



# 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)  
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## Occoquan Town Council Regular Meeting April 5, 2016 | 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. March 1, 2016 Regular Meeting Minutes
  - b. March 15, 2016 Special Meeting and Work Session Minutes
5. **Councilmember Reports**
6. **Mayor's Report**
7. **Staff Reports**
  - a. Town Attorney
  - b. Town Engineer
  - c. Building Official
  - d. Town Manager
  - e. Chief of Police
  - f. Boards and Commissions
8. **Public Hearing**
  - a. Public Hearing on Proposed Fiscal Year 2017 Budget
9. **Regular Business**
  - a. Request to Accept FY 2015 Financial Audit
  - b. Request to Purchase Replacement Signage

**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).*

**10. Closed Session**

**11. Adjournment**



**OCCOQUAN TOWN COUNCIL**  
**Regular Meeting Minutes - DRAFT**  
**Town Hall - 314 Mill Street, Occoquan, VA 22125**  
**Tuesday, March 1, 2016**  
**7:00 p.m.**

**Present:** Mayor Liz Quist, Vice Mayor Pat Sivigny, Councilmembers Tyler Brown, Matt Dawson, Jim Drakes, and Joe McGuire  
Staff: Kirstyn Jovanovich, Town Manager; Martin Crim, Town Attorney; Bruce Reese, Town Engineer; Sheldon Levi, Chief of Police; Abigail Breeding, Town Treasurer; Mike Vanderpool, Vanderpool, Frostic, & Nishanian

**Absent:** Chris Coon, Town Clerk

**1. Call to Order**

Mayor Quist called the meeting to order at 7:01 p.m.

**2. Pledge of Allegiance**

**3. Citizen's Time**

None.

**4. Approval of Minutes**

It was moved to approve the minutes of the February 2, 2016 Special and Regular Meeting and the February 16, 2016 Work Session Meeting minutes.

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

**5. Council Member Reports**

Council Member Brown stated that he would not be running for re-election due to job opportunities outside of the Region.

Council Member McGuire stated that the Planning Commission is working on the comprehensive plan update and are deciding on the locations and dates for public hearings and work sessions.

**6. Mayor's Report**

None.

**7. Staff Reports**

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

1. The PWC Building Appeals Board unanimously upheld the Town's Building Official denial of a plumbing permit made by Chris Kiely. Mr.

Kiely appealed that decision to the State Board on February 22, 2016. The State Building Code and Technical Review Board has said they may schedule a conference for fact-finding purpose or may draft staff document for review by the parties. The paperwork that was sent to the local board will be sent to the State Board.

2. Mr. Crim provided an update to previous bills mentioned last Town Council Meeting:
  - i. All of the Body-worn camera bills died in committee. Prince William County is still moving forward with its policy on Body-worn cameras and this policy will be reviewed before the decision will be made to follow this policy or the state model policy and if changes to either will be needed.
  - ii. The Limited Residential Lodging Act (Airbnb Bill) was re-referred to the Senate Finance Committee. This will include a model ordinance for the Town to adopt if Town Council feels the need.
  - iii. All other Bills mentioned last meeting either, died or were continued to the 2017 General Assembly Session.

**B. Town Engineer:** Mr. Reese, Town Engineer, reported on the following activities:

1. Land Disturbance Activity report
  - a. Vistas at Occoquan – Still has an active permit
2. River Mill Park update – The handrails for the bridge are under fabrication and installation should begin in five weeks. The Load letter has been amended and has been approved by the Town. When Dominion receives that letter, they will install power. For Phase II, Fairfax Water Authority has approved plans and on March 2, 2016, there is a pre-construction meeting with the Town contractor and The Engineering Groupe.
3. Occoquan Heights stormwater management system and the bypass were working after a recent heavy storm. There was water shooting up into the air at the bottom of the hill, but that did not cause any problems for the operation of the bypass. Now that the storm water management system and the bypass are installed, it is the responsibility of the Home Owners Association to maintain.

Vice Mayor Sivigny inquired about the overflowing at the top of the hill and if the bypass begins working when the filter is clogged in the stormwater management system. Mr. Reese stated that overflow happens whenever there is too much water for the storm management system to handle. He said that those storms will happen but he hopes that there will be some growth of vegetation on the hillside to help prevent erosion when those storms do occur.

Vice Mayor Sivigny inquired that if the HOA is having problems with erosion if there will be action required by the Town. Mr. Crim stated that it would not be the direct responsibility of the Town, but there are things that the Town could do to

help the HOA. Vice Mayor Sivigny inquired about placement of a berm at that location and if that is still a possibility. Mr. Reese stated that the berm would be one of the cheaper solutions if the problem persists.

Council Member Brown inquired about the River Mill Park Phase I completion date. Mr. Reese stated that he did not know the specific date. He stated that outside agencies required several revisions, which prolonged the process.

**C. Building Official:** Mr. Barbeau was not present; however, his report was submitted as part of the meeting agenda. No questions were received.

**D. Town Manager:** Ms. Jovanovich, Town Manager, submitted a manager's report as part of the agenda and held further discussion on the following:

- a. Comcast Cares Day volunteer workday will be on April 30, 2016. There will be a walk through next week. More information about what jobs can be completed, how many people that will be needed, and what resources will be required will be available after the walk through.

Vice Mayor Sivigny inquired about painting the curb in front of Mamie Davis Park yellow during the next curb painting day. As well as installing possible signage where individuals turn right from Commerce Street to Route 123. Ms. Jovanovich stated that she would inquire with VDOT about what signage would be appropriate for that location.

Councilmember McGuire inquired about possibly doing something in memory of Officer Ashley Guindon, the Prince William County police officer killed in action. This topic will be scheduled for a future work session agenda for discussion.

In follow up to a previous resident's inquiry, Councilmember Brown inquired about mail delivery in the town. Ms. Jovanovich stated that she was in the process of reaching out about the possibility of cluster boxes in the different communities in Occoquan. After The Council discussed this issue further, they decided that the issues citizens have with the Post Office should be brought to the concern of higher-ranking officials in the Postal Service by the citizens and not the Town. The Council advised Ms. Jovanovich to forward her contact information with the Postal Service to David Irwin and any other concerned citizen that would like that information.

**E. Chief of Police:** Chief Levi provided his February 2016 report with the agenda packet. No questions were received.

**F. Boards and Commissions:**

Councilmember McGuire had no additional report from the Planning Commission.

Ms. Brenda Seefeldt reported for the Architectural Review Board – during the February meeting, one sign application was approved.

## 8. Regular Business

### A. Request to Make Town Position Appointments

It was moved to appoint Stan Orndorff as Asst. Town Engineer, Asst. Zoning Administrator, Asst. Subdivision Agent; Bruce Reese as Town Engineer, Asst. Zoning Administrator, Asst. Subdivision Agent, Asst. Floodplain Manager; Ned Marshall as Zoning Administrator, Subdivision Agent, Asst. Town Engineer; Town Manager Kirstyn Jovanovich as Floodplain Manager; and Christopher Coon as Town Clerk.

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

### B. Request to Approve After-the-Fact Snow Removal Expenditures

Councilmember Drakes inquired about if a letter of thanks was sent to Vulcan for their help with snow removal. Ms. Jovanovich stated one will be sent.

It was moved to approve after-the-fact snow removal activities in the amount of \$13,265.

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

### C. Request to Contract with Berkley Group to Perform Comprehensive Plan Update as it Relates to the Chesapeake Bay Act

Mayor Quist inquired about the different timelines that the Town is on and the Berkley Group presented. Ms. Jovanovich stated that she would make a note of it and that could be amended.

It was moved to enter into a contract with The Berkley Group in the amount of \$5,000 to provide planning services to amend the Town's Comprehensive Plan in accordance with the requirements of Phase II of the Chesapeake Bay Preservation Act utilizing Chesapeake Bay Implementation Grant Funds.

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

### D. Appointment to the Board of Zoning Appeals

It was moved to submit the following individuals for consideration of appointment to the Board of Zoning Appeals to the Prince William County Circuit Court: Vicky Somma, Earnie Porta, and Betty Dean.

