

Town Council:

Bob Bloxom
Ray Burger
Thelma Gillespie
Joy Marino
Maphis Oswald



Mayor: Fletcher Fosque
Town Manager: Matt Spuck

15 North Street
Onancock, VA 23417

757-787-3363
www.Onancock.com

Town of Onancock

Town Council Meeting
May 24, 2021 at 7:00 p.m.

THIS IS AN IN-PERSON MEETING WITH LIMITED ATTENDANCE
THAT CAN BE VIEWED VIA YOUTUBE
OR CONFERENCE TELEPHONE

www.Onancock.com: select the YouTube link on the bottom left of the website to view the meeting on a 30-second delay

or to listen by Telephone and participate when public comments are allowed by calling:

1-301-715-8592 Meeting ID: 876 7885 0353 Passcode: 314157

Agenda

1. Call to order and roll call
2. Pledge of Allegiance
3. Consideration and approval of meeting minute from:
 - a. April 26, 2021 Town Council meeting
4. Public Business:
 - a. Public Hearing – Special Use Permit: 4 Sturgis St., Homestay
5. Council Discussion:
 - a. American Rescue Plan of 2021
 - b. Transportation Alternative Program (TAP) grant – Bike and Pedestrian Path
 - c. Financial Policies
 - d. HRSD Budget Amendment
6. Public comment
7. Committee Reports:
 - a. HRSD (Bob Bloxom)
 - b. Waterfront (Bob Bloxom)
 - c. Planning Commission (Bob Bloxom)
 - d. Personnel
 - e. Strategic Planning (Fletcher Fosque)
8. Mayor's report
9. Town Manager's report
10. Council comments
11. Closed session (if required)
12. Adjourn

Virtual Town Council Meeting – April 26, 2021

Town of Onancock
Town Council – Virtual Meeting
April 26, 2021
7:00 p.m.

Call to Order and Roll Call:

Mayor Fosque called the virtual meeting to order at 7:00 p.m. and roll was called. Mayor Fletcher Fosque and Councilmembers Robert Bloxom, Joy Marino, Catherine Krause, Ray Burger and Thelma Gillespie were present. Councilmember Maphis Oswald joined at 7:05 p.m. All members were present, and a quorum was established.

The Pledge of Allegiance was recited.

Mayor Fosque shared with everyone that this virtual meeting was being conducted in accordance with State Code. If interested in which State Code, please contact Town Manager Matt Spuck for additional details.

Consideration and Approval of the Meeting Minutes from the March 22, 2021 Regular Town Council Meeting:

Mayor Fosque asked if there were any changes, additions, or corrections to the minutes as submitted.

Councilmember Marino stated that on page three it should read USDA not USAD.

With no additional edits, Councilmember Burger made a motion to approve the minutes as amended. Councilmember Bloxom seconded the motion. The motion passed by unanimous voice vote.

Discussion of the Corner Bakery Meals Tax:

Mr. Spuck read the following statement aloud:

“No one likes taxes. No one. However, to enjoy our parks and receive services like police protection, they are necessary. To collect taxes and enforce ordinances is by far the least favorite part of my job, but it is a clear responsibility of mine and I try to do it well.

After my first 6-months on the job, I noticed that many tax accounts were in arrears, and so we wanted to make a concerted effort to collect unpaid taxes of all kinds before they became more of a problem. That is how this issue began.

Just after the Christmas holiday, we began to contact residents and businesses who had not paid their taxes. On January 22, 2021 the town sent a letter to the Corner Bakery to remind them they had not paid their meals tax since March 2020. In the reminder letter that we sent; we also reminded the Bakery that Town Council had suspended meals tax for April through June of 2020 to help restaurants lower their prices to customers during that period of the pandemic. For statistical and grant application purposes, we did require meals tax figures even though there was no tax that needed to be collected or remitted for those months.

We received no response from the Bakery as a result of the letter in January, so on February 19, 2021 at 9:55am, I called the Bakery. When I introduced myself to Connie Smith and shared the reason for my call, she transferred me to Ms. Karen Edwards, who does their books for them. When I shared with Ms. Edwards the reason for my call and my request, she indicated that we would be paid.

On February 22, we received payment from the Bakery for all unpaid taxes up through January 2021. Their remittance included a letter with the sales figures for April through June of 2020, when there was no tax collected. The sales figures for April – June of 2020 averaged \$23,500 monthly, but the average sales reported for meals tax over the last 3 years was \$7,350 monthly. This \$16,000 difference indicated to me that the bakery was only collecting meals tax on about a third of their sales. The difference in monthly sales prompted me to look at the Town ordinance for meals tax.

The ordinance for Meals Tax is in Section 16-340. All Town Code can be found online on our website and is searchable and printable. The pertinent portions of the ordinance, from my perspective, are:

The definition of Meals (16-340):

Meal means any prepared food and drink, including alcoholic beverages, offered or held out for sale by a restaurant or caterer for the purpose of being consumed by an individual or group of individuals at one time to satisfy the appetite. All such food and drink shall be included, whether intended to be consumed on the seller's Premises or elsewhere, whether designated as breakfast, lunch, dinner, supper or by some other name, and without regard to the manner, time or place of service. The term "meal" does not include groceries, food and beverages sold through vending machines and alcoholic beverages sold in sealed containers for off-premises consumption.

The tax levied (16-342):

In addition to all other taxes and fees of any kind imposed by law, an excise tax is hereby levied and imposed on the purchaser of every meal served, sold or delivered in the town by a restaurant or caterer. The rate of this tax shall be five percent of the amount paid for the meal. There shall be no tax if the total amount paid is \$0.50 or less. On larger amounts, a fractional cent of tax due shall be rounded up to the next highest cent.

Exemptions (16-343 (3))

Food sold in bulk. For the purpose of this subsection, the term "bulk sale" means the sale of any item that would exceed the normal, customary and usual portion sold for on-premises consumption (e.g., whole cake, a gallon ice cream). The term "bulk sale" does not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.

After reading each of these sections, it does not seem reasonable to me that cakes and packaged products make up nearly 70% of the Bakery's sales. I felt it warranted further clarification and thoughtful consideration. I contacted our Town Attorney, Rachel Kellam, via telephone during the last week of March and we agreed that because THE possibility for misunderstanding by raising the question in person, a letter was the best course of action. I requested that she review the letter before I send it to ensure it appropriately shared our concerns. On April 1, 2021, I received the following email from Ms. Kellam:

"Hey Matt. The letter is great. Was it sent to them yesterday? If so, please let me know their response, and whether you need me to step in. Hopefully, they'll comply properly. FINGERS CROSSED." My response later that evening was: "I didn't send it until I heard from you. Will mail tomorrow. Thanks." Rather than mailing the letter, I delivered it by hand.

On April 8, 2021 I received a thoughtful and respectful email response to my letter in which Pete Smith indicated that he would forward both his letter and mine to his attorney.

For a disagreement in ordinance interpretation, this is exactly what should happen; let two independent attorneys discuss and resolve to mutual satisfaction. I replied to the Smiths' response with the following email:

"Thank you for your response to my letter of April 6. I have attached my response to your letter. I am very hopeful and confident that we will navigate through this issue quickly and easily."

My letter was crafted with our Town Attorney over the telephone on April 13, 2021, and read:

Thank you for your response dated April 8, 2021. As your letter states, if you would like to meet with me in person regarding the Town's meals tax, I am available to discuss the matter at your convenience.

The Town supports the requirement that your bakery collect the pass-through meals tax as explained in my letter dated April 6, 2021. Our interpretation is supported by other towns on the Shore whose bakeries also pay meals tax on all non-factory packaged products. Due to your interpretation of the Town Code, please have your attorney respond by April 30, 2021.

Should no response be received by April 30th, starting May 1, 2021, the Town requires the Bakery to collect and remit meals tax for all sales that are not factory prepackaged as stated in the Town Code.

At this point, we have had a difference in interpretation of town ordinance that was in the hands of each of our attorney for review, discussion, and recommendation. My hope at this point is that the attorneys would craft a revision to the ordinance to remove any ambiguity. This revision would be presented to Town Council and we would all move forward from there.

On April 21, the Corner Bakery decided to share their interpretation of the Town ordinance on Facebook and request support from their followers. This is well within their rights and we encourage respectful public discourse. However, the Town has not, nor will it address the public comments on social media. And, I am sure that the Smiths would never encourage, condone or endorse the hurtful personal communications I have received in my private messaging and social media accounts from their followers who disagree with my and our Town Attorney's interpretation of the ordinance.

At this time, I stand behind my interpretation that the *intent* of the meals tax is to levy a 5% tax on the purchasers of food prepared on-site and sold for consumption by and individual or a group of individuals. By including text that defines what is reasonable consumption might be, we add a level of subjectivity to AN ordinance that is unreasonable to administer.

Examples include:

- Is it reasonable that one person consumes a large pizza they take out from Davinci's, is that bulk because it is more than one person should reasonably eat at one time?
- If I pick up two meals from Blarney for Kim and me, it is clearly more than one person would eat at one time, is that bulk?
- I was having lunch at Janet's and the person in front of me was picking up 7 sandwiches for the people they work with. It is clearly for a group of individuals.

In my opinion, this is what happens with a dozen donuts. People bring them home or to work to share with a group. "Being consumed by a group of individuals" is clearly stated in the Town ordinance. I contend that the *intent* of bulk sales is for food prepared for resale, and not for a subjective amount of food that someone thinks is unreasonable for one person to eat. The Corner Bakery's attorney thoughtfully presented a different interpretation.

I ask Town Council to review the ordinance and give thought to revising it to remove this ambiguity. Until that happens, my recommendation is that we ask the Corner Bakery to collect and remit meals taxes as they have in the past.

In the last email communication with the Town Attorney on this matter, in part she said, "It is up to [Town] Council to decide if the Town wants to fight the fight or amend the ordinance."

I am not, was not, and would not look for a fight or even a negative exchange.

My hope is simple: through respectful communication with Onancock businesses and with Town Council, we remove any ambiguity from the ordinance to allow administration to equitably enforce the ordinance in place.

Enforcing Town ordinance is the job of the Town Manager. The Town Council did not charge me with this specific matter, and they never would as it is simply outside their purview. The job of Town Council is to adopt, amend, or redact town ordinance. It seems this is a perfect opportunity to remove the vagueness that exists in this ordinance.

I made every effort to keep this matter professional and private. I made sure to seek legal counsel at every step. This is a professional difference of opinion on a Town ordinance, and I am sorry it has become so much more than that.

My wife and I are small local business owners here in Onancock. We collect and remit taxes to the town as required. Even when our business was down 80% in 2020, we swallowed hard and wrote the check. We also thoroughly enjoy the Corner Bakery donuts and proudly send our customers to the bakery and we will continue to do so. With help from Town Council, this difference of interpretation can be resolved quickly and amicably. "

Councilmember Bloxom stated that he endorses Mr. Spuck approach to this matter, sharing that upon his reading of the ordinance he too noticed ambiguity. Councilmember Bloxom stated that he believes that the Smiths did their best to interpret the Code. Councilmember Bloxom shared that he feels that the Code needs to be reviewed and adjusted to diminish any ambiguity. This is a pass-through tax that does not hurt the business. Councilmember Bloxom also stated that it is important that the Code is applied to all businesses uniformly.

Councilmember Marino asked about the tax accounts that are in arrears. Will more issues such as this one be popping up? Mr. Spuck shared that at the time there for four businesses in arrears but currently there is only one.

Councilmember Oswald stated that since the Town has been accepting the Corner Bakery's interpretation of the Town's Code for many years, it seems like they can continue to collect and remit like always.

Councilmember Burger stated that there is one exemption listed to this Code and he feels that the Corner Bakery has interpreted correctly, stating they make bulk sales and they are exempt.

Mayor Fosque stated that the ordinance is vague. Upon his review of Cape Charles' ordinance, he noticed, that they do list exemptions to the meal's tax. Mayor Fosque shared that he feels that Town Council should allow the Corner Bakery to continue has they have done for many years.

Councilmember Bloxom shared that this might be a good time to review this Code section and that researching other Town's may be a helpful guide in making changes.

Councilmember Oswald stated that does not matter what other towns do, Onancock can do its own thing.

Mayor Fosque stated that this item will be deferred to Code review and that for now Corner Bakery will continue to operate as before.

Public Business:

- a. Public Hearing, Special Use Permit at 22 Johnson Street: Mr. Spuck explained that this property was already operating as a homestay but since the property has changed hands the new owner is required to get Town Council approval. Mayor Fosque asked if Council had any questions.

With none, Councilmember Oswald made a motion to approve SUP 04:21 with the following requirements:

- *All guests must park in the off-street spaces provided;*
- *The owner agrees with the Transient Occupancy Tax code as detailed in Sections 16-72 through 16-81;*
- *The owner agrees to pay al water, sewer, and garbage bills within 30 days of the bill date and understands that service will be disconnected immediately thereafter, and reconnection fees apply.*

Councilmember Marino seconded the motion.

Mayor Fosque opened the public hearing at 7:25 pm and asked for public comment. With none, he closed the public hearing at 7:25 pm and a roll call vote was taken.

| | | | |
|-------------------------|------------|-------------------------|------------|
| <i>Robert Bloxom</i> | <i>YAY</i> | <i>Joy Marino</i> | <i>YAY</i> |
| <i>Catherine Krause</i> | <i>YAY</i> | <i>Ray Burger</i> | <i>YAY</i> |
| <i>Maphis Oswald</i> | <i>YAY</i> | <i>Thelma Gillespie</i> | <i>YAY</i> |

The motion passed six to zero.

- b. Public Hearing, Town Budget for FY2022: Mayor Fosque opened the budget public hearing at 7:26 p.m. Mr. Spuck explained that this public hearing was advertised in accordance with State Code. This proposed budget was already heard by Town Council in March. Mr. Spuck shared the highlights of the proposed budget: no tax increases; elimination of Town stickers; removal of the gross sales receipts requirement for business license renewals; lower water rates for low and high volume users; the Town will absorb the credit card fee; and, this proposed budget does not include the cost of the sewer treatment plant.

Councilmember Marino asked about the projected increase in the transient occupancy tax revenue. Mr. Spuck stated that it had been reduced in the current year's budget because of the pandemic, stating that it should return to normal in the coming fiscal year.

