

**CLIFTON TOWN COUNCIL MEETING
TUESDAY, OCTOBER 1, 2019, 7:30 PM
COMMUNITY MEETING HALL
12641 CHAPEL ROAD
CLIFTON, VA 20124**

Present: Mayor Bill Hollaway; Vice Mayor Steve Effros; Councilmember Regan McDonald; Councilmember Melissa Milne; Councilmember Darrell Poe.
Staff: Marilyn Barton, Town Treasurer; Amanda Christman, Town Clerk.
Absent: Councilmember Chase Hinderstein.

The Regular Meeting was called to order by Mayor Hollaway at 7:30 PM.

Order of Business:

1. Report of the Town Clerk.

a. Approval of the Minutes.

- **Mayor Hollaway moved to approve the September 2019 Meeting Minutes as drafted with the revisions that were provided for clarification, seconded by Councilmember Poe. The motion was approved by poll, 5-0.**

2. Report of the Treasurer.

See attached report.

- **Councilmember Poe moved to approve the Treasurer's Report as presented, seconded by Mayor Hollaway. The motion was approved by poll, 5-0.**
- **Mayor Hollaway moved to authorize the payment of two invoices received for legal services provided to the Board of Zoning Appeals totaling \$8,772.26, seconded by Councilmember Poe. The motion was approved by roll-call: McDonald: Aye; Milne: Aye; Hollaway: Aye; Effros: Aye; Poe: Aye.**

3. Citizen's Remarks.

None.

4. Unfinished Business:

a. Tree Trimming Work in Clifton Children's Park – Approval of Proposal.

See attached proposals.

- **Mayor Hollaway moved to approve the proposal from Freedom Trees to perform the tree work that is needed in the Children's Park for \$770, seconded by Councilmember Poe. The motion was approved by roll-call: McDonald: Aye; Milne: Aye; Hollaway: Aye; Effros: Aye; Poe: Aye.**

Ms. Donna Netschert reported on several pieces of park equipment that are damaged and require service.

- **Mayor Hollaway moved to approve the proposal by Florencio Contreras to repair the truck in the playground, to remove the largest wooden mushroom and to restore three benches at cost of \$1,500. The motion was approved by roll-call: McDonald: Aye; Milne: Aye; Hollaway: Aye; Effros: Aye; Poe: Aye.**

5. Reports of Special Committees.
None.

6. Reports of Standing Committees:

a. Planning Commission.

See attached report.

Ms. Kalinowski reported that the proposed lot line adjustment for 12633 and 12635 Chapel Rd was approved by the Planning Commission.

- **Vice Mayor Effros moved to approve the recommendation of the Planning Commission to issue a preliminary Use Permit for the redevelopment of 12634 Chapel Road subject to the conditions as set forth in the Planning Commission's report, seconded by Councilmember Poe. The motion was approved by poll, 4-0-1. (Mayor Hollaway abstained).**
- **Mayor Hollaway moved to approve the recommendation of the Planning Commission to issue the final Use Permit for the in-ground swimming pool at 12847 Redbird Ridge, seconded by Councilmember Milne. The motion was approved by poll, 5-0.**

Ms. Kalinowski updated the Council on the pending Use Permit application for a project at 12801 Chestnut Street and that the applicant was advised that they will need a plan of development.

b. Architectural Review Board.

Mr. Jarrendt reported on three applications that were reviewed and approved at the September ARB meeting:

- 1). A replacement sign at Trummer's, which will be similar in size and location was approved;
- 2). A retaining wall at 12801 Chestnut Street which will require additional review for the guard rail; and,
- 3). Revisions to the application for 12634 Chapel Road.

c. Other Committees:

i. Special Projects Committee/Streetscape Project – Update.

Mr. and Ms. Yantis reported on the progress made with the project with respect to phase authorization, funding application and utilities coordination. Vice Mayor Effros reported similarly on the progress made with franchise agreement renewal efforts.

ii. Community Hall.

See attached service agreement.

- **Mayor Hollaway moved to approve the service contract with Service Mechanical Inc. in the amount of \$2,200 for regular preventive maintenance services on the HVAC equipment in the Community Meeting Hall, seconded by Councilmember**

Poe. The motion was approved by roll-call: McDonald: Aye; Milne: Aye; Hollaway: Aye; Effros: Aye; Poe: Aye.

7. New Business.

The Council directed the Clerk to send out a reminder email to Town residents regarding regulations for the posting of political signs.

8. Report of the Zoning Administrator.

A report on the Public Hearing held by the Board of Zoning Appeals was given.