**A motion was made by Councilmember McGuire, seconded by Councilmember Brown 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 Virginia Code Section 2.2-3711(A) (3), a matter involving acquisition of real property for public purposes. Councilmember McGuire seconded. The motion carried unanimously.

The Council came out of closed session at 7:57 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 McGuire seconded.

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

## 10. Work Session Business

### A. FY 2017 Proposed Budget Discussion

Ms. Jovanovich requested that the Town Council identify a tax rate that they would like to set for the Proposed FY 2017 Budget and to advertise for the upcoming public hearings. She provided a presentation on the proposed revenues and expenditures, with focus on the six priorities established by Town Council during the FY 2016 budget process.

She stated that properties were reassessed in 2016 and that there is an estimated 1.8% increase in assessments over last year. With no Real Estate Tax increase, there would still be an additional \$3,500 of revenue based on the increase in real estate assessments. If the Town increased the Real Estate Tax Rate by one cent, that would generate approximately \$18,000 in additional revenue.

Ms. Jovanovich stated that if there was no increase in the Real Estate Tax Rate there would be about a \$30,000 funding gap in expenditures. If The Council increases the Real Estate Tax Rate by one cent then the funding gap would be approximately \$12,000. One issue that Ms. Jovanovich is working to resolve is ensuring the Building Official expenditures and revenues equal by end of year.

The Council discussed advertising the Real Estate Tax Rate at \$0.13 cent per \$100, but basing the budget on a \$0.12 rate for FY 2017. As a reminder, by law, the Town Council can advertise a higher rate and adopt lower, but can never adopt a higher rate than what was advertised. Historically, the Town has advertised a higher rate than what was adopted.

Important upcoming budget dates were announced:

April 5 - Public Hearing on Proposed Budget

April 26- Public Hearing on Tax Rate (additional meeting)

May 4 - The adoption date for the Budget and Tax Rate

Ms. Jovanovich stated that she would revise the budget for the next Work Session Meeting on March 15, 2016. Mayor Quist stated that if any Councilmembers have questions about the budget to ask before the Work Session Meeting to allow ample time to answer the questions before the Meeting.

#### **11. Adjournment**

The meeting was adjourned by Mayor Quist at 9:11 p.m.

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Christopher Coon  
Town Clerk



**OCCOQUAN TOWN COUNCIL**  
**Special Meeting and Work Session Minutes - DRAFT**  
**Town Hall - 314 Mill Street, Occoquan, VA 22125**  
**Tuesday, March 15, 2016**  
**7:00 p.m.**

**Present:** Mayor Liz Quist, Vice Mayor Pat Sivigny, Councilmembers J. Matthew Dawson, Jim Drakes, and Joe McGuire  
Staff: Kirstyn Jovanovich, Town Manager; Abigail Breeding, Town Treasurer;  
Chief Sheldon Levi

**Others:** Andrew Grossnicke, Robinson, Farmer, Cox & Associates

**Absent:** Councilmember Tyler Brown; Chris Coon, Town Clerk

**1. Call to Order**

Vice Mayor Sivigny called the meeting to order at 6:34 p.m.  
*Mayor Quist arrived during the closed session.*

**2. Closed Meeting**

Councilmember McGuire moved that the Council convene in closed session to discuss the following as permitted by Virginia Code Section 2.2-3711(A) (1), a personnel matter involving consideration or interviews of candidates for employment or appointment. Councilmember Drakes seconded. The motion carried unanimously.

The Council came out of closed session at 7:25 p.m. Councilmember McGuire 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. Vice Mayor Sivigny seconded.

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

It was moved to offer the position of Events and Community Development Director to Donna Brown, contingent upon successful completion of background and reference checks.

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

It was moved to award \$500 to Mr. Bucky Brill, Maintenance Supervisor, in recognition of his dedication to the Town and his efforts in coordinating the Town's response to the recent snow events..

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

### **3. Work Session Items**

#### **A. FYE 2015 Financial Audit Presentation**

1. Mr. Grossnickle presented the results of the Financial Audit and stated that:
  - i. The Town's total debt position of \$2.4 million dollars as of June 30 2015 is an increase of \$230,000 from the previous year.
  - ii. The Town Fund Balance of \$735,673 as of June 30 2015 was a decrease of \$214,635 of the previous year's Fund Balance.

Mayor Quist inquired about any other major changes to what is required to report on or things that changed within the Town's system. Mr. Grossnickle stated that there were no major changes regarding either.

The acceptance of the FYE 2015 Financial Audit will be on the April 5, 2016 regular meeting agenda. Council was asked that once they have had the opportunity to review the document, to direct any questions to the Town Treasurer or Town Manager.

#### **B. FY 2017 Budget Work Session**

Ms. Jovanovich stated that this would be the last Budget Work Session before The Council has to advertise for the public hearings. She then reminded Council of important dates:

- April 5, 2016 - Public Hearing on the Proposed FY 2017 Budget
- April 26, 2016 - Public Hearing on the Proposed FY 2017 Tax Rate
- May 4, 2016 - The adoption of the FY 2017 Budget

Ms. Jovanovich stated that The Council needed to determine what Real Estate Tax Rates to advertise. She stated that there was an increase of 1.8% in the real estate assessment values. She also stated that if Council increased the Real Estate Tax Rate by one cent, it would generate \$18,134 in additional revenue. If Council maintains the same Tax Rate, revenue will increase by \$3,300 over FY 2016.

Ms. Jovanovich stated that this proposed budget has activities that while they have been expended in past years, they have historically not been budgeted in either revenues or expenditures. These activities were included in this proposed budget in order to more accurately portray expected revenues and expenditures for the Town.

Ms. Jovanovich stated that if the Tax Rate was increased by one cent then the majority (79%) of Occoquan property owners would see less than a \$40 increase in annual Real Estate Taxes, or an approximately \$3.33 increase per month.

The Council directed the Town Manager to advertise a Real Estate Tax Rate of \$0.13, a two cent increase from the current rate \$0.11 per \$100 of assessed value. However, the proposed budget is based on a one cent increase of \$0.12 per \$100 of assessed value. Ms. Jovanovich stated that the updated Budget would be prepared and published on March 25, 2016.

It was moved to advertise a Proposed FY 2017 Real Estate Tax Rate of \$0.13 per \$100 of assessed value.

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

### C. Election Information Newsletter

Vice Mayor Sivigny wanted to discuss the election newsletter the Town Manager proposed and if it was an appropriate use of Town funds. Mayor Quist stated that she believed that it was a good idea to help keep the citizens informed, especially with all of the newer residents to the Town.

Ms. Jovanovich stated that she has done a similar informational document in other localities with the intent to provide election information to the community. There are certain rules in the development of such a document to include no editing performed by staff, all candidates provided the same opportunity to contribute a column, and limitation on number of words the same for each candidate. This was done in an effort to help increase voter turn-out and keep citizens informed. She further noted that the cost to print and mail the special newsletter was approximately \$200.

Councilmember McGuire stated that providing information to the community is a government function. He further stated that the election newsletter was a way to help keep the citizens informed, and stipulated that as long as all candidates were treated the same, he approves of the newsletter.

The Council inquired about what the Town Attorney's position was on the legality of the newsletter. Ms. Jovanovich stated that she already consulted with Mr. Crim prior to establishing the newsletter and that he stated it was appropriate, so long as the previously mentioned parameters were set and followed by the Town.

Councilmember McGuire stated that government should go out of their way to help citizens vote. At the end of the discussion, Council decided to publish the Election

Newsletter and evaluate the citizens reaction and voter turn-out for future election year publications.

**4. Adjournment**

The meeting adjourned at 8:37 p.m.

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Christopher Coon  
Town Clerk

DRAFT



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**TOWN COUNCIL**  
Elizabeth A. C. Quist, Mayor  
Patrick A. Sivigny, Vice Mayor  
Tyler C. Brown  
J. Matthew Dawson  
Jim Drakes  
Joe McGuire

**TOWN MANAGER**  
Kirstyn Barr Jovanovich

**BUILDING OFFICIAL**  
Joseph E. Barbeau, Jr.

## MARCH 2016 REPORT TO THE TOWN COUNCIL BUILDING OFFICIAL REPORT

### PERMITS ISSUED

No new permits issued.