Councilmember Oswald asked about the special fund listed for the grants. Mr. Spuck stated that the fund is only for grants secured by the Town and that the breakdown of the grants has been provided on page 44.

With no further council or public comment, Mayor Fosque closed the public hearing at 7:33 p.m. Mayor Fosque shared that the budget would be adopted at the May 2021 Town Council meeting.

- c. Approval of Town Wharf Ordinance 21:01: Mr. Spuck explained that Town Staff was waiting for Accomack County to approve their language for administering the parking fees for the County ramps. Mr. Spuck explained that all Accomack County residents that have a boat listed on the property tax roll will receive a decal to place on their vehicle which will grant them free parking while using the County boat ramps. Mr. Spuck explained that the Town’s proposed language mimics the County’s, anyone displaying that sticker will also get free parking in Town while using the Town’s boat ramp.

Mr. Spuck read the recommended motion aloud, “An ordinance repealing the fee for public ramp use in Sections 36-25 through 36-29 and adding parking controls for vehicles, boats, trailers on town-owned property or public streets in Section 3623. This ordinance also amends the use of unreserved floating docks to allow use for up to four hours at no charge to the boater.”

Councilmember Oswald stated, so moved. Councilmember Bloxom seconded the motion. A roll call vote was taken.

| | | | |
|-------------------------|------------|-------------------------|------------|
| <i>Robert Bloxom</i> | <i>YAY</i> | <i>Joy Marino</i> | <i>YAY</i> |
| <i>Catherine Krause</i> | <i>YAY</i> | <i>Ray Burger</i> | <i>YAY</i> |
| <i>Maphis Oswald</i> | <i>YAY</i> | <i>Thelma Gillespie</i> | <i>YAY</i> |

The motion passed six to zero.

Council Discussion:

- a. American Rescue Plan of 2021: Mr. Spuck shared that since the Town is not a Department of Housing & Community Development Town, the funds from the American Rescue Plan Act will be distributed to the Town directly. Mr. Spuck stated that tonight’s goal was to get input from Town Council on how they feel the funds should be spent under the guidelines of the Act.

Mayor Fosque stated that he felt that the community should have the opportunity to weigh in on how the Town spends the funds, possibly create a committee to review suggestions for its uses. Councilmember Oswald stated that they should have a community forum so that all residents could weigh in. Town Council asked Mr. Spuck for details on what can and cannot be done with the funds.

- b. Transportation Alternative Program (TAP) Grant – Bike and Pedestrian Path: Mr. Spuck explained that he has reviewed the potential for the Town to apply for a TAP grant for a bike/pedestrian trail in Town. Mr. Spuck stated that he was looking for Council approval for him

to continue forward in the grant process. Mr. Spuck explained that the Road Diet application was denied by VDOT and that this project could step into the Road Diet's place. Mr. Spuck reviewed the phases of the TAP grant as well as the fact that the Town has enough reserve funds to meet the grant match requirement (20%).

Councilmember Oswald stated that the Town might be able to use the Historic Onancock School (HOS) trail as well, since bikers also use that path. Mr. Spuck explained that the TAP program requires that two roads be connected. Mr. Spuck also stated that HOS may not want their trail paved.

Councilmember Marino stated that she was in favor of Mr. Spuck applying to VDOT for this grant but asked to see a clearer map of the proposed bike trail.

Councilmember Krause asked if this project fits into where Onancock wants to go in the future. Is this a project that the Town wants to spend its reserve funds on?

Mayor Fosque asked what the timeframe is for the grant application. Mr. Spuck stated that the preliminary application is due in the summer. Mayor Fosque stated that he was unsure that this project is what the Town should spend its reserve funds on, especially with empty downtown buildings. Mayor Fosque stated that Town Council needs to create a priority list.

Councilmember Bloxom stated that he would like to authorize Mr. Spuck to move ahead with the preliminary TAP grant application.

Councilmember Bloxom made a motion to instruct the Town Manager to complete the application for funds. Councilmember Oswald seconded the motion. A roll call vote was taken.

| | | | |
|-------------------------|------------|-------------------------|------------|
| <i>Robert Bloxom</i> | <i>YAY</i> | <i>Joy Marino</i> | <i>YAY</i> |
| <i>Catherine Krause</i> | <i>NAY</i> | <i>Ray Burger</i> | <i>YAY</i> |
| <i>Maphis Oswald</i> | <i>YAY</i> | <i>Thelma Gillespie</i> | <i>YAY</i> |

The motion passed five to one.

- c. Honoring Onancock Residents: Mr. Spuck shared that he was approached about honoring influential community members that are no longer with us. Mr. Spuck asked Council for their feedback on how best to celebrate these individuals, possibly through an event like a community picnic.

Councilmember Marino shared that some community members were already working on organizing a community picnic like there use to be at Ker Place, the last one was in 2007. Mrs. Hilary Hartnet-Wilson, Executive Director for the ES Historical Society, is already sponsoring an event in May so the committee is planning on having the picnic on September 12, 2021. Mayor Fosque asked if this event is a Town event or Historical Society event. Councilmember Marino stated that it is a Town event with the Historical Society working with the Town for a shared venue.

Mr. Spuck shared that this event idea came from Mrs. Phyllis Ward and that he would like to be able to tell her how Council feels about the idea as well as the potential of blending the picnic event with this event. Councilmember Oswald stated that she sees an opportunity for a blending of the events which could be recurring. Mayor Fosque suggested that they get together with Mrs. Ward to iron out the details. Councilmember Bloxom asked if Mrs. Ward would be interested in volunteering to be on the committee. Councilmember Oswald stated that this would be a good opportunity to make sure the Town is maintaining volunteer hours for in-kind grant donations.

Mr. Brian Keiser, Parker's Creek, shared that he has been working with Mrs. Ward on this matter since his friend Willie Crockett died. Mr. Keiser stated that he felt that this event could be an economic engine for the Town. Mr. Keiser shared that the North Street Playhouse is allowing them to do a Willie Crockett poetry reading and the that the venue is available September 10, 2021. Mayor Fosque asked how the Town could get involved. Mr. Keiser shared that the idea of the Town celebrating individuals such as Willie Crockett, Ann Nock and Mr. Outlaw will be a good catalyst to bring people into Town, stating that history is a great selling point.

Mayor Fosque stated that a committee should get together to review some ideas. Councilmember Gillespie stated that this would be a great opportunity for a two-day event.

- d. Council Member Terms and Elections: Mr. Spuck shared with Council their terms, explaining that three Council members and the Mayor are up for reelection in 2022. Mr. Spuck also reminded Council the State Law has been changed and Town Council is now required to hold its election in November. Mr. Spuck stated that Mrs. Lisa Fiege has reviewed the Town's ordinance and identified the changes that will need to be made to comply with the State Code.

Public Comment:

Mrs. Kathy Boyd, Market Street, stated that she was disappointed to hear about the TAP grant, sharing that she did not feel that the bike trail would offer her enough safety and therefore would not be a good idea.

Ms. Maegan Smith, Co-Owner of the Corner Bakery, stated that they feel that they are in compliance with the Town Code for collecting and remitting the meals tax. Ms. Smith also stated they are extremely disappointed in how this matter was handled, why involve legal action before first attempting to dialogue with them?

Mr. John Holdren, Mt. Prospect Avenue, thanked Town Council for eliminating the Town sticker requirement. Mr. Holdren also thanked Town Manager, Matt Spuck, for holding two community meetings regarding the various potential fixes to Warren Street, it was nice to be included in the conversation.

Sarah Nock, Market Street, asked for clarity on the parking ordinance that was passed. Mr. Spuck explained that the restrictions are only for trailer parking.

Committee Reports:

- a. HRSD, Robert Bloxom: Councilmember Bloxom stated that he would defer to Mr. Spuck.

- b. Waterfront Committee, Robert Bloxom: Councilmember Bloxom shared that the Committee met on April 13th and the Harbormaster, Craig Tanner, shared that he was currently in the process of interviewing for seasonal help. Summer reservations were going well and were already exceeding last year's numbers. Councilmember Bloxom shared that the Committee wants to encourage boaters to park in the overflow parking lot on King Street. Councilmember Bloxom also shared that this season a courtesy car and golf carts will be onsite for rent by our transient boating guests by May 1st.

Councilmember Oswald asked how the courtesy car rental will work. Mr. Spuck explained that a transient guest may use the car free of charge for up to four-hours, any time after that they will be charged on a per hour basis.

- c. Planning Committee, Robert Bloxom: Councilmember Bloxom shared that the Commission discussed the potential rezoning of a house on Hill Street, a group is asking to place a group home there. The Commission also finished reviewing the Comprehensive Plan rewrite.
- d. Personnel Committee, Catherine Krause: No meeting.
- e. Strategic Planning, Fletcher Fosque: No meeting.

Mayor's Report:

Mayor Fosque thanked everyone who reached out to Town Council on behalf of the Corner Bakery, the correspondences were thoughtful.

Town Manager's Report:

Mr. Spuck read the follow report aloud:

- Town Hall will be back open to the public May 3, 2021. Administrative Staff will be two-weeks out from their last vaccination. Town staff that opted to not receive the vaccination will be required to continue to wear face coverings.
- The Town will be going Live with its new online payment processor, Invoice Cloud. Mr. Spuck also shared that the Town will be absorbing the credit card fees for all users.
- The Town has paid out \$62,000 in Small Business Recovery Assistance grants to local businesses. Three more businesses have been submitted to CDBG for grant assistance in the amount of \$28,000. An additional five applications are currently being prepared to submit to CDBG in the next remittance.
- Equipment for the ramp project is being staged currently for an imminent weather-dependent start. The cofferdam will be constructed in the next few days.
- The Town's American Rescue Plan Act allocation is \$1.1 million which will be distributed in two equal parts a year. Mr. Spuck is surveying other towns throughout the Country, State and County to learn how they plan on using their allotments. Since the Town is not a DHCD entitled community, the Town's distribution will be passed through the State.

Virtual Town Council Meeting – April 26, 2021

- Most of the major components of the draft agreement between the HRSD and Town have been accepted. The use of public funds to install wastewater collection for the new homes on Jefferson which required a letter from us to HRSD has been approved. HRSD's Commission has authorized their Executive Director to negotiate the remaining items.
- A new Police Officer has been hired, Dalton Wood. He will be introduced at the next Town Council meeting. Mr. Wood was previously employed at the Accomack County Sheriff's Department, working in the jail. He will need to attend the Police Academy to obtain his certification. The other applicants for the last Police Department position open, will also need to be certified. Management is going to structure it so both new hires train together.
- Warren Street, Waples/Jackson Street extension are scheduled to be tar & chipped in the next few weeks. Mr. Spuck held two community meetings to discuss potential road repair resolutions for Warren Street. The leak under Jackson Street has been repaired and Mr. Spuck is contacting paving contractors for solutions on how best to care for the street.
- Mr. Spuck is currently researching best practices for fund balances and reserve policies for Councils review.
- With the pending move of the wastewater treatment plant to HRSD, Mr. Spuck has split the Department of Public Works (DPW) away from the wastewater treatment plant. The DPW staff reports to Mr. Spuck directly and is made up of water, streets, and landscaping. Mr. Spuck shared the reason for operating this way prior to the plant moving away from the Town, is to see what works, what resources are needed and what communication works best.
- The sale of the Justis Street property has been finalized and the proceeds have been used to purchase sheds for the DPW yard by the water tower. These sheds will house tools, vehicles and parts which are currently being stored at the wastewater treatment plant.
- The Department of Public Works also has a new email address, dpw@onancock.com, which residents can use to report issues around Town. This email address is being monitored by Ms. Mariellen Mearsheimer who will then share the content with the appropriate staff member. Mr. Spuck also urged residents to send emails about things that make them happy about the Town as well.
- The Dog Park has been cut and staff are planning the lay out of the area. Mr. Spuck is working with contractors for quotes on fencing.
- Mr. Walter Vasquez, DPW- Landscaping, is busy chipping, weeding, and will begin mulching shortly.
- Mr. Terry Sargent, DPW – Buildings/Roads, is spending a lot of time with Mr. Vasquez as well as working on cleaning curbs. Staff is rotating one street per neighborhood to help spread around the attention.
- Mr. Victor Talbot, DPW – Water, is focused on meter readings as well as working on his professional development so that he can get his water license. He is also working on organizing water parts and inventory in the new space.
- The Town is finally under contract with BIG (Boating Infrastructure Grant), so the new pedestals, security system, air conditioning, walk boards, and advertising campaign can begin.
- "Welcome to Onancock" packets are being prepared for all transient boaters.

Virtual Town Council Meeting – April 26, 2021

- The Police Department is still understaffed. Overtime hours are taking a toll on the officers and even with that, they continue to serve Onancock and provide support to our neighboring communities.
- The new police vehicles have been ordered.
- Mr. Spuck also shared that the Town will be performing hydrant flushes in May.

Ms. Sarah Nock, Market Street, asked what happens with the hydrant flushing. Mr. Spuck explained that it gets the sediment that has settled out of the bottom of the line.

Council Comments:

Councilmember Marino asked for clarity on the wharf parking, stating that the Town will still issue stickers to be placed on those vehicles to park. Mr. Spuck shared that the Town will no longer be selling stickers of any kind. A parking pass will be issued to those without the Accomack County decal.

Councilmember Oswald shared her excitement over the new online payment vendor as well as the coming flat fee for business licenses. Councilmember Oswald also thanked the public for their comments about the Corner Bakery.

Closed Session, if needed:

None was needed.

Adjourn:

Councilmember Oswald made a motion to adjourn. Councilmember Bloxom seconded the motion. The motion passed by unanimous voice vote.

The meeting adjourned at 8:53 p.m.

Fletcher Fosque, Mayor

Lisa Fiege, Deputy Clerk

STAFF REPORT

4 Sturgis Street, Onancock, VA 23417

To: Town Council
Case Number: SUP 08:21
Tax Map: 85A1-7-6 & 7

Date: May 24, 2021

From: Matt Spuck

General Information

| | |
|--------------------------|---|
| <i>Applicant</i> | Susan & Wayne Haycox |
| <i>Owner of Record</i> | Susan & Wayne Haycox |
| <i>Requested Action</i> | Special Use Permit for Homestay at 4 Sturgis |
| <i>Location</i> | 4 Sturgis St., Onancock, VA 23417 |
| <i>Existing Land Use</i> | The parcel is currently zoned R-1B, Residential 1B. |
| <i>Adjacent Land Use</i> | The surrounding properties are designated R-1B |

Analysis

This is a 3-bedroom home, two of which will be used for Homestay guests. There is 1 ½ bathrooms available for guests to use. There is sufficient off-street parking for two cars.