- **Mayor Hollaway moved to authorize the Zoning Administrator to issue a letter to the owner of 7151 Main Street that states that the unpermitted structure must be removed by the date of the December Council Meeting or additional actions will be taken, seconded by Vice Mayor Effros. The motion was approved by poll, 5-0.**

9. Adjournment.

- **Councilmember Poe moved to adjourn, seconded by Councilmember McDonald. The motion was approved by poll, 5-0.**



Amanda Christman <cliftonclerkva@gmail.com>

October 1, 2019 Town Council Meeting - Treasurer's Reports for period ended September 30, 2019; Issued Audited Financial Statements for period ended June 30, 2018

1 message

Marilyn Lane Barton <clifton.treasurer@cox.net>

Mon, Sep 30, 2019 at 9:22 PM

To: "William R. Hollaway, Ph.D." <WHollaway77@gmail.com>, mcdonald.regan@gmail.com, Melissa Milne <Melissa.milne9@gmail.com>, darrell.poe@gmail.com, Steve Effros <Steve@effros.com>, chasehinderstein@gmail.com
Cc: cliftonclerkva@gmail.com, "Barton, Marilyn" <mbarton@mycri.org>

Hello Town Council Members,

Attached are the **Financial Reports for the period ended September 30, 2019**. Please note that transactions received that affect the FY19 Final Financial Report were accrued to June 2019. The significant transactions are noted below, and on the P&L Summary by Fund Report. Also attached is the Final electronic file of the issued Audited Financial Statements for the fiscal year ended June 30, 2018. The printed audits will be distributed at the meeting tomorrow.

The September Financial Reports include:

- The Summary of **Cash Balances Report as of September 30, 2019** reflects total funds of **\$1,260,018,23**. Note that the 9/30/19 interest will not be available from the banks until tomorrow and are therefore not included on this report. The disbursement from the John Marshall Bank CDs that matured 9/19/19 was successfully wired to United Bank and two new CDs were purchased for a 7 month term @ 2.1% APR as approved at the 9/3/19 Town Council meeting. *See the detailed Cash Balance Report.*
- **Profit & Loss Summary by Fund** for period ended 09/30/2019. **Highlights of September transactions** are noted on this summary report. The main items for the month include:

NOTES & Highlights: Only major items are highlighted at the Town Council's request. For details refer to the P&L Detail Export tab.

1 **State Funds** - Reflects \$10,000 received for the Fire Programs Passthrough to Fairfax County Fire Department. This will be distributed in early October.

2 **Haunted Trail Event Revenue:** Sponsorships received for the Haunted Trail Event to be held in October 2019 - reflect \$5,750 received in Sept, for a total this fiscal year of \$6,500,

3 **Interest Income:** United Bank posts interest earned on CDs on a quarterly basis. On this date 9/30/19, John Marshall & United Bank's interest earned for 9/30/19 is not available.

4 **Taxes & Permits Revenue:** Highlights for September include Motor Vehicle Fees of \$1,698.92. Received and accrued to June 2019 was Sales Tax for June of \$2,872.71.

5 **Contractual Expenses:** Highlights for September include C.H. expenses of \$381.29 for flags & 543.12 for electric, Legal Ads of \$480 for two BZA hearings, \$619.90 for BZA attorney fees, and \$1200 for two months of mowing. The BZA submitted an additional invoice for the month of Sept - received on 9/30/19 following issuance of the financial statements. Payment of these attorney fees are recommended for Town Council consideration and approval by roll call votes at the meeting 10/1/19. The expense will be booked in October if approved for disbursement.

6 **Capital Improvements Fund Income:** Streetscape Phase II: September SPC revenue reflects payment from the Commonwealth of Va, VDOT in the amount of 12,288.75 for the Town's Streetscape Invoice # 11 dated 7/26/19 reflecting reimbursements for expenditures made during March - May 2019. - Significant note from last month: Payments were received in July, with the revenue to be accrued to June 2019 from the Commonwealth of Va., Dept of Transportation for the Town's Streetscape Invoice # 9 @ \$33,199.62 and Invoice # 10 @ \$20,583.42. This reimbursement income will be accrued to FY19. The Town's invoice # 11 in the amount of \$12,288.75 was submitted 7/26/19 for March - May expenditures - this will also be accrued to FY19. The entry for these accruals will be reviewed without auditors, prior to entry and reversal from the September 2019 Financials.

7 **Capital Improvements Fund Expense:** Streetscape Phase II: September highlights payment of \$2,960 to Richter & Associates, authorized by the SPC. Remaining held from 9/3/19 meeting: J2 Engineers' invoice #13500 in the amount of \$3608.85 dated 8/13/19 awaits Streetscape Committee approval prior to release of the payment. Follow up requests have been sent.

Supplemental Detail Reports are provided as follows:

- **Profit & Loss Detail Export** Report for period ended 09/30/2019. This report provides the detailed accounts that are summarized on the P&L Summary by Fund Report.

