



# TOWN OF DUMFRIES

PROPOSED FISCAL PLAN FY24





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Jonet Prevost-White  
Interim Town Manager  
(Deputy Town Manager)

Kimberly Goodwin  
Director of Finance/Treasurer

Tangi Hill  
Town Clerk

Jonet Prevost-White  
Director of Public Works

Vernon Galyen  
Police Chief

Sharon Pandak  
Town Attorney

Lorena Haros  
Director of Strategic Planning  
& Data Analysis

# PROPOSED FISCAL PLAN FOR FY 2024

# TOWN OF DUMFRIES



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# INTRODUCTION

## ***Understanding Your Fiscal Plan Document***

The 2024 Fiscal Plan document for the Town of Dumfries is designed to serve as a resource to ensure that residents and stakeholders gain a better understanding of the Town's strategic objectives and the ways in which public finances are used to support these objectives. This document is divided into major sections to allow the reader to flow smoothly through the document.

## **Town Manager's Letter**

In this section the Town Manager provides an overview of the entire budget including key changes from the previous fiscal year. Additionally, the Town Manager highlights investments made in response to the needs of the community and the policy direction of the Mayor and the Town Council.

## **Budget Overview**

This section utilizes tables and charts to paint an overall picture of the Town's budget.

## **Financial Policies**

This section describes the basis of budgeting for all funds and details the long-term financial policies for the Town. This section also provides an overview of the Town's budget process.

## **Department Budgets**

This section details the budget for each department/agency of the Town.

## **Capital Improvement Plan (CIP)**

Presented as a separate budget document, the CIP includes funding for all major capital projects. Detailed project descriptions including historical funding allocations and funding sources are provided in this section.

## **Glossary**

This section contains an alphabetical listing of unique and/or specialized terms including within the Fiscal Plan document.

## **Appendix**

This section contains additional referential information.



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# TOWN MANAGER'S LETTER

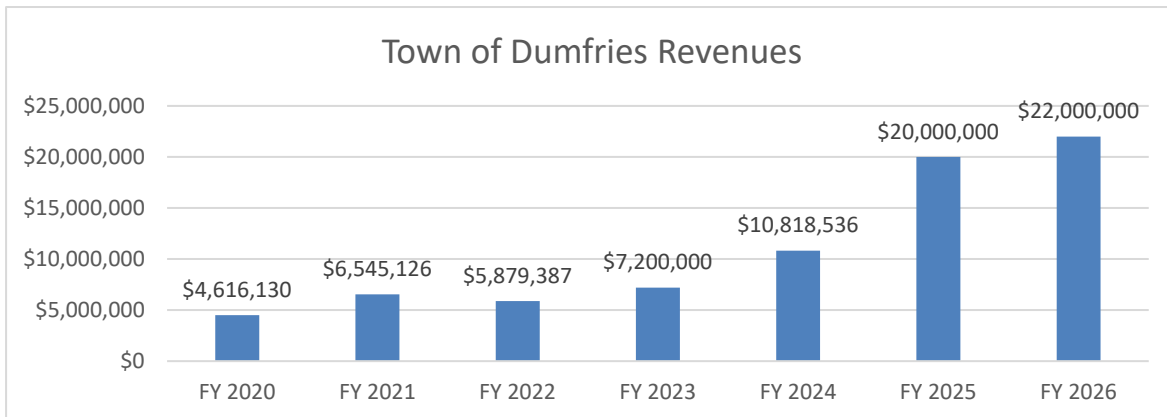
March 31, 2023

Honorable Mayor, Vice Mayor, Members of Council, residents, and visitors,

Presented herein is the proposed Fiscal Plan for Fiscal Year (FY) 2024 and the Proposed Capital Improvement Plan (CIP) for FY2024-2028. The enclosed documents detail our continued trend of investing in our buildings, infrastructure, and our employees focusing on providing more services and improving the quality of life for the residents in our community.

The pandemic provided hard lessons on preparation and resiliency. Many localities, including the Town, had to pivot operations for a new way to do business while still doing business. While the Town was operating with a lean budget and an even leaner staff, it was clear we needed to change how we did things to strengthen ourselves as a well-managed form of government. The adoption of strong financial policies last September was a necessary step in establishing clear and consistent guidelines to provide the Town (Council, Staff, and citizens) with a framework for measuring the fiscal impact of government services against established fiscal parameters. Our next step will be to establish long range capital planning, updated strategic and comprehensive planning, and the human capital necessary to execute the plan.

Our growth is visible, especially to our surrounding neighbors, in our new commercial and residential development but also in our fiscal planning. Over the past five years, from FY2019 to FY2023, overall revenues have increased 56%. Looking further to FY2024, revenues are projected to increase an additional 33%.



We continue to see our growth rate exceed our peer communities in the highly competitive Northern Virginia region. Our growth is directly attributed to our commitment to fiscal responsibility, government innovation and strategic planning. For localities, our primary strategic planning tool is our budget. Utilizing feedback from the community, staff have worked diligently to put together a plan that aligns with the Town's strategic priorities and adheres to best practices. These efforts are evidenced by the Town being awarded the Distinguished Budget Presentation Award by the Government Financial Officers Association (GFOA) for the fourth time for our FY2023 Fiscal Plan. We believe that the enclosed Proposed FY2024 Fiscal Plan is in accordance with the GFOA program requirements, and we look forward to being awarded again.

# TOWN MANAGER'S LETTER CON'T

This budget was developed in adherence to sound financial practices. All revenues equal expenditures, complying with the legal requirement to have a balanced budget. This budget also achieves structural balance, with one-time revenues being dedicated only to support non-recurring expenditures. Additionally, no transfers from the Unassigned Fund Balance were used to balance this budget. The total Proposed FY2024 General Fund budget is \$10.8M. This represents a 33% increase from the previous fiscal year. Local taxes are projected to increase in gaming tax by 54% and meals tax by 56%. In addition, due to increased new contract work, DMV Select revenue will increase by 42%. These increases in key revenue categories will allow us to make wise investments in public safety, public services, and economic development projects to assist in the development of our future Downtown Main Street. Our future is bright and stands on a solid financial outlook that will allow the Town to continue investing in our community without raising taxes or fees.

## **Investments In Our Community**

With the freedom to enjoy public space and events, it is time we get back to being together as one community. Our new Civic Engagement division celebrated the opening of a Farmer's Market in the community while providing fresh local meats and produce as well as an opportunity to showcase local businesses. We continued to focus on the need for services and outreach with a Youth Empowerment Summit and free vaccination clinics and more partnerships with Prince William Department of Parks & Recreation for after school activities. One-time funding has been provided to the Administration fund to plan and prepare for next fiscal year's 275 anniversary and other planned community events.

Viable multi-use indoor and outdoor spaces continue to be a priority for Council and our residents. Revitalizing existing buildings in neighborhoods not only makes a lasting impact on the lives of our residents and provides safe spaces to play and recreate without having to leave the Town limits The Capital Improvement Plan proposes a new project upgrading the rescue squad building to prepare for transitioning the space to a code compliant community center with new computers and audio-visual equipment.

The result of the Fraley Blvd./Route 1 widening project will leave Main Street a town-maintained road. This transition is vital in the transformation of our Downtown Main Street. To jumpstart the beautification process, funding has been added to provide incentives to local businesses to begin adding landscaping to business fronts, increasing aesthetics, and softening the view of the pedestrian experience.

## **Investment In Our Organization**

With more people living and recreating in the Town, the safety of our citizens and visitors is a continued priority. Funding for five new police officer positions to ensure adequate coverage during planned events. Moving forward, we will continue to recruit new officers to help strengthen police presence in the community. To remain competitive in our region, the Proposed FY2024 Budget includes 5% Market Rate Adjustments for most positions. New positions have been added to Administration to provide support to existing staff and increase customer service to the public. Funding has been a pilot summer youth employment program to an opportunity to learn real skills while assisting with planned town events.

## **Capital Improvement Plan**

The Proposed Capital Improvement Plan (CIP) for FY2024-2028 reflects continued efforts to complete projects already underway. All capital projects in the current plan are funded entirely by grants and Pay-As-You-Go cash, thus having no impact on our debt capacity. For FY24, the CIP budget is \$2,370,000. The Proposed CIP includes one new rescue squad building project. Upgrades to this building will provide space for a variety of activities, group recreation, and learning labs. In conjunction with the addition of a new Fitness Court this year, funding has been added to make additional park improvements to provide drinking fountains, a covered pavilion and accessible play equipment. Funding has increased to purchase additional Police vehicles. Funding for unfinished stormwater projects has been added along with continued funding for the second phase of Quantico Creek.

# TOWN MANAGER'S LETTER CON'T

Please note the following additional Proposed FY2024 highlights by Focus Area:

## Economic Vitality

Priorities in the Economic Vitality Focus Area improve key development activities. The FY24 Proposed Fiscal Plan allocates funding for a Strategic & Comprehensive Plan update in Community Development. The Commonwealth of Virginia requires local jurisdictions to prepare and adopt a comprehensive plan to be reviewed at least once every five years. An updated comprehensive plan will give the Town clear planning for future land use changes. This, in turn, provides predictability and stability for businesses and developers while providing valuable information for companies making location decisions.

## Public Safety

The Public Safety Focus Area encompasses law enforcement and emergency management. During the past year, the Police Department implemented the adoption of Lexipol public safety manual, intended to provide comprehensive defensible department policies in conjunction with implementation of certifications from the department of justice including meeting all mandates and guidelines. The department successfully implemented a community policing engagement team, crisis intervention training, and a new special needs awareness program. With guided assistance from a senior lead consultant, began incorporating department guidance and legal standards.

This past year, the Police Department was awarded the Law Enforcement Block Grant to help reduce crime and improve public safety. This federal grant will go towards installing cameras in neighborhoods to capture gun fire as it happens. Purchased state of the art Use of Force simulators to provide a realistic, yet safe environment, allowing officers to practice responding to various stimuli and use this tool in our community engagement efforts. As we prepare for the opening of the Rose Gaming Resort, the push will be to fill all vacancies including the five funded positions from the last budget season to cover the increase in traffic and security for large events. With that, funding has been provided to cover overtime pay for those officers who's days fall on holidays or required to cover Town events.

## Sustainability & Infrastructure

The Sustainability & Infrastructure Focus Area incorporates transportation, stormwater, and the natural environment. Our top infrastructure priority continues to be the Route 1 Widening Project. The Proposed Fiscal Plan includes funding to support Phase II of the Quantico Creek Restoration and other improvements for stormwater control structures, outfall screening, and public outreach. These efforts will ensure permit compliance for our Municipal Separate Storm Sewer System (MS4).

## Well-Managed Government

Priorities in Well-Managed Government seek to strengthen internal controls, ensure sound fiscal management, and invest in our human capital needs. The proposed Fiscal Plan budget includes funding for one new one deputy Town Clerk and one Human Resource coordinator. The Deputy Town Clerk position will support the existing Town Clerk and assist with PIO functions and Civic Engagement duties. The HR coordinator will assist with benefits, VRS updates and information, healthcare, onboarding new staff and all personnel issues. Funding has been provided for a full-time administrative assistant to provide office support and customer service during regular business hours and an additional financial analyst to assist with accounting and procurement.

# TOWN MANAGER'S LETTER CON'T

I would personally like to give thanks to the entire staff but specially to Lorena Haros, our Director of Strategic Planning and Data Analysis, Tangi Hall our Town Clerk & Director of Civic engagement, Raya Nickerson our Deputy Director of Public Works, and Kim Goodwin our Finance Director. These outstanding individuals, leaders in their own right, have worked tirelessly to ensure the daily operations of the Town continue to function, projects are implemented and completed, the budget is balanced, and continue to remain fiscally responsible during this time of transition as we anticipate new leadership.

It is an honor and a privilege to serve this great community.

Respectfully submitted,

A handwritten signature in black ink that reads "Jonét Prevest-White". The signature is written in a cursive, flowing style.

Jonét Prevest-White

Interim Town Manager

# HISTORY

## Virginian Settlers

By 1749, many second and third generation Virginians settled in Prince William County.

Although many continued to identify as British, few North American born Virginians traveled to Europe, and so began to view themselves as unique people within the British Empire.

While most native-born Virginians never left North America, many travelled throughout the continent. The first Virginian settlers of Prince William County came from older sections of the colony around the Chesapeake looking for cheaper land to farm. Soon many native-born Prince William farmers moved West, looking for new land and opportunities. Wealthy Virginians also travelled far for their education. William Grayson attended the College of Philadelphia while "Lighthouse" Harry Lee attended to Princeton. After graduation, Grayson traveled to England for future studies before returning to Virginia and establishing a law office in Dumfries.