Conclusion

It is staff's opinion that the application is consistent with intent found within the Town Code section 38-77 and staff recommends that Town Council approve this application as submitted.

Suggested Motion

Mr. Mayor, I move to approve SUP 08:21 with the following requirements:

- All guests must park in the off-street spaces provided.
- The owner agrees with the Transient Occupancy Tax code as detailed in sections 16-72 through 16-81.

TOWN OF ONANCOCK

15 NORTH STREET
ONANCOCK, VIRGINIA 23417

PAID
MAY 05 2021

BY: UK CK#
4201

SPECIAL USE PERMIT APPLICATION

Applicant's Name: Edward Wayne + Susan P. Haycox

Address: #4 Sturgis St, Onancock, VA 23417

Telephone: 757-787-7238 Date: May 5, 2021
or 757-710-2173

Location & Legal Description of Property Proposed*: #4 Sturgis St.

Sturgis Lots 6+7 .52 Acre

Tax Map 85A1-7-6 / 85A1-7-7

No. of total guests (for homestay applicants only): 4

No. of proposed parking spaces (for homestay applicants only): 2

Parcel Number: ID# 085A10700000600

Zoning Classification: Residential 1B

Name and telephone number for local emergency contact: 757-787-7238
or 757-710-2173

Description of Proposed Use: _____

Two bedroom, one full and one half bath Short-term Rental (Air BNB) with a maximum guest allowance of 4. The master bedroom and detached garage will NOT be part of rental.

TOWN OF ONANCOCK

15 NORTH STREET
ONANCOCK, VIRGINIA 23417

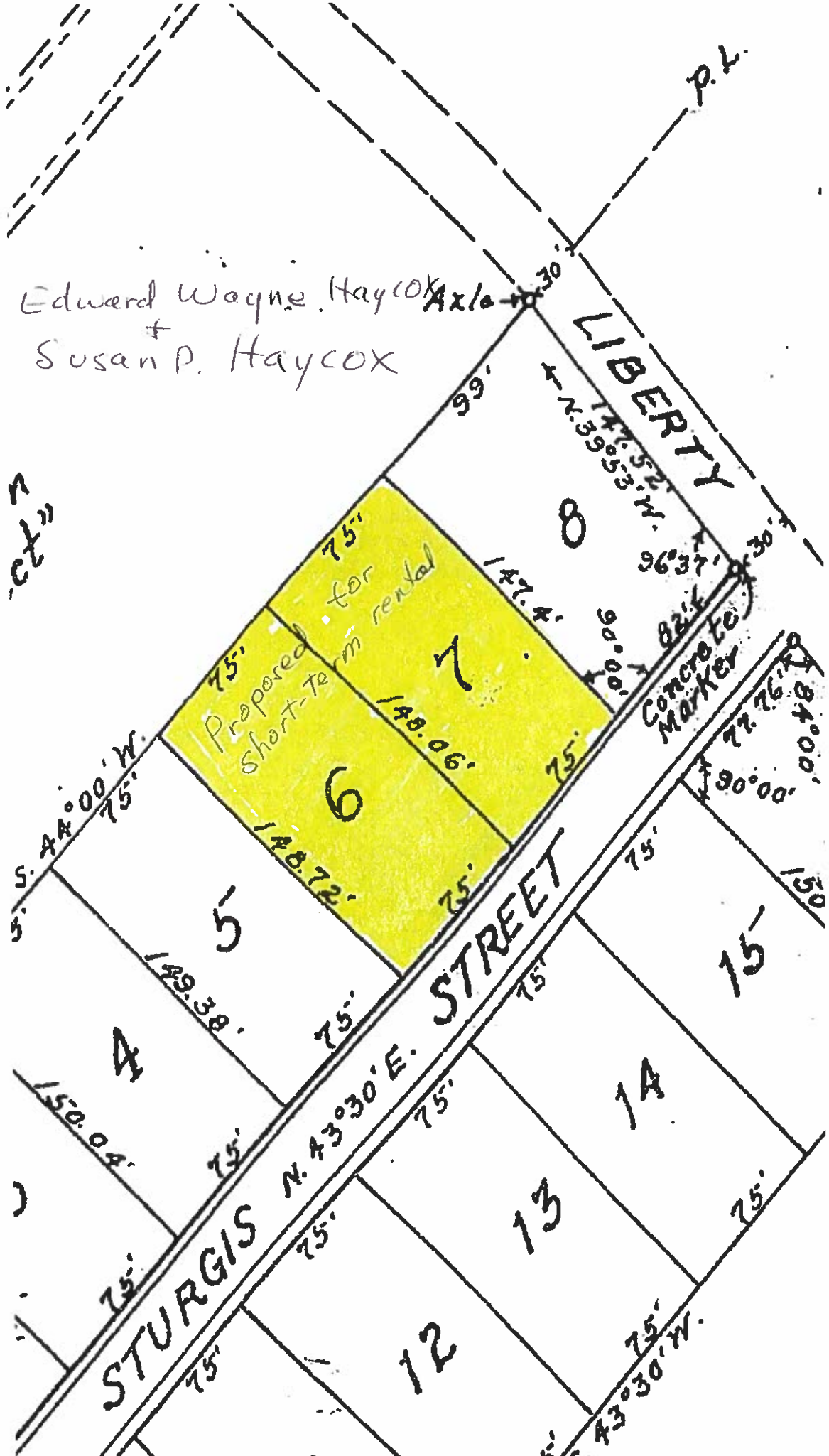
I certify that the information listed above is true and accurate to the best of my knowledge,
and I will comply with all provisions of the Code for the Town of Onancock.

Susan P. Haycock
Signature of Applicant

May 5, 2021
Date

***For requests to operate homestays, the applicant must attach a site plan that provides location of the home, setbacks from all property lines and the street, no. of proposed parking spaces, and traffic flow patterns entering and leaving the property. The zoning administrator will conduct a site visit of the property as part of the review of the application.**

Edward Wayne Haycox
+
Susan P. Haycox



ct

LIBERTY

STURGIS STREET

6
Proposed for Short-term rental

Concrete Marker

Town Council:

Bob Bloxom
Ray Burger
Thelma Gillespie
Joy Marino
Maphis Oswald



Mayor: Fletcher Fosque
Town Manager: Matt Spuck

15 North Street
Onancock, VA 23417

757-787-3363
www.Onancock.com

May 17, 2021

Adjacent Property Owner Notification

Re: 4 Sturgis Street. Onancock VA 23417

On March 22, 2021, Wayne & Susan Haycox properly submitted a Special Use Permit application to request that 4 Sturgis Street be permitted to operate as a Homestay (AirBnB, VRBO, etc.).

As a neighbor, we notify you of the application and invite you to speak at the May 24, 2021 Town Council meeting. This is a live meeting. We strongly encourage you to share your thoughts with Town Council to better inform their decision.

The application and the Staff Report are attached for your review and convenience.

The zoning and the Town Code allow for this permit and because of that I will likely recommend that Town Council approve the application. My opinion and recommendation are only part of the decision. Your voice matters to Town Council, and so we ask that you make the time to share it on the 24th.

If you have any questions, please feel free to contact me directly.

Many thanks,

A handwritten signature in blue ink that reads "Matt". The signature is stylized with a long horizontal stroke extending to the right.

Matt Spuck
Town Manager
Matt.Spuck@Onancock.com

**VIRTUAL PUBLIC HEARING
TOWN COUNCIL
TOWN OF ONANCOCK, VA
May 24, 2021**

The Town Council for the Town of Onancock, VA will conduct a public hearing on Monday, May 24, 2021 at 7:00 p.m., to consider the following Special Use Permit application:

- SUP 06:21, 4 Sturgis Street, Homestay

A copy of the staff report and recommendation is available for review upon request. Questions or comments may be directed to Matt Spuck, Town Manager, at 757-787-3363, or via email at Matt.Spuck@Onancock.com.

Questions or comments can be submitted to Matt Spuck at the above referenced email address prior to the meeting to be read on the record.

TO: Eastern Shore Post

Advertise on the following date: May 14, 2021

Authorized by: Matt Spuck, Town Manager, Town of Onancock

Bill to: Town of Onancock, VA
15 North Street, Onancock, VA 23417

Sec. 38-77. - Special exceptions.

The following uses shall be permitted in the Single-Family Residential District (R-1), subject to all the other requirements of this chapter, only upon the obtaining of a special use permit, as defined in article XV of this chapter, from the town council:

- (1) Each dwelling unit shall be permitted not more than one apartment, which shall be contained within the dwelling unit itself. It shall be a condition of issuance of a special use permit that the owner of the dwelling within which the apartment is located actually reside within the dwelling itself.
- (2) Bed and breakfast houses. Each dwelling unit may be permitted not more than five guestrooms in which overnight accommodations may be offered to transients.
- (3) Homestay. For the purpose of this subsection, the term "homestay" means a home occupation in which an individual owns a dwelling and also provides lodging in a portion thereof for temporary periods of times not to exceed three weeks.
 - a. An owner of a homestay residence must apply for a business license and is subject to the transient occupancy tax.
 - b. The owner shall only be permitted one homestay in the town.
 - c. The applicant must provide contact information for a responsible party, if the owner is not the responsible party, the owner must identify a responsible party who will be available 24 hours a day, seven days a week, to respond to, and resolve issues and complaints that arise during a period in which the dwelling is being used for transient occupancy.
 - d. The number of overnight guests will be determined by the zoning administrator in consultation with the homeowner based on the number of bedrooms, size of the house and size of the lot subject to approval of the town council.
 - e. The homestay shall comply with all applicable town, county, state and federal statutes, regulations and ordinances.
 - f. The town reserves the right to inspect the residence based on complaints to verify that the homestay is being operated in accordance with the regulations set forth within this section.
 - g. The special use permit may be revoked by the zoning administrator in the event that three or more substantiated complaints are received by the town in a calendar year, or failure to maintain compliance with any of the regulations set forth in this subsection (3).

(Code 1989, § 24-16; Ord. eff. 6-5-1962; Ord. of 3-24-1997; Amd. of 7-14-1997; Ord. of 7-27-1998; Ord. of 2-27-2017, § 24-16(c))

Town of Onancock
 APRA Funds Appropriation Worksheet
 DRAFT - For Development and Discussion Only - DRAFT

Goals

- 1 Support the Public Health Response
- 2 Address the negative economic impacts caused by the public health emergency
- 3 Replace lost public sector revenue
- 4 Provide premium pay for essential workers
- 5 Invest in water, sewer, and broadband infrastructure

| Goal Supported | Available Funds | FY21 | FY22 | FY23 | FY24 | Total |
|--|-----------------|------|-----------|------------|----------------------|---------------|
| Town of Onancock May 10, 2021 Funding Approved | \$ 1,100,000.00 | | | | | |
| FY21 1st Traunch Receipt Date (Sample) Repair, Repaint, Reseal Water Tower (Sample) | \$ 550,000.00 | \$ | 85,000.00 | | | 85,000.00 |
| FY22 2nd Traunch Receipt Date (Sample) Repair, Repaint, Reseal Water Tower (Sample) | \$ 550,000.00 | | | 115,000.00 | | 115,000.00 |
| Total | \$ 1,100,000.00 | \$ | 85,000.00 | 115,000.00 | \$ | 200,000.00 |
| | | | | | Funds Remaining -->> | \$ 900,000.00 |

TOWN LOGO HERE

TOWN OF ONANCOCK

FINANCIAL POLICIES

MAY 1, 2021
TOWN OF ONANCOCK
15 North St. Onancock, VA 23417

Table of Contents

| | |
|---|---|
| Introduction..... | 2 |
| Accounting, Auditing, Financial Reporting | 2 |
| Revenue Management | 2 |
| General Fund | 2 |
| Special Revenue Fund..... | 2 |
| Utilities Fund..... | 3 |
| Budget Management..... | 3 |
| Operating Budget | 3 |
| Capital Budget | 4 |
| Special Reserve Fund..... | 4 |
| Utilities Fund Budget | 4 |
| Cash Management..... | 5 |
| Reserve Funds Management..... | 5 |
| General Fund Unassigned Reserve | 5 |
| Capital Asset Reserve Fund | 5 |
| Special Revenue Fund Reserve | 6 |
| Utilities Fund Reserve..... | 6 |
| Debt Management | 6 |
| Fixed (Capital) Asset Management..... | 6 |

Introduction

The Town of Onancock has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The financial goals and policies set forth by Town Council and summarized in this document are intended to establish guidelines for the continued strength and stability of the Town of Onancock.

Accounting, Auditing, Financial Reporting

The Town of Onancock will establish and maintain the highest accounting standards that conform with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promoted by the Government Accounting Standards Boards (GASB).

The Town will engage an independent accounting firm to perform annual financial statement and compliance audits according to the generally accepted government auditing standards.

The independent audit firm will issue its opinion on the presentation of the Town's financial statements and reporting, which will be incorporated into the Town's annual financial reports (AFR).

Revenue Management

General Fund

The Town will seek to maintain a diversified and stable revenue structure in an effort to prevent reliance on any one revenue source and to limit cash flow volatility.

The Town will use an objective, analytical approach to estimate its annual revenues.

The Town may institute user fees and charges for specialized programs and services where practicable. Rates will be established to cover operational costs, overhead costs, debt service costs, and reserve replenishment. The Town will periodically review user fees against expenses to determine if coverage of direct and indirect costs are being accomplished.

Special Revenue Fund

The Town will aggressively pursue external funding sources to fund/support capital projects. Before applying for or accepting external funding, the Town will assess the merits of a particular program as if it were funded by local tax dollars. Local dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary matter. All grant applications must be approved by the Town Manager before being submitted.

Grants and donations may only be accepted by Town Council. No grant will be accepted that will incur management and reporting costs greater than the grant amount. When administrative costs are reimbursed by grant funds, the excess revenue over expenditures produced by these funds is to be transferred to the general fund to offset the cost of administrative costs to administer the grant.