Looking forward to October:

- **FY 2020 Money Market Investments** – At the Sept 3rd Town Council Meeting, United Bank's proposal to improve returns was reviewed. The proposal recommended that the Money Market account be kept at \$50,000 or an amount determined as needed for planned capital expenditures, and the remaining \$200K be invested in no penalty CDs for improved returns. Input will be requested from the Special Projects Committee for a cash flow projection. Hopefully, I will have information by the next meeting to present.
- **Audited Financials are completed for FY18 & Engagement Letter for FY19** – The Town's auditing firm received the remaining documents needed to issue the Final FY18 Audited Financial Statements. An electronic copy is attached. I will be scheduling the onsite audit dates this month with White, Withers, Masincup & Cannaday, P.C. for the audit and preparation of the Financial Statements for FY19.

After your review of the reports, if you have any questions or concerns, please let me know. If there are additional supplemental schedules that you would like to see, just let me know. *Thank you.*

IMPORTANT: Please let me know if you do NOT want a printed copy of the materials at the meeting.

Sincerely,

Marilyn

Marilyn Barton

Treasurer

Town of Clifton

P.O. Box 309

Clifton, VA 20124-0309

Cell: 703-678-8607

2 attachments



6-30-18 Audit Report.pdf

540K



2019 09 30 Financial Reports.xlsx

70K

ASSETS	9/30/2019	<u>Bank Rates Effective Sept 19, 2019</u>			<u>Negotiated Increases</u>
		CD Term	Maturity Date	APR %	
Current Assets					
Checking/Savings					
John Marshall Bank CDs	310,899.99	1 yr	8/1/2020	2.17%	Down from 2.25% APR @ 7/31/18
C-.D. - United Bank - 2 7 mos CDs	214,212.56	7 mos - no penalty	4/17/2020	2.10%	Up from 1.56% @ 9/19/19 JMB
C.D. - United Bank 1	103,046.18	2 yrs	3/19/2020	2.00%	Up from 1.19% @ 3/19/18 J.Marshall Bank
C.D. - United Bank 2	103,046.18	2 yrs	3/19/2020	2.00%	Up from 1.19% @ 3/19/18 J.Marshall Bank
C.D. - United Bank 3	103,046.18	2 yrs	3/19/2020	2.00%	Up from 1.19% @ 3/19/18 J.Marshall Bank
C.D. - United Bank 4	103,046.18	2 yrs	3/19/2020	2.00%	Up from 1.19% @ 3/19/18 J.Marshall Bank
United Bank - Events Acct	100.00				
Checking-United Bank	52,323.59	Min Bal \$2,500	"Chairman's Club"	0.10%	
Investments-LGIP	966.75				
Money Market Savings-United	264,925.22		7/31/2018	1.59%	Up from .20% @ 7/31/18
Security Deposit - United Bank	4,405.40				
Total Checking/Savings	1,260,018.23				

NOTE: The John Marshall Bank 12 month CDs valued at \$310,351.59 were renewed 8/1/19 for a 12 month term @ APR of 2.17%; down from 2.25%. The 18 month CDs with John Marshall Bank valued @ \$214,925.22 matured Sept 19th. These CDs were closed at John Marshall Bank and transferred to United Bank for purchase of two 7 months, no penalty CDs at the rate of 2.1%. The interest for September will not be posted at the banks until 10/1, after the issuance of the Sept Financials. The United Bank CDs accrue interest quarterly. The Treasurer transferred \$50,000 from the checking account to the money market savings in Sept.

Town of Clifton

Profit & Loss Budget Performance

September 2019

	Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
Income					
1 State Funding	10,000.00	0.00	10,000.00	0.00	10,000.00
Committees Fundraising	0.00	0.00	0.00	0.00	9,500.00
Community Hall Revenues	200.00	500.00	200.00	1,500.00	6,000.00
2 Haunted Trail Event	5,750.00	0.00	6,500.00	0.00	45,000.00
3 Interest Income	516.86	1,500.00	2,507.26	4,500.00	18,000.00
Pink House Rental	2,900.00	2,900.00	8,700.00	8,700.00	34,800.00
4 Tax and Permits Revenue	2,961.64	5,679.16	15,866.79	13,837.56	97,550.00
Total Income	22,328.50	10,579.16	43,774.05	28,537.56	220,850.00
Gross Profit	22,328.50	10,579.16	43,774.05	28,537.56	220,850.00
Expense					
Citizens' Recognition Expense	0.00	83.33	0.00	250.03	1,000.00
Bank Service Charges	0.50	0.00	15.67	0.00	0.00
Commodities	0.00	323.34	300.65	969.94	3,980.00
5 Contractual	3,535.15	10,925.04	19,522.68	43,499.64	170,525.00
Haunted Trail Expenses	0.00	5,000.00	0.00	5,000.00	15,000.00
OTHER - TC approval req'd +\$500	0.00	625.00	0.00	1,875.00	7,500.00
Other Expenses	0.00	625.00	0.00	1,875.00	7,500.00
Payroll Expenses	5,382.50	5,395.25	16,147.50	18,185.75	66,743.00
Total Expense	8,918.15	22,976.96	35,986.50	71,655.36	272,248.00
Net Income	13,410.35	(12,397.80)	7,787.55	(43,117.80)	(51,398.00)
CIF FUNDS:					
CIF Income					
6 CIF - Capital Improvements Fund	12,288.75	60,625.00	66,026.80	181,875.00	727,500.00
CIF Expenses					
7 CIF Expenses	2,960.00	60,625.00	7,163.15	565,875.00	1,111,500.00
Net Income - CIF Funds	9,328.75	0.00	58,863.65	(384,000.00)	(384,000.00)
Consolidated Net Income	22,739.10	(12,397.80)	66,651.20	(427,117.80)	(435,398.00)