### CERTIFICATES OF OCCUPANCY ISSUED

No Certificates of Occupancy have been issued.

### INSPECTIONS

Date	Activity
3/21/2016	Gas Stove installation inspection at 123 E. Colonial Dr., Approved
3/22/2016	Building Official walk thru for possible re-use of the Snack Shack located at 304 Mill St., this would be a continuation of an existing use.
3/22/2016	Inspection at 125 Mill St., for the placement of concrete patio, Approved
3/24/2016	Final Inspection of Electrical Installations to allow Dominion connection of structure, Approved

### DOCUMENT REVIEW

No documents are currently under review.

### ACTIONS

The aggrieved party (Kiely) 430 Mill Street has filed for Technical Review Board by the Commonwealth. This office has provided the Review Board with an addendum to the comments Kiely has forwarded. We are awaiting a determination from the Technical Review Board as to whether there will be a decision or a hearing prior to the decision. Numerous FOIA requests have been filed, and numerous allegations have been raised by this individual. Further information will be provided as it becomes available.

### RECOMMENDATIONS

There are no recommendations for the Council at this time.

**End of Report, submitted on 3/21/2016.**



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**TOWN MANAGER**  
Kirstyn Barr Jovanovich

## **Town Manager's Report Town Council Meeting - April 5, 2016**

### **Delinquencies**

Meals Tax Delinquencies: Enforcement procedures are underway for Pink Bicycle (June 2015 - Feb 2016) and Occoquan Inn (Dec 2015 and Jan - Feb 2016). Continuing to work through VFW meals tax issue.

Real Estate delinquency notices have been issued.

### **Comcast Cares Day - April 30, 2016**

The Town of Occoquan has been selected as the location for this year's Comcast Cares Day on Saturday, April 30, 2016. The event will take place from 8 a.m. to 1 p.m. on Saturday, April 30, 2016. The community service project will include repairs to the Town dock, improvements to Mamie Davis Park, installation of small gardens and preparing the retaining wall on Commerce Street and Route 123 for a public art project. Leadership Prince William will be responsible for working with Comcast and the town to identify resources, donations and volunteers. Kathy Bentz, Executive Director of Leadership Prince William, will attend the April 5, Town Council meeting to provide additional details on the event.

### **Leadership Prince William**

Participated in the March session of Leadership Prince William, which focused on Arts and Culture. The next session will be held on April 21, and focus on Public Safety. The program will end on June 3, 2016.

### **Kayak/Canoe Launch**

Expect to submit required grant documentation by the end of April for the Canoe/Kayak Launch grant. Funding for construction is identified as part of the FY 2017 Proposed Budget and CIP.

### **Comprehensive Plan Update**

Continuing to assist the Planning Commission in the update of the Comprehensive Plan. Executed a contract with The Berkley Group to provide planning assistance on the update as it relates to the Chesapeake Bay Act (grant funded.)

### **Proposed FY 2017 Budget**

Published the FY 2017 Proposed Budget and Capital Improvement Program on March 25, 2016. The budget document is available on the Town's website and at Town Hall, Monday - Friday, 9 am to 4 pm. There will be a public hearing on April 5, on the proposed budget and April 26, on the proposed tax rates at 7:00 pm at Town Hall. The Town Council will adopt the budget on May 4, 2016.



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Jim Drakes  
Joe McGuire

**TOWN MANAGER**  
Kirstyn Barr Jovanovich

**CHIEF OF POLICE**  
Sheldon E. Levi

## MARCH REPORT TO THE TOWN COUNCIL - 04/05/2016 CHIEF OF POLICE

### From February, 2016:

- Returned to Town on 02/24/2016 due to tornado warnings and severe weather.
  - There was flooding on Mill Street stretching across the entire road between the Visitor’s Center and Madigan’s. We closed Mill Street for about 30 minutes until we were able to resolve the issue from its source. The source was a clogged storm sewer in the corner of Ebenezer Baptist Church’s parking lot. PWCSA came out, and although it was not their responsibility, the technician was kind enough to resolve the issue anyway. One resident had some flooding in the front half of the garage; no significant damage.
  - I checked Ballywhack Creek at Union Street several times, but later in the storm it did clog with debris and there was flooding across the roadway. As a result, one home experienced some flooding in their basement.
  - The day after the storm we had quite a bit of residual mud in the parking spaces in front of the Visitor’s Center. Mr. Brill contacted Vulcan and they were kind enough to sweep the area as best they could on Thursday, and they returned early Friday morning to complete the job.
  - Two sewers in the area of Rockledge Mansion were clogged with dirt after the storm. I contacted VDOT and on 02/29/2016 they cleaned the sewers out.
- Fielded a complaint about loud partying on boats “rafted” together after the bars close at the Town dock during the boating season. I will be contacting PWCPD, Virginia Marine Police and the USCG to discuss what resources may be available to assist the OPD with resolving this issue. Note to the Town Council; we do not have any Town Ordinances about boat “rafting,” power/water hookups (payment for services), or general use of the Town dock.

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### From March, 2016:

- Attended the funeral of PWCPD Officer Ashley Guindon.
- Taught CPR/First Aid at the Academy as part of our required “in kind” service to the Academy.

- While on foot patrol I came across a person who was sitting on Mill Street and playing his guitar. He had his guitar case open on the ground and there were a couple of bills in it. He claimed they were voluntary donations. I checked his ID and found his license was suspended. I issued a DMV License Suspension Notice, confiscated his license and asked him to leave the area. He was cooperative.
- Responded to a complaint of excessive traffic in Town because of a flagger operating on Union Street at Center Lane. A VDOT contractor was doing paving repairs on Union Street and Tanyard Hill Road requiring a one lane operation. They were going to be done shortly and as a result, no action was taken.
- Came in at 0430 on 03/04/2016 for what is hoped to be the last threat of snow for the season. There was little to no snow in the area and there were no issues to address.
- Spoke to two separate residents about their dogs being allowed off their property without a leash, and the owners not cleaning up after their dogs. I explained the Town Code and they said they would cooperate.
- Hand delivered a letter from the Treasurer to a resident on a tax matter.
- Attended quarterly ASAP meeting.
- Addressed an issue regarding some no parking signs that were placed in front of 309 Mill Street. The signs were placed by the Service Authority's paving contractor in preparation to partially block Mill Street to convert a temporary paving patch to a permanent patch.



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

<b>8. Public Hearing</b>	<b>Meeting Date:</b> April 5, 2016
<b>8 A: Public Hearing on Proposed Fiscal Year 2017 Budget</b>	

**Explanation and Summary:**

This is a public hearing on the Proposed Fiscal Year (FY) 2017 Budget. The Town Council held budget work sessions on February 16, March 1, and March 15, 2016. The Proposed Budget is posted on the Town’s website at [www.occoquanva.gov](http://www.occoquanva.gov) and available in Town Hall, 314 Mill Street, Monday through Friday, 9 am to 4 pm.

**BUDGET SUMMARY**

		<b>FY 2016 Adopted</b>	<b>FY 2017 Proposed</b>	<b>Difference</b>	<b>Increase/ (Decrease)</b>
General Fund	Expenditures	\$583,038	\$685,415	\$102,377	17.56%
	Revenues	\$583,038	\$685,415	\$102,377	17.56%
Craft Show Fund	Expenditures	\$104,182	\$104,108	(\$74)	(0.07%)
	Revenues	\$222,825	\$217,125	(\$5,700)	(2.6%)
Mamie Davis Fund	Expenditures	\$2,000	\$2,000	\$0	0%
	Revenues	\$2,000	\$2,000	\$0	0%
Capital Improvement Fund	Expenditures	\$1,005,000	\$337,000	(\$680,000)	(66.47%)

This public hearing is intended to provide the public with the opportunity to comment on the proposed budget. This public hearing was advertised in Prince William Today on March 25, and April 1, 2016.

In addition to the public hearing on the proposed budget, there will be a public hearing on the proposed tax rates in support of the FY 2017 budget on April 26, 2016 at 7:00 p.m. The Town Council will adopt the budget and tax rates on Wednesday, May 4, 2016. Fiscal Year 2017 will begin on July 1, 2016 and end on June 30, 2017.