Utilities Fund

The Town will operate a Utility Fund (sometimes referred to as a "Business Type Activities" Fund) as a standalone enterprise fund that will not be subsidized by the budget of the General Fund or any other Funds that may be established by the Town.

In the event of an actual shortfall in the Utility Fund that must be funded by the General Fund to ensure its ongoing operations, the subsidized amount will be returned to the General Fund as soon as practicable.

The Utilities Fund will reimburse the General Fund for reasonable expenses related to overhead and administration support costs as part of the annual budget process.

The Town will set annual utility rates based on the actual costs to deliver services. The Town will periodically review the components that make up the rates and fees through a cost-of-service study for every service provided. The Town is not prohibited from establishing fair and reasonable rates that allow a differential between in-town and out-of-town customers.

The Town will set rates to achieve a positive cash flow including but not limited to all operating costs, funding of appropriate reserves, repayment of general fund transfers, and capital equipment repair or replacement expenditures. Any shortfall in cash flow will be recovered by increasing rates.

The Utility Fund is required to maintain all reserves required for any bond or lending instrument.

The Town will track, monitor, and report annually to Town Council on key variables of the rate model. The Town will set rates based on a 5-year projection of all expenditures and reserves. The purpose of pricing off multi-year models is to avoid volatile price changes to Onancock customers.

Budget Management

Operating Budget

The Town will prepare budgets annually as required by state code.

The purpose of the budget is to raise and appropriate funds to achieve the financial, operational, and strategic objectives of Town Council. Services delivery must be made with available resources and must be delivered to residents and taxpayers as efficiently and effectively as possible.

The operating budget will raise sufficient revenue to fund all current year operating, capital, and reserves.

Non-recurring revenue or grant funds may fund current year expenditures but may not be used to create services that will incur future year or recurring operating expenses. Any operating surplus generated by non-recurring funds must follow policy for reserves and surplus management.

The Town will seek to finish each fiscal year with a positive unassigned fund balance and a positive cash balance.

During the course of the year, if the projected financial results for the year indicate a negative fund balance or cash deficit, expenditures will be reduced and Town Council will be made aware of the issue clearly and within 30-days of the projection.

The budget will be structured and reported in such a manner as to be easily understood by all members of Town Council and the general public, showing the relationship between revenues and delivered services.

The Town Council and Town Manager will review the budget with a focus on whether existing service costs are appropriate and justified, that administrative overhead costs are reasonable, and that proposed new programs and program expansions are justified, detailed, and scrutinized.

Capital Budget

The Town will prepare a 5-year capital improvement plan and include it with the annual operating budget.

Adjustments to the capital budget must be approved by Town Council. In the event of an unscheduled and urgent capital need, the Town Manager may replace current year capital expenditures with the urgently needed asset. In the event that its purchase will exceed the current year capital budget, the Town Manager must present to Town Council via email the need, and the plan to pay for the asset without creating a projected negative cash position at the end of the fiscal year. If the purchase of the asset will cause current year expenditures to exceed the adopted budget, a budget amendment must be adopted by Town Council.

Special Reserve Fund

The purpose Special Reserve Fund is to pay for non-recurring projects and services funded by non-local-taxpayer sources. These are typically called grants. The Town Council must acknowledge all grant applications and agree in concept to the project or service for which the grant is designed to fund.

The lead time for grant applications is often very short which may require email requests sent by the Town Manager to request/notify Town Council of the application and its purpose. If the grant was known and included in the Special Revenue Fund budget, the Town Manager need only notify Town Council of the application.

The Special Revenue Reserve Fund is created and maintained to ensure the Town has liquid resources to meet grant matching requirements.

The Special Revenue Fund is to be included in the annual operating budget of the Town to create or replenish reserve funds to meet the purpose of the fund.

Often, grant periods span fiscal years. The balance of the Special Reserve Fund is to be budgeted to fund the reserve at a level to meet the reserve limits as if all known matching fund commitments have been met.

Grant applications should align with the goals described in the most recently adopted Comprehensive Plan.

Utilities Fund Budget

The budget for the utilities fund is to be created at the same time as the general fund using the same process.

The utilities fund must be treated and balanced as a separate business unit. Rates and budget requirements shall meet the criteria described in the revenue management policy.

Cash Management

In recognition of its fiduciary role in the management of all public funds entrusted to its care, it shall be the Town Council's policy that all investible balances be invested utilizing best practices commonly accepted by political subdivisions in Virginia.

The Town Manager serves as the Town's Treasurer, as allowed by Town Code 2-178 and has the authority by code and policy to manage investments on behalf of the Town according to best practices for political subdivisions in Virginia.

The safeguarding of principal shall be the foremost objective of the investment program by mitigating credit and interest rate risk, with all other objectives subordinated to this objective.

The investments shall consider the seasonal nature of cash flow and other material cash flow concerns and needs in order to assure availability of funds in a timely and liquid manner.

The Town will, where permitted by law, pool cash from its various funds for investment purposes and will invest revenue to maximize rate of return while maintaining a low level of risk.

All cash balances established shall be in interest bearing accounts except for the primary operating checking account.

All depositories will meet the standards for collateralization as set forth in the Virginia Security for Public Deposits Act or will be covered by Federal Depository Insurance (FDIC).

The Town Manager will report to Town Council at least quarterly the value and performance of all cash depositories and investment accounts in a format easily understood by Council members and the general public.

Reserve Funds Management

General Fund Unassigned Reserve

The General Fund Unassigned Reserve be maintained at a minimum of 30% of the total general fund revenues.

Use of the General Fund Unassigned Reserve may be necessary from time to time to meet unexpected revenue shortfalls or financial emergencies. By policy, appropriations from, or changes to the General Fund Unassigned Reserve require a majority vote of the Town Council. No appropriation of the reserve balance that will cause the fund to fall below the minimum policy limit will occur without prior presentation to Town Council by the Town Manager of a plan and timeline for replenishing the fund to its minimum level within 24 months.

Annual operating surpluses in the general fund shall be applied first to the General Fund Unassigned Reserve until it is funded at the minimum amount required by policy, then to the Capital Asset Reserve, then the Special Revenue Reserve.

Capital Asset Reserve Fund

The Town will establish a Capital Asset Reserve Fund (CARF) in order to fund through non-debt sources 25% of the Town's share of the costs of capital projects approved in the 5-year capital improvement plan.

Use of the CARF will be used first on capital assets with a useful life of 5-years or less (vehicles, tools, etc.) and then on capital projects with useful lives of more than five years (buildings, building improvements, etc.).

Town Council may, from time to time, authorize the transfer of funds from the General Fund Unassigned Reserve in excess of the Town's stated policy to the CARF so long as the Town stays in compliance with the targeted Unassigned Fund reserve policy levels.

Special Revenue Fund Reserve

The purpose of the Special Revenue Reserve Fund is to assure immediate access to funds to meet the matching requirement of any grant application.

The minimum balance of this fund is \$250,000 and may not exceed \$1,500,000.

Utilities Fund Reserve

The Town will maintain in the Utilities Reserve an amount equal to 120-days of operating expenditures including debt payments to provide funds for any timing difference between operating revenue and operating expenditures, and for unplanned expenditures (O&M Reserve).

The Town will establish, within the Utilities Reserve, a Distribution System Reserve to provide funds for major repairs, replacements, or rehabilitation of assets (3Rs). The 3R Reserve will be equal to 30% of the Accumulated Depreciation for capital assets categorized to the Utility Fund.

The Utility Reserve will include an additional \$15,000 for unbudgeted repairs that require street and road infrastructure repairs. Use of these funds requires approval of the Town Manager and notice sent via email to Town Council members.

Annual operating surpluses in the Utility Fund first fund the O&M Reserve until it reaches its minimum, then the 3R reserve, then the emergency infrastructure repair reserve.

Debt Management

The Town will not fund current operations with borrowed funds and will limit borrowing and capital leases to capital improvements, projects, and equipment that cannot be funded through current financial resources.

Financing capital asset purchases such as vehicles must be presented to Town Council with impact on cash flow and interest costs.

The Town will finance all equipment purchases for a term less than the asset's useful life.

Fixed (Capital) Asset Management

The Town will capitalize all asset purchases with a value of \$10,000 per unit with a useful life of 3 or more years.

Computer equipment, no matter its value, is not to be capitalized.

Any asset placed in service must be accounted for in the repairs and maintenance operating budget for the Town to ensure it is properly maintained and care for.

The Town will create a Capital Asset Improvement Plan as described above.

The Town will evaluate its insurance coverage to ensure adequate commercial insurance coverage for all its capital assets.

Town of Onancock

Cash & Reserve Report

As of April 30, 2021

| | | | |
|-------------------------------------|----|------------------|---------------------|
| Cash on Hand | \$ | 180,791 | |
| Short-Term Reserve | \$ | 1,065,539 | |
| Long Term Reserve | \$ | 710,661 | |
| Sewer Bond Reserve | \$ | <u>474,561</u> | |
| Total Cash and Reserves | \$ | | 2,431,652 |
| Remaining FY 2021 Cash Requirements | | | |
| Total Expenditure Budget | \$ | 2,603,232 | |
| Budget YTD 4/30/21 | \$ | <u>2,104,097</u> | |
| Cash Needed Remaining FY 2021 | \$ | | <u>499,135</u> |
| Net Cash & Reserves at 4/30/21 | \$ | | <u>\$ 1,932,517</u> |

Reserves (Using DRAFT FINANCIAL POLICIES AT 4/30/21)

| | | | |
|---|----|------------------|-------------------|
| General Fund Reserve (30% Budgeted Revenue) | | | |
| 2021 Budgeted Revenue | \$ | 2,662,670 | |
| Less: Water Revenue | \$ | (352,619) | |
| Less: Sewer Revenue | \$ | <u>(979,519)</u> | |
| | \$ | 1,330,532 | |
| | | 30% | \$ 399,160 |
| General Fund Reserve | | | \$ 399,160 |
| Capital Asset Reserve (25% of 5-Year Capital Expenditure Plan) | | | |
| **5-Year CAPEX | \$ | 600,000 | |
| CAPEX Reserve | | 25% | \$ 150,000 |
| Utility Reserve (WATER ONLY - NO SEWER) | | | |
| (A) 120-Days of Budgeted Operating Expenditures | \$ | 365,778 | |
| 2021 Budgeted Expenditures | \$ | <u>120,256</u> | |
| Divided by 365 times 120 | | | |
| (B) 3R's (Repair, Replace, Rehab) - 30% of Accumulated Depreciation | \$ | 1,639,932 | |
| ***Accumulated Depreciation at 6/30/20 | \$ | <u>30%</u> | \$ 491,980 |
| (C) Unbudgeted Street Repairs | \$ | 15,000 | \$ 627,235 |
| Special Reserve (for Grant matching and other projects) | \$ | | <u>\$ 756,122</u> |
| Unassigned Net Cash and Reserves (\$/0 Zero) | \$ | | <u>\$</u> |

** We need to develop this 5-year plan - this is an estimate with no basis.
 *** Estimated based on internal allocation of assets between water and sewer

228

Town of Onancock
Sewer - Financial Performance

| | TOTAL YEAR | | | | |
|--|-------------|-------------|-------------|-------------|-------------|
| | BUDGET 2022 | Budget 2021 | Actual 2020 | Actual 2019 | Actual 2018 |
| Revenue | | | | | |
| SEWER | | | | | |
| SEWER INSTALLATION | \$956,360 | \$956,119 | \$880,718 | \$903,625 | \$870,183 |
| SEWER PENALTY | \$1,200 | \$1,200 | \$2,400 | \$1,200 | \$0 |
| SEPTAGE | \$0 | \$13,400 | \$12,670 | \$10,979 | \$13,799 |
| SEPTAGE GRANT | \$0 | \$5,000 | \$0 | \$0 | \$0 |
| INTEREST | \$0 | \$0 | \$0 | \$0 | \$0 |
| CARES GRANTS | \$0 | \$0 | \$11,908 | \$15,934 | \$7,597 |
| MISC. | \$0 | \$0 | \$0 | \$199,373 | \$0 |
| FROM RESERVES | \$0 | \$3,500 | \$0 | \$2,260 | \$3,560 |
| TRANSFERS IN | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$0 | \$52,836 | \$0 |
| Total Revenue | \$957,560 | \$979,219 | \$907,696 | \$1,186,207 | \$895,139 |
| Expenditures | | | | | |
| SEWER WAGES, TAX, BENES | | | | | |
| TRAINING | \$239,891 | \$246,304 | \$248,559 | \$244,800 | \$241,029 |
| VEHICLE REPAIR | \$1,000 | \$1,000 | \$0 | \$0 | \$0 |
| COLLECTION REPAIRS & MAINT. | \$2,000 | \$2,000 | \$2,813 | \$2,000 | \$1,006 |
| MEMBRANE REPLACEMENT | \$95,947 | \$95,947 | \$58,492 | \$100,405 | \$86,751 |
| OUTSIDE CONTRACT - TESTING | \$0 | \$0 | \$0 | \$0 | \$0 |
| REPAIRS & MAINT. | \$33,900 | \$33,900 | \$29,843 | \$14,750 | \$22,683 |
| BILL PRINTING | \$1,000 | \$1,000 | \$348 | \$348 | \$4,040 |
| ADVERTISING | \$250 | \$250 | \$0 | \$0 | \$758 |
| ELECTRIC | \$100 | \$100 | \$0 | \$0 | \$222 |
| POSTAGE | \$90,000 | \$90,000 | \$69,047 | \$87,374 | \$74,772 |
| TELEPHONE | \$1,000 | \$1,000 | \$527 | \$748 | \$500 |
| INSURANCE | \$10,500 | \$10,500 | \$8,769 | \$8,702 | \$7,813 |
| DUES & MEMBERSHIPS | \$0 | \$0 | \$0 | \$0 | \$0 |
| OFFICE SUPPLIES | \$4,200 | \$4,200 | \$4,476 | \$4,299 | \$1,598 |
| VEHICLE FUEL | \$1,500 | \$1,500 | \$868 | \$2,259 | \$158 |
| UNIFORMS | \$3,000 | \$3,000 | \$3,216 | \$2,609 | \$2,414 |
| RESERVE FOR CAPITAL | \$300 | \$300 | \$98 | \$177 | \$85 |
| LAB SUPPLIES | \$0 | \$11,750 | \$0 | \$0 | \$0 |
| WASTEWATER DISINFECTANT | \$6,500 | \$6,500 | \$1,618 | \$6,501 | \$1,298 |
| PENALTIES | \$0 | \$0 | \$0 | \$3,005 | \$0 |
| WASTEWATER CHEMICALS | \$26,000 | \$26,000 | \$28,295 | \$31,791 | \$26,135 |
| SAFETY EQUIPMENT | \$500 | \$500 | \$0 | \$0 | \$0 |
| HRSD TRANSITION COSTS | \$56,389 | \$66,726 | \$30,500 | \$0 | \$0 |
| DEPRECIATION | \$0 | \$0 | \$0 | \$496,732 | \$493,106 |
| UTILITY SUBSIDY | \$0 | \$0 | \$0 | \$0 | \$0 |
| MACHINERY & EQUIPMENT | \$500 | \$500 | \$0 | \$0 | \$0 |
| OUTDOOR BUILDING | \$0 | \$0 | \$0 | \$0 | \$0 |
| SEPTAGE RECEIVING | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTEREST - VRLF 900 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTEREST - VRA 5033 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTEREST - USDA 2398 | \$55,072 | \$55,072 | \$56,339 | \$0 | \$0 |
| PROFESSIONAL SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$0 | \$0 | \$54,808 | \$1,006,500 | \$964,368 |
| Total Expenditures | \$649,549 | \$658,049 | \$543,808 | \$1,006,500 | \$964,368 |
| Excess of Revenue over Expenses | \$308,011 | \$321,170 | \$363,888 | \$179,707 | -\$69,229 |
| Principle Portion of Bonds | | | | | |
| - VRLF 900 | \$45,000 | \$45,000 | | | |
| - VRA 5033 | \$216,119 | \$216,119 | | | |
| - USDA 2398 | \$46,892 | \$46,892 | | | |
| Revenue in Excess of all Disbursements | \$0 | \$13,159 | | | |