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Town of Clifton

Profit & Loss Budget Performance

September 2019

Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
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8:50 PM
09/30/19
Accrual Basis

Town of Clifton
Haunted Trail Event Report
July through September 2019

Type	Date	Num	Name	Memo	Class	Amount	Balance
Haunted Trail Event							
Sales Receipt	07/08/2019	00-4639	Environmental Consultants/Contractors	Halloween Haunted Trail - sponsorship "ghost"	Haunted Trail	750.00	750.00
Sales Receipt	09/07/2019	00-4653	No. Va. Electric Coop.	Halloween Haunted Trail - sponsorship	Haunted Trail	750.00	1,500.00
Sales Receipt	09/07/2019	00-4656	William & Pheobe Peterson	Halloween Haunted Trail - sponsorship	Haunted Trail	1,500.00	3,000.00
Sales Receipt	09/07/2019	00-4665	APEX Electric Service, Inc.	Halloween Haunted Trail - Sponsorship	Haunted Trail	250.00	3,250.00
Sales Receipt	09/07/2019	00-4666	McNamara Enterprises, Inc.	Halloween Haunted Trail - sponsorship	Haunted Trail	500.00	3,750.00
Sales Receipt	09/07/2019	00-4667	The Wine Attic	Halloween Haunted Trail - sponsorship	Haunted Trail	500.00	4,250.00
Sales Receipt	09/07/2019	00-4668	Professional Tutoring, LLC	Halloween Haunted Trail - sponsorship	Haunted Trail	500.00	4,750.00
Sales Receipt	09/07/2019	00-4669	Clifton Cafe'	Halloween Haunted Trail - sponsorship	Haunted Trail	500.00	5,250.00
Sales Receipt	09/22/2019	00-4662	Shokrael, Carrie	Halloween Haunted Trail - Witch sponsorship	Haunted Trail	250.00	5,500.00
Sales Receipt	09/22/2019	00-4663	NOVA Orthopedic & Spine Care	Halloween Haunted Trail - sponsorship		500.00	6,000.00
Sales Receipt	09/22/2019	00-4664	Trummers' on Main	Halloween Haunted Trail - Sponsorship	Haunted Trail	500.00	6,500.00
Total Haunted Trail Event						6,500.00	6,500.00
TOTAL						6,500.00	6,500.00