Black Virginians also settled in Dumfries. Many Black Virginians continued to be enslaved, but some had the opportunity to obtain their freedom. Some Free Black Virginians were mixed race and were freed by their biological parents. During the American Revolution both sides recruited Black

Virginians. In 1775, Black loyalists travelled to Portsmouth to join Governor Dunmore's Ethiopian Regiment, seeking freedom in return for military service. Some Black Virginians joined local Patriot military units. Aaron Brister, a Free Black resident of Dumfries enlisted in the 3rd Virginia Regiment and served with the Continental Army during the 1776 campaign around New York City.



**Henry Lee II**  
Henry Lee II (1730-1797) was a member of the affluent Lee family that migrated to Northern Virginia from the Northern Neck during the early 1700s. Living outside Dumfries as a legislator before the Revolutionary War served in the Virginia House of Burgesses, in the Virginia Convention, and as a Lieutenant in the Prince William County militia.  
Courtesy Virginia Historical Society



**Dumfries Courthouse**  
After Fauquier County broke off from Prince William in 1759, a new county seat was needed. One of the most prominent settlers in Northern Virginia on the scene, Dumfries was quickly selected and new public buildings, like the Courthouse, were built.  
Courtesy Prince William County



**Cultivating Tobacco, Virginia 1798**  
This was made by Benjamin Henry Latrobe from a scene near Fredericksburg. Virginia English tobacco growing techniques produced high yields of White Virginia over other varieties from enslaved Black Virginians plant tobacco.  
Courtesy Maryland Historical Society



## Thriving Dumfries

From 1749 to the 1810s, Dumfries was a bustling, diverse community founded on tobacco.

Local land was cleared for farmland, worked by increasing numbers of free and enslaved laborers. To ensure quality control for tobacco grown in the area, inspection warehouses were established throughout the colony. Before tobacco could be shipped to Europe, the leaves had to be inspected and approved. The warehouse in Dumfries funneled much of the tobacco grown in Stafford, Prince William, and Fauquier counties to the town, and soon other industries grew to support the tobacco trade. After inspection, the hogheads of tobacco was transported down a canal leading from Dumfries down to the mouth of Quantico Creek to wharves, until picked up by ocean-going vessels in the Potomac River. Dumfries' wharves connected it with the larger Atlantic world of Europe, Africa, the Caribbean, and North America.

A 150 years after the first European explorers arrived in the area, few if any members of the Dogue tribe remained by 1749. By the time of the American Revolution, Dumfries' connection to the Atlantic world was showcased in the diversity of people who lived and worked here. Recent immigrants from Scotland, Ireland, and England met second and third generation White Virginians along

with free and enslaved Black Virginians. More enslaved people arrived at the Dumfries port from both Africa and the Caribbean. Transformed into an important area during the Revolutionary War, numerous European soldiers passed through the town in the 1770s and 1780s.

Fifty years after the Revolution and new restrictions trading with the dominant tobacco traders in the United Kingdom, Dumfries' economy slowly spiraled. Attempts to revive the town failed and many residents left the town transforming Dumfries into yet another small, rural Southern town.



**Glasgow Wharf**  
By the time Dumfries was formed the city of Glasgow, Scotland dominated the Virginia tobacco trade.  
Courtesy British Museum



**Thomas Jeffersons Chart**  
Dumfries was part of the larger Atlantic world. Virginia tobacco, grown mainly by enslaved Africans, was sold in Europe in exchange for manufactured goods.  
Courtesy Library of Congress



**Tobacco Warehouse**  
Dumfries formed around this building, the tobacco inspection warehouse. Before any tobacco could be shipped overseas, it had to be inspected here.  
Courtesy Library of Congress



**Tobacco Label, Virginia**  
In the 200 years of Virginia's existence, tobacco farming was the primary economic driver. This tobacco label from the 1700s clearly shows that enslaved Africans were integral to tobacco growth.  
Courtesy Colonial Williamsburg Foundation



# HISTORY

## Revolutionary Soldiers

The American Revolution transformed Dumfries into an important crossroads.

It exposed the residents to a large and assorted body of soldiers during the war time years. Dumfries became an important waystation for Virginia recruits travelling north to join the main Continental Army. In 1777, George Washington ordered that all arriving recruits needed to be inoculated with smallpox before joining the army. Authorities established the main inoculation center for Virginia soldiers at Dumfries, without consulting with the residents.

Large numbers of German Prisoners of War found themselves in Dumfries during the war. After the Battle of Trenton many German soldiers serving in the British Army, known as Hessians, were captured and sent to Virginia. Before being sent to Charlottesville, most of the prisoners spent considerable time in a Prisoner of War camp in Dumfries.

In 1781 Dumfries witnessed more European soldiers arriving. Intending to trap the British army at Yorktown, Washington ordered both his Continental Army and allied French Army south from New York to Virginia. The wagons for both armies, including the important siege cannons, marched overland to Yorktown. Travelling slowly on the King's Highway, the hundreds of wagons, horses, and soldiers marched through Dumfries to Yorktown.



**American Soldiers**  
The two of soldiers on the left, Arrive in 1781 by French Subalterns Jean-Baptiste-Alexandre de Kriger, Royal Debris-Pluch Regiment, and a private of the Black Battalion Regiment, and a soldier of Hessian Cavalry Regiment. The man in the red uniform is a Hessian, while the last man is a Continental militiaman.  
Courtesy: Anne S.K. Brown Military Collection, Brown University



**Courts de Rochambeau** - French general of the land forces in America reviewing the French troops.  
This British political cartoon satirizes the French contribution to the Revolutionary War. After marching past Dumfries near Yorktown, these same soldiers effectively captured the last British army in North America.  
Courtesy: Library of Congress



**Camp at Dumfries**  
In 1781 the combined American-French army marched from New England to Yorktown. A portion passed through Dumfries, which was recorded by a French officer.  
Courtesy: Library of Congress

**Die Hessian**  
The 1781 print depicts Hessian soldiers captured at the 1776 Battle of Trenton. A portion of these Prisoners of War spent time in a POW camp in Dumfries before being moved to different camps scattered throughout the colonies.  
Courtesy: Library of Congress

Courtesy of Prince William County Department of Parks, Recreation & Tourism

## "God forsaken" Dumfries

After the American Revolution new trade restrictions with Great Britain impacted trade.

American merchants could now trade directly with other European countries but could not trade directly with any of Britain's North American colonies. American trade to Canada and the Caribbean was required to cross the Atlantic to Great Britain to be sold to British middlemen.

Adding to Virginia farmer's misery was a problem of their creation. Attempting to take advantage of tobacco prices, farmers grew more tobacco to make more money. More production soon glutted the market and drove down prices. Decreasing prices, coupled with tobacco's tendency to exhaust farm fields spurred Virginians to diversify the crops grown for market.

Declining tobacco farming hurt Dumfries which built its entire economy on the leaf. Trade in Northern Virginia cemented in Alexandria. Unlike Dumfries in which products had to be shipped down Quantico Creek from the town to the wharves along the Potomac, Alexandria's merchants and docks were all concentrated in one place.

The final blow fell in 1820 when the county seat moved from Dumfries to the new community of Brentsville. By the time the Civil War occurred in the 1860s, on soldier described Dumfries as "old, God-forsaken town."



**Tobin House Photograph**  
By 1860s American taking captured the Tobin House in the 1860s. It was beyond repair at the time after the photograph was taken, the house was demolished.  
Courtesy: Library of Congress



**Smith Family Portrait**  
Captain James Smith was a farmer in Dumfries who served in Dumfries with his family. At Dumfries, coupled with the declining trade in tobacco, forced the family to move to Brentsville Virginia in 1868.  
Courtesy: Colonial Williamsburg, Washington



**Dumfries in the Civil War**  
This drawing was done in late 1862 immediately following the Battle of Dumfries. Many buildings were destroyed or damaged during the Civil War, adding to a sense of decay in the town.  
Courtesy: Library of Congress



**Tobin House Elevation**  
Elevation of the Tobin House before the Williams County used a private boat owned with the family that was used to deliver an application to the Secretary, the 1860s. Historic view of the seat is now located in Dumfries.  
Courtesy: Library of Congress



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# CURRENT DEMOGRAPHICS

	DUMFRIES*	PRINCE WILLIAM COUNTY
TOTAL POPULATION	5,679	482,204
PERSONS UNDER AGE 5	7.1%	6.8%
PERSONS UNDER 18	39.6%	26.6%
PERSONS AGE 65+	8.5%	10.8%
HISPANIC OR LATINO	38.9%	25.4%
BLACK OR AFRICAN AMERICAN	34.2%	22.1%
WHITE ALONE, NOT HISPANIC OR LATINO	21.3%	39.9%
OWNER OCCUPIED HOUSING	76%	73.9%
MEDIAN VALUE OF OWNER-OCCUPIED HOUSING	\$226,100	\$408,900
HOUSEHOLDS WITH A COMPUTER	99.2%	98.1%
HOUSEHOLDS WITH AN INTERNET SUBSCRIPTION	96.4%	95.8%
HIGH SCHOOL GRADUATE OR HIGHER	76.5%	89.6%
BACHELOR'S DEGREE OR HIGHER	23.1%	42.6%
MEDIAN HOUSEHOLD INCOME	\$71,784	\$113,831
PERSONS IN POVERTY	14.1%	6.4%

\*2020 U.S. Census Town of Dumfries Quick Facts (last referenced April, 2023)



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# TOWN COUNCIL



Derrick R. Wood  
Mayor



Monae S. Nickerson  
Vice Mayor

## COUNCIL MEMBERS



Tyrone A. Brown



Brian K. Fields



Selonia B. Miles



Shaun R. Peet



Caterina A. Peterson



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# TOWN COUNCIL





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# FINANCIAL POLICIES & GOALS

## **BASIS OF BUDGETING, ACCOUNTING & FUND STRUCTURE**

The Town of Dumfries utilizes a modified accrual basis of accounting, meaning that revenues are recognized when they become measurable and available during the year. Expenditures are generally recorded when the liability is incurred. Interest and principal on long-term debt are recognized when due. The annual operating budget and Capital Improvement Plan are adopted on an annual basis. The Town's budget is proposed and adopted in a manner consistent with Generally Accepted Accounting Principles (GAAP), legal mandates, and in accordance with Town of Dumfries financial policies adopted by Town Council on September 20, 2022.

Governments use fund accounting to demonstrate transparency in the allocation of resources. The Town's General Fund revenues are sourced from but are not limited to real estate taxes, local sales taxes, license and permits fees, Town-owned property, and intergovernmental aid. General fund revenues are used to operate general government operations through Town departments. It also funds debt service requirements and capital improvement projects.

The Town believes that sound financial management principles require that sufficient funds be retained by the Town to provide a stable financial base at all times. To retain this stable financial base, the Town maintains reserves in an Unassigned Fund Balance and a Budget Stabilization Fund. The Town uses the following categories outlined in GAAP to classify use and restrictions: Restricted, Committed, Assigned, and Unassigned. Funds should be used in the same order, please see the appendix for definitions.

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### **Balanced Budget**

By law, the Town must adopt a balanced budget meaning that the total proposed expenditures shall not exceed the total estimated available funds.

### **Structurally Balanced Budget**

Further, it is a goal of the Town to approve a structurally balanced budget in which one-time revenues are only utilized for one-time expenditures.

### **Fund Balance**

The Fiscal Year 2024 Budget does not seek to finance current operations with General Fund equity (transfers from Unassigned Fund Balance).

### **Capital Improvement Plan Budgeting & Debt Policy**

The Town of Dumfries will adhere to Capital Improvement Plan guidelines and debt issuance metrics outlined in the Town financial policies. The Town will annually prepare and adopt a minimum five-year Capital Improvement Plan to prepare and plan for upcoming capital needs and improve capital infrastructure. Please see separate Capital Improvement Plan document for a detailed list of capital improvement projects, project descriptions, and funding sources. The Town has two metrics that govern debt financing for capital improvements and equipment purchases, please see appendix.

### **Budgetary Control**

Once adopted by Council, the budget may be amended at any time during the fiscal year. The Town Manager has the authority to make transfers within individual departments during the fiscal year. Transfers between agencies and appropriations of additional revenue require Council approval. Per Town Charter, a 'Mid-Year' budget review is presented to the Council in February, each year.

### **Debt Policy**

Considerations for the Town Debt Policy include but are not limited to; Pay-As-You-Go (cash) CIP funding, total debt to assessed taxable valuation, debt service as a percentage of total revenue, debt terms and debt payout. The Town may obtain debt through a variety of methods including, but not limited to: stand-alone issuance via the public markets, state pooled loan programs, loans obtained directly from banks, U.S.D.A. or other funding mechanism as they may be available to local governments.