Town of Onancock
Financial Performance

| | YEAR TO DATE | | | BUDGET | LAST YEAR | | | TOTAL YEAR | | | | | |
|---------------------------------|---------------------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|-------------|-------------|
| | ACTUAL THROUGH APRIL 2021 | | | | | | | Total | | | | | |
| | Operations | Special Revenue | Total | | Operations | Special Revenue | Total | Operations | Special Revenue | Total | Actual 2020 | Actual 2019 | Actual 2018 |
| Revenue | | | | | | | | | | | | | |
| WHARF | \$132,531 | \$21,886 | \$154,417 | \$103,469 | \$130,141 | \$129,175 | \$206,460 | \$335,635 | \$147,190 | \$268,693 | \$377,002 | | |
| POLICE | \$47,715 | \$0 | \$47,715 | \$30,075 | \$51,439 | \$54,500 | \$0 | \$54,500 | \$62,594 | \$58,186 | \$63,006 | | |
| WATER | \$332,480 | \$14,765 | \$347,245 | \$292,628 | \$275,186 | \$352,619 | \$0 | \$352,619 | \$454,315 | \$330,751 | \$302,645 | | |
| SEWER | \$869,320 | \$0 | \$869,320 | \$799,986 | \$863,375 | \$979,219 | \$0 | \$979,219 | \$907,696 | \$1,186,207 | \$895,139 | | |
| ADMIN | \$1,158,316 | \$313,013 | \$1,471,329 | \$1,026,254 | \$1,007,577 | \$1,147,157 | \$4,400 | \$1,151,557 | \$1,131,656 | \$1,307,286 | \$1,191,767 | | |
| Total Revenue | \$2,540,362 | \$349,664 | \$2,890,026 | \$2,252,412 | \$2,327,718 | \$2,662,670 | \$210,860 | \$2,873,530 | \$2,703,451 | \$3,151,123 | \$2,829,559 | | |
| Expenditures | | | | | | | | | | | | | |
| WHARF | \$132,534 | \$14,551 | \$147,085 | \$140,783 | \$157,478 | \$158,009 | \$263,798 | \$421,807 | \$175,898 | \$296,249 | \$375,607 | | |
| POLICE | \$261,791 | \$0 | \$261,791 | \$287,537 | \$339,667 | \$341,227 | \$0 | \$341,227 | \$399,885 | \$330,822 | \$370,476 | | |
| WATER | \$242,251 | \$14,765 | \$257,016 | \$214,712 | \$353,563 | \$365,778 | \$0 | \$365,778 | \$321,775 | \$280,828 | \$269,232 | | |
| SEWER | \$759,241 | \$0 | \$759,241 | \$747,977 | \$753,252 | \$966,060 | \$0 | \$966,060 | \$851,819 | \$1,006,500 | \$964,368 | | |
| ADMIN | \$571,710 | \$309,456 | \$881,166 | \$713,088 | \$611,476 | \$772,158 | \$6,500 | \$778,658 | \$693,832 | \$694,174 | \$681,564 | | |
| Total Expenditures | \$1,967,527 | \$338,772 | \$2,306,299 | \$2,104,097 | \$2,215,436 | \$2,603,232 | \$270,298 | \$2,873,530 | \$2,443,209 | \$2,608,573 | \$2,661,247 | | |
| Excess of Revenue over Expendit | \$572,835 | \$10,892 | \$583,727 | \$148,315 | \$112,282 | \$59,438 | -\$59,438 | \$0 | \$260,242 | \$542,550 | \$168,312 | | |

Town of Onancock
Wharf - Financial Performance

| | YEAR TO DATE | | | | TOTAL YEAR | | | | |
|---------------------------------|---------------------------|-----------------|-----------|-----------|--------------|------------|-------------|-------------|-------------|
| | ACTUAL THROUGH APRIL 2021 | | BUDGET | LAST YEAR | Budget 2021 | | Actual 2020 | Actual 2019 | Actual 2018 |
| | Operations | Special Revenue | | | General Fund | Operations | | | |
| Revenue | | | | | | | | | |
| BOAT DOCKAGE FEES-MO | \$0 | \$0 | \$625 | \$125 | \$625 | \$125 | \$125 | \$0 | \$250 |
| BOAT DOCKAGE FEES-TR | \$49,115 | \$49,115 | \$28,992 | \$30,533 | \$33,000 | \$34,754 | \$34,754 | \$50,999 | \$54,317 |
| BOAT RAMP FEES | \$995 | \$995 | \$685 | \$892 | \$1,200 | \$1,562 | \$1,562 | \$1,230 | \$970 |
| RAMP-ANNUAL DECAL | \$420 | \$420 | \$511 | \$360 | \$2,000 | \$1,410 | \$1,410 | \$1,445 | \$2,050 |
| WHARF GASOLINE SALES | \$74,014 | \$74,014 | \$67,441 | \$80,912 | \$86,250 | \$103,478 | \$103,478 | \$100,040 | \$123,087 |
| WHARF-OTHER | \$1,095 | \$1,095 | \$2,153 | \$1,820 | \$2,500 | \$2,113 | \$2,113 | \$1,619 | \$1,168 |
| WHARF ELECTRIC | \$6,891 | \$6,891 | \$3,062 | \$3,189 | \$3,600 | \$3,748 | \$3,748 | \$4,800 | \$5,417 |
| VPA GRANT | \$0 | \$6,766 | \$0 | \$12,311 | \$0 | \$166,427 | \$0 | \$108,560 | \$189,743 |
| BIG GRANT | \$0 | \$15,120 | \$0 | \$0 | \$0 | \$40,033 | \$0 | \$0 | \$0 |
| | \$132,531 | \$21,886 | \$103,469 | \$130,141 | \$129,175 | \$206,460 | \$147,190 | \$268,693 | \$377,002 |
| Total Revenue | | | | | | | | | |
| Expenditures | | | | | | | | | |
| WHARF WAGES, TAX, BENIES | \$50,607 | \$50,607 | \$50,390 | \$53,297 | \$57,329 | \$60,954 | \$60,954 | \$53,825 | \$38,484 |
| SQUARE CC FEES | \$2,555 | \$2,555 | \$0 | \$1,282 | \$0 | \$1,776 | \$1,776 | \$2,592 | \$764 |
| ELECTRIC SERVICES | \$4,135 | \$4,135 | \$5,841 | \$4,022 | \$6,500 | \$4,475 | \$4,475 | \$5,673 | \$5,594 |
| TELEPHONE | \$510 | \$510 | \$481 | \$369 | \$600 | \$460 | \$460 | \$529 | \$448 |
| WHARF JANITORIAL SUP | \$561 | \$561 | \$1,000 | \$582 | \$1,000 | \$582 | \$582 | \$877 | \$1,150 |
| REPAIR & MAINTENANCE | \$7,242 | \$7,242 | \$4,167 | \$2,667 | \$5,000 | \$2,667 | \$2,667 | \$7,972 | \$2,964 |
| COST OF GAS/DIESEL S | \$55,122 | \$55,122 | \$55,661 | \$66,144 | \$63,750 | \$75,757 | \$75,757 | \$74,815 | \$93,817 |
| RENT | \$3,600 | \$3,600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$524 |
| OTHER OPERATING SUPP | \$4,572 | \$4,572 | \$5,441 | \$7,107 | \$5,528 | \$7,220 | \$7,220 | \$3,121 | \$5,373 |
| ADVERTISING & DUES | \$3,150 | \$3,150 | \$2,500 | \$22,007 | \$3,000 | \$13,600 | \$22,007 | \$2,854 | \$2,558 |
| CAPITAL IMPROVEMENTS | \$480 | \$14,551 | \$15,302 | \$0 | \$15,302 | \$209,698 | \$225,000 | \$143,991 | \$223,931 |
| Total Expenditures | \$132,534 | \$14,551 | \$140,783 | \$157,478 | \$158,009 | \$263,798 | \$175,898 | \$296,249 | \$375,607 |
| Excess of Revenue over Expendit | \$3 | \$7,335 | \$37,314 | \$27,336 | \$28,834 | \$57,338 | \$28,708 | \$27,556 | \$1,395 |
| Margin on Fuel | \$18,893 | | \$11,780 | \$14,768 | \$22,500 | \$27,721 | \$27,721 | \$25,225 | \$29,270 |
| Revenue Less Exp. - Operations | \$3 | | \$22,012 | \$39,647 | \$28,834 | \$28,708 | \$28,708 | \$7,875 | \$35,583 |

Town of Onancock
Police - Financial Performance

| | YEAR TO DATE | | | TOTAL YEAR | | | | | | | |
|---------------------------------|---------------------------|-----------------|--------------|------------|------------|-----------------|--------------|-------------|-------------|-------------|--|
| | ACTUAL THROUGH APRIL 2021 | | | BUDGET | LAST YEAR | | Actual 2020 | | | Actual 2018 | |
| | Operations | Special Revenue | General Fund | | Operations | Special Revenue | General Fund | Actual 2019 | Actual 2020 | | |
| Revenue | | | | | | | | | | | |
| TRAFFIC FINES | \$6,559 | | \$6,559 | \$8,000 | \$9,168 | \$8,000 | \$8,000 | \$9,168 | \$13,960 | \$16,218 | |
| LAW ENFORCEMENT FUND | \$41,156 | | \$41,156 | \$22,075 | \$30,055 | \$46,500 | \$46,500 | \$53,426 | \$38,052 | \$46,788 | |
| LAW ENFORCEMENT GRANT | \$0 | \$50 | \$50 | \$0 | \$22,100 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| CARES GRANTS | \$0 | \$0 | \$0 | \$0 | \$9,884 | \$0 | \$0 | \$0 | \$6,174 | \$0 | |
| Total Revenue | \$47,715 | \$50 | \$47,765 | \$30,075 | \$51,439 | \$54,500 | \$54,500 | \$62,594 | \$58,186 | \$63,006 | |
| Expenditures | | | | | | | | | | | |
| POLICE WAGES, TAX, BENES | \$236,385 | | \$236,385 | \$252,771 | \$268,594 | \$300,860 | \$300,860 | \$321,863 | \$289,462 | \$303,593 | |
| TRAINING | \$2,527 | | \$2,527 | \$6,500 | \$2,333 | \$6,500 | \$6,500 | \$2,333 | \$3,231 | \$4,007 | |
| VEHICLE REPAIR | \$1,947 | | \$1,947 | \$3,597 | \$4,570 | \$3,833 | \$3,833 | \$4,871 | \$4,213 | \$4,330 | |
| COMPUTER MAINTENANCE | \$255 | | \$255 | \$652 | \$859 | \$2,500 | \$2,500 | \$3,295 | \$4,208 | \$2,365 | |
| TELEPHONE | \$2,671 | | \$2,671 | \$3,196 | \$2,605 | \$3,360 | \$3,360 | \$2,739 | \$4,030 | \$2,366 | |
| LINE OF DUTY INSURANCE | \$2,742 | | \$2,742 | \$2,741 | \$2,741 | \$3,655 | \$3,655 | \$3,655 | \$3,692 | \$2,412 | |
| TRAVEL | \$35 | | \$35 | \$700 | \$340 | \$700 | \$700 | \$340 | \$258 | \$762 | |
| OFFICE SUPPLIES | \$3,463 | | \$3,463 | \$2,412 | \$5,252 | \$2,669 | \$2,669 | \$5,811 | \$1,634 | \$968 | |
| VEHICLE FUEL | \$6,582 | | \$6,582 | \$6,453 | \$7,290 | \$7,500 | \$7,500 | \$8,472 | \$8,533 | \$7,517 | |
| UNIFORMS | \$1,601 | | \$1,601 | \$1,306 | \$1,770 | \$2,000 | \$2,000 | \$2,709 | \$4,198 | \$4,958 | |
| ANIMAL CONTROL | \$587 | | \$587 | \$650 | \$0 | \$650 | \$650 | \$0 | \$0 | \$0 | |
| POLICE SUPPLIES | \$2,859 | | \$2,859 | \$6,558 | \$7,213 | \$7,000 | \$7,000 | \$7,698 | \$7,363 | \$6,723 | |
| GRANTS | \$137 | | \$137 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| POLICE MESSENGER MAINT. | \$0 | \$50 | \$50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| NEW POLICE VEHICLE | \$0 | \$0 | \$0 | \$0 | \$36,099 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total Expenditures | \$261,791 | \$0 | \$261,841 | \$287,537 | \$339,667 | \$341,227 | \$341,227 | \$399,885 | \$330,822 | \$370,476 | |
| Excess of Revenue over Expendit | -\$214,076 | \$50 | -\$214,076 | -\$257,463 | -\$288,228 | -\$286,727 | -\$286,727 | -\$337,291 | -\$272,636 | -\$307,470 | |