Town of Clifton
Profit & Loss Budget Performance
September 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2									Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
3			Income										
4			State Funding										
5					Fire Program Funds			10,000.00	0.00	10,000.00	0.00	10,000.00	
6					State Funding - Other			0.00	0.00	0.00	0.00	0.00	0.00
7					Total State Funding			10,000.00	0.00	10,000.00	0.00	10,000.00	
8					CIF - Capital Improvements Fund								
9					Grants								
10					Federal								
11					ISTEA-Clifton Streetscape			0.00	12,125.00	0.00	36,375.00	145,500.00	
12					Total Federal			0.00	12,125.00	0.00	36,375.00	145,500.00	
13					VDOT- MAP21 Streetscape Phase 2			12,288.75	48,500.00	66,026.80	145,500.00	582,000.00	
14					Total Grants			12,288.75	60,625.00	66,026.80	181,875.00	727,500.00	
15					Total CIF - Capital Improvements Fund			12,288.75	60,625.00	66,026.80	181,875.00	727,500.00	
16					Committees Fundraising								
17					Homes Tour Income			0.00	0.00	0.00	0.00	6,000.00	
18					Clifton Business Coalition								
19					CBC Wreath Contest			0.00	0.00	0.00	0.00	0.00	
20					Total Clifton Business Coalition			0.00	0.00	0.00	0.00	0.00	
21					Council of the Arts								
22					Clifton Film Festival			0.00	0.00	0.00	0.00	3,500.00	
23					Community Arts Programs-CGT inc			0.00	0.00	0.00	0.00	0.00	
24					Total Council of the Arts			0.00	0.00	0.00	0.00	3,500.00	
25					Parks Committee								
26					Park Rental			0.00	0.00	0.00	0.00	0.00	
27					Total Parks Committee			0.00	0.00	0.00	0.00	0.00	
28					Total Committees Fundraising			0.00	0.00	0.00	0.00	9,500.00	
29					Community Hall Revenues								
30					Community Hall Rentals			200.00	500.00	200.00	1,500.00	6,000.00	
31					Total Community Hall Revenues			200.00	500.00	200.00	1,500.00	6,000.00	
32					General Donations			0.00	0.00	0.00	0.00	0.00	
33					Haunted Trail Event			5,750.00	0.00	6,500.00	0.00	45,000.00	
34					Interest Income			516.86	1,500.00	2,507.26	4,500.00	18,000.00	
35					PC - Reimbursements			0.00	0.00	0.00	0.00	0.00	
36					Pink House Rental			2,900.00	2,900.00	8,700.00	8,700.00	34,800.00	
37					Tax and Permits Revenue								
38					VA - Car Rental Distribution			0.00	20.83	649.40	62.53	250.00	
39					ARB Permits			250.00	41.67	510.00	124.97	500.00	
40					BPOL tax			0.00	0.00	7,168.00	0.00	40,000.00	
41					BZA Fee			0.00	0.00	250.00	0.00	0.00	
42					Cigarette Tax			217.34	175.00	805.12	525.00	2,100.00	
43					Communications Sales Tax -Va			416.04	433.33	1,206.86	1,300.03	5,200.00	
44					Franchise Fees - Cox & Verizon			0.00	291.67	615.31	874.97	3,500.00	
45					Motor Vehicle Tags			1,698.92	0.00	2,320.42	0.00	7,000.00	
46					Railroad Tax			0.00	1,600.00	1,596.79	1,600.00	1,600.00	
47					Sales Tax			0.00	2,958.33	0.00	8,875.03	35,500.00	
48					Use Permits			250.00	58.33	500.00	175.03	700.00	
49					Utility Consumption Tax			129.34	100.00	244.89	300.00	1,200.00	

Town of Clifton
Profit & Loss Budget Performance
September 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2									Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
50								Total Tax and Permits Revenue	2,961.64	5,679.16	15,866.79	13,837.56	97,550.00
51								Total Income	34,617.25	71,204.16	109,800.85	210,412.56	948,350.00
52								Gross Profit	34,617.25	71,204.16	109,800.85	210,412.56	948,350.00
53								Expense					
54								Citizens' Recognition Expense	0.00	83.33	0.00	250.03	1,000.00
55								Bank Service Charges	0.50	0.00	15.67	0.00	0.00
56								CIF Expenses					
57								Engineering /Design - Sidewalks	0.00	0.00	0.00	3,000.00	3,000.00
58								Caboose Renovation	0.00	0.00	0.00	1,000.00	1,000.00
59								CIF - Land Purchase	0.00	0.00	0.00	300,000.00	300,000.00
60								Clifton Creek Park - Trails	0.00	0.00	0.00	20,000.00	20,000.00
61								RR Siding Parking Facility	0.00	0.00	0.00	10,000.00	10,000.00
62								Special Projects Committee					
63								Dev. of Streetscape Phase 2	2,960.00	60,625.00	7,163.15	181,875.00	727,500.00
64								Total Special Projects Committee	2,960.00	60,625.00	7,163.15	181,875.00	727,500.00
65								Storage Facility	0.00	0.00	0.00	50,000.00	50,000.00
66								Total CIF Expenses	2,960.00	60,625.00	7,163.15	565,875.00	1,111,500.00
67								Commodities					
68								Office Equipment	0.00	41.67	0.00	124.97	500.00
69								Computer Supplies	0.00	106.67	52.95	319.97	1,280.00
70								Copies	0.00	16.67	0.00	49.97	200.00
71								License Plates	0.00	0.00	0.00	0.00	100.00
72								Miscellaneous	0.00	0.00	0.00	0.00	0.00
73								Miscellaneous - Commodities	0.00	25.00	0.00	75.00	300.00
74								Office Supplies	0.00	83.33	0.00	250.03	1,000.00
75								Postage and Delivery	0.00	50.00	247.70	150.00	600.00
76								Total Commodities	0.00	323.34	300.65	969.94	3,980.00
77								Contractual					
78								Fire Program	0.00	0.00	0.00	0.00	10,000.00
79								Caboose Expenses					
80								Caboose Equipment	0.00	41.67	0.00	124.97	500.00
81								Caboose Maintenance	0.00	125.00	0.00	375.00	1,500.00
82								Total Caboose Expenses	0.00	166.67	0.00	499.97	2,000.00
83								Community Hall Expenses					
84								C.H.-Cleaning	0.00	166.67	0.00	499.97	2,000.00
85								C.H.-Equipment & Supplies	381.29	62.50	381.29	187.50	750.00
86								C.H.-General Maintenance	0.00	366.67	0.00	1,099.97	4,400.00
87								C.H.-Management Fee	0.00	125.00	0.00	375.00	1,500.00
88								C.H. - Electric	543.12	666.67	880.30	1,999.97	8,000.00
89								C.H. Floors	0.00	0.00	0.00	0.00	0.00
90								CH-Equip Replacement & Hall Ref	0.00	0.00	0.00	0.00	0.00
91								C.H. Interior Improvements	0.00	166.67	0.00	499.97	2,000.00
92								Total Community Hall Expenses	924.41	1,554.18	1,261.59	4,662.38	18,650.00
93								Dues and Subscriptions					
94								Conference Attendance	0.00	41.67	0.00	124.97	500.00
95								Va. Municipal League	0.00	0.00	408.00	600.00	600.00
96								Dues and Subscriptions - Other	0.00	83.33	0.00	250.03	1,000.00