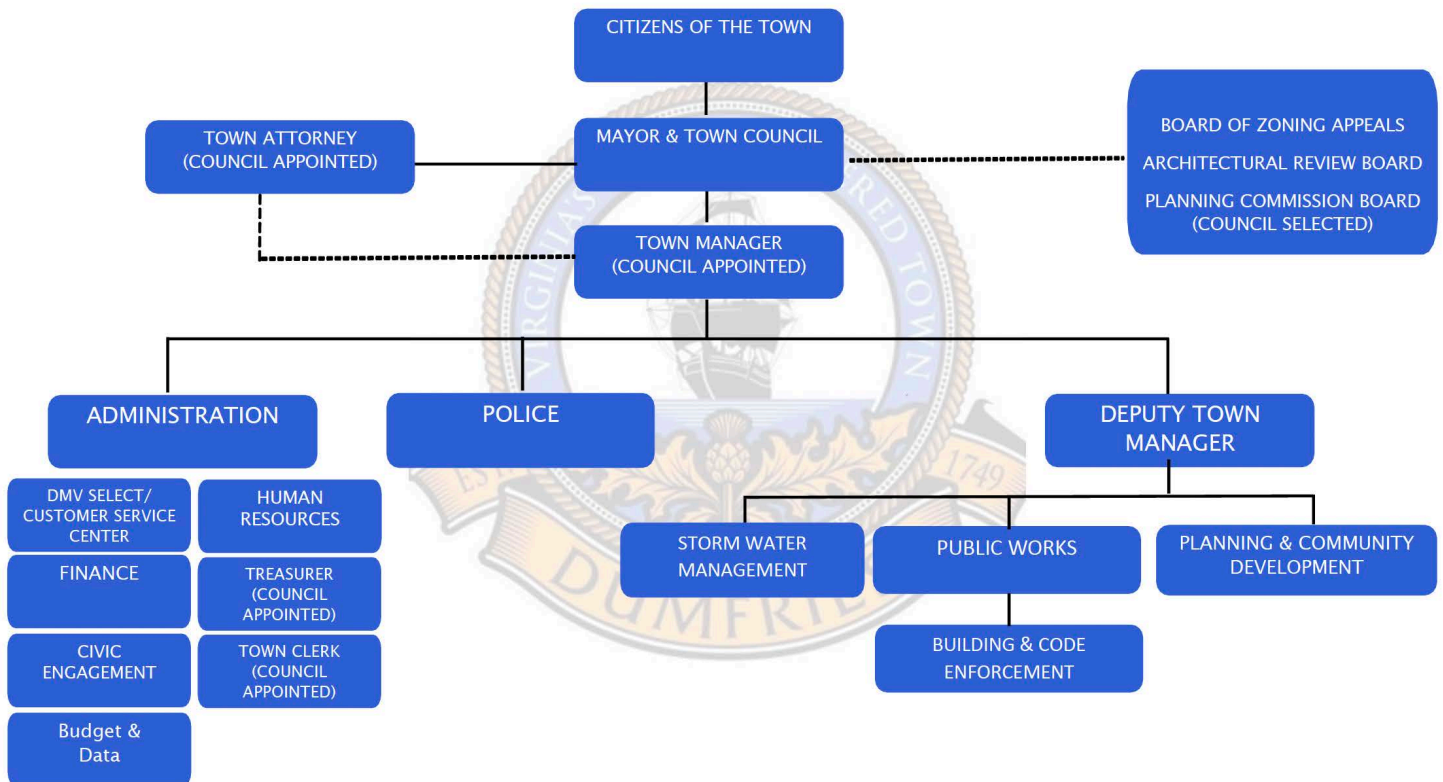
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# ORGANIZATIONAL CHART

## TOWN OF DUMFRIES

### FY24 Organizational Chart





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# BUDGET PROCESS

## **Strategic Management and Performance Based Budgeting**

Throughout the country, performance-based budget models have proven successful in improving local governance. This process begins with local leaders identifying the outcomes which the community values the most and prioritizing funding to achieve them. Performance metrics are established and used to measure success to ensure that organizations make the best use of finite resources. Community engagement is a critical aspect of this cyclical process.

To establish a foundation for performance-based budgeting, in 2018, the Town Manager and the Executive Team reviewed the Town's 2030 Vision Plan, the 2014 Comprehensive Plan and all legal mandates to establish areas of focus. Significant public engagement has occurred as various projects and development has been completed. The public feedback reinforced the themes of the Town's existing Focus Areas. All budgetary considerations for Fiscal Year 2024 were developed in alignment with the established Focus Areas.

## **Economic Vitality**

Inclusive of Planning and Zoning services, economic and community development, parks and green space, arts and culture, tourism, historic, cultural and natural resources, and inclusive communities.

## **Public Safety**

Inclusive of law enforcement, emergency management, public right-of-way, and public facilities.

## **Sustainability & Infrastructure**

Inclusive of transportation services, stormwater management, and natural environment.

## **Well-Managed Government**

Inclusive of sound fiscal management, internal controls, human capital investments, policies and procedures, transparency, and leadership.

## **Long Range Financial Outlook**

Looking forward the town continues to target strategic development projects that will strengthen and diversify existing revenue streams while also creating new opportunities for revenue growth. The town is currently working with financial advisors to pursue municipal bond ratings.



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# BUDGET PROCESS

## TOWN WIDE PERFORMANCE MEASURES

Goal	FY21 Target/Result	FY22 Target/Result	FY23 Target/Result	FY24 Target/Result
<b>ADMINISTRATION</b>				
<b>Submit Comprehensive Annual Financial Report by statutory deadline</b>	YES/YES	YES/NO	YES/NO	YES/TBD
<b>Receive GFOA Distinguished Budget Presentation Award</b>	YES/YES	YES/YES	YES/YES	YES/TBD
Receive Popular Annual Financial Reporting Award	N/A	N/A	N/A	YES/TBD
Obtain Municipal Bond Ratings	N/A	N/A	N/A	YES/TBD
<b>Achieve 98% Collection Rate for Real Estate Taxes</b>	98%/98%	98%/98%	98%/TBD	98%/TBD
<b>Create and establish financial policies related to Unassigned Fund Balance, Rainy Day Fund, and Debt</b>	Submitted and adopted by Town Council by March 30, 2021/ NO	Submitted and adopted by Town Council by March 30, 2022/ NO	Submitted and adopted by Town Council by March 30, 2023/ YES	Submitted and adopted by Town Council by March 30, 2024/ TBD
<b>Improve Average Customer Service Total Transaction Time</b>	N/A	7 Minutes/YES	7 Minutes/YES	7 Minutes/TBD
<b>Improve Accounts Payable Processing Time</b>	N/A	All payments will be processed within 21 days /NO	All payments will be processed within 21 days /YES	All payments will be processed within 21 days /TBD
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>				
<b>Achieve Average Zoning Application Review Time</b>	N/A	14 days/ YES	14 days/ YES	14 days/ TBD
<b>Achieve Average Land Use Application Review Time</b>	N/A	14 days/YES	14 days/ YES	14 days/ TBD

\*Not Applicable (N/A) - Data or reporting not available

\*To Be Determined (TBD) - Anticipating result

# BUDGET PROCESS CON'T

<b>TOWN WIDE PERFORMANCE MEASURES</b>				
<b>Goal</b>	<b>FY21 Target/Result</b>	<b>FY22 Target/Result</b>	<b>FY23 Target/Result</b>	<b>FY24 Target/Result</b>
<b>PLANNING &amp; COMMUNITY DEVELOPMENT</b>				
<b>Achieve Average Zoning Application Review Time</b>	N/A	14 days/ YES	14 days/ YES	14 days/ TBD
<b>Achieve Average Land Use Application Review Time</b>	N/A	14 days/YES	14 days/ YES	14 days/ TBD
<b>POLICE</b>				
<b>Host Regular Community Educational Workshops</b>	N/A	1 per month	1 per month	1 per month
<b>Reduce property crime rate by 5% (Assessed Annually)</b>	N/A	TBD	TBD	TBD
<b>Reduce violent crime rate by 5% (Assessed Annually)</b>	N/A	TBD	TBD	TBD
<b>Complete Policy Manual</b>	N/A	N/A	N/A	YES/TBD
<b>Achieve Full Accreditation</b>	N/A	N/A	N/A	YES/TBD
<b>PUBLIC WORKS</b>				
<b>Achieve Average Permit Approval Time</b>	N/A	14 days/YES	14 days/ YES	14 days/ TBD
<b>Increase Inspections on Public BMPs (Assessed Annually)</b>	N/A	100% Public Inspections/YES	100% Public Inspections/YES	100% Public Inspections/YES

\*Not Applicable (N/A) - Data or reporting not available

\*To Be Determined (TBD) - Anticipating result

# BUDGET CALENDAR

Action	Statute	Timeline	Details
<p>Time for preparation and approval of budget; contents</p> <p>Submission of balanced budget to Council by Town Manager</p>	<p>Va. Code § 15.2-2506</p> <p>Town Charter Section 6:02</p>	<p>January - April</p> <p>April 1st</p>	<p>All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency.</p> <p>The Town Manager shall be responsible for the annual preparation of the proposed Town budget and budget message to the Town Council by April 15 and publication thereof.</p>
Budget Message	Town Charter Section 6:03	April 1st	Shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the town for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures, and revenues together with the reasons for such changes, summarize the town's debt position and include such other material as is desirable.
Publication of Budget and Financial Information	Va. Code § 15.2-2506	April	A brief synopsis of the budget which, except in the case of the school division budget, shall before informative and fiscal planning purposes only, shall be published once in a newspaper having general circulation in the locality affected, and notice given of one or more public hearings, at least seven days prior to the date set for hearing, at which any citizen of the locality shall have the right to attend and state his views thereon.
Introduction of Budget Ordinances	Va. Code §15.2-1427	April-May	Furthermore, a descriptive notice of the intention to adopt the budget ordinance must be published at least once a week for two successive weeks prior to the public hearing and with at least seven days elapsing between the advertisements.

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# BUDGET CALENDAR

Action	Statute	Timeline	Details
Tax Rates Deliberation	VA Code Section 58.1-3007	April -May	Before any local tax levy shall be increased in any county, city, town, or district, such proposed increase shall be published in a newspaper having general circulation in the locality affected at least seven days before the increased levy is made and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase
Council action on budget	Town Charter Section 6:05	April-June	<p>Notice and hearing. The council shall publish in one or more local newspapers the general summary of the budget and a notice stating:</p> <ul style="list-style-type: none"> <li>(1) The times and places where copies of the message and budget are available for inspection by the public, and</li> <li>(2) The time and place, not less than two weeks after such publication, for a public hearing on the budget.</li> </ul> <ul style="list-style-type: none"> <li>(a) Amendment before adoption. After the public hearing, the council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated available funds.</li> <li>(b) Adoption. The council shall adopt the budget before the first day of the fiscal year for which adopted. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated and shall constitute a levy of the property tax therein proposed.</li> </ul>



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# FUND BALANCE

## SUMMARY OF REVENUE, APPROPRIATIONS & FUND BALANCE

	<b>FY 22 ADOPTED</b>	<b>FY 22 ACTUAL</b>
<b>Estimated Beginning Fund Balance</b>	\$4,157,216	\$4,157,216
<b>Total General Fund Revenue</b>	\$5,879,387	\$9,505,256
<b>Less</b>		
<b>Less General Fund Appropriations</b>	\$5,854,387	\$8,384,059
<b>Appropriation To Increase Fund Balance</b>	N/A	N/A
<b>Excess of Revenues Over Expenditures</b>	\$25,000	\$1,121,197
<b>Other Financing Sources (Uses)</b>	(\$25,000)	\$94,876
<b>Excess of Revenues &amp; Other Financing Sources Over Expenditures and Other Financing Uses</b>	-	\$1,216,073
<b>Estimated Ending Fund Balance</b>	\$4,157,216	\$5,373,289



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# DEBT SERVICE

From time to time, the Town borrows money to support certain investments through the issuance of bonds. This agency reflects the General Fund payments used as the primary funding source for long-term debt payments. The Town's legal debt limit is governed by Article VII, Section 10 of the Virginia Constitution, which states in part, that the Town's General Obligation indebtedness shall not exceed 10% of the Assessed Valuation of Taxable Real Property. Based on assessed values, the Town's legal debt limit is \$48.2 million. The Town's outstanding debt is 8.3 million dollars. The Town does not currently have a bond rating.

## Revenue Bonds

\$1,615,000 in Revenue Refunding Bonds (2010 VRA) were issued in May 2010, maturing annually in installments ranging from \$15,000 to \$135,000 and interest ranging from 2.2% to 4.7% through October 1, 2026; payable semi-annually.

\$2,875,400 in IDA Revenue Bonds (VML 2010K (2020 Refunded)) were refunding in May 2020, due in annual installments ranging from \$27,000 to \$170,000 and an interest rate of 2.8% through June 30, 2041; payable semi-annually.