Town of Onancock
Water - Financial Performance

| | YEAR TO DATE | | | | TOTAL YEAR | | | | | |
|---|---------------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|------------------|------------------|-------------|
| | ACTUAL THROUGH APRIL 2021 | | BUDGET | LAST YEAR | Operations | Special Revenue | General Fund | Actual 2020 | Actual 2019 | Actual 2018 |
| | Operations | Special Revenue | | | | | | | | |
| Revenue | | | | | | | | | | |
| WATER | \$327,079 | \$14,765 | \$285,736 | \$269,824 | \$344,519 | \$325,334 | \$325,334 | \$323,761 | \$295,745 | |
| WATER INSTALLATION | \$0 | \$0 | \$1,250 | \$0 | \$1,500 | \$0 | \$0 | \$1,500 | \$0 | |
| WATER PENALTY | \$5,401 | \$5,361 | \$5,642 | \$5,361 | \$6,600 | \$6,335 | \$6,600 | \$5,490 | \$6,900 | |
| TRANSFERS IN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$122,646 | \$0 | \$0 | |
| Total Revenue | \$332,480 | \$14,765 | \$292,628 | \$275,186 | \$352,619 | \$0 | \$454,315 | \$330,751 | \$302,645 | |
| Expenditures | | | | | | | | | | |
| WATER WAGES, TAX, BENEFITS | \$91,008 | \$0 | \$89,618 | \$92,818 | \$104,662 | \$109,575 | \$109,575 | \$105,676 | \$105,859 | |
| TRAINING & TRAVEL | \$0 | \$0 | \$717 | \$28 | \$717 | \$0 | \$28 | \$0 | \$0 | |
| VEHICLE REPAIR | \$2,041 | \$0 | \$833 | \$0 | \$1,000 | \$0 | \$0 | \$1,183 | \$1,888 | |
| REPAIRS & MAINT. SVC | \$16,490 | \$16,490 | \$14,332 | \$122,275 | \$15,000 | \$15,000 | \$127,974 | \$25,166 | \$9,028 | |
| WATER LEAD COPPER TEST | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| BILL PRINTING | \$507 | \$0 | \$417 | \$0 | \$500 | \$0 | \$0 | \$840 | \$553 | |
| ADVERTISING | \$0 | \$0 | \$83 | \$0 | \$100 | \$0 | \$0 | \$0 | \$324 | |
| ELECTRIC | \$11,941 | \$11,941 | \$11,992 | \$12,595 | \$14,500 | \$15,229 | \$15,229 | \$13,251 | \$11,541 | |
| POSTAGE | \$629 | \$782 | \$782 | \$412 | \$1,000 | \$527 | \$527 | \$760 | \$512 | |
| TELEPHONE | \$2,250 | \$1,982 | \$2,408 | \$1,982 | \$2,700 | \$2,222 | \$2,222 | \$2,263 | \$2,080 | |
| INSURANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| RESERVE FOR CIP | \$0 | \$0 | \$21,792 | \$0 | \$26,150 | \$0 | \$0 | \$0 | \$0 | |
| DUES & MEMBERSHIPS | \$427 | \$0 | \$833 | \$0 | \$1,000 | \$0 | \$0 | \$100 | \$6,000 | |
| HEALTH DEPT. FEES | \$2,133 | \$2,133 | \$2,124 | \$2,133 | \$2,124 | \$2,133 | \$2,133 | \$2,133 | \$4,854 | |
| REPAIRS & MAINT. | \$32 | \$32 | \$5,000 | \$124 | \$5,000 | \$124 | \$124 | \$4,634 | \$1,192 | |
| VEHICLE FUEL | \$1,663 | \$1,788 | \$1,788 | \$1,919 | \$1,950 | \$1,950 | \$2,093 | \$1,843 | \$1,513 | |
| UNIFORMS | \$48 | \$154 | \$154 | \$50 | \$300 | \$98 | \$98 | \$177 | \$85 | |
| LAB SUPPLIES | \$532 | \$561 | \$561 | \$436 | \$1,500 | \$1,500 | \$1,168 | \$1,446 | \$969 | |
| PURIFICATION SUPPLIES | \$18,898 | \$18,898 | \$22,544 | \$19,154 | \$25,000 | \$25,000 | \$21,241 | \$23,656 | \$23,331 | |
| EMERGENCY REPAIRS | \$0 | \$0 | \$0 | \$0 | \$4,382 | \$0 | \$0 | \$0 | \$0 | |
| SMALL TOOLS & EQUIP. | \$66 | \$66 | \$167 | \$0 | \$200 | \$0 | \$0 | \$0 | \$0 | |
| INTEREST - USDA 1070 | \$28,782 | \$28,782 | \$36,945 | \$99,637 | \$36,945 | \$37,707 | \$37,707 | \$0 | \$0 | |
| INTEREST - USDA 47 | \$1,264 | \$1,264 | \$36,945 | \$0 | \$1,622 | \$1,656 | \$1,656 | \$0 | \$0 | |
| INTEREST - VRA 2898 | \$0 | \$0 | \$1,622 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| WATER SYSTEM DEBT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$97,700 | \$99,503 | |
| INTEREST | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| GRANTS - UTILITY ARREARS | \$0 | \$14,765 | \$14,765 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total Expenditures | \$178,711 | \$14,765 | \$214,712 | \$353,563 | \$246,352 | \$0 | \$321,775 | \$280,828 | \$269,232 | |
| Excess of Revenue over Expense* | \$153,769 | \$0 | \$77,916 | -\$78,377 | \$106,267 | \$0 | \$132,540 | \$49,923 | \$33,413 | |
| Principle Portion of Bonds | | | | | | | | | | |
| - USDA 1070 | \$13,143 | \$839,727 | \$839,727 | \$18,955 | \$883,733 | \$902,688 | \$902,688 | \$902,688 | \$902,688 | |
| - USDA 47 | \$578 | \$39,065 | \$39,065 | \$834 | \$38,809 | \$39,643 | \$39,643 | \$39,643 | \$39,643 | |
| - VRA 2898 | \$49,819 | \$1,737,528 | \$1,737,528 | \$99,637 | \$1,687,710 | \$1,787,347 | \$1,787,347 | \$1,787,347 | \$1,787,347 | |
| Revenue in Excess of all Disbursements | \$90,229 | \$2,616,320 | \$2,616,320 | -\$13,159 | \$2,610,252 | \$2,729,678 | \$2,729,678 | \$269,232 | \$33,413 | |

| | 2020 Balance | 2021 Balance |
|----------------------------|--------------------|--------------------|
| Water Bonds | | |
| Principle Portion of Bonds | \$883,733 | \$902,688 |
| - USDA 1070 | \$38,809 | \$39,643 |
| - USDA 47 | \$1,687,710 | \$1,787,347 |
| - VRA 2898 | | |
| Balance | \$2,610,252 | \$2,729,678 |

Town of Onancock

Sewer - Financial Performance

| | YEAR TO DATE | | | TOTAL YEAR | | | Actual 2018 | |
|--|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|-------------|
| | ACTUAL THROUGH APRIL 2021 | | LAST YEAR | BUDGET | | Actual 2020 | | Actual 2019 |
| | Operations | Special Revenue | | General Fund | Operations | | | |
| Revenue | | | | | | | | |
| SEWER | \$847,841 | \$779,676 | \$718,189 | \$956,119 | \$880,718 | \$903,625 | \$870,183 | |
| SEWER INSTALLATION | \$7,500 | \$1,200 | \$2,400 | \$1,200 | \$2,400 | \$1,200 | \$0 | |
| SEWER PENALTY | \$10,965 | \$11,455 | \$10,885 | \$13,400 | \$12,670 | \$10,979 | \$13,799 | |
| SEPTAGE | \$0 | \$4,167 | \$0 | \$5,000 | \$0 | \$0 | \$0 | |
| SEPTAGE GRANT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| INTEREST | \$989 | \$0 | \$9,675 | \$0 | \$11,908 | \$15,934 | \$7,597 | |
| CARES GRANTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$199,373 | \$0 | |
| MISC. | \$2,024 | \$3,488 | \$122,226 | \$3,500 | \$0 | \$2,260 | \$3,560 | |
| FROM RESERVES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TRANSFERS IN | \$0 | \$0 | \$0 | \$0 | \$0 | \$52,836 | \$0 | |
| Total Revenue | \$869,320 | \$799,986 | \$863,375 | \$979,219 | \$907,696 | \$1,186,207 | \$895,139 | |
| Expenditures | | | | | | | | |
| SEWER WAGES, TAX, BENIES | \$207,421 | \$211,849 | \$211,300 | \$246,304 | \$248,559 | \$244,800 | \$241,029 | |
| TRAINING | \$0 | \$833 | \$0 | \$1,000 | \$0 | \$0 | \$0 | |
| VEHICLE REPAIR | \$2,304 | \$2,000 | \$2,813 | \$2,000 | \$2,813 | \$2,000 | \$1,006 | |
| COLLECTION REPAIRS & MAINT. | \$76,004 | \$84,383 | \$52,314 | \$95,947 | \$58,492 | \$100,405 | \$86,751 | |
| MEMBRANE REPLACEMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OUTSIDE CONTRACT - TESTING | \$23,445 | \$28,424 | \$25,022 | \$33,900 | \$29,843 | \$14,750 | \$22,683 | |
| REPAIRS & MAINT. | \$0 | \$1,000 | \$348 | \$1,000 | \$348 | \$348 | \$4,040 | |
| BILL PRINTING | \$250 | \$208 | \$0 | \$250 | \$0 | \$0 | \$758 | |
| ADVERTISING | \$662 | \$83 | \$0 | \$100 | \$69,047 | \$87,374 | \$74,772 | |
| ELECTRIC | \$64,243 | \$73,724 | \$56,560 | \$90,000 | \$527 | \$748 | \$500 | |
| POSTAGE | \$629 | \$782 | \$412 | \$1,000 | \$527 | \$748 | \$0 | |
| TELEPHONE | \$8,999 | \$9,349 | \$7,807 | \$10,500 | \$8,769 | \$8,702 | \$7,813 | |
| INSURANCE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| DUES & MEMBERSHIPS | \$3,057 | \$2,899 | \$3,090 | \$4,200 | \$4,476 | \$4,299 | \$1,598 | |
| OFFICE SUPPLIES | \$505 | \$413 | \$239 | \$1,500 | \$868 | \$2,259 | \$158 | |
| VEHICLE FUEL | \$2,504 | \$2,757 | \$2,955 | \$3,000 | \$3,216 | \$2,609 | \$2,414 | |
| UNIFORMS | \$48 | \$154 | \$50 | \$300 | \$98 | \$177 | \$85 | |
| RESERVE FOR CAPITAL | \$0 | \$9,792 | \$0 | \$11,750 | \$0 | \$0 | \$0 | |
| LAB SUPPLIES | \$891 | \$6,500 | \$1,618 | \$6,500 | \$1,618 | \$6,501 | \$1,298 | |
| WASTEWATER DISINFECTANT | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,005 | \$0 | |
| PENALTIES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| WASTEWATER CHEMICALS | \$17,482 | \$20,169 | \$21,954 | \$26,000 | \$28,295 | \$31,791 | \$26,135 | |
| SAFETY EQUIPMENT | \$0 | \$417 | \$0 | \$500 | \$0 | \$0 | \$0 | |
| HRSD TRANSITION COSTS | \$13,205 | \$0 | \$0 | \$66,726 | \$30,500 | \$0 | \$0 | |
| DEPRECIATION | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| UTILITY SUBSIDY | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| MACHINERY & EQUIPMENT | \$0 | \$417 | \$0 | \$500 | \$0 | \$0 | \$0 | |
| OUTDOOR BUILDING | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| SEPTAGE RECEIVING | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| INTEREST - VRLF 900 | \$0 | \$45,000 | \$45,000 | \$0 | \$0 | \$0 | \$0 | |
| INTEREST - VRA 5033 | \$0 | \$66,725 | \$29,178 | \$0 | \$0 | \$0 | \$0 | |
| INTEREST - USDA 2398 | \$42,028 | \$180,100 | \$292,592 | \$55,072 | \$56,339 | \$0 | \$0 | |
| PROFESSIONAL SERVICE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total Expenditures | \$463,676 | \$747,977 | \$753,252 | \$658,049 | \$543,808 | \$1,006,500 | \$964,368 | |
| Excess of Revenue over Expenses | \$405,644 | \$52,009 | \$110,123 | \$321,170 | \$363,888 | \$179,707 | -\$69,229 | |
| Principle Portion of Bonds | \$45,000 | \$0 | \$0 | \$45,000 | \$45,000 | \$0 | \$45,000 | |
| - VRLF 900 | \$108,060 | \$2,053,134 | \$216,119 | \$1,945,075 | \$2,161,194 | \$2,161,194 | \$2,161,194 | |
| - VRA 5033 | \$142,505 | \$1,877,579 | \$46,892 | \$1,973,192 | \$2,020,084 | \$0 | \$0 | |
| - USDA 2398 | \$110,079 | \$3,930,713 | \$13,159 | \$3,918,267 | \$4,226,278 | \$0 | \$0 | |
| Revenue in Excess of all Disbursements | \$110,079 | \$3,930,713 | \$13,159 | \$3,918,267 | \$4,226,278 | \$0 | \$0 | |