*Continued on Next Page*

**Proposed/Suggested Motion:**

“I move to close the public hearing.”

OR

Other action Council deems appropriate.

**Attachments: (1)** Public Hearing Ad - Prince William Today, March 25 & April 1

Proposed FY 2017 Budget Available Online:  
<http://www.occoquanva.gov/budget.html>



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### PROPOSED FY 2017 BUDGET – APRIL 5, 2016 TAX RATES IN SUPPORT OF THE BUDGET – APRIL 26, 2016

#### PUBLIC HEARINGS TO SOLICIT COMMENT ON THE FOLLOWING:

1. Proposed FY 2017 Budget (see synopsis below.) A copy of the proposed budget is available at Town Hall from 9 a.m. to 4 p.m., Monday through Friday, and on the Town's website at [www.occoquanva.gov](http://www.occoquanva.gov); and
2. Proposed increase of the current real estate tax rate of \$0.11 per \$100 to \$0.13 per \$100 of the assessed value (FY 2017 Proposed Budget based on \$0.12 real estate tax rate); and
3. Maintain the current meals tax rate of 3%; and
4. Maintain the current transient occupancy tax rate of 2%.

Budget Proposed		FY 2016	FY 2017
OPERATING FUND	Revenues	\$583,038	\$685,415
	Expenses	\$583,038	\$685,415
CIP FUND	Revenues	--	--
	Expenses	\$1,005,000	\$337,000
MAMIE DAVIS FUND	Revenues	\$2,000	\$2,000
	Expenses	\$2,000	\$2,000
CRAFT SHOW FUND	Revenues	\$222,825	\$217,125
	Expenses	\$104,182	\$104,108

KIRSTYN BARR JOVANOVIICH  
Town Manager

A public hearing on the proposed budget will be held on April 5, 2016 at 7:00 p.m. at Occoquan Town Hall, 314 Mill Street, Occoquan, VA 22125.

The Town Council may set the real estate tax rate at 13 cents per hundred dollars value or at a lower rate, but Virginia law does not allow a higher rate than appears in this advertisement. The Town Council may set other tax rates (such as meals tax or transient occupancy tax) either higher or lower than the advertised rates.

#### NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE

The Town of Occoquan proposes to increase property tax levies.

1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by 1.8 percent.
2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$0.1083 per \$100 of assessed value. This rate will be known as the "lowered tax rate."
3. Effective Rate Increase: The Town of Occoquan proposes to adopt a tax rate of no more than \$0.13 per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be \$0.0217 per \$100, or 20.04 percent. This difference will be known as the "effective tax rate increase." Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.
4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of Town of Occoquan will be 17.6 percent above last year's budget.

A public hearing on the proposed tax rate will be held on April 26, 2016 at 7:00 p.m. at Occoquan Town Hall, 314 Mill Street, Occoquan, VA 22125.

03/25 & 4/1/16

#### ABC LICENSE

Star101 LLC, trading as Mapledale BP, 13601 Mapledale Ave & Dale Blvd., Dale City, Prince William County, Virginia 22193-5274. The above establishment is applying to the VIRGINIA DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL (ABC) for a Beer off Premises license to sell or manufacture alcoholic beverages.

Kashif Rana,  
Owner

**Note: Objections to the issuance of this license must be submitted to ABC no later than 30 days from the publishing date of the first of two required newspaper legal notices. Objections should be registered at [www.abc.virginia.gov](http://www.abc.virginia.gov) or 800-552-3200**

3/25 & 4/1/16

*Need to place a legal notice?*

Let us help you reach  
**NOVA**  
residents. Ask about  
our extensive  
internet reach.

## Community Classifieds

### GIVEAWAY

Older Adult Cat needs a forever home!  
*BILBO IS GREAT WITH DOGS- that \*won't\* chase him.*

Bilbo is very loved by his people, but his 2 large dog mates have strong prey drives and he has had to be separated from them for his own protection. Obviously this a stressful situation for him, and his people just want him to be happy and stress-free. This 11 yr old (normally) relaxed boy deserves another loving home where he can thrive without worrying about being chased!

Bilbo is very curious and is observant. He likes his butt and tail scratched and giving nose kisses. He will be cuddly when he is more relaxed; he used to lay on my his person's chest to get petted. Bilbo also enjoys playing with laser lights, and feather toys.

Owner will provide some food, carrier, toys, and any additional things. Contact Jaime, cell is 703-472-1152, email [three11j77@msn.com](mailto:three11j77@msn.com). Best reached via text or email.

### Workout Equipment For Sale

#### Pilates Equipment For Sale

Balanced Body Allegro reformer with feet, tower, sitting box and moon box. Tower is 3 years old, reformer is 5 years old. Very light use in private home. Excellent condition, \$3200. 703-328-1088

Prince William Today

703-771-8831

### Miscellaneous

#### ADOPTION

**We are praying for a newborn to love.** Open hearted, loving couple wishing you would call....Authorized Medical/Legal expenses paid. Call Lisa & Frank **1-855-236-7812**.

**Loving happy couple wishes to adopt** a newborn to share their home and a wonderful future filled with love. Call us at **1-800-208-3031** or Visit [www.vicandra-chel.com](http://www.vicandra-chel.com)

#### ANTIQUe SILVER & BRASS RESTORATION

**Antique Silver & Brass Restoration** -Let the experts restore your tarnished, broken and worn heirlooms, tea sets, flatware, hollowware, candelabras, trays, fireplace tools & more. [www.belairhouseofsilver.com](http://www.belairhouseofsilver.com) Warrenton **(540)680-2201**; Charlottesville **(434)296-4165**.

#### AUCTIONS

**Absolute Riverfront Auction:** 2,000 Sq. Ft. Home on 17 Acres, 800 feet fronting Tye River, between Lynchburg & Charlottesville, VA. [www.AtlanticCoastAuctions.com](http://www.AtlanticCoastAuctions.com) United Country Wingfield **434-929-1623**.

#### CATTLE/LIVESTOCK FOR SALE

**G&E Virginia Premium Assured Heifer/Cow Sale** March 26, 2016 12:00 noon. G&E Test Center Gretna, VA Call George Winn at **434-489-4458**.

#### FARM/LIVESTOCK FOR SALE

**Live Fish for Ponds-Lakes.** Plants, Lilies, 32 Species Available. Free Catalog. Delivery or Pick-Up. Zetts Fish Hatchery, 878 Hatchery Road, Inwood, WV 25428 **(304) 229-3654** [www.zettsfishhatchery.com](http://www.zettsfishhatchery.com)

#### RECREATIONAL PROPERTY FOR SALE

**Shenandoah Valley** - Lovely furnished cabin on 10 acres fireplace, large living room, tiled bath, spacious kitchen, screened-n-porch. Must see. \$124,900 Martin Real Estate **540-271-3481**.

#### SERVICES

**DIVORCE** - Uncontested, \$450 + \$88 court cost. No court appearance. Estimated completion time twenty-one days. Telephone inquiries welcome - no obligation. Hilton Oliver, Attorney. **757-490-0126**. Se Habla Español.

**STEEL BUILDINGS** Perfect for Homes & Garages END YEAR END BLOW OUT, Cancelled orders MUST GO. Make offer on remaining 16x24, 20x26, 25x30, 30x40, 40x50 CALL NOW **757-301-8885** Heather





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

<b>9. Regular Business</b>	<b>Meeting Date:</b> April 5, 2016
<b>9 A: Request to Accept Fiscal Year 2015 Financial Audit</b>	

**Explanation and Summary:**

The Town Council reviewed and discussed the Fiscal Year End (FYE) June 30, 2015 Financial Report during their March 15, 2016 Work Session. This is a request to accept the FYE June 30, 2015 Financial Report.

**Town Manager Recommendation:** Recommend approval.

Proposed/Suggested Motion:

"I move to accept the Fiscal Year End June 30, 2015 Financial Report."

OR

Other action Council deems appropriate.