\$485,000 in Revenue Refunding Bonds (2012 Refunding of 2003A) were issued in July 2012, maturing annually in installments ranging from \$5,000 to \$45,000 and interest ranging from 3% to 5.0% through October 1, 2027; payable semi-annually.

## General Obligation Bonds

A General Obligation Public Improvement Bond in the amount of \$1,850,000 was issued in April 2018, maturing annually in installments ranging from \$30,000 to \$100,000 and interest ranging from 3.625% to 5.125% through April 1, 2048; payable semi-annually.

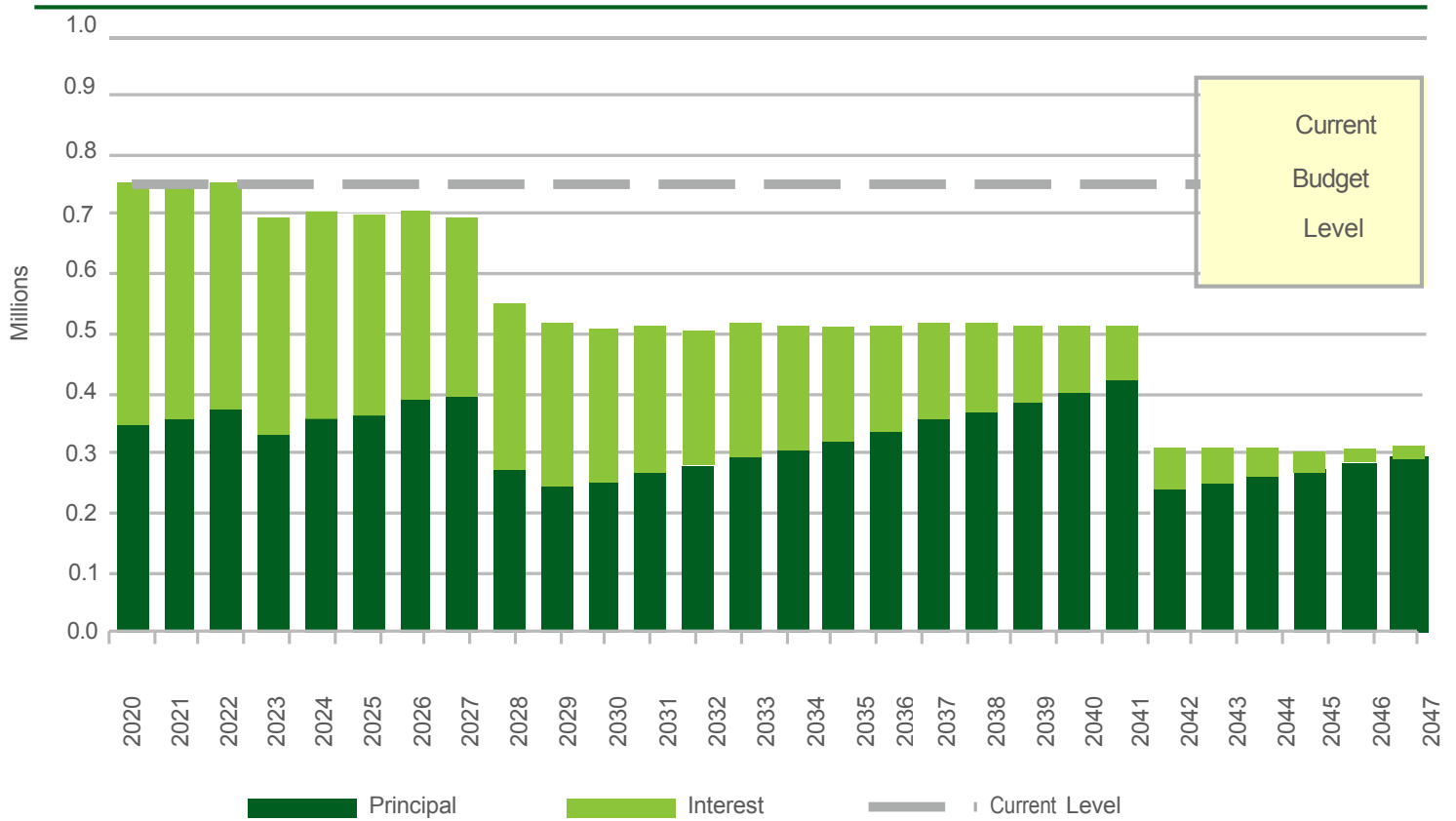
A General Obligation Public Improvement Bond in the amount of \$3,610,000 was issued in April 2018, maturing annually in installments ranging from \$70,000 to \$205,000 and interest ranging from 2.3% to 4.19% through April 1, 2048; payable semi-annually.

The aforementioned General Obligation bonds were issued to acquire the Town Municipal Building.

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Debt Service</b>	349,942	354,432	354,098	358,454
<b>Town Municipal Building</b>	312,347	313,424	309,295	314,854
<b>Total</b>	<b>\$662,289</b>	<b>\$667,856</b>	<b>\$663,393</b>	<b>\$673,308</b>

# DEBT SERVICE

## Total Existing Debt Service



# AMORTIZATION

## VRA 2003A (\*2012 B Refunded)

FISCAL YEAR	PRINCIPAL \$	INTEREST \$	TOTAL DEBT SERVICE \$
2024	40,000	8,581	48,581
2025	40,000	6,606	46,606
2026	45,000	4,578	49,578
2027	40,000	2,600	42,600
2028	40,000	850	40,850

## VML Series 2010K (\*2020 Refunded)

FISCAL YEAR	PRINCIPAL \$	INTEREST \$	TOTAL DEBT SERVICE \$
2024	107,000	67,592	174,592
2025	106,000	64,596	170,596
2026	110,000	61,628	171,628
2027	114,000	58,548	172,548
2028	117,000	55,356	172,356
2029	121,000	52,080	173,080
2030	124,000	48,692	172,692
2031	126,000	45,220	171,220
2032	129,000	41,692	170,692
2033	136,000	38,080	174,080
2034	138,000	34,272	172,272
2035	145,000	30,408	175,408
2036	146,000	26,348	172,348
2037	152,000	22,260	174,260
2038	157,000	18,004	175,004
2039	157,000	13,608	170,608
2040	162,000	9,212	171,212
2041	167,000	4,676	171,676

## 2002 A (VRA 2010 Refunded)

FISCAL YEAR	PRINCIPAL \$	INTEREST \$	TOTAL DEBT SERVICE \$
2024	115,000	20,281	135,281
2025	125,000	14,959	139,959
2026	130,000	9,250	139,250
2027	135,000	3,122	138,122

# AMORTIZATION

## VRA 2018A GO– Tax-Exempt

FISCAL YEAR	PRINCIPAL \$	INTEREST \$	TOTAL DEBT SERVICE \$
2024	40,000	65,931	105,931
2025	40,000	63,881	103,881
2026	45,000	61,703	106,703
2027	45,000	59,397	104,397
2028	50,000	56,963	106,963
2029	50,000	54,400	104,400
2030	50,000	51,888	101,888
2031	55,000	49,297	104,297
2032	55,000	47,078	102,078
2033	60,000	45,056	105,056
2034	60,000	42,919	102,919
2035	60,000	35,772	95,772
2036	65,000	38,316	103,316
2037	65,000	35,766	100,766
2038	70,000	33,131	103,131
2039	75,000	30,278	105,278
2040	75,000	27,447	102,447
2041	80,000	24,650	104,650
2042	80,000	21,750	101,750
2043	85,000	18,759	103,759
2044	90,000	15,588	105,588
2045	90,000	12,325	102,325
2046	95,000	8,972	103,972
2047	100,000	5,438	105,438
2048	100,000	1,813	101,813



# AMORITIZATION

## VRA 2018A-TAXABLE

FISCAL YEAR	PRINCIPAL \$	INTEREST \$	TOTAL DEBT SERVICE \$
2024	80,000	128,923	208,923
2025	80,000	126,246	206,246
2026	85,000	123,419	208,419
2027	85,000	120,445	205,445
2028	90,000	117,319	207,319
2029	95,000	113,923	208,923
2030	95,000	110,343	205,343
2031	100,000	106,567	206,567
2032	105,000	102,520	207,520
2033	110,000	98,221	208,221
2034	115,000	93,664	208,664
2035	120,000	88,867	208,867
2036	125,000	83,859	208,859
2037	130,000	78,649	208,649



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# FEE SCHEDULE

TAXES AND FEES	FY23 BUDGET	FY24 BUDGET
Real Estate Taxes (per \$100 of assessed value)	0.1899	0.1899
Business License – Contractor/Construction	\$50.00 or .092 per \$100, whichever is greater	\$50.00 or .092 per \$100, whichever is greater
Business License – Retail Sales/ Restaurant	\$50.00 or .125 per \$100, whichever is greater	\$50.00 or .125 per \$100, whichever is greater
Business License -Financial/ Real Estate/Professional Services	\$50.00 or .29 per \$100, whichever is greater	\$50.00 or .29 per \$100, whichever is greater
Business License– Repair/ Personal/Business Service	\$50.00 or .18 per \$100, whichever is greater	\$50.00 or .18 per \$100, whichever is greater
Business License – Government Contractor receiving identifiable Federal Appropriations for R&D as defined in FAR 31.205-18(a)	\$100.00 or .03 per \$100, whichever is greater	\$100.00 or .03 per \$100, whichever is greater
Cigarette Tax	0.75 per (20 cigarette) pack	0.75 per (20 cigarette) pack
Communications Sales Tax (State rate; locality only received allocated share)	5.0% of gross receipts	5.0% of gross receipts
Meals Tax	4.0% of gross receipts	4.0% of gross receipts

[Codified Schedule of Fees](#)



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# FY24 BUDGET

REVENUES		EXPENDITURES	
Real Estate Taxes	\$1,380,000	Governing Body	\$223,636
Local Taxes	\$7,133,316	Administration	\$4,703,821
Permit, Privileges and Regulatory Licenses & Fees	\$753,400	Police Department	\$2,828,538
Revenues from Other Governmental Entities	\$623,320	Community Development	\$618,787
Fines & Forfeitures	\$45,000	Public Works	\$1,266,384
Revenues from Town Owned Property	\$700,000	Stormwater Management	\$193,150
Revenues from Use of Money	\$8,000	Boards/Commissions	\$18,500
Miscellaneous Revenues	\$500	Debt Service	\$673,308
Stormwater	\$175,000	Municipal Building	\$292,412
Total	\$10,818,536	Total	\$10,818,536



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# REVENUES

## ESTIMATED REVENUES BY FUND TYPE (ALL FUNDS)

Line Item	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>REAL ESTATE TAXES</b>				
<b>Real Estate Taxes - Current</b>	945,762	572,117	1,200,000	1,300,000
<b>Real Estate Taxes - Delinquent</b>	-	21,670	50,000	50,000
<b>Real Estate Taxes - Public Service</b>	13,295	13,636	30,000	30,000
<b>Real Estate Taxes - Penalty</b>	9,370	9,144	-	-
<b>Real Estate Taxes - Interest</b>	30,695	61,848	-	-
<b>Total Real Estate Taxes</b>	<b>\$999,122</b>	<b>\$678,415</b>	<b>\$1,280,000</b>	<b>\$1,380,000</b>
<b>OTHER LOCAL TAXES</b>				
<b>Sales Taxes</b>	487,805	589,841	725,000	725,000
<b>Rental Tax</b>	61,232	101,439	90,000	125,000
<b>Gaming Tax</b>	221,095	843,559	1,000,000	3,600,000
<b>Utility Taxes - Electric/Phone</b>	189,788	203,914	170,000	195,000
<b>Bank Stock Tax</b>	36,176	38,682	36,176	36,176
<b>Transient Tax</b>	132,055	126,691	60,000	100,000
<b>2% Regional Transient Occupancy Tax</b>	26,270	37,203	20,000	20,000
<b>Meals Tax</b>	748,965	875,909	875,000	2,000,000
<b>Telecommunications Tax</b>	142,136	133,445	142,140	142,140
<b>Cigarette Tax</b>	178,715	169,221	200,000	190,000
<b>Total Other Local Taxes</b>	<b>\$2,224,816</b>	<b>\$3,119,904</b>	<b>\$3,318,316</b>	<b>\$7,133,316</b>