Town of Clifton
Profit & Loss Budget Performance
September 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2									Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
97								Total Dues and Subscriptions	0.00	125.00	408.00	975.00	2,100.00
98								Insurance	0.00	0.00	5,817.00	7,000.00	7,000.00
99								Legal Advertising	480.00	166.67	720.00	499.97	2,000.00
100								Mayoral Reimbursement	0.00	41.67	0.00	124.97	500.00
101								Miscellaneous	0.00	208.33	0.00	625.03	2,500.00
102								Professional Fees					
103								Accounting	0.00	0.00	0.00	0.00	7,500.00
104								Legal Fees	0.00	2,500.00	850.00	7,500.00	30,000.00
105								Total Professional Fees	0.00	2,500.00	850.00	7,500.00	37,500.00
106								Rent					
107								Ayre Square Rental	0.00	0.00	0.00	0.00	1,500.00
108								Railroad Siding Rental	100.00	100.00	100.00	100.00	1,750.00
109								Total Rent	100.00	100.00	100.00	100.00	3,250.00
110								Town Assoc of Northern Va Event	0.00	50.00	0.00	150.00	600.00
111								Town Facilities					
112								Ayre Square Maintenance	0.00	41.67	0.00	124.97	500.00
113								Pink House Expenses					
114								Pink House Maintenance	0.00	416.67	0.00	1,249.97	5,000.00
115								Pink House Repairs	0.00	0.00	0.00	0.00	0.00
116								Total Pink House Expenses	0.00	416.67	0.00	1,249.97	5,000.00
117								Town Handyman - 1099 vendor	0.00	500.00	0.00	1,500.00	6,000.00
118								Total Town Facilities	0.00	958.34	0.00	2,874.94	11,500.00
119								Town Government					
120								Architectural Review Board	0.00	25.00	0.00	75.00	300.00
121								Beautification Comm.					
122								Banner Replacement	0.00	0.00	0.00	500.00	500.00
123								Christmas Tree Lighting Event	0.00	0.00	0.00	0.00	1,000.00
124								Flower Receptacles	0.00	0.00	332.43	800.00	800.00
125								Railroad Siding Boxes-plantings	0.00	0.00	0.00	1,000.00	1,000.00
126								Total Beautification Comm.	0.00	0.00	332.43	2,300.00	3,300.00
127								BZA	619.90	583.33	6,590.31	1,750.03	7,000.00
128								Planning Commission					
129								Consulting-Capital/Town & Zng	0.00	416.67	0.00	1,249.97	5,000.00
130								General Admin Costs	0.00	25.00	0.00	75.00	300.00
131								General Consulting	0.00	666.67	0.00	1,999.97	8,000.00
132								PC Hearings, Ads and copies	0.00	41.67	0.00	124.97	500.00
133								Total Planning Commission	0.00	1,150.01	0.00	3,449.91	13,800.00
134								Town Committees Expense					
135								Communication Committee					
136								Town email system	0.00	0.00	0.00	0.00	0.00
137								Web Server Maint & Domain Subsc	11.95	50.00	23.90	150.00	600.00
138								Web site updating & config	0.00	41.67	0.00	124.97	500.00
139								Communication Committee - Other	0.00	83.33	0.00	250.03	1,000.00
140								Total Communication Committee	11.95	175.00	23.90	525.00	2,100.00
141								Council for the Arts Committee					
142								Clifton Film Festival Exp	0.00	0.00	0.00	0.00	2,000.00
143								Council for the Arts Committee - Other	0.00	0.00	0.00	0.00	200.00