21

Town of Onancock
Town Operations - Financial Performance

| | YEAR TO DATE | | | BUDGET | | | LAST YEAR | | | TOTAL YEAR | | | | | |
|---------------------------------------|---------------------------|-----------------|--------------|-------------|-----------------|--------------|-------------|-----------------|--------------|------------|-----------------|--------------|-------------|-------------|-------------|
| | ACTUAL THROUGH APRIL 2021 | | | | | | | | | | | | | | |
| | Operations | Special Revenue | General Fund | Operations | Special Revenue | General Fund | Operations | Special Revenue | General Fund | Operations | Special Revenue | General Fund | Actual 2020 | Actual 2019 | Actual 2018 |
| Revenue | | | | | | | | | | | | | | | |
| REAL PROPERTY | \$343,041 | | \$343,041 | \$395,203 | | \$395,203 | \$336,117 | | \$395,126 | | \$395,126 | \$336,054 | \$327,169 | \$344,353 | |
| REAL PROPERTY - REC'D > 1/1 OR PY | \$77,055 | | \$77,055 | \$24,864 | | \$24,864 | \$30,558 | | \$28,500 | | \$28,500 | \$35,026 | \$37,719 | \$11,752 | |
| REAL PROPERTY - UTILITY CO. | \$17,593 | | \$17,593 | \$17,000 | | \$17,000 | \$16,748 | | \$17,000 | | \$17,000 | \$16,748 | \$17,288 | \$17,270 | |
| PERSONAL PROPERTY | \$168,123 | | \$168,123 | \$164,000 | | \$164,000 | \$164,923 | | \$164,000 | | \$164,000 | \$164,923 | \$157,877 | \$183,970 | |
| PERSONAL PROPERTY - REC'D > 1/1 OR PY | \$12,744 | | \$12,744 | \$14,748 | | \$14,748 | \$19,815 | | \$17,500 | | \$17,500 | \$23,513 | \$18,141 | \$394 | |
| PERSONAL PROPERTY - UTILITY CO. | \$0 | | \$0 | \$500 | | \$500 | \$369 | | \$500 | | \$500 | \$969 | \$663 | \$747 | |
| PENALTIES | \$21,176 | | \$21,176 | \$11,230 | | \$11,230 | \$11,198 | | \$13,500 | | \$13,500 | \$13,462 | \$13,104 | \$37,249 | |
| PARADE | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | \$0 | \$1,600 | \$11,050 | \$10,100 | |
| LOCAL SALES TAX | \$81,821 | | \$81,821 | \$46,398 | | \$46,398 | \$71,686 | | \$52,500 | | \$52,500 | \$81,114 | \$77,255 | \$72,843 | |
| CONSUMER UTILITY TAX | \$48,016 | | \$48,016 | \$46,785 | | \$46,785 | \$45,011 | | \$55,000 | | \$55,000 | \$52,915 | \$54,710 | \$55,963 | |
| BUSINESS LICENSES | \$35,041 | | \$35,041 | \$17,088 | | \$17,088 | \$24,959 | | \$25,000 | | \$25,000 | \$36,515 | \$42,991 | \$31,638 | |
| VEHICLE DECALS | \$5,213 | | \$5,213 | \$9,419 | | \$9,419 | \$5,380 | | \$16,000 | | \$16,000 | \$9,139 | \$15,337 | \$16,513 | |
| BANK STOCK TAXES | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$27,500 | | \$27,500 | \$27,207 | \$37,922 | \$35,787 | |
| CELL PHONE TAX | \$62,353 | | \$62,353 | \$68,389 | | \$68,389 | \$67,818 | | \$82,000 | | \$82,000 | \$81,315 | \$84,398 | \$90,582 | |
| TRANS. OCCUPANCY TAX | \$20,544 | | \$20,544 | \$13,000 | | \$13,000 | \$11,546 | | \$13,000 | | \$13,000 | \$11,546 | \$25,530 | \$15,607 | |
| BUILDING/ZONING PERMITS | \$1,300 | | \$1,300 | \$1,100 | | \$1,100 | \$375 | | \$1,000 | | \$1,000 | \$375 | \$25,530 | \$15,607 | |
| MEALS TAX | \$152,901 | | \$152,901 | \$90,462 | | \$90,462 | \$124,125 | | \$100,000 | | \$100,000 | \$137,212 | \$168,341 | \$153,306 | |
| MEALS & TOT LATE FEES | \$1,964 | | \$1,964 | \$0 | | \$0 | \$719 | | \$0 | | \$0 | \$1,389 | \$5,963 | \$5,200 | |
| INTEREST | \$763 | | \$763 | \$0 | | \$0 | \$10,428 | | \$15,000 | | \$15,000 | \$11,969 | \$12,638 | \$3,480 | |
| RENTAL OF PROPERTY | \$10,200 | | \$10,200 | \$9,416 | | \$9,416 | \$9,160 | | \$12,500 | | \$12,500 | \$12,160 | \$125 | \$385 | |
| WATER TOWER RENTAL | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | \$0 | \$6,850 | \$6,850 | \$6,850 | |
| GRASS CUTTING | \$0 | | \$0 | \$333 | | \$333 | \$0 | | \$400 | | \$400 | \$0 | \$0 | \$338 | |
| TRASH REVENUE | \$45,396 | | \$45,396 | \$73,875 | | \$73,875 | \$32,144 | | \$90,000 | | \$90,000 | \$39,160 | \$72,417 | \$74,710 | |
| MISC. | \$37,250 | | \$37,250 | \$5,514 | | \$5,514 | \$12,183 | | \$8,500 | | \$8,500 | \$18,781 | \$14,001 | \$8,410 | |
| CARES ACT FROM COUNTY | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| CDBG GRANT | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| FIRE PROGRAM FUNDS | \$15,000 | | \$15,000 | \$10,000 | | \$10,000 | \$10,000 | | \$10,000 | | \$10,000 | \$10,000 | \$10,000 | \$10,000 | |
| LITTER CONTROL GRANT | \$820 | | \$820 | \$1,031 | | \$1,031 | \$814 | | \$1,031 | | \$1,031 | \$814 | \$1,033 | \$370 | |
| VA COMM OF THE ARTS | \$0 | | \$0 | \$1,500 | | \$1,500 | \$1,500 | | \$1,500 | | \$1,500 | \$1,500 | \$1,500 | \$1,000 | |
| FORESTRY GRANT | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | \$0 | \$0 | \$92,989 | \$0 | |
| GRANTS - OTHER | \$0 | | \$0 | \$4,400 | | \$4,400 | \$0 | | \$4,400 | | \$4,400 | \$0 | \$0 | \$0 | |
| Total Revenue | \$1,158,316 | \$313,013 | \$1,471,329 | \$1,026,254 | \$1,147,157 | \$1,151,557 | \$1,007,577 | \$4,400 | \$1,147,157 | \$4,400 | \$1,151,557 | \$1,131,656 | \$1,307,286 | \$1,191,767 | |
| Expenditures | | | | | | | | | | | | | | | |
| COUNCIL WAGES, TAX, BENES | \$12,111 | | \$12,111 | \$13,139 | | \$13,139 | \$12,935 | | \$15,288 | | \$15,288 | \$15,051 | \$15,239 | \$15,286 | |
| ADMIN WAGES, TAX, BENES | \$169,665 | | \$169,665 | \$190,194 | | \$190,194 | \$169,521 | | \$210,242 | | \$210,242 | \$189,491 | \$191,458 | \$192,902 | |
| STREET CREW WAGES, TAX, BENES | \$35,965 | | \$35,965 | \$38,609 | | \$38,609 | \$44,736 | | \$44,736 | | \$44,736 | \$43,058 | \$38,666 | \$35,606 | |
| COUNCIL TRAVEL | \$25 | | \$25 | \$833 | | \$833 | \$0 | | \$1,000 | | \$1,000 | \$0 | \$846 | \$220 | |
| COMMUNITY PROMOTION | \$6,899 | | \$6,899 | \$10,076 | | \$10,076 | \$9,490 | | \$12,000 | | \$12,000 | \$11,302 | \$11,056 | \$16,201 | |
| TOWN BEAUTIFICATION | \$0 | | \$0 | \$971 | | \$971 | \$1,600 | | \$1,000 | | \$1,000 | \$1,648 | \$832 | \$575 | |
| MAIN STREET | \$15,000 | | \$15,000 | \$15,000 | | \$15,000 | \$15,000 | | \$15,000 | | \$15,000 | \$15,000 | \$5,000 | \$4,609 | |
| ESVA TOURISM | \$4,620 | | \$4,620 | \$4,600 | | \$4,600 | \$5,381 | | \$4,600 | | \$4,600 | \$5,381 | \$4,380 | \$0 | |
| AUDIT | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$16,750 | | \$16,750 | \$16,750 | \$16,750 | \$16,750 | |
| BANK FEES | \$4,475 | | \$4,475 | \$1,797 | | \$1,797 | \$1,713 | | \$2,000 | | \$2,000 | \$1,921 | \$1,881 | \$6,924 | |
| PAYROLL SERVICES | \$2,963 | | \$2,963 | \$2,908 | | \$2,908 | \$2,775 | | \$3,500 | | \$3,500 | \$3,340 | \$3,908 | \$3,169 | |
| TRAINING | \$200 | | \$200 | \$2,250 | | \$2,250 | \$1,414 | | \$2,250 | | \$2,250 | \$1,414 | \$1,674 | \$1,255 | |
| OFFICE EQUIPMENT AND SOFTWARE | \$18,497 | | \$18,497 | \$16,715 | | \$16,715 | \$15,205 | | \$21,169 | | \$21,169 | \$19,257 | \$24,069 | \$13,598 | |
| PRINTING - VEHICLE DECALS | \$0 | | \$0 | \$700 | | \$700 | \$1,738 | | \$700 | | \$700 | \$1,738 | \$705 | \$264 | |