# REVENUES

Line Item	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>PERMITS, PRIVILEGES, &amp; REGULATORY LICENSES AND FEES</b>				
Right of Way Use Fee	30,320	35,940	50,000	39,000
Business License - Contractor	58,958	73,745	75,000	75,000
Business License - Retail Sales/Restaurant	200,159	131,933	100,000	125,000
Business License - Financial/Real Estate/Prof	49,340	62,983	30,000	40,000
Business License - Repair/Business	189,570	168,092	110,000	110,000
Business License, Wholesale, Other	13,632	9,020	20,000	15,000
Franchise License	491,387	-	28,400	28,400
Vehicle License Fee	33,243	27,805	-	-
Building Permits & Fees	169,432	543,204	150,000	150,000
Planning-Zoning Fees	100	37,308	70,000	70,000
Landfill Host Fees	267,325	309,795	-	-
Short Term Rental Registration Fee	-	-	1,500	1,000
Community Center Fees	400	550	-	-
Special Event Revenue	-	3,690	100,000	100,000
<b>Total Permit, Privileges, and Regulatory Licenses and Fees</b>	<b>\$1,503,866</b>	<b>\$1,404,065</b>	<b>\$734,900</b>	<b>\$753,400</b>
<b>REVENUES FROM OTHER GOVERNMENTAL ENTITIES</b>				
MVC Rolling Stock Tax	16	-	20	20
DMV Select Revenue	29,284	111,260	72,000	125,000
Street/Highway Maintenance (VDOT LAD Urban)	277,450	282,239	279,074	281,069
Police Aid	126,187	150,116	150,101	150,101
DEQ Litter Prevention/Recycling Grant	13,307	10,920	12,000	24,130
DMV Grants	12,939	9,477	20,000	20,000
Coronavirus Aid, Relief, and Economic Security (CARES) Act	831,768	-	-	-
American Rescue Plan Act (ARPA)	-	3,072,087	450,000	-

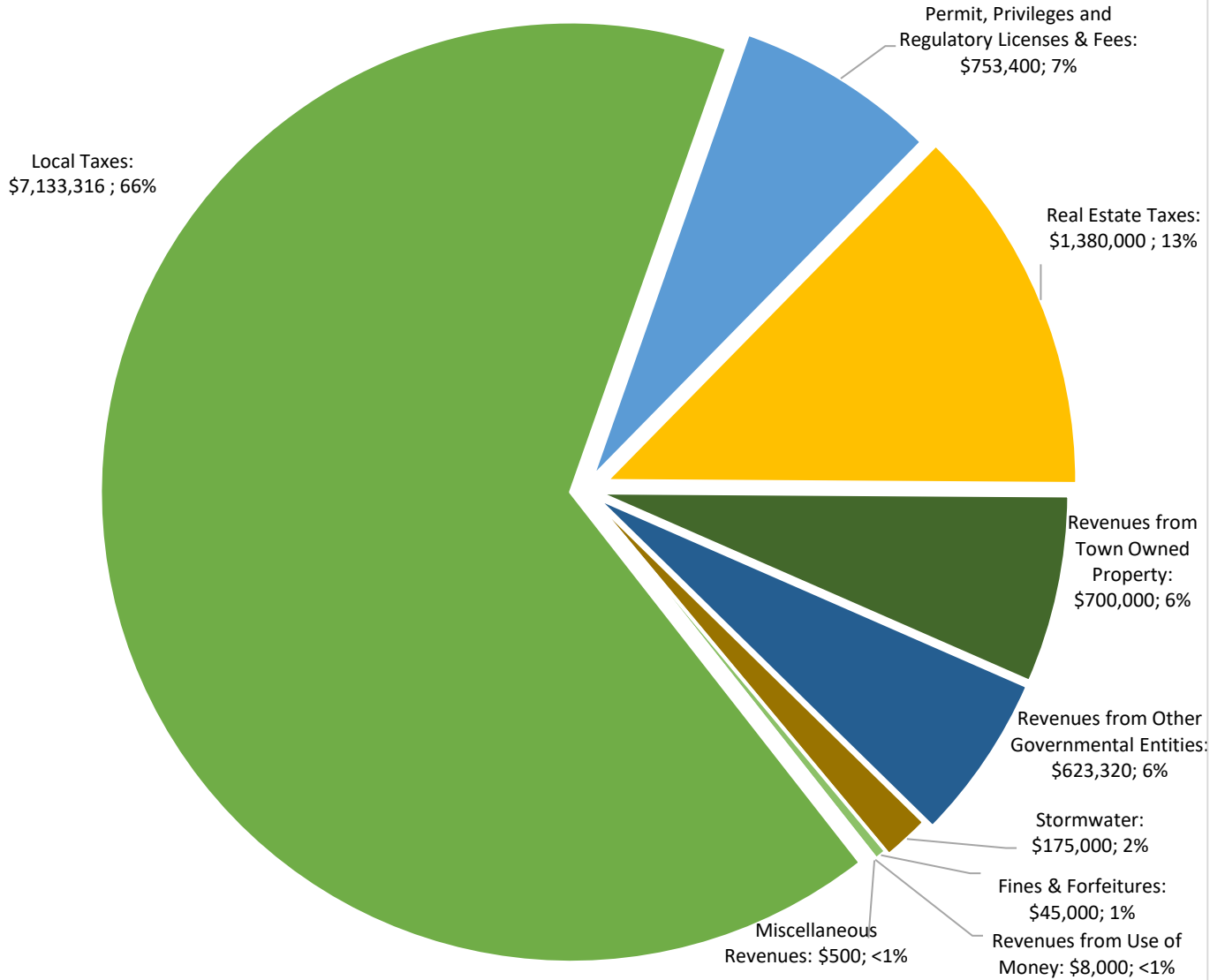


# REVENUES

Line Item	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
VML Risk Management Grant	-	-	2,000	2,000
VHDA Community Impact Grant	10,000	-	-	-
Fire Fund Program	18,906	20,080	20,080	21,000
<b>Total Revenues from Other Governmental Entities</b>	<b>\$1,319,857</b>	<b>\$3,656,179</b>	<b>\$1,005,275</b>	<b>\$623,320</b>
<b>FINES &amp; FORFEITURES</b>				
Court Fines/Forfeitures	63,606	35,380	75,000	45,000
<b>Total Fines &amp; Forfeitures</b>	<b>\$63,606</b>	<b>\$35,380</b>	<b>\$75,000</b>	<b>\$45,000</b>
<b>REVENUES FROM TOWN OWNED PROPERTY</b>				
Municipal Complex Revenue	312,347	689,557	601,707	700,000
<b>Total Revenues from Town Owned Property</b>	<b>\$312,347</b>	<b>\$689,557</b>	<b>\$601,707</b>	<b>\$700,000</b>
<b>REVENUES FROM USE OF MONEY</b>				
Interest	630	268	8,000	8,000
<b>Total Revenues from Use of Money</b>	<b>\$630</b>	<b>\$268</b>	<b>\$8,000</b>	<b>\$8,000</b>
<b>MISCELLANEOUS REVENUES</b>				
FOIA, Reports, and Miscellaneous Revenue	6,237	1,177	2,500	500
K-9 Unit	-	-	-	-
<b>Total Miscellaneous Revenues</b>	<b>\$6,237</b>	<b>\$1,177</b>	<b>\$2,500</b>	<b>\$500</b>
<b>STORMWATER MANAGEMENT REVENUE</b>				
Stormwater Management Fee	143,343	61,746	175,000	175,000
<b>Total Stormwater Management Revenue</b>	<b>\$143,343</b>	<b>\$61,746</b>	<b>\$175,000</b>	<b>\$175,000</b>
<b>GRAND TOTAL GENERAL FUND REVENUE</b>	<b>\$6,575,126</b>	<b>\$9,646,691</b>	<b>\$7,200,698</b>	<b>\$10,818,536</b>

# REVENUES

FY 24 REVENUES TOTAL \$10,818,536



# REVENUES

## Percentage Change Table

	<b>FY2023 ADOPTED</b>	<b>FY2024 PROPOSED</b>	<b>% Change +/-</b>
Real Estate Taxes - Current	1,200,000	1,300,000	8%
Real Estate Taxes - Delinquent	50,000	50,000	0%
Real Estate Taxes - Public Service	30,000	30,000	0%
Real Estate Taxes - Penalty	-	-	N/A
Real Estate Taxes - Interest	-	-	N/A
<b>R/E Tax Total</b>	<b>\$1,280,000</b>	<b>\$1,380,000</b>	<b>7%</b>
Sales Taxes	725,000	725,000	0%
Rental Tax	90,000	125,000	39%
Gaming Tax	1,000,000	3,600,000	260%
Utility Taxes - Electric/Phone	170,000	195,000	15%
Telecommunications Tax	142,140	142,140	0%
Bank Stock Tax	36,176	36,176	0%
Transient Tax	60,000	100,000	67%
2% Regional Transient Occupancy Tax	20,000	20,000	0%
Meals Tax	875,000	2,000,000	129%
Cigarette Tax	200,000	190,000	-5%
<b>Local Tax Total</b>	<b>\$3,318,316</b>	<b>\$7,133,316</b>	<b>115%</b>
Right of Way Use Fee	50,000	39,000	-22%
Business License - Contractor	75,000	75,000	0%
Business License - Retail Sales	100,000	125,000	25%
Business License - Financial/Real Estate/Prof	30,000	40,000	33%
Business License - Repair/Business	110,000	110,000	0%
Business License, Wholesale, Other	20,000	15,000	-25%
Short Term Rental Registration Fee	1,500	1,000	-33%
Franchise License	28,400	28,400	0%
Vehicle License Fee	-	-	N/A
Building Permits & Fees	150,000	150,000	0%
Planning-Zoning Fees	70,000	70,000	0%
Landfill Host Fees	-	-	N/A
Community Center Fees	-	-	N/A
Event Revenue	100,000	100,000	0%
<b>Permits, Privileges, Regulatory Total</b>	<b>\$734,900</b>	<b>\$753,400</b>	<b>2.5%</b>

# REVENUES

## Percentage Change Table

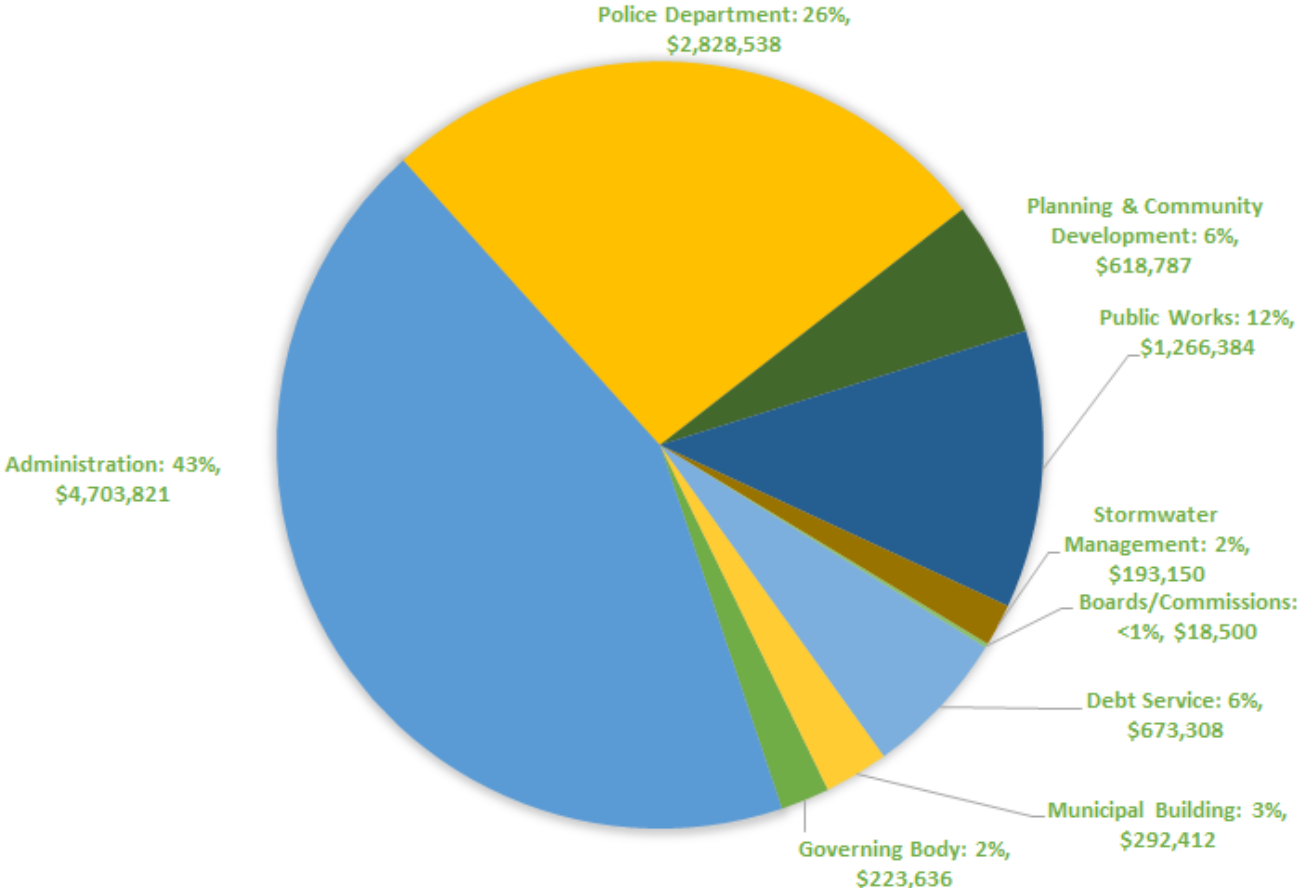
	FY2023 ADOPTED	FY2024 PROPOSED	% Change +/-
MVC Rolling Stock Tax	20	20	0%
DMV Select Revenue	72,000	125,000	74%
VDOT LAD Urban Maintenance Program	279,074	281,069	0.7%
Coronavirus Aid, Relief, and Economic Security (CARES) Act	-	-	N/A
American Rescue Plan Act (ARPA)	450,000	-	-100%
Police Aid	150,101	150,101	0%
DEQ Litter Grants	12,000	24,130	101%
DMV Grants	20,000	20,000	0%
VML Risk Management Grant	2,000	2,000	0%
Fire Fund Program	20,080	21,000	5%
<b>Other Gov Total</b>	<b>\$1,005,275</b>	<b>\$623,320</b>	<b>-38%</b>
Court Fines/Forfeitures	75,000	45,000	-40%
<b>Fines/For Total</b>	<b>\$75,000</b>	<b>\$45,000</b>	<b>-40%</b>
Proceeds from Sale of Property	-	-	N/A
Municipal Complex Revenue	601,707	700,000	16%
<b>Town Prop Total</b>	<b>\$601,707</b>	<b>\$700,000</b>	<b>16%</b>
Interest	8,000	\$8,000	0%
<b>Use of Money Total</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>0%</b>
Miscellaneous/FOIA	2,500	500	-80%
K-9 Unit	-	-	N/A
<b>Miscellaneous Total</b>	<b>\$2,500</b>	<b>\$500</b>	<b>-80%</b>
Stormwater Management	175,000	175,000	0%
<b>Stormwater Total</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>0%</b>
<b>Revenues Total</b>	<b>\$7,200,698</b>	<b>\$10,818,536</b>	<b>50%</b>