Town of Clifton
Profit & Loss Budget Performance
September 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2									Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
144								Total Council for the Arts Committee	0.00	0.00	0.00	0.00	2,200.00
145								Environmental Comm					
146								Environmental Event Expense	0.00	50.00	0.00	150.00	600.00
147								Environmental Comm - Other	0.00	0.00	0.00	0.00	0.00
148								Total Environmental Comm	0.00	50.00	0.00	150.00	600.00
149								Historic Preservation Comm Exp					
150								Historic Town Documents exp	0.00	20.83	0.00	62.53	250.00
151								Historic Events	0.00	0.00	0.00	500.00	500.00
152								Town Museum	0.00	83.33	0.00	250.03	1,000.00
153								Historic Preservation Comm Exp - Other	0.00	41.67	0.00	124.97	500.00
154								Total Historic Preservation Comm Exp	0.00	145.83	0.00	937.53	2,250.00
155								Homes Tour Committee	0.00	0.00	0.00	0.00	4,500.00
156								Sunshine Committee					
157								Easter Egg Hunt Expense	0.00	0.00	0.00	0.00	250.00
158								Welcome Baskets & Sympathy	0.00	0.00	0.00	0.00	0.00
159								Total Sunshine Committee	0.00	0.00	0.00	0.00	250.00
160								Town Parks Committee Exp					
161								Landscape/Ground Maint expense	0.00	770.83	0.00	2,312.53	9,250.00
162								Fall Zone Mulching	0.00	250.00	0.00	750.00	3,000.00
163								Parks Mgt Fee	0.00	0.00	0.00	25.00	25.00
164								Playground Equip. Maintenance	0.00	166.67	750.00	499.97	2,000.00
165								Tree Trimming & Replacement	0.00	416.67	0.00	1,249.97	5,000.00
166								Total Town Parks Committee Exp	0.00	1,604.17	750.00	4,837.47	19,275.00
167								Traffic, Parking & Safety Comm	0.00	0.00	0.00	500.00	500.00
168								Total Town Committees Expense	11.95	1,975.00	773.90	6,950.00	31,675.00
169								Total Town Government	631.85	3,733.34	7,696.64	14,524.94	56,075.00
170								Town Services					
171								Elections	0.00	0.00	0.00	0.00	1,000.00
172								Grass Mowing	1,200.00	504.17	2,100.00	1,512.47	6,050.00
173								Town Park Lawn Maintenance	0.00	416.67	0.00	1,249.97	5,000.00
174								Trash Collection	115.13	308.33	348.39	925.03	3,700.00
175								Utilities					
176								Gas and Electric	83.76	91.67	152.16	274.97	1,100.00
177								Utilities - Other	0.00		68.90		
178								Total Utilities	83.76	91.67	221.06	274.97	1,100.00
179								Total Town Services	1,398.89	1,320.84	2,669.45	3,962.44	16,850.00
180								Total Contractual	3,535.15	10,925.04	19,522.68	43,499.64	170,525.00
181								Haunted Trail Expenses	0.00	5,000.00	0.00	5,000.00	15,000.00
182								OTHER - TC approval req'd +\$500	0.00	625.00	0.00	1,875.00	7,500.00
183								Other Expenses	0.00	625.00	0.00	1,875.00	7,500.00
184								Payroll Expenses					
185								Gross Wages					
186								Assistant Project Manager	333.34	333.34	1,000.02	999.94	4,000.00
187								Town Clerk (Administrative)	1,166.66	1,166.66	3,499.98	3,500.06	14,000.00
188								Town Clerk - Records Review	1,000.00	1,000.00	3,000.00	3,000.00	12,000.00
189								Town Treasurer	2,000.00	2,000.00	6,000.00	6,000.00	24,000.00
190								Zoning Clerk	500.00	500.00	1,500.00	1,500.00	6,000.00

Town of Clifton
Profit & Loss Budget Performance
September 2019

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2									Sep 19	Budget	Jul - Sep 19	YTD Budget	Annual Budget
191								Employee Incentives	0.00	0.00	0.00	2,000.00	2,000.00
192								Total Gross Wages	5,000.00	5,000.00	15,000.00	17,000.00	62,000.00
193								Payroll Taxes					
194								FICA	310.00	0.00	930.00	0.00	0.00
195								Medicare	72.50	0.00	217.50	0.00	0.00
196								Payroll Taxes - Other	0.00	395.25	0.00	1,185.75	4,743.00
197								Total Payroll Taxes	382.50	395.25	1,147.50	1,185.75	4,743.00
198								Total Payroll Expenses	5,382.50	5,395.25	16,147.50	18,185.75	66,743.00
199								Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00
200								Total Expense	11,878.15	83,601.96	43,149.65	637,530.36	1,383,748.00
201	Net Income								22,739.10	(12,397.80)	66,651.20	(427,117.80)	(435,398.00)

TOWN OF CLIFTON, VIRGINIA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2018

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INDEPENDENT AUDITOR'S REPORTS

White, Withers, Masincup & Cannaday, PC

THOMAS A. WHITE, CPA
JOHN W. WITHERS, CPA
ROBERT W. MASINCUP, CPA
ANDREW L. CANNADAY, CPA

Certified Public Accountants

MEMBERS
AMERICAN INSTITUTE OF C P A
VIRGINIA SOCIETY OF C P A

INDEPENDENT AUDITOR'S REPORT

TO THE HONORABLE MAYOR AND MEMBERS OF THE TOWN COUNCIL
TOWN OF CLIFTON, VIRGINIA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the Town of Clifton, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, and each major fund of the Town of Clifton, Virginia, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

510 NORTH COALTER • STAUNTON, VIRGINIA 24401
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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary comparison schedule on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying information listed as Other Supplementary Information in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Other Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2019, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

White, Withers, Masineup & Connolly, P.C.