**Attachments: (1) FYE 2015 Financial Report**

*(Complete booklets provided as part of March 15, 2016 Agenda Packet)*

**TOWN OF OCCOQUAN, VIRGINIA**

**FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 2015**

**TOWN OF OCCOQUAN, VIRGINIA**

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**TOWN COUNCIL**

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Elizabeth A.C. Quist, Mayor

Patrick A. Sivigny, Vice-Mayor

Tyler C. Brown

J. Matthew Dawson

Jim Drakes

Joe Mcguire

**OFFICIALS**

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Kirstyn Barr Jovanovich, Town  
Manager  
Abigail Breeding, CPA, Treasurer

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TOWN OF OCCOQUAN, VIRGINIA

Financial Report  
Year Ended June 30, 2015

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Table of Contents

	<u>Page</u>
Independent Auditors' Report	1-3
<b><u>Basic Financial Statements:</u></b>	
<i><u>Government-wide Financial Statements</u></i>	
Exhibit 1 Statement of Net Position	4
Exhibit 2 Statement of Activities	5
<i><u>Fund Financial Statements</u></i>	
Exhibit 3 Balance Sheet—Governmental Funds	6
Exhibit 4 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	7
Exhibit 5 Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds	8
Exhibit 6 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	9
Notes to Financial Statements	10-19
<b><u>Required Supplementary Information</u></b>	
Exhibit 7 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual—General Fund	20

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TOWN OF OCCOQUAN, VIRGINIA

Financial Report  
Year Ended June 30, 2015

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Table of Contents (Continued)

	<u>Page</u>
<u>Other Supplementary Information:</u>	
<u>Supporting Schedules</u>	
Schedule 1    Schedule of Revenues - Budget and Actual—Governmental Funds	21-22
Schedule 2    Schedule of Expenditures - Budget and Actual—Governmental Funds	23
 <u>Compliance:</u>	
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 <i>Government Auditing Standards</i>	24-25

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# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

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## INDEPENDENT AUDITORS' REPORT

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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, 2015, 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, 2015, 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 20 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 March 2, 2016, 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  
March 2, 2016

## **Basic Financial Statements**

*Government-wide Financial Statements*

Statement of Net Position  
At June 30, 2015

---

	<u>Governmental Activities</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 681,146
Restricted cash	104,072
Receivables	61,596
Inventory	2,136
Prepaid items	8,304
Capital assets:	
Land	1,081,564
Construction in progress	138,045
Other capital assets, net of accumulated depreciation	<u>424,874</u>
Capital assets, net	\$ <u>1,644,483</u>
Total assets	\$ <u>2,501,737</u>
<b>Liabilities:</b>	
Accounts payable	\$ 58,976
Accrued payroll	8,222
Escrow deposits	1,000
Long-term liabilities:	
Due within one year	
Compensated absences	594
Due in more than one year	
Compensated absences	<u>5,344</u>
Total liabilities	\$ <u>74,136</u>
<b>Deferred Inflows of Resources:</b>	
Deferred revenue - craft show	\$ <u>51,318</u>
<b>Net Position:</b>	
Investment in capital assets	\$ 1,644,483
Restricted - Mamie Davis funds	104,072
Unrestricted	<u>627,728</u>
Total net position	\$ <u><u>2,376,283</u></u>

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

Statement of Activities  
Year Ended June 30, 2015

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>Primary Government:</b>				
<b>Governmental activities:</b>				
General government administration	\$ 354,792	\$ -	\$ -	\$ (354,792)
Public safety	96,731	11,601	21,296	(63,834)
Public works	108,948	-	1,059	(107,889)
Parks, recreation, and cultural	160,387	-	-	22,389
<b>Total governmental activities</b>	<b>\$ 720,858</b>	<b>\$ 11,601</b>	<b>\$ 22,355</b>	<b>\$ (504,126)</b>
<b>General Revenues:</b>				
General property taxes				\$ 178,951
Local sales and use taxes				24,428
Auto decals				11,182
Business license tax				109,050
Meals tax				109,340
Consumer utility tax				32,263
Unrestricted revenues from the use of money and property				7,164
Grants and contributions not restricted to specific programs				46,483
Miscellaneous				215,287
<b>Total general revenues</b>				<b>\$ 734,148</b>
Change in net position				\$ 230,022
Net position, beginning of year				2,146,261
Net position, end of year				<b>\$ 2,376,283</b>

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

*Fund Financial Statements*

Balance Sheet  
 Governmental Funds  
 At June 30, 2015

	<u>General</u>
<b>Assets:</b>	
Cash and cash equivalents	\$ 681,146
Restricted cash	104,072
Inventory	2,136
Accounts receivables	61,596
Prepaid items	8,304
	<u>8,304</u>
Total assets	\$ <u><u>857,254</u></u>
<b>Liabilities:</b>	
Accounts payable	\$ 58,976
Accrued payroll	8,222
Deposits	1,000
	<u>1,000</u>
Total liabilities	\$ <u>68,198</u>
<b>Deferred Inflows of Resources:</b>	
Unavailable revenue - craft show	\$ 49,252
Unavailable revenue - other	600
Unavailable revenue - taxes	3,531
	<u>3,531</u>
Total deferred inflows of resources	\$ <u>53,383</u>
<b>Fund Balance:</b>	
Nonspendable:	
Inventory	\$ 2,136
Prepaid items	8,304
Restricted:	
Mamie Davis funds	104,072
Assigned:	
Craft show	331,721
Capital projects	7,610
Unassigned	281,830
	<u>281,830</u>
Total fund balance	\$ <u>735,673</u>
Total liabilities, deferred inflows of resources and fund balance	\$ <u><u>857,254</u></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, 2015

---

Total fund balances for governmental funds (Exhibit 3) \$ 735,673

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		138,045	
Depreciable capital assets, net of accumulated depreciation		424,874	1,644,483

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	2,065
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Compensated absences	(5,938)
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Total net position of governmental activities	\$ 2,376,283
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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, 2015

---

	<u>General</u>
<b>Revenues:</b>	
General property taxes	\$ 178,678
Other local taxes	286,263
Fines and forfeitures	11,601
Revenue from use of money and property	7,164
Recovered costs	182,776
Miscellaneous	215,287
Intergovernmental:	
Commonwealth	<u>68,838</u>
Total revenues	<u>\$ 950,607</u>
<b>Expenditures:</b>	
Current:	
General government administration	\$ 340,317
Public safety	77,401
Public works	107,347
Parks, recreation, and cultural	103,038
Capital outlay	<u>537,139</u>
Total expenditures	<u>\$ 1,165,242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (214,635)</u>
Changes in fund balances	\$ (214,635)
Fund balances at beginning of year	<u>950,308</u>
Fund balances at end of year	<u><u>\$ 735,673</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, 2015

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Net change in fund balances - total governmental funds (Exhibit 5) \$ (214,635)

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	\$ 471,927	
Depreciation expense	<u>(28,212)</u>	443,715

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. 273

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>669</u>
Change in net position of governmental activities	\$	<u><u>230,022</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, 2015

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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.

## TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2015 (Continued)

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### 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 2015.

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.

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.

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.

**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.

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2015 (Continued)

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**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 market 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.

## TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2015 (Continued)

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### 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.

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2015 (Continued)

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**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, 2015.

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.

**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 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.

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2015 (Continued)

**NOTE 3—DEPOSITS AND INVESTMENTS: (Continued)**

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). The Town had no investments at June 30, 2015.