# EXPENDITURES

	<b>FY21 Actual</b>	<b>FY22 Adopted</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Governing Body</b>	76,461	164,615	202,636	223,636
<b>Administration</b>	2,701,984	4,112,568	2,471,853	4,703,821
<b>Police</b>	790,262	1,272,876	1,744,872	2,828,538
<b>Planning &amp; Community Development</b>	323,342	427,876	419,106	618,787
<b>Public Works</b>	688,507	735,268	1,213,338	1,266,384
<b>Stormwater Management</b>	152,063	167,039	175,588	193,150
<b>Boards/ Commissions</b>	6,100	6,600	17,500	18,500
<b>Debt Service</b>	662,289	667,856	663,393	673,308
<b>Municipal Building</b>	-	296,586	292,412	292,412
<b>Total</b>	<b>\$5,401,009</b>	<b>\$7,851,284</b>	<b>\$7,200,698</b>	<b>\$10,818,536</b>

# EXPENDITURES

## FY 24 EXPENDITURES TOTAL \$10,818,536



# EXPENDITURES

## Percentage Change Table

	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>	<b>% Change +/-</b>
<b>Governing Body</b>	202,636	223,636	10%
<b>Administration</b>	2,471,853	4,703,821	90%
<b>Police</b>	1,744,872	2,828,538	62%
<b>Planning &amp; Community Development</b>	419,106	618,787	48%
<b>Public Works</b>	1,213,338	1,266,384	4%
<b>Stormwater Management</b>	175,588	193,150	10%
<b>Boards/ Commissions</b>	17,500	18,500	6%
<b>Debt Service</b>	663,393	673,308	1%
<b>Municipal Building</b>	292,412	292,412	0%
<b>Total</b>	<b>\$7,200,698</b>	<b>\$10,818,536</b>	<b>50%</b>



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# DEPARTMENT BUDGETS



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# ADMINISTRATION

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>	1,071,660	1,378,573	1,753,953	2,506,821
<b>Operating</b>	786,049	365,060	717,900	2,197,000
<b>Total</b>	<b>\$1,857,709</b>	<b>\$1,743,633</b>	<b>\$2,471,853</b>	<b>\$4,703,821</b>
<b>FTE Counts</b>	9.0	9.0	11	16

## Department Description

This agency includes the senior level-management staff with broad oversight and management functions, including the Town Manager, Town Attorney, Director of Finance and Town Clerk. Key functions include financial services, legal services, customer service, management services, and special events.

## Mission

To establish and maintain an environment that is representative of well-managed government.

## Budget Highlights

- Funding to support 3% Market Rate adjustments for personnel
- Funding to support 100% employer funded healthcare for employees and families (except stormwater)
- Funding to support five additional admin positions: Deputy Town Clerk, Human Resource Coordinator, Administrative Analyst, Deputy Town Manager and Accountant
- Funding for Charter Day, Lobbying Services, Classification Compensation Study

## Performance Measures

<b>Submit Comprehensive Annual Financial Report by statutory deadline</b>	YES/YES	YES/NO	YES/NO	YES/TBD
<b>Receive GFOA Distinguished Budget Presentation Award</b>	YES/YES	YES/YES	YES/YES	YES/TBD
Receive Popular Annual Financial Reporting Award	N/A	N/A	N/A	YES/TBD
Obtain Municipal Bond Ratings	N/A	N/A	N/A	YES/TBD
<b>Achieve 98% Collection Rate for Real Estate Taxes</b>	98%/98%	98%/98%	98%/TBD	98%/TBD
<b>Create and establish financial policies related to Unassigned Fund Balance, Rainy Day Fund, and Debt</b>	Submitted and adopted by Town Council by March 30, 2021/ NO	Submitted and adopted by Town Council by March 30, 2022/ NO	Submitted and adopted by Town Council by March 30, 2023/ YES	Submitted and adopted by Town Council by March 30, 2024/ TBD
<b>Improve Average Customer Service Total Transaction Time</b>	N/A	7 Minutes/YES	7 Minutes/YES	7 Minutes/TBD
<b>Improve Accounts Payable Processing Time</b>	N/A	All payments will be processed within 21 days /NO	All payments will be processed within 21 days /YES	All payments will be processed within 21 days /TBD

# ADMINISTRATION

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Personnel</b>				
<b>Full-Time Permanent</b>	575,382	803,187	1,027,269	1,437,945
<b>Payroll Taxes</b>	50,988	54,622	87,184	151,618
<b>Workman Comp/ Liability Insurance</b>	101,230	110,308	110,500	125,000
<b>Virginia Unemployment Tax</b>	300	11,141	4,000	4,000
<b>Retirement Contribution</b>	24,492	73,023	75,000	100,742
<b>Health Care Benefits</b>	319,268	326,292	450,000	687,516
<b>Operating</b>				
<b>Performance Management</b>	13,242	1,950	30,000	30,000
<b>Travel/Training</b>	6,845	14,643	72,000	72,000
<b>Dues/Subscriptions</b>	5,743	5,814	5,600	8,000
<b>Independent Auditor</b>	30,300	39,550	30,300	32,000
<b>Office Supplies</b>	11,256	8,901	10,000	20,000
<b>Ads/Notices</b>	3,020	4,410	5,000	15,000
<b>Ordinance Review</b>	550	225	3,000	3,000
<b>Community/Partner Grant Program</b>	-	-	25,000	32,000
<b>Intern/Summer Youth Enrichment Program</b>	-	-	5,000	20,000
<b>Office of Civic Engagement (formerly Events &amp; Recognition)</b>	465	88,123	125,000	400,000
<b>Utilities</b>	22,549	29,956	37,000	130,000
<b>2% Regional Transient Occupancy Tax</b>	36,023	-	20,000	20,000
<b>IT Contracts</b>	201,085	171,488	200,000	80,000
<b>Equipment &amp; Repairs</b>	-	-	-	60,000

# ADMINISTRATION

	Actual	Actual	Adopted	Proposed
<b>Operating</b>				
<b>Financial Advisory Services</b>	-	-	-	150,000
<b>Legal Services</b>	-	-	-	200,000
<b>Lobbying Services</b>	-	-	-	70,000
<b>Classification Compensation Study</b>	-	-	-	100,000
<b>PAYGO Transfer to CIP</b>	454,971	-	150,000	755,000
<b>Total</b>	<b>\$1,857,709</b>	<b>\$1,743,633</b>	<b>\$2,471,853</b>	<b>\$4,703,821</b>

# BOARDS AND COMMISSIONS

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Personnel</b>	4,600	6,600	15,000	15,000
<b>Operating</b>	1,500	-	2,500	3,500
<b>Total</b>	<b>\$6,100</b>	<b>\$6,600</b>	<b>\$17,500</b>	<b>\$18,500</b>

## Department Description

Boards and Commissions include the Planning Commission (PC), Board of Zoning Appeals (BZA) and the Architectural Review Board (ARB).

The Planning Commission advises the Town Council regarding the orderly development of the Town and its environs. They are responsible for preparing the Comprehensive Plan and the Capital Improvement Plan for the Town to be adopted by the Council. The BZA hears and decides on applications for variances and appeals from any order, requirement, decision, or determination made by the Zoning Administrator in the administration or enforcement of the Town Zoning Code. The ARB is responsible for overseeing the developmental changes and improvements within the Historic District of the Town. The ARB reviews applications for Certificates of Appropriateness regarding improvements or changes within the historic district or districts of the Town.

## Budget Highlights

- Funding to support training for existing and newly appointed board members.

## Performance Measures

*\*See Planning & Community Development Performance Measures*

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Travel/Training</b>	1,500	-	2,500	3,500
<b>Planning Commission</b>	3,100	4,100	6,000	6,000
<b>Architectural Review Board</b>	1,100	300	3,000	3,000
<b>Board of Zoning Appeals</b>	400	2,200	6,000	6,000
<b>Total</b>	<b>\$6,100</b>	<b>\$6,600</b>	<b>\$17,500</b>	<b>\$18,500</b>



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# PLANNING & COMMUNITY DEVELOPMENT

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>	242,000	319,827	272,406	270,787
<b>Operating</b>	155,000	108,051	146,700	348,000
<b>Total</b>	<b>\$397,000</b>	<b>\$427,878</b>	<b>\$419,106</b>	<b>\$618,787</b>
<b>FTE Counts</b>	3.0	3.0	3.0	2.0

## Department Description

The Department of Planning & Community Development is responsible for serving residents and businesses in fulfilling the goals of the Town's Comprehensive Plan through sustainable community development. Key organizational units include municipal planning and zoning administration.

## Mission

To promote livable communities through effective urban planning practices

## Budget Highlights

- Funding to support 3% Market Rate Adjustment for Personnel
- Funding to support one vacant position: Director of Planning & Community Development
- Funding to support Strategic planning and Comprehensive Plan Updates
- Funding to support urban improvement of downtown Main Street

## Performance Measures

Goal	FY21 Target/Result	FY21 Target/Result	FY23 Target/Result	FY24 Target/Result
Achieve Average Zoning Application Review Time	N/A	14 Days/Yes	14 Days/Yes	14 Days/TBD
Achieve Average Landuse Application Review Time	N/A	14 Days/ Yes	14 Days/Yes	14 Days/TBD

\*Not Applicable (N/A) - Data or reporting not available

\*To Be Determined (TBD) - Anticipating result



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# PLANNING AND COMMUNITY DEVELOPMENT





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# PLANNING & COMMUNITY DEVELOPMENT

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Personnel</b>				
<b>Full-Time Permanent</b>	184,082	283,871	240,406	226,600
<b>Payroll Taxes</b>	14,251	10,203	20,000	28,325
<b>Retirement Contribution</b>	6,334	25,753	12,000	15,862
<b>Operating</b>				
<b>Travel/Training</b>	3,858	6,640	11,700	15,000
<b>Dues/Subscriptions</b>	1,977	2,374	1,000	2,000
<b>Outside Plan Review</b>	26,494	16,588	5,000	5,000
<b>Ads/Notices</b>	3,000	6,979	4,000	5,000
<b>Historic Dumfries Virginia</b>	19,000	19,000	19,000	25,000
<b>Dumfries Cemetery</b>	1,000	1,000	1,000	1,000
<b>Destination Dumfries Initiative</b>	45,000	36,900	50,000	50,000
<b>Affordable Housing Program</b>	-	-	5,000	5,000
<b>Planning and Legal Services</b>	18,344	18,570	50,000	60,000
<b>Strategic Planning</b>	-	-	-	80,000
<b>Comprehensive Planning Study</b>	-	-	-	100,000
<b>Total</b>	<b>\$323,340</b>	<b>\$427,878</b>	<b>\$419,106</b>	<b>\$618,787</b>



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# GOVERNING BODY

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>	56,178	126,274	128,136	128,136
<b>Operating</b>	20,282	38,341	74,500	95,500
<b>Total</b>	<b>\$76,460</b>	<b>\$164,615</b>	<b>\$202,636</b>	<b>\$223,636</b>

## Department Description

The Town of Dumfries is governed by a Town Council elected at-large in non-partisan elections. Led by the Mayor and comprised of six other members including a Vice-Mayor, the Town Council serves as the legislative body responsible for approving the budget, adopting laws, and making policy decisions.