Town of Onancock
Town Operations - Financial Performance

| | YEAR TO DATE | | | | BUDGET | LAST YEAR | TOTAL YEAR | | | | | | |
|--------------------------------------|---------------------------|-----------------|--------------|--------------|----------|-----------|-------------|-----------------|--------------|------------|-----------------|--------------|------------|
| | ACTUAL THROUGH APRIL 2021 | | BUDGET 2021 | | | | Actual 2020 | | Actual 2019 | | Actual 2018 | | |
| | Operations | Special Revenue | General Fund | General Fund | | | Operations | Special Revenue | General Fund | Operations | Special Revenue | General Fund | Operations |
| ADVERTISING | \$1,840 | | \$1,840 | \$1,509 | \$1,627 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| POSTAGE | \$2,358 | | \$2,358 | \$4,541 | \$2,275 | \$5,000 | \$5,000 | \$2,505 | \$3,268 | \$2,505 | \$2,505 | \$2,505 | \$2,505 |
| TELEPHONE | \$1,362 | | \$1,362 | \$1,775 | \$1,420 | \$2,028 | \$2,028 | \$1,622 | \$1,882 | \$1,622 | \$1,622 | \$1,622 | \$1,622 |
| TRAVEL | \$0 | | \$0 | \$1,500 | \$1,822 | \$1,500 | \$1,500 | \$1,822 | \$2,146 | \$1,822 | \$1,822 | \$1,822 | \$1,822 |
| DUES & MEMBERSHIPS | \$253 | | \$253 | \$268 | \$160 | \$1,500 | \$1,500 | \$897 | \$1,161 | \$897 | \$1,500 | \$1,161 | \$863 |
| OFFICE SUPPLIES | \$8,926 | \$4,473 | \$13,399 | \$9,153 | \$4,895 | \$10,000 | \$10,000 | \$5,348 | \$7,920 | \$5,348 | \$10,000 | \$7,920 | \$13,245 |
| HISTORIC ONANCOCK SCHOOL | \$7,500 | | \$7,500 | \$7,500 | \$0 | \$7,500 | \$7,500 | \$0 | \$0 | \$0 | \$7,500 | \$0 | \$0 |
| MISC. | \$2,907 | | \$2,907 | \$2,013 | \$1,789 | \$2,200 | \$2,200 | \$2,579 | \$3,006 | \$2,579 | \$2,200 | \$3,006 | \$4,075 |
| PARADE | \$0 | | \$0 | \$0 | \$623 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOWN ATTORNEY | \$42 | | \$42 | \$3,500 | \$1,948 | \$3,500 | \$3,500 | \$1,948 | \$5,940 | \$1,948 | \$3,500 | \$5,940 | \$9,403 |
| EMPLOYEE WELFARE/(PY=CONSULTANTS) | \$486 | | \$486 | \$59,581 | \$33,294 | \$5,000 | \$5,000 | \$2,794 | \$3,291 | \$2,794 | \$5,000 | \$3,291 | \$6,291 |
| COURT FEES | \$406 | | \$406 | \$250 | \$84 | \$250 | \$250 | \$84 | \$0 | \$84 | \$250 | \$0 | \$141 |
| TOWN CODIFICATION | \$6,824 | | \$6,824 | \$12,010 | \$0 | \$12,010 | \$12,010 | \$0 | \$1,990 | \$0 | \$12,010 | \$1,990 | \$0 |
| VACORP | \$772 | | \$772 | \$643 | \$849 | \$720 | \$720 | \$951 | \$886 | \$951 | \$720 | \$886 | \$694 |
| INSURANCE - PROPERTY | \$26,930 | | \$26,930 | \$23,878 | \$17,550 | \$34,508 | \$34,508 | \$25,363 | \$32,918 | \$25,363 | \$34,508 | \$32,918 | \$36,863 |
| INSURANCE - VEHICLE | \$3,065 | | \$3,065 | \$4,861 | \$4,700 | \$6,557 | \$6,557 | \$6,339 | \$6,499 | \$6,339 | \$6,557 | \$6,499 | \$7,682 |
| SURETY BONDS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INSURANCE - PUBLIC OFFICIAL LIAB. | \$4,856 | | \$4,856 | \$4,724 | \$4,380 | \$6,470 | \$6,470 | \$5,999 | \$5,357 | \$5,999 | \$6,470 | \$5,357 | \$0 |
| INSURANCE - GENERAL LIABILITY | \$729 | | \$729 | \$2,310 | \$10,385 | \$2,472 | \$2,472 | \$11,114 | \$2,326 | \$11,114 | \$2,472 | \$2,326 | \$951 |
| INSURANCE - WORKERS COMP. | \$11,002 | | \$11,002 | \$10,346 | \$11,419 | \$13,376 | \$13,376 | \$14,763 | \$14,061 | \$14,763 | \$13,376 | \$14,061 | \$16,944 |
| CARES GRANTS | \$0 | \$212,666 | \$212,666 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CONTRIBUTION TO FIRE DEPT. | \$25,000 | | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | \$22,500 |
| FIRE PROGRAM FUNDS | \$15,000 | | \$15,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| MOSQUITO SPRAYING | \$1,105 | | \$1,105 | \$4,491 | \$10,500 | \$5,000 | \$5,000 | \$11,690 | \$1,800 | \$11,690 | \$5,000 | \$1,800 | \$3,294 |
| REPAIRS & MAINT. | \$0 | | \$0 | \$208 | \$0 | \$250 | \$250 | \$0 | \$0 | \$0 | \$250 | \$0 | \$0 |
| MOSQUITO CHEMICALS | \$1,848 | | \$1,848 | \$1,500 | \$0 | \$1,800 | \$1,800 | \$4,150 | \$4,150 | \$4,150 | \$1,800 | \$4,150 | \$4,150 |
| WEED CONTROL CONTRACT | \$0 | | \$0 | \$0 | \$0 | \$4,200 | \$4,200 | \$4,150 | \$838 | \$4,150 | \$4,200 | \$838 | \$806 |
| VEHICLE REPAIR | \$619 | | \$619 | \$1,427 | \$867 | \$2,000 | \$2,000 | \$1,215 | \$2,727 | \$1,215 | \$2,000 | \$2,727 | \$2,727 |
| ELECTRICITY - STREET LIGHTS | \$19,116 | | \$19,116 | \$24,194 | \$20,415 | \$30,000 | \$30,000 | \$25,314 | \$24,710 | \$25,314 | \$30,000 | \$24,710 | \$25,502 |
| STREET REPAIR | \$5,211 | | \$5,211 | \$30,146 | \$12,783 | \$33,750 | \$33,750 | \$14,310 | \$5,069 | \$14,310 | \$33,750 | \$5,069 | \$11,688 |
| SMALL EQUIPMENT REPAIR | \$171 | | \$171 | \$200 | \$127 | \$200 | \$200 | \$127 | \$108 | \$127 | \$200 | \$108 | \$115 |
| UNIFORMS | \$0 | | \$0 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$153 |
| CAN LINERS | \$1,328 | | \$1,328 | \$1,200 | \$703 | \$1,200 | \$1,200 | \$703 | \$601 | \$703 | \$1,200 | \$601 | \$1,869 |
| SAFETY/STREET SIGNS | \$451 | | \$451 | \$300 | \$505 | \$300 | \$300 | \$505 | \$436 | \$505 | \$300 | \$436 | \$272 |
| VEHICLE MAINTENANCE | \$20 | | \$20 | \$3,000 | \$7,007 | \$3,000 | \$3,000 | \$7,007 | \$3,727 | \$7,007 | \$3,000 | \$3,727 | \$670 |
| TRASH COLLECTION | \$83,739 | | \$83,739 | \$83,129 | \$83,023 | \$100,000 | \$100,000 | \$99,873 | \$97,728 | \$99,873 | \$100,000 | \$97,728 | \$92,842 |
| REPAIRS & MAINT. - SOLID WASTE | \$776 | | \$776 | \$1,000 | \$1,336 | \$1,000 | \$1,000 | \$1,336 | \$1,351 | \$1,336 | \$1,000 | \$1,351 | \$351 |
| VEHICLE FUEL | \$4,880 | | \$4,880 | \$2,521 | \$2,480 | \$3,000 | \$3,000 | \$2,952 | \$3,949 | \$2,952 | \$3,000 | \$3,949 | \$2,822 |
| CHIPPER - REPLACEMENT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ELECTRICITY - TOWN HALL & OTHER PROP | \$9,024 | | \$9,024 | \$5,198 | \$3,600 | \$5,500 | \$5,500 | \$3,809 | \$3,998 | \$3,809 | \$5,500 | \$3,998 | \$4,271 |
| HEATING OIL - TOWN HALL & OTHER PROP | \$2,215 | | \$2,215 | \$3,483 | \$3,154 | \$3,500 | \$3,500 | \$3,169 | \$4,218 | \$3,169 | \$3,500 | \$4,218 | \$2,666 |
| JANITORIAL SUPPLIES | \$650 | | \$650 | \$1,420 | \$1,250 | \$1,500 | \$1,500 | \$1,320 | \$400 | \$1,320 | \$1,500 | \$400 | \$926 |
| REPAIRS & MAINT - B&G | \$2,850 | | \$2,850 | \$4,392 | \$5,546 | \$6,000 | \$6,000 | \$7,577 | \$5,046 | \$7,577 | \$6,000 | \$5,046 | \$3,250 |
| ELECTRICITY - HOLIDAY | \$404 | | \$404 | \$213 | \$209 | \$250 | \$250 | \$245 | \$333 | \$245 | \$250 | \$333 | \$153 |
| REPAIRS & MAINT - HOLIDAY | \$1,901 | | \$1,901 | \$700 | \$107 | \$700 | \$700 | \$107 | \$161 | \$107 | \$700 | \$161 | \$766 |
| GRASS CUTTING CONTRACT | \$6,555 | | \$6,555 | \$6,300 | \$6,210 | \$6,300 | \$6,300 | \$6,210 | \$5,765 | \$6,210 | \$6,300 | \$5,765 | \$3,195 |
| ELECTRICITY - PARKS | \$1,065 | | \$1,065 | \$1,243 | \$1,041 | \$1,500 | \$1,500 | \$1,257 | \$1,165 | \$1,257 | \$1,500 | \$1,165 | \$861 |

Town of Onancock

Town Operations - Financial Performance

| | YEAR TO DATE | | | TOTAL YEAR | | | | | | | | | | | | | |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL THROUGH APRIL 2021 | | | LAST YEAR | | BUDGET 2021 | | | Actual 2020 | | Actual 2019 | | Actual 2018 | | | | |
| | Operations | Special Revenue | General Fund | Operations | General Fund | Operations | Special Revenue | General Fund | Operations | Special Revenue | General Fund | Operations | Special Revenue | General Fund | Operations | Special Revenue | General Fund |
| REPAIRS & MAINT. - PARKS | \$264 | | \$264 | \$84 | \$188 | \$250 | | \$250 | \$112 | | \$250 | \$319 | | \$137 | \$137 | | \$137 |
| SMALL EQUIPMENT REPAIR - PARKS | \$125 | | \$125 | \$9 | \$22 | \$100 | | \$100 | \$43 | | \$100 | \$74 | | \$0 | \$74 | | \$0 |
| PLANTINGS & LANDSCAPING - PARKS | \$2,143 | \$4,130 | \$6,273 | \$489 | \$5,324 | \$2,550 | \$6,500 | \$9,050 | \$831 | | \$9,050 | \$1,601 | | \$0 | \$1,601 | | \$0 |
| HOLIDAY DECORATIONS | \$2,633 | | \$2,633 | \$1,764 | \$669 | \$2,500 | | \$2,500 | \$6,590 | | \$2,500 | \$1,077 | | \$11,913 | \$1,077 | | \$11,913 |
| CULTURAL ENRICHMENT | \$1,250 | | \$1,250 | \$3,000 | \$3,250 | \$3,250 | | \$3,250 | \$3,000 | | \$3,250 | \$3,000 | | \$2,000 | \$3,000 | | \$2,000 |
| CDBG CONSULTANTS | \$409 | | \$409 | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| CDBG GRANTS | \$0 | \$87,887 | \$87,887 | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 |
| CONTINGENCY | \$1,450 | | \$1,450 | \$8,519 | \$19,197 | \$20,000 | | \$20,000 | \$8,875 | | \$20,000 | \$30,844 | | \$20,833 | \$30,844 | | \$20,833 |
| BANK BUILDING LOAN | \$24,550 | | \$24,550 | \$22,318 | \$22,318 | \$26,782 | | \$26,782 | \$26,781 | | \$26,782 | \$22,899 | | \$21,992 | \$22,899 | | \$21,992 |
| RURAL DEVELOPMENT LOAN | \$0 | | \$0 | \$4,102 | \$0 | \$0 | | \$0 | \$4,100 | | \$0 | \$6,701 | | \$6,497 | \$6,701 | | \$6,497 |
| INTEREST - GO BOND | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$3,882 | | \$4,790 | \$3,882 | | \$4,790 |
| INTEREST - CAR LOAN | \$0 | | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$330 | | \$539 | \$330 | | \$539 |
| Total Expenditures | \$571,710 | \$309,156 | \$880,866 | \$611,476 | \$713,088 | \$772,158 | \$6,500 | \$778,658 | \$693,832 | \$694,174 | \$681,564 | \$613,112 | \$510,203 | \$204,128 | \$312,920 | \$204,128 | \$204,128 |
| Excess of Revenue over Expenditures | \$586,606 | \$3,857 | \$590,463 | \$396,101 | \$313,167 | \$374,999 | -\$2,100 | \$372,899 | \$437,824 | \$437,824 | \$510,203 | \$613,112 | \$510,203 | \$204,128 | \$312,920 | \$204,128 | \$204,128 |
| Wharf | \$-3 | \$7,335 | \$7,332 | \$-27,336 | \$-37,314 | \$-28,834 | -\$57,338 | -\$86,172 | -\$28,708 | | -\$86,172 | -\$27,556 | | \$1,395 | -\$27,556 | | \$1,395 |
| Police | -\$214,076 | \$50 | -\$214,026 | -\$288,228 | -\$257,463 | -\$286,727 | \$0 | -\$286,727 | -\$337,291 | | -\$286,727 | -\$274,636 | | -\$307,470 | -\$274,636 | | -\$307,470 |
| Operations | \$586,606 | \$3,857 | \$590,463 | \$396,101 | \$313,167 | \$374,999 | -\$2,100 | \$372,899 | \$437,824 | | \$372,899 | \$613,112 | | \$510,203 | \$613,112 | | \$510,203 |
| Town General Fund | \$372,527 | \$11,242 | \$383,769 | \$80,536 | \$18,390 | \$59,438 | -\$59,438 | \$0 | \$71,825 | \$71,825 | \$0 | \$312,920 | \$204,128 | \$204,128 | \$312,920 | \$204,128 | \$204,128 |
| Water | \$153,769 | \$0 | \$153,769 | \$106,267 | \$106,267 | \$106,267 | \$0 | \$106,267 | \$132,540 | | \$106,267 | \$49,923 | | \$33,413 | \$49,923 | | \$33,413 |
| Water Bond Principle | -\$63,540 | | -\$63,540 | -\$119,426 | -\$119,426 | -\$119,426 | | -\$119,426 | -\$119,426 | | -\$119,426 | -\$119,426 | | -\$119,426 | -\$119,426 | | -\$119,426 |
| Sewer | \$405,644 | \$0 | \$405,644 | \$321,170 | \$321,170 | \$321,170 | \$0 | \$321,170 | \$363,888 | | \$321,170 | \$179,707 | | -\$69,229 | \$179,707 | | -\$69,229 |
| Sewer Bond Principle | -\$295,565 | | -\$295,565 | -\$308,011 | -\$308,011 | -\$308,011 | | -\$308,011 | -\$308,011 | | -\$308,011 | -\$308,011 | | -\$308,011 | -\$308,011 | | -\$308,011 |
| Town Other Governmental Fund | \$200,308 | \$0 | \$200,308 | \$0 | \$0 | \$0 | \$0 | \$0 | \$68,991 | \$68,991 | \$0 | -\$197,807 | -\$463,253 | -\$463,253 | -\$197,807 | -\$463,253 | -\$463,253 |

Town of Onancock
Grant Summary
Projected through April 30, 2021

| Description | Expenditure | Reimbursement | Cost/(Surplus) |
|--|----------------------|----------------------|-----------------|
| CARES ACT I: Accomack County (\$106,333) | | | |
| PPE | 2,715.84 \$ | 2,715.84 \$ | - |
| Small Business Grants | 66,322.58 \$ | 66,322.58 \$ | - |
| Police Equipment | 985.35 \$ | 985.35 \$ | - |
| Electronic Meetings | 94.44 \$ | 94.44 \$ | - |
| Police Wages | 2,517.32 \$ | 2,517.32 \$ | - |
| DPW Wages | 12,951.43 \$ | 12,951.43 \$ | - |
| Remote Work Tech | 12,468.45 \$ | 12,468.45 \$ | - |
| Building Safety - Air | 7,510.00 \$ | 7,510.00 \$ | - |
| Remote Payments | 767.59 \$ | 767.59 \$ | - |
| | 106,332.00 \$ | 106,332.00 \$ | |
| Local Public Assistance: FEMA | | | |
| PPE | 4,473.16 \$ | 4,829.69 \$ | (356.53) |
| CARES ACT II: Accomack County (\$106,333) | | | |
| Utility Subsidies | 21,300.69 \$ | 21,300.69 \$ | - |
| Small Business Grants | 51,550.00 \$ | 51,550.00 \$ | - |
| Remote Work Tech | 16,948.79 \$ | 16,948.79 \$ | - |
| Electronic Meetings | 176.69 \$ | 176.69 \$ | - |
| Building Safety | 16,356.83 \$ | 16,356.83 \$ | - |
| | 106,332.00 \$ | 106,332.00 \$ | |
| N.E. Planning Grant: CDBG (\$40,000) | | | |
| ANPDC Fees | 25,213.27 \$ | 22,318.16 \$ | 2,895.11 |
| Small Business Recovery: CDBG (\$495,000) | | | |
| SBRA Grant | 55,573.86 \$ | 73,200.00 \$ | (7,526.14) |
| Landscape - Blacksmith Shop: Forestry (\$4,400) | | | |
| Plantings | 2,080.00 \$ | - | 2,080.00 |
| White Oak: Forestry (\$4,250) | | | |
| Tree Work | 2,050.00 \$ | - | 2,050.00 |
| Wharf Maint. & Advertising: BIG (\$40,003) | | | |
| Maintenance | - | 4,880.00 \$ | (4,880.00) |
| Advertising | 17,352.93 \$ | 10,239.68 \$ | 7,113.25 |
| | 17,352.93 \$ | 15,119.68 \$ | 2,233.25 |
| Boat Ramp: VPA (\$166,427) | | | |
| Ramp - Engineering and Const. | 15,248.55 \$ | 11,906.41 \$ | 3,342.14 |
| | 15,248.55 \$ | 11,906.41 \$ | 3,342.14 |
| Utility Arrears - CDBG (\$21,656.80) | | | |
| Permits | 14,765.43 \$ | 15,501.64 \$ | (736.21) |
| | 14,765.43 \$ | 15,501.64 \$ | (736.21) |

38