**NOTE 4—CAPITAL ASSETS:**

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

Governmental Activities:

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2015</u>
Capital assets not being depreciated:				
Land	\$ 781,564	\$ 300,000	\$ -	\$ 1,081,564
Construction in progress	-	138,045	-	138,045
Total capital assets not being depreciated	<u>\$ 781,564</u>	<u>\$ 438,045</u>	<u>\$ -</u>	<u>\$ 1,219,609</u>
Other capital assets:				
Buildings and improvements	\$ 466,077	\$ 20,342	\$ -	\$ 486,419
Vehicles	93,297	-	-	93,297
Equipment	87,832	13,540	-	101,372
Total other capital assets	<u>\$ 647,206</u>	<u>\$ 33,882</u>	<u>\$ -</u>	<u>\$ 681,088</u>
Accumulated depreciation:				
Buildings and improvements	\$ 138,658	\$ 9,189	\$ -	\$ 147,847
Vehicles	31,080	14,552	-	45,632
Equipment	58,264	4,471	-	62,735
Total accumulated depreciation	<u>\$ 228,002</u>	<u>\$ 28,212</u>	<u>\$ -</u>	<u>\$ 256,214</u>
Other capital assets, net	<u>\$ 419,204</u>	<u>\$ 5,670</u>	<u>\$ -</u>	<u>\$ 424,874</u>
Net capital assets	<u>\$ 1,200,768</u>	<u>\$ 443,715</u>	<u>\$ -</u>	<u>\$ 1,644,483</u>
Depreciation expense has been allocated as follows:				
General government administration		\$ 6,557		
Public safety		14,282		
Public works		1,601		
Parks, recreation and cultural		<u>5,772</u>		
Total depreciation expense		<u>\$ 28,212</u>		

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2015 (Continued)

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**NOTE 5—LONG-TERM OBLIGATIONS:**

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The following is a summary of long-term obligations for the fiscal year ended June 30, 2015:

	Balance July 1, 2014	Increases	Decreases	Balance June 30, 2015	Amounts Due Within One Year
Compensated absences \$	<u>6,607</u>	<u>\$ -</u>	<u>\$ 669</u>	<u>\$ 5,938</u>	<u>\$ 594</u>

**NOTE 6—COMPENSATED ABSENCES:**

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In accordance with GASB Statement 16, *Accounting and Financial Reporting 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 \$5,938 in the General Fund.

**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 \$6,540 for the fiscal year ended June 30, 2015.

**NOTE 8—CONTINGENT LIABILITIES:**

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At June 30, 2015 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, 2015 deferred revenues in the governmental funds totaled \$49,852, which represents collections related to the subsequent year's craft show. Unavailable revenues consisting of uncollected property taxes totaled \$2,065 and other unavailable revenues totaled \$600.

**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.

TOWN OF OCCOQUAN, VIRGINIA

Notes to Financial Statements  
As of June 30, 2015 (Continued)

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**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 \$	296,421 \$	340,317 \$	(43,896)
Public works	102,656	107,347	(4,691)
Parks, recreation, and cultural	98,000	103,038	(5,038)

## 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, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
General property taxes	\$ 192,971	\$ 192,971	\$ 178,678	\$ (14,293)
Other local taxes	271,025	271,025	286,263	15,238
Fines and forfeitures	12,000	12,000	11,601	(399)
Revenue from use of money and property	2,000	2,000	7,164	5,164
Recovered costs	-	-	182,776	182,776
Miscellaneous	217,000	217,000	215,287	(1,713)
Intergovernmental:				
Commonwealth	22,300	22,300	68,838	46,538
Total revenues	<u>\$ 717,296</u>	<u>\$ 717,296</u>	<u>\$ 950,607</u>	<u>\$ 233,311</u>
<b>Expenditures</b>				
Current:				
General government administration	\$ 296,421	\$ 296,421	\$ 340,317	\$ (43,896)
Public safety	100,219	100,219	77,401	22,818
Public works	102,656	102,656	107,347	(4,691)
Parks, recreation, and cultural	98,000	98,000	103,038	(5,038)
Capital outlay	1,640,000	1,640,000	537,139	1,102,861
Total expenditures	<u>\$ 2,237,296</u>	<u>\$ 2,237,296</u>	<u>\$ 1,165,242</u>	<u>\$ 1,072,054</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,520,000)</u>	<u>\$ (1,520,000)</u>	<u>\$ (214,635)</u>	<u>\$ 1,305,365</u>
Changes in fund balances	\$ (1,520,000)	\$ (1,520,000)	\$ (214,635)	\$ 1,305,365
Fund balances at beginning of year	<u>1,520,000</u>	<u>1,520,000</u>	<u>950,308</u>	<u>(569,692)</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 735,673</u>	<u>\$ 735,673</u>

## Supporting Schedules

Governmental Funds  
Schedule of Revenues - Budget and Actual  
Year Ended June 30, 2015

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	\$ 192,971	\$ 192,971	\$ 176,104	\$ (16,867)
Penalties and interest	-	-	2,574	2,574
Total general property taxes	<u>\$ 192,971</u>	<u>\$ 192,971</u>	<u>\$ 178,678</u>	<u>\$ (14,293)</u>
Other local taxes:				
Local sales and use taxes	\$ 28,200	\$ 28,200	\$ 24,428	\$ (3,772)
Auto decals	10,000	10,000	11,182	1,182
Business license tax	60,000	60,000	109,050	49,050
Meals tax	97,325	97,325	109,340	12,015
Consumer utility tax	75,500	75,500	32,263	(43,237)
Total other local taxes	<u>\$ 271,025</u>	<u>\$ 271,025</u>	<u>\$ 286,263</u>	<u>\$ 15,238</u>
Fines and forfeitures:				
Court fines and forfeitures	\$ 12,000	\$ 12,000	\$ 11,601	\$ (399)
Total fines and forfeitures	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 11,601</u>	<u>\$ (399)</u>
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 2,814	\$ 2,814
Revenue from use of property	2,000	2,000	4,350	2,350
Total revenue from use of money and property	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 7,164</u>	<u>\$ 5,164</u>
Recovered costs:				
Engineering fees	\$ -	\$ -	\$ 177,347	\$ 177,347
Legal fees	-	-	5,429	5,429
Total recovered costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,776</u>	<u>\$ 182,776</u>
Miscellaneous:				
Fall craft show	\$ 105,000	\$ 105,000	\$ 105,686	\$ 686
Spring craft show	105,000	105,000	102,733	(2,267)
Other miscellaneous	7,000	7,000	6,868	(132)
Total miscellaneous	<u>\$ 217,000</u>	<u>\$ 217,000</u>	<u>\$ 215,287</u>	<u>\$ (1,713)</u>
Total revenue from local sources	<u>\$ 694,996</u>	<u>\$ 694,996</u>	<u>\$ 881,769</u>	<u>\$ 186,773</u>

Governmental Funds  
Schedule of Revenues - Budget and Actual  
Year Ended June 30, 2015 (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	\$ -	\$ -	\$ 46,483	\$ 46,483
Total noncategorical aid	\$ -	\$ -	\$ 46,483	\$ 46,483
Categorical aid:				
Public safety grant	\$ 21,300	\$ 21,300	\$ 21,296	\$ (4)
Other state funds	1,000	1,000	1,059	59
Total categorical aid	\$ 22,300	\$ 22,300	\$ 22,355	\$ 55
Total revenue from the Commonwealth	\$ 22,300	\$ 22,300	\$ 68,838	\$ 46,538
Total General Fund	\$ 717,296	\$ 717,296	\$ 950,607	\$ 233,311

Governmental Funds  
 Schedule of Expenditures - Budget and Actual  
 Year Ended June 30, 2015