The Town of Dumfries utilizes the Council Manager form of government in which the Council is responsible for hiring a professional manager to oversee the day-to-day operations of the Town.

## Budget Highlights

- Additional funding to support Annual Retreat

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>				
<b>Town Council/ Mayor</b>	53,000	117,300	119,186	119,186
<b>Payroll Taxes</b>	3,178	8,974	8,950	8,950
<b>Operating</b>				
<b>Travel/Training</b>	2,645	11,852	45,000	65,000
<b>Dues/ Subscriptions</b>	4,387	10,354	12,500	12,500
<b>Council Expense</b>	3,250	6,135	7,000	8,000
<b>Gen Heiser Boys &amp; Girls Club</b>	10,000	10,000	10,000	10,000
<b>Total</b>	<b>\$76,460</b>	<b>\$164,615</b>	<b>\$202,636</b>	<b>\$223,636</b>



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# GOVERNING BODY







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# MUNICIPAL BUILDING

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>	-	-	-	-
<b>Operating</b>	-	296,586	292,412	292,412
<b>Total</b>	-	<b>\$296,586</b>	<b>\$292,412</b>	<b>\$292,412</b>

## Department Description

The Municipal Building agency encompasses the John Wilmer Porter Building, a multi-use facility that is home to Dumfries Town Hall as well as other commercial tenants. The rent and use fees collected from commercial tenants directly supports the operational and debt service costs for the building.

## Budget Highlights

- Operational cost continues to be fully supported by lease revenue.

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>				
<b>Personnel</b>	-	-	-	-
<b>Operating</b>				
<b>Utilities</b>	-	-	41,850	41,850
<b>Maintenance &amp; Operations</b>	-	-	138,000	138,000
<b>Taxes &amp; Fees</b>	-	-	37,562	37,562
<b>Building Reserve Contribution</b>	-	-	75,000	75,000
<b>Total</b>	-	<b>\$296,586</b>	<b>\$292,412</b>	<b>\$292,412</b>



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# POLICE

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>	673,404	1,113,415	1,478,572	2,416,038
<b>Operating</b>	116,852	153,170	266,300	412,500
<b>Total</b>	<b>\$790,256</b>	<b>\$1,266,585</b>	<b>\$1,744,872</b>	<b>\$2,828,538</b>
<b>FTE Counts</b>	15	15	20	25

## Description

The Police Department serves as the Town's primary public safety agency and is responsible for enforcing applicable laws.

## Mission

To ensure the safety and wellbeing of residents and visitors through responsible law enforcement and a community-oriented practices.

## Budget Highlights

- Funding to support 3% Market Rate Adjustment for Personnel
- Funding to support five additional police officer positions

## Performance Measures

Goal	FY21 Target/Result	FY22 Target/Result	FY23 Target/Result	FY24 Target/Result
Host Regular Community Educational Workshops	N/A	1 Per Month	1 Per Month	1 Per Month
Reduce property crime rate by 5% (Yearly Comparison)	N/A	TBD	TBD	TBD
Reduce violent crime rate by 5% (Yearly Comparison)	N/A	TBD	TBD	TBD
Achieve Full Accreditation	N/A	N/A	N/A	YES/TBD
Complete Policy Manual	N/A	N/A	N/A	YES/TBD

\*Not Applicable (N/A) - Data or reporting not available

\*To Be Determined (TBD) - Anticipating result



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# POLICE

	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Proposed
<b>Personnel</b>				
<b>Full-Time Permanent</b>	538,657	801,784	1,200,000	1,857,354
<b>Night Differential</b>	5,696	5,744	7,800	8,500
<b>Overtime/86</b>	33,705	86,560	39,000	150,000
<b>DMV Grant Program</b>	10,351	6,573	20,000	25,000
<b>Supplements</b>	1,078	68	-	-
<b>Line of Duty Act</b>	5,738	8,671	11,300	13,000
<b>Payroll Taxes</b>	49,723	84,724	100,472	232,169
<b>Retirement</b>	28,456	119,291	100,000	130,015
<b>Operations</b>				
<b>Neighborhood Officer Program</b>	-	-	5,000	5,000
<b>Travel/Training</b>	13,858	8,543	50,000	50,000
<b>Physicals &amp; Hiring Costs</b>	-	539	2,000	2,000
<b>Recruitment</b>	-	6,964	5,000	5,000
<b>Regional Academy Membership</b>	-	5,418	7,000	7,000
<b>Uniforms/ Maintenance</b>	10,251	11,489	25,000	50,000
<b>Quarterly Uniform Allowance</b>	2,772	6,776	15,000	15,000
<b>Software &amp; Subscription Services</b>	7,000	10,116	7,000	7,000
<b>Court Appointed Attorneys</b>	360	-	4,500	4,500

# POLICE

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Vehicle Maintenance/ Operations</b>	17,405	917	30,000	60,000
<b>Fuel</b>	21,425	34,216	35,000	75,821
<b>Equipment/Repairs</b>	30,000	45,207	35,000	60,000
<b>Capital Equipment</b>	-	-	-	-
<b>Contracts</b>	1,888	5,563	5,000	5,000
<b>Supplies</b>	8,552	12,282	25,000	40,000
<b>K-9 Unit</b>	264	-	5,000	10,000
<b>Crisis Car Program</b>	-	-	5,000	5,000
<b>Chief's Expense</b>	-	192	800	800
<b>Crime Prevention Program</b>	3,077	4,948	5,000	15,000
<b>Total</b>	<b>\$790,256</b>	<b>\$1,266,585</b>	<b>\$1,744,872</b>	<b>\$2,828,538</b>

# PUBLIC WORKS

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Personnel</b>	291,826	247,689	438,000	381,815
<b>Operating</b>	637,508	487,579	795,338	884,569
<b>Total</b>	<b>\$929,334</b>	<b>\$735,268</b>	<b>\$1,213,338</b>	<b>\$1,266,384</b>
<b>FTE Counts</b>	4.0	4.0	5.0	4.0

## Department Description

The Department of Public Works is responsible for ensuring a safe and clean public right-of-way. This includes the management of major capital infrastructure projects, administering solid waste programs and maintaining public parks.

## Mission

To support and enhance the quality of life for residents, visitors and businesses by providing well-planning, efficient, environmentally responsible services to promote the health safety, and maintenance of community assets.

## Budget Highlights

- Funding to support 3% Market Rate Adjustment for Personnel
- Funding to support Town roadway paving and maintenance
- Funding to support increased park and facility maintenance
- Eliminated Director of Public Works position

## Performance Measures

Goal	FY21 Target/Result	FY22 Target/Result	FY23 Target/Result	FY24 Target/Result
<b>Achieve Average Permit Approval Time</b>	N/A	14 days/YES	14 days/ YES	14 days/ TBD
Increase Inspections on Public BMPs (Assessed Annually)	N/A	100% Public Inspections/YES	100% Public Inspections/YES	100% Public Inspections/YES





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# PUBLIC WORKS





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# PUBLIC WORKS

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Personnel</b>				
<b>Full-Time Permanent</b>	202,869	200,861	375,000	316,839
<b>Payroll Taxes</b>	15,826	18,425	33,000	43,719
<b>Retirement</b>	9,792	28,403	30,000	21,257
<b>Operating</b>				
<b>Travel/Training</b>	3,453	5,257	20,344	20,500
<b>Uniforms/Maintenance</b>	128	-	1,400	2,000
<b>Dues/Subscriptions</b>	965	1,966	12,000	12,000
<b>Solid Waste Contract</b>	249,690	160,340	251,000	266,603
<b>Vehicle Maintenance/Operations</b>	2,627	2,990	5,000	7,000
<b>Fuel</b>	737	1,972	4,000	7,612
<b>Facilities Maintenance</b>	45,205	65,249	80,000	108,000
<b>Park Vegetation</b>	856	-	2,500	7,000
<b>Tools/Equipment</b>	8,550	14,849	50,000	50,000
<b>Contractor Services</b>	42,424	29,460	50,000	100,000
<b>Fire Program</b>	18,069	-	20,020	22,785
<b>Paving &amp; Roadway Maintenance (VDOT LAD Urban Maintenance)</b>	87,802	205,496	279,074	281,069
<b>Total</b>	<b>\$688,507</b>	<b>\$735,268</b>	<b>\$1,213,338</b>	<b>\$1,266,384</b>



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# STORMWATER MANAGEMENT

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Personnel</b>	42,730	40,016	47,588	53,020
<b>Operating</b>	109,330	127,023	141,887	140,130
<b>Total</b>	<b>\$152,060</b>	<b>\$167,039</b>	<b>\$175,588</b>	<b>193,150</b>
<b>FTE Counts</b>	1.0	1.0	2.0	1.0

## Department Description

Stormwater Management is a specific program administered by the Department of Public Works. Stormwater projects are designed to ensure adequate storm drainage systems and safe surface waters.

## Mission

*\*See Public Works Mission Page*

## Budget Highlights:

- Funding to support 3% Market Rate Adjustment for Personnel
- Increased funding to support capital stormwater infrastructure projects

## Performance Measures

*\*See Public Works performance measures.*

# STORMWATER MANAGEMENT

	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Adopted</b>	<b>FY24 Proposed</b>
<b>Personnel</b>				
<b>Full-Time Permanent</b>	29,712	25,200	33,701	36,000
<b>Payroll Taxes</b>	2,272	2,383	3,202	4,500
<b>Retirement</b>	1,470	4,029	1,685	2,520
<b>Benefits</b>	9,276	8,404	9,000	10,000
<b>Operating</b>				
<b>Stormwater Management</b>	52,114	35,317	41,000	41,000
<b>DEQ Litter Control Grants</b>	7,216	16,706	12,000	24,130
<b>Transfer to CIP</b>	50,000	75,000	75,000	75,000
<b>Total</b>	<b>\$152,060</b>	<b>\$167,039</b>	<b>\$175,588</b>	<b>\$193,150</b>

# GLOSSARY AND ACRONYMS



# GLOSSARY

**Accounting Basis** - The Town operates on a modified accrual basis where most revenue is recognized when it is earned or billed, and expenditures are recognized when the liability is incurred.

**Accruals** – Records of Town revenues and expenses in the period(s) in which they are incurred.

**Adopted Budget** – The budget ordained by Town Council for the fiscal year.

**Appropriation** - An authorization made by Town Council to expend funds for a certain purpose within a specific time frame.

**Assessed Value** - The fair market value set on real and other property as a basis for levying taxes.

**Balanced Budget** - available revenues are equal to or greater than total expenditures.

**Bond** – An instrument of indebtedness of the bond issuer to the holders.

**Budget** - A financial plan showing estimated costs, revenues, and service levels over a certain time period (fiscal year).

**Capital Asset** - tangible property of significant value with a useful life longer than one year

**Capital Expenditure** - the costs of goods and/ or services for capital assets

**Capital Improvement Plan (CIP)** - A five-year financial plan or budget that outlines spending for Capital projects such as buildings, parks, streets, etc., and their financing sources.

**Capital Projects** - Projects for the purchase or construction of capital assets. Typically, a capital asset encompasses a purchase of land and/or the construction of a building or facility.

**Debt Service** - The amount necessary to pay principal and interest on outstanding bonds and notes.

**Delinquent Taxes** - Taxes remaining unpaid on or after the date, in which a penalty for nonpayment is incurred.

**Expenditure** - Where accounts are kept on the accrual or modified accrual basis of accounting (see Accounting Basis), the cost of goods received or services rendered, whether cash payment has been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payment is made.

# GLOSSARY

**Financial Management** - Budget, payroll, procurement, accounts payable, accounts receivable, grants, and other financial functions.

**Fiscal Year** - The twelve-month period of the budgetary year. The fiscal year for the Town's operating budget begins on July 1st and ends the following June 30th.

**Fund** - An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, retained earnings, revenues, and expenditures.

**Fund Balance** - The accumulated revenues and other financing sources in excess of expenditures and other uses.

**General Fund** - The primary operating fund which accounts for all revenues and expenditures that are not accounted for in specific purpose funds. It finances the regular day-to-day operations of the Town.

**Operating Budget** - The Town's annual financial plan of the operating expenditures of the general fund, enterprise funds, and internal service funds, as well as the proposed means of financing them. This document is the primary tool by which most financing, acquisition, spending and service delivery activities of a government are planned and controlled.

