingent upon strikes, accidents or delays beyond our control. Our workers are fully covered by Workmen's Compensation Insurance.

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Proposal: *2/12/18*

Authorized Signature *Andy*

Century Termite and Pest Control

Date of Acceptance: \_\_\_\_\_

Note: This proposal may be withdrawn by us if not accepted within \_\_\_\_\_ days.

Signature: \_\_\_\_\_

This agreement shall become null and void by either party upon 30 days written notice.

**Review Agreement and Sign**

1 Signature Left  
 decline signing



**ENVIRONMENTAL PEST CONTROL**  
 GENERAL PEST - MOSQUITO - TERMITE

**Pest Control Agreement**

Prepared For

**Chris Coon**

314 Mill St

Occoquan, VA 22125-7733

ccoон@occoquanva.gov

(703) 491-1981

Prepared By

**Environmental Pest Control**

Patrick McKinney

222 North 21st Street

Purcellville, VA 20132

p.mckinney@environmentalpc.com

**Service Location: 314 Mill St, Occoquan, VA, 22125-7733**

Item	Qty	Frequency	Initial	Recurring
INSULTATION (Attic Insulation)	1	4	\$3,250.00	\$95.00

**Covered Pests**

Centipedes, Ants, Crickets, Rats,  
 Mice, Earwigs, Millipedes, Silverfish,  
 Spider, Roaches, Stinging Insects  
 (Exclusions Apply)

**Genpest Warranty**

90 Days

**Wildlife Covered**

N/A

**1 Time Pest Warranty**

N/A

**Wildlife Warranty**

N/A

**Review Agreement and Sign**

1 Signature Left

[decline signing](#)

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Recurring contracts (monthly service plans, quarterly service plans) have a term of 13 and 15 months respectively, effective from the contract date, and includes the initial treatment plus subsequent treatments throughout the term. This contract will auto-renew for an additional 12 month unless the customer submits their request in writing to cancel service a minimum of 30 days prior to the renewal date. All sales are final. By signing this contract, customer agrees to receive the number of services outlined above, and agrees to pay for those services. Customer cannot cancel services prior to their completion for any reason and/or ask for a refund of remaining services.

**RIGHT OF RESCISSION:**

The customer may cancel this contract for any reason before midnight on the 3rd day from execution. However, no contract can be canceled made as part of the customer's request for the seller to do repairs or maintenance on the customer's personal property (purchases made beyond the maintenance or repair request can be canceled in 3 day period). Federal Trade Commission Cooling-Off Period: <https://www.ftc.gov/enforcement/rules/rulemaking-regulatory-reform-proceedings/cooling-period-sales-made-home-or-other>.

**NON-PAYMENT, DEFAULT:**

In the case of non-payment or default by the customer, Environmental Pest Control has the right to terminate agreement and reasonable Attorney's fees and cost of collection shall be paid by purchaser, whether suit is filed or not in relation. Interest at the highest legal rate will be assessed for the period of delinquency. Payment is due at the time services are rendered except where otherwise noted.

**PAYMENT:**

In consideration of the above, if total service exceeds \$1000 then 50% of service is due up front and 50% is due at time of service. If service is less than \$1000, a payment of 100% of the price agreed upon, must be paid at time of service. A credit card is required on file for all customers. Credit card will be charged 24 hours after service, unless customers opts out of autobill. If payment isn't received within 30 days of service card on file will be charged for total balance due.

**WARRANTY PERIOD:**

Warranty periods are effective from the date of service for the period listed above which applies to the service provided and applies to covered pest(s) and/or treated areas only. WARRANTY APPLIES TO ACCOUNTS THAT ARE PAID IN FULL, ARE NOT PAST DUE, AND WILL NOT BE PROVIDED TO PAST DUE ACCOUNTS.

**SCOPE OF WORK/SPECIAL INSTRUCTIONS:**

-Specific Pest Targets/Additional Services

**GENERAL GUIDELINES:**

Environmental Pest Control agrees to provide all required labor and materials for the inspection and treatment deemed necessary for the control of the above named pests. It is understood that other pests are not covered by this agreement. This agreement does not provide for the control of any wood destroying insects or organisms, unless otherwise noted in this agreement. This agreement does not guarantee against present or future damage to the structure or its contents, nor does it provide for repair or compensation thereof. The purchaser agrees to cooperate and to make the premise available for services as often as necessary to control existing problems. Environmental Pest Control is not responsible for insect or rodent damage to products or the building, building's contents and/or personal possessions. Stinging Insects excludes Bald Face Hornets and European Hornets. It includes stinging insects with nests smaller than 5" in diameter and located on the home up to 20 feet high. Mole & Vole jobs include 50 feet surrounding the home unless otherwise noted.

**SERVICE GUIDELINES:**

1. Please allow 14-21 days for maximum results. If activity persists, please contact our office.
2. Service will be rendered and charged as specified by the terms of this agreement.
3. Scheduling Visits: Our office will attempt to contact you at least 1 day prior to coming out service address. If we are unable to reach anyone, we will proceed to do the exterior service and bill you in full. It is the homeowner's responsibility to call and schedule the inside service within 30 days of exterior treatment. There is no extra charge. If no interior service is desired, your payment in full will continue your warranty until the next service is due.
4. Acceptance of this agreement authorizes the Company to enter the property to provide service on an ongoing basis or until canceled with 30 days written notice.
5. Although we will make every effort to find and treat your pest infestation, due to variability of pest activity, we cannot be responsible for any arthropod bites or stings occurring during the contract period.

**Review Agreement and Sign**

1 Signature Left

[decline signing](#)

**Notes**

Remove old insulation, shopvac, disinfect, and seal up all entry points. Place stations exterior. Rats and mice

Initial Payment Due: **\$3,250.00**

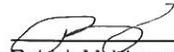
Recurring Payment: **\$95.00**

Approved By

Approved By

Chris Coon

Date

  
Patrick McKinney

Environmental Pest Control

3/2/2018

Date





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

<b>9. Work Session Regular Agenda</b>	<b>Meeting Date:</b> March 6, 2018
<b>9 A: FY 2019 Budget Work Session</b>	

**Explanation and Summary:**

This is the final work session to discuss the proposed Fiscal Year 2019 Budget and Capital Improvement Plan. The proposed budget will be published by March 23, 2018, a public hearing on the budget will be held on April 3, 2018, and a public hearing on the proposed tax rates will be on April 24, 2018. The budget and tax rates are scheduled for adoption during the May 2, 2018 Town Council meeting\*.

**BUDGET SCHEDULE**

Town Council Budget Work Session	Tuesday, January 16, 2018	7:00 p.m.
Town Council Budget Work Session	Tuesday, February 20, 2018	7:00 p.m.
Town Council Budget Work Session	Tuesday, March 6, 2018	After Regular Meeting
Proposed FY19 Budget Submitted to Council, Available to Public	Friday, March 23, 2018	COB
Public Hearing: Proposed FY19 Budget	Tuesday, April 3, 2018	7:00 p.m.
Public Hearing: Proposed FY19 Tax Rates	Tuesday, April 24, 2018	7:00 p.m.
Adoption of FY19 Tax Rates and Budget	Wednesday, May 2, 2018	7:00 p.m.

Previous presentation materials are available on the Town's website at [www.occoquanva.gov](http://www.occoquanva.gov).

*\*The regular May meeting will be held on Wednesday, May 2, 2018 instead of Tuesday, May 1, as the first Tuesday in May is the Town Election Day.*

**Attachments: None.**

*Documentation to be provided at the work session.*