Fund, Function, Activity and Elements	Original Budget	Budget as Amended	Actual	Variance from Final Budget Positive (Negative)
<b><u>General Fund:</u></b>				
General government administration:				
Payroll, payroll taxes, and benefits	\$ 180,079	\$ 180,079	\$ 177,315	\$ 2,764
Advertising	2,000	2,000	1,929	71
Council stipend	72	72	72	-
Insurance	15,932	15,932	15,932	-
Legal	33,000	33,000	51,614	(18,614)
Professional services	50,000	50,000	64,691	(14,691)
Education and training	3,000	3,000	1,890	1,110
Dues and memberships	-	-	1,406	(1,406)
Office supplies	12,338	12,338	11,801	537
Auto decal expenses	-	-	503	(503)
Miscellaneous	-	-	8,250	(8,250)
Bank charges	-	-	661	(661)
Economic development	-	-	4,253	(4,253)
Total general government administration	<u>\$ 296,421</u>	<u>\$ 296,421</u>	<u>\$ 340,317</u>	<u>\$ (43,896)</u>
Public safety:				
Payroll, payroll taxes, and benefits	\$ 70,779	\$ 70,779	\$ 71,127	\$ (348)
Police department	<u>29,440</u>	<u>29,440</u>	<u>6,274</u>	<u>23,166</u>
Total public safety	<u>\$ 100,219</u>	<u>\$ 100,219</u>	<u>\$ 77,401</u>	<u>\$ 22,818</u>
Public works:				
Grounds and maintenance	\$ 23,228	\$ 23,228	\$ 25,584	\$ (2,356)
Town Hall	-	-	3,235	(3,235)
Snow removal	2,500	2,500	4,938	(2,438)
Trash removal	54,928	54,928	54,986	(58)
Utilities	<u>22,000</u>	<u>22,000</u>	<u>18,604</u>	<u>3,396</u>
Total public works	<u>\$ 102,656</u>	<u>\$ 102,656</u>	<u>\$ 107,347</u>	<u>\$ (4,691)</u>
Parks, recreation and cultural:				
Fall craft show	\$ 45,000	\$ 45,000	\$ 34,481	\$ 10,519
Spring craft show	45,000	45,000	43,774	1,226
Craft show indirect	-	-	16,102	(16,102)
Historic Occoquan	6,000	6,000	6,000	-
Parks/Town hall	2,000	2,000	1,034	966
Special events	<u>-</u>	<u>-</u>	<u>1,647</u>	<u>(1,647)</u>
Total parks, recreation and cultural	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ 103,038</u>	<u>\$ (5,038)</u>
Capital outlay	<u>\$ 1,640,000</u>	<u>\$ 1,640,000</u>	<u>\$ 537,139</u>	<u>\$ 1,102,861</u>
Total General Fund	<u><u>\$ 2,237,296</u></u>	<u><u>\$ 2,237,296</u></u>	<u><u>\$ 1,165,242</u></u>	<u><u>\$ 1,072,054</u></u>

## 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, 2015, 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 March 2, 2016.

### 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  
March 2, 2016



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

<b>9. Regular Business</b>	<b>Meeting Date:</b> April 5, 2016
<b>9 B: Request to Purchase Replacement Signage</b>	

**Explanation and Summary:**

This is a request to approve the purchase of replacement signs within the historic district. The signage will be installed as part of Comcast Cares Day on April 30, 2016. Funds were budgeted within the Capital Improvement Program as part of the Mill Street Revitalization Program for signage replacement. The attached quote is from Signarama, who has provided signage services for the Town of Occoquan previously and has designed the signage to match current Town signage. The total project cost is \$2,460; however, Signarama is reducing the cost by \$400 as a donation for Comcast Cares Day. The chart below identifies completed or planned projects for the remainder of FY2016 within the Mill Street Revitalization CIP project, including sign replacement.

<b>Mill Street Revitalization Projects (\$150,000 Budgeted in FY 2016)</b>	<b>Budget or Actual</b>	<b>Balance</b>	<b>Status</b>
Street Painting/Markings	\$6,602	\$143,398	Completed
Signage Replacement	\$2,060	\$141,338	Funding Request
Route 123 Bridge Parking - Additional Parking Spaces	\$15,00	\$126,338	Research Phase
Intersection Improvements - Washington/Mill & Ellicott/Mill	\$25,000	\$101,338	Research Phase, Temporary Permit Issued
Replacement Banners - Craft Show	\$4,150	\$97,188	Completed

**Town Manager's Recommendation:** Recommend Approval

**Cost and Financing:** \$2,060

**Account Number:** CIP - Mill Street Revitalization Project

**Proposed/Suggested Motion:**

"I move to approve the purchase of replacement signage in the amount of \$2,060 from FY 2016 CIP Funds - Mill Street Revitalization Project, to be installed as part of Comcast Cares Day."

OR

Other action Council deems appropriate.

**Attachments: (3)** Signage Quote  
 Sign Mock Up  
 FY 2016 Adopted Capital Improvement Plan

**Signarama, Woodbridge VA**  
 13859 Smoketown Road  
 Woodbridge VA 22192  
 United States  
 Phone: 571-402-7061  
 info@signarama-woodbridgeva.com  
 www.signarama.com/va-woodbridge  
 License #: 15L20342



<b>Quote 5867 - Town of Occoquan - Comcast Cares</b>	<b>Expiration Date : 04/06/2016</b>
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Quote for	Contact	Shipping/Install
<b>Town Of Occoquan</b> Town Hall 314 Mill Street Occoquan PO Box 195 Occoquan VA 22125	<b>Kirstyn Jovanovich</b> Phone : (703) 491-1918 x 2 Fax : (703) 491-4962 Email : kJovanovich@occoquanva.gov Address : Town Hall 314 Mill Street Occoquan PO Box 195 Occoquan VA 22125	

Quote #	Quote Date	Sales Rep	Payment Terms	PO	PO Date
<b>5867</b>	03/25/2016	<b>Client Account Specialist</b> info@signarama-woodbridgeva.com	50/50		

**Items**

#	Item	Qty	Unit Price	Disc. Price	Total (Ex. Tax)	Tax
1	<b>12x18 Aluminum Signs</b> W:12.0 in. X H:18.0 in. , Single Sided .080 Aluminum Sign Panels Engineer-grade reflective digital print Laminate 2 holes drilled per sign: top & bottom, center	15	\$48.50	\$48.50	\$727.50	\$0.00
2	<b>12x18 ACM Signs</b> W:12.0 in. X H:18.0 in. , Single Sided ACM Sign Panels Engineer-grade reflective digital print Laminate 2 holes drilled per sign: top & bottom, center	6	\$37.50	\$37.50	\$225.00	\$0.00
3	<b>16x24 Aluminum Signs</b> W:16.0 in. X H:24.0 in. , Single Sided .080 Aluminum Sign Panels Engineer-grade reflective digital print Laminate 2 holes drilled per sign: top & bottom, center	2	\$82.50	\$82.50	\$165.00	\$0.00
4	<b>24x24 Aluminum Signs</b> W:24.0 in. X H:24.0 in. , Single Sided .080 Aluminum Sign Panels Engineer-grade reflective digital print Laminate 2 holes drilled per sign: top & bottom, center	4	\$118.50	\$118.50	\$474.00	\$0.00
5	<b>24x24 Aluminum Signs</b> W:24.0 in. X H:24.0 in. , Single Sided ACM Sign Panels Engineer-grade reflective digital print Laminate 2 holes drilled per sign: top & bottom, center	5	\$102.50	\$102.50	\$512.50	\$0.00

#	Item	Qty	Unit Price	Disc. Price	Total (Ex. Tax)	Tax
6	<b>24x36 Aluminum Signs</b> W:24.0 in. X H:36.0 in. , Single Sided .080 Aluminum Sign Panels Engineer-grade reflective digital print Laminate 2 holes drilled per sign: top & bottom, center	2	\$178.00	\$178.00	\$356.00	\$0.00

**Total**

Sub Total	Total Tax (Tax Percentage)	Final Price
\$2,460.00	\$0.00(0.0%)	\$2,460.00

<b>Downpayment (0.0 %)</b>	\$0.00
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<b>Total Discount</b>	<b>\$37.04(1.48%)</b>	<b>Volume Disc.</b>	<b>\$34.14</b>	<b>Range Disc.</b>	<b>\$2.90</b>
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**Terms And Conditions**

Invoices & Cancellation of Orders: Sign-A-Rama (Vendor) prepares your order according to your specifications. Therefore, prior to its commencement, your order is only cancelable with the Vendor's prior written consent. After commencement of your order (the point at which materials are assembled and work has begun), your order is non-cancelable. The Customer is Solely Responsible for Proofreading Vendor does not assume any responsibility for the correctness of copy. Therefore, you must review and sign a proof prior to our commencement of your order. By signing your proof, you approve of its content and release the Vendor to commence our work. You are solely responsible for the content of the proof once it has been signed. However, if we should make an error in producing the work as proofed, please be assured that we will redo the work as quickly as possible and without charge to you. Vendor's Liability Vendor's total liability is hereby expressly limited to the services indicated on the invoice and Vendor will not be liable for any subsequent damages, consequential damages, or otherwise. All dates promised on this invoice are approximations unless the word "firm" is written and acknowledged by the Vendor.