**Proposed Budget** - The budget formally submitted by the Town Manager to the Town Council for its consideration.

**Revenue** - The yield from various sources of income, such as taxes, that the Town collects and receives into the treasury for public use.

# LIST OF ACRONYMS

**FEMA** - Federal Emergency Management Agency - Independent Agency with a mission to reduce the loss of life and property and to protect infrastructure from hazards through a risk-based emergency management program of mitigation preparedness response and recovery.

**FLSA** - Fair Labor Standards Act - Legislation that establishes minimum wage, overtime pay, recordkeeping, and youth employment standards.

**FOIA** – Freedom of Information Act - A law enacted in 1966 requiring that government records except those relating to national security, confidential financial data, and law enforcement is made available to the public on request.

**FTE** - Full-Time Equivalent - An employment indicator that translates the total number of hours worked in a year by all employees to an equivalent number of work years, based upon a work year of 2,080 hours equaling one Full-Time Equivalent (FTE).

**FY** - Fiscal Year - The twelve-month period of the budgetary year. The fiscal year for the City's operating budget begins on July 1st and ends the following June 30th.

**GAAP** – Generally Accepted Accounting Principles - Standards framework of guidelines for financial accounting used in any given jurisdiction.

**GASB** - Government Finance Officers Association - A professional association of state/ provincial and local finance officers in the United States and Canada and has served the public finance profession since 1906. The association's more than 18,000 members are dedicated to the sound management of government financial resources.

**ICMA** - International City/County Management Association - Creating excellence in local governance by developing and fostering professional A five year financial plan or budget that outlines spending for Capital projects such as buildings, parks, streets, etc., and their financing sources.

**PIO** - Public Information Officer - Responsible for providing the public information about services, programs and other information.

**RDF** - Rainy Day Fund/Unassigned Fund Balance - The fund has no specific or designated use.

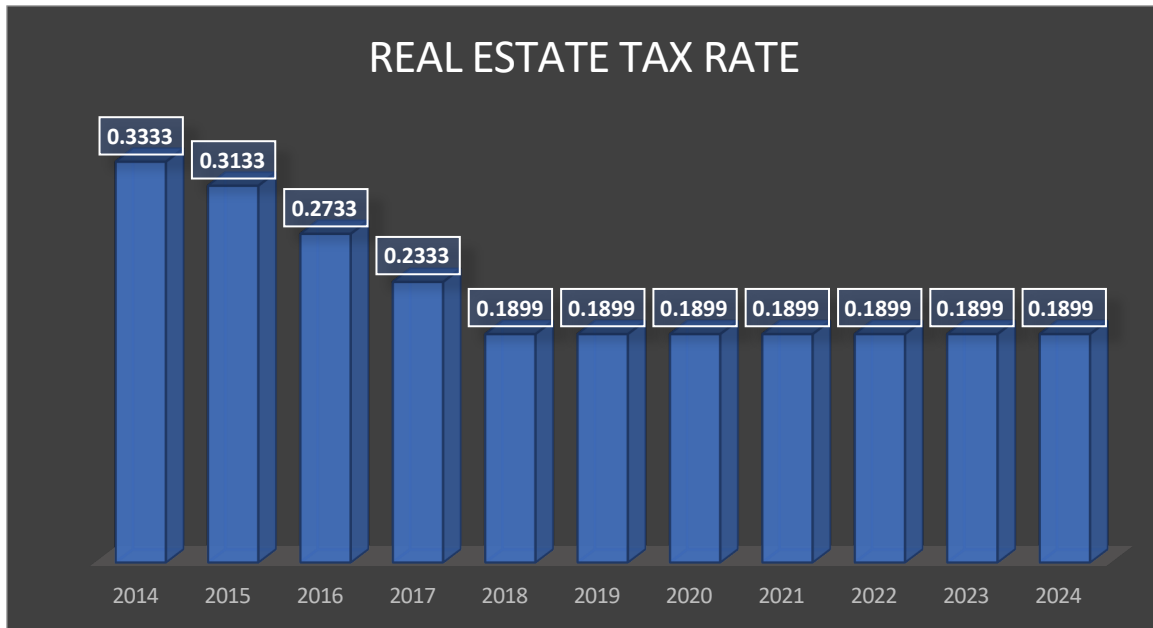
**VRS** - Virginia Retirement Systems - A state system for public employees that provides its members with benefits at retirement or upon disability or death.

# APPENDIX



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# STATISTICAL DATA



0.2733	0.2333	0.1899	0.1899	0.1899	0.1899	0.1899	0.1899	0.1899	0.1899	0.1899
2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024



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# POSITION SUMMARY SCHEDULE

DEPARTMENT	TITLE	FY21 ACTUAL	FY22 ACTUAL	FY23 ADOPTED	FY24 PROPOSED
ADMINISTRATION	TOWN MANAGER	1	1	1	1
ADMINISTRATION	DEPUTY TOWN MANAGER	-	-	-	1
ADMINISTRATION	DIRECTOR OF FINANCE	1	1	1	1
ADMINISTRATION	DIRECTOR OF CIVIC ENGAGEMENT/ TOWN CLERK	1	1	1	1
ADMINISTRATION	DIRECTOR OF ADMINISTRATION	1	1	1	1
ADMINISTRATION	DEPUTY TOWN CLERK	-	-	-	1
ADMINISTRATION	DIRECTOR OF STRATEGIC PLANNING AND DATA ANALYSIS	1	1	1	1
ADMINISTRATION	HUMAN RESOURCE COORDINATOR	-	-	-	1
ADMINISTRATION	CUSTOMER SERVICE MANAGER	2	2	2	1
ADMINISTRATION	ASSISTANT CUSTOMER SERVICE MANAGER	1	1	1	1
ADMINISTRATION	ADMINISTRATIVE ANALYST	-	1	1	2
ADMINISTRATION	ACCOUNTANT	-	-	-	1
ADMINISTRATION	STAFF ACCOUNTANT	-	-	1	1
ADMINISTRATION	SENIOR CUSTOMER SERVICE SPECIALIST	1	1	1	1
ADMINISTRATION	ADMINISTRATIVE ASSISTANT	1	1	1	1
<b>TOTAL ADMINISTRATION FTE</b>					<b>16</b>



# POSITION SUMMARY SCHEDULE

DEPARTMENT	TITLE	FY21 ACTUAL	FY22 ACTUAL	FY23 ADOPTED	FY24 PROPOSED
PUBLIC WORKS	DEPUTY DIRECTOR OF PUBLIC WORKS	-	-	1	1
PUBLIC WORKS	MAINTENANCE TECHNICIAN	1	1	1	1
PUBLIC WORKS	MAINTENANCE SUPERVISOR	1	1	1	1
PUBLIC WORKS	BUILDING INSPECTOR	-	-	1	1
<b>TOTAL PUBLIC WORKS FTE</b>					<b>4</b>
PLANNING AND COMMUNITY DEVELOPMENT	DIRECTOR OF PLANNING AND COMMUNITY DEVELOPMENT	-	-	-	1
PLANNING & COMMUNITY DEVELOPMENT	PRINCIPAL PLANNER	1	1	1	1
<b>TOTAL PLANNING &amp; COMMUNITY DEVELOPMENT FTE</b>					<b>2</b>
POLICE DEPARTMENT	CHIEF OF POLICE	1	1	1	1
POLICE DEPARTMENT	POLICE CAPTAIN	1	1	1	1
POLICE DEPARTMENT	POLICE SERGEANT	3	3	3	3
POLICE DEPARTMENT	POLICE OFFICER	9	9	14	19
POLICE DEPARTMENT	ADMINISTRATIVE ASSISTANT	1	1	1	1
<b>TOTAL POLICE DEPARTMENT FTE</b>					<b>25</b>
<b>TOTAL FTE</b>					<b>48</b>

# DEBT POLICIES

## DEBT POLICIES

Net tax-supported debt as a percentage of the total taxable assessed value of Dumfries Town real estate will not exceed 10% in accordance with The Constitution of Virginia Article VII, Section 10.

### Policy 1:

Tax Supported Debt as a Percentage of Total Taxable Assessed Value shall be targeted at 3.0%-4.0%.

This ratio indicates the relationship between the Town's debt and the Total Taxable value of real property, personal property, public service property and any other taxable property in the Town on which a tax is levied. It is an important indicator of the Town's ability to repay debt because property taxes are the primary source of the Town's revenues used to repay debt. A small ratio is an indication that the Town will be better able to withstand possible future economic downturns and continue to meet its debt obligations.

The above policy shall not include debt that is fully or partially self-supporting from a user fee revenue stream (i.e., Business-type / Enterprise Fund indebtedness), although such debt will be taken into consideration in the evaluation of the Town's overall debt burden. A user fee revenue stream is defined as a revenue stream that provides partial or full coverage of all debt service obligations with minimal or no general fund support (i.e., Business-type / Enterprise Funds, which have revenues derived from charges for services and used to support related debt).

### Policy 2:

Net tax-supported general obligation and subject to appropriation (i.e., moral obligation) debt service payments (principal and interest) shall not exceed 15% - 20% of Total Expenditures for any fiscal year. Total General Fund expenditures shall be the applicable based to measure Net tax-supported debt service. This ratio is a measure of the Town's ability to repay debt without hampering other Town services. A smaller ratio indicates a lesser burden on the Operating Budget that is supported by general tax revenues. The Operating Budget shall consist of ongoing or recurring Town General Fund Expenditures, net of local interfund transfers. One-time expenditures (i.e. Capital/Special Projects) will not be included in the calculation. Note: Any long-term debt financing or lease obligations which may be subject to annual appropriation by the Town or have the Town's Moral Obligation pledge will also be included in the calculations of tax-supported debt and debt service in the above policies.

The above policies shall not include debt that is fully or partially self-supporting from a user fee revenue stream, although such debt will be taken into consideration in the evaluation of the Town's overall debt burden. A user fee revenue stream is defined as a revenue stream that provides partial or full coverage of all debt service obligations with minimal or no general fund support (i.e. Business-type / Enterprise Funds, etc., which have revenues derived from charges for services and used to support related debt).

Compliance with the above debt policy ratios will be calculated each fiscal year in conjunction with the budget development process and provided to the Town Council with the proposed annual budget.

Tax - supported obligations are those that are expected to be repaid from the General Fund tax revenue of the Town of Dumfries. These include general obligation bonds (except fully or partially self - supporting bonds) and capital leases. General obligation bonds issued for self - supporting enterprise funds are not included in calculations of tax - supported bonds.

- The Town will not use long - term debt to fund current operations.
- The Town will not use short - term borrowing to fund current operations, unless extraordinary circumstances arise affecting the timing of receipt of revenues in the course of the fiscal year requires the borrowing of money to support expenditures within the adopted budget the Town may issue promissory notes pursuant to Town Council authorization.
- Whenever the Town finds it necessary to issue tax - supported bonds, the following policy will be adhered to:
  1. The Town will never borrow more than it has the capacity to repay.
  2. The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.



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# FUND BALANCE CATEGORIES

For documentation of the Town's fund balance position, communication with interested parties and general understanding, a clear and consistent system of classification of the components of the Town's fund balances is necessary. The Town's reporting and communication with respect to General Fund Balance will utilize the classifications outlined in generally accepted accounting principles (GAAP). GAAP dictates the following hierarchical fund balance classification structure based primarily on the extent to which the Town is restricted in its use of resources.

- A. Non-spendable Fund Balance: amounts that are not in a spendable form, such as land or prepayments, or trust or endowment funds where the balance must remain intact.
- B. Restricted Fund Balance: amounts that have constraints placed on their use for a specific purpose by external sources such as creditors, or legal or constitutional provisions.
- C. Committed Fund Balance: amounts that have been designated for a specific purpose or which have constraints placed by the Town Council. Committed fund balance may also include contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Amounts within this category require Town Council action to commit or to release the funds from their commitment.
- D. Assigned Fund Balance: amounts set aside with the intent that they be used for specific purposes. The expression of intent can be made by the Town Council or Town Manager and does not necessarily require Town Council action to remove the constraint on the resources. Fund Balance may be assigned either through the encumbrance process as a result of normal purchasing activity (which includes the issuance of a purchase order).
- E. Unassigned Fund Balance: amounts not included in the previously defined categories that are available for any purpose. The Town's General Fund should report a positive Unassigned Fund Balance. Amounts in this classification represent balances available for appropriation at the discretion of the Town Council. However, the Town Council recognizes that the Unassigned Fund Balance needs to be comprised of liquid cash and investments to meet the Town's cyclical cash flow requirements and be at a level sufficient to allow the Town to avoid the need for short-term tax anticipation borrowing. The Unassigned Fund Balance should also allow for a margin of safety against unforeseen expenditures that could include, but not be limited to, natural disasters, severe economic downturns, and economic development opportunities. Unassigned Fund Balance shall not be used for annual recurring expenditures, except for unforeseen emergency circumstances.



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