Terms of Payment: Upon ordering, you must give Vendor a 50% deposit. Your balance will be due upon delivery and/or installation. Vendor may, at its sole discretion, extend credit terms to you upon approval. Collection Procedures: Invoices are considered delinquent thirty (30) days from the date that your order is completed. After the thirtieth day, a late charge of \$25.00, together with interest accruing at the rate of 1.5% per annum, or the maximum rate allowable by law is assessed. You shall be liable for all costs related to collection of delinquent invoices, including court costs and attorney's fees. Customer's Acceptance of Work: Customer's acceptance, either personal or through his/her agent(s) and/or employee(s) of the work ordered shall be deemed as full acceptance. This means that by accepting delivery of the work, customer affirms that the work substantially conforms to all expectations. Lost or Substantially Forgotten Work: If customer does not take possession of completed work within thirty (30) days from notification of completion, then the work will be considered lost or forgotten, and vendor will not be responsible for further loss. Customer will be billed and responsible for payment for work that has been completed

for **Town Of Occoquan**

<b>Signature</b>		<b>Date</b>	
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We agree to your terms and conditions. Please proceed with the order.

PREPROOF



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 4  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 2  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 2  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 4  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 1  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 3  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON 3M REFLECTIVE 5100 VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 3  
2 HOLES TOP & BOTTOM CENTER  
DIGITALLY PRINTED ON U35C VINYL  
8508 GLOSS LAMINATION



.080 ALUMINUM W/1" RADIUS CORNERS | QTY 2  
2 HOLES TOP & BOTTOM CENTER  
HIP REFLECTIVE VINYL  
8508 GLOSS LAMINATION

13859 Smoketown Rd, Woodbridge VA 22192 \* 703-491-4339

design@signarama-woodbridgeva.com



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File Name: 5867 Town of Occoquan.fs

Date: 3/29/2016

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## ADOPTED FY 2016 CAPITAL IMPROVEMENTS PLAN SUMMARY

Dept	PROJECT	FISCAL YEAR					TOTALS	Dept Total
		FY16	FY17	FY18	FY19	FY20	Project Total	
<b>Public Works</b>		<b>170,000</b>	<b>69,000</b>	<b>59,000</b>	<b>74,000</b>	<b>38,000</b>	<b>410,000</b>	
	Mill Street Revitalization	150,000					150,000	
	Intersection Improvements (See Infrastructure Schedule)	0	10,000	10,000	10,000	10,000	40,000	
	Street Maintenance (See Infrastructure Schedule)	0	8,000	8,000	8,000	8,000	32,000	
	Sidewalk Maintenance (See Infrastructure Schedule)	0	5,000	5,000	5,000	5,000	20,000	
	Building Maintenance (See Infrastructure Schedule)	5,000	5,000	5,000	5,000	5,000	25,000	
	Stormwater Management	5,000	5,000	5,000	5,000	5,000	25,000	
	Street Tree Maintenance	0	5,000	5,000	5,000	5,000	20,000	
	Trash/Recycling Containers Replacement	0	11,000	11,000	11,000	0	33,000	
	Town Hall Renovations	0	20,000	0	0	0	20,000	
	Annex Property Improvements	10,000	0	0	0	0	10,000	
	Street Sweeper Replacement	0	0	0	25,000	0	25,000	
	Gaslight Replacement	0	0	0	0	0	0	
	Historic District Parking Facility	0	0	0	0	0	0	
	Parking/Traffic Study	0	0	10,000	0	0	10,000	<b>\$410,000</b>
	Bond	0	0	0	0	0	0	
	CIP	170,000	65,000	58,000	73,000	38,000	404,000	
	Grants, Other	0	4,000	1,000	1,000	0	6,000	
	TBD	0	0	0	0	0	0	
	<b>Total Funding</b>	<b>170,000</b>	<b>69,000</b>	<b>59,000</b>	<b>74,000</b>	<b>38,000</b>	<b>410,000</b>	

## ADOPTED FY 2016 CAPITAL IMPROVEMENTS PLAN SUMMARY

Dept	PROJECT	FISCAL YEAR					TOTALS	Dept Total
		FY16	FY17	FY18	FY19	FY20	Project Total	
<b>Parks</b>		<b>791,000</b>	<b>5,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>826,000</b>	
	Tanyard Hill Parcel - Site Research	5,000	0	0	0	0	5,000	
	Tanyard Hill Parcel - Improvements (Trail)	0	0	0	0	0	0	
	Furnace Branch Park (Site Research and Planning)	0	5,000	0	0	0	5,000	
	Furnace Branch Park (Site Prep/Planning)	0	0	10,000	0	0	10,000	
	Furnace Branch Park (Site Build)	0	0	0	15,000	0	15,000	
	River Park Project	750,000	0	0	0	0	750,000	
	Canoe/Kayak Ramp	36,000	0	0	0	0	36,000	
	Mamie Davis Park Renovations/Upgrades	0	0	0	5,000	0	5,000	
	Riverwalk Boardwalk	0	0	0	0	0	0	<b>\$826,000</b>
	Bond	0	0	0	0	0	0	
	CIP	12,500	5,000	10,000	20,000	0	47,500	
	Grants, Other	778,500	0	0	0	0	778,500	
	TBD	0	0	0	0	0	0	
	<b>Total Funding</b>	<b>791,000</b>	<b>5,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>826,000</b>	
<b>Public Safety</b>		<b>0</b>	<b>7,000</b>	<b>4,000</b>	<b>45,000</b>	<b>0</b>		
	Police Vehicle	0	0	0	45,000	0	45,000	
	In-Vehicle Laptop Replacement	0	0	2,000	0	0	2,000	
	Body Armor	0	0	2,000	0	0	2,000	
	Body/In-Car Camera System	0	7,000	0	0	0	7,000	<b>\$56,000</b>
	Bond	0	0	0	0	0	0	
	CIP	0	0	0	0	0	0	
	Grants, Other	0	7,000	4,000	45,000	0	56,000	
	TBD	0	0	0	0	0	0	
	<b>Total Funding</b>	<b>0</b>	<b>7,000</b>	<b>4,000</b>	<b>45,000</b>	<b>0</b>	<b>56,000</b>	

**ADOPTED FY 2016 CAPITAL IMPROVEMENTS PLAN SUMMARY**

Dept	PROJECT	FISCAL YEAR					TOTALS	Dept Total
		FY16	FY17	FY18	FY19	FY20	Project Total	
<b>Information Technology</b>		<b>5,000</b>	<b>15,000</b>	<b>25,000</b>	<b>0</b>	<b>5,000</b>	<b>50,000</b>	
	Computer Upgrades	0	0	10,000	0	5,000	15,000	
	Server Room Relocation	0	5,000	0	0	0	5,000	
	Financial System	0	10,000	0	0	0	10,000	
	Website Redesign	0	0	15,000	0	0	15,000	
	A/V Equipment - Town Hall	5,000	0	0	0	0	5,000	<b>\$50,000</b>
	Bond	0	0	0	0	0	0	
	CIP	5,000	15,000	25,000	0	5,000	50,000	
	Grants, Other	0	0	0	0	0	0	
	TBD	0	0	0	0	0	0	
	<b>Total Funding</b>	<b>5,000</b>	<b>15,000</b>	<b>25,000</b>	<b>0</b>	<b>5,000</b>	<b>50,000</b>	
<b>Administration</b>		<b>39,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,000</b>	
	Document Management System	20,000	0	0	0	0	20,000	
	Town Code Recodification/Legal Review	12,000	0	0	0	0	12,000	
	Council Dais Chairs/Conference Room Table	2,000	0	0	0	0	2,000	
	Comprehensive Plan Review/Update	5,000	0	0	0	0	5,000	<b>\$39,000</b>
	Bond	0	0	0	0	0	0	
	CIP	39,000	0	0	0	0	39,000	
	Grants, Other	0	0	0	0	0	0	
	TBD	0	0	0	0	0	0	
	<b>Total Funding</b>	<b>39,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,000</b>	
<b>Totals</b>		<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>		
	Bond	0	0	0	0	0		
	CIP	226,500	85,000	93,000	93,000	43,000		
	Grants, Other	778,500	11,000	5,000	46,000	0		
	TBD	0	0	0	0	0		
	<b>Total Funding Per FY</b>	<b>1,005,000</b>	<b>96,000</b>	<b>98,000</b>	<b>139,000</b>	<b>43,000</b>		