Staunton, Virginia
July 27, 2019

White, Withers, Masincup & Cannaday, PC

THOMAS A. WHITE, CPA
JOHN W. WITHERS, CPA
ROBERT W. MASINCUP, CPA
ANDREW L. CANNADAY, CPA

Certified Public Accountants

MEMBERS
AMERICAN INSTITUTE OF C.P.A.
VIRGINIA SOCIETY OF C.P.A.

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

TO THE HONORABLE MAYOR AND MEMBERS OF THE TOWN COUNCIL
TOWN OF CLIFTON, VIRGINIA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the Town of Clifton, Virginia, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated July 27, 2019.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control that we consider to be significant deficiencies. The Town is a small municipality with a limited number of staff and therefore, as with many small Town's, has inadequate internal control over the preparation of the annual financial report with full note disclosures required to be in conformity with the U.S. Generally Accepted Accounting Principles. The Town has determined the costs to eliminate this deficiency exceed the benefits, and thus have engaged the auditing firm to assist in this process.

Compliance and Other Matters

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

Town's Response to Findings

The Town's response to the findings identified in our audit is described previously. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

White, Withers, Masincup + Community, P.C.

Staunton, Virginia
July 27, 2019

BASIC FINANCIAL STATEMENTS

TOWN OF CLIFTON, VIRGINIA

5
STATEMENT 1STATEMENT OF NET POSITION
As of June 30, 2018

	Primary Government	Component Unit
	Governmental Activities	Industrial Development Authority
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 236 882	\$ 45 248
Investments	917 090	-
Receivables:		
Grants	31 443	-
Sales tax	5 832	-
BPOL	8 328	-
Other	2 843	-
Prepaid expenses	6 431	-
Total Current Assets	\$ 1 208 849	\$ 45 248
NONCURRENT ASSETS		
Capital assets, net of accumulated depreciation	\$ 1 014 278	\$ -
Total Noncurrent Assets	\$ 1 014 278	\$ -
Total Assets	\$ 2 223 127	\$ 45 248
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 35 549	\$ -
Deposits held	3 000	-
Payroll liabilities	4 196	-
Total Current Liabilities	\$ 42 745	\$ -
Total Liabilities	\$ 42 745	\$ -
NET POSITION		
Net investment in capital assets	\$ 1 014 278	\$ -
Unrestricted	1 166 104	45 248
Total Net Position	\$ 2 180 382	\$ 45 248

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

TOWN OF CLIFTON, VIRGINIA

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2018

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities				
General government administration	\$ 81 378	\$ 58 857	\$ -	\$ -
Public safety	10 000	-	10 000	-
Public works	53 832	42 001	-	64 248
Community development	37 074	68 412	-	-
Total Governmental Activities	\$ 182 284	\$ 169 270	\$ 10 000	\$ 64 248
Component Unit				
Industrial Development Authority	\$ -	\$ -	\$ -	\$ -

General Revenues:

Cigarette tax
Communications tax
Interest income
Miscellaneous income
Railroad rolling stock tax
Sales tax
Utility consumption tax

Total General Revenues

Gain (Loss) on Disposal of Assets

Change in Net Position

Net Position, Beginning of Year

Net Position, End of Year

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

Net (Expense) Revenue and Changes in Net Position	
Governmental Activities	Industrial Development Authority
\$ (22 521) \$	-
-	-
52 417	-
31 338	-
\$ 61 234 \$	-
\$ - \$	-
\$ 2 426 \$	-
8 996	-
12 175	-
50	-
1 620	-
32 956	-
1 360	-
\$ 59 583 \$	-
\$ - \$	-
\$ 120 817 \$	-
2 059 565	45 248
\$ 2 180 382 \$	45 248

BALANCE SHEET - GOVERNMENTAL FUNDS
As of June 30, 2018

		General Fund
		<hr/>
ASSETS		
Cash and cash equivalents	\$	236 882
Investments		917 090
Receivables:		
Grants		31 443
Sales tax		5 832
BPOL		8 328
Other		2 843
Prepaid expenses		<hr/> 6 431
Total Assets	\$	<hr/> 1 208 849 <hr/>
 LIABILITIES		
Accounts payable	\$	35 549
Deposits held		3 000
Payroll liabilities		<hr/> 4 196
Total Liabilities	\$	<hr/> 42 745 <hr/>
 FUND BALANCE		
Fund balance:		
Nonspendable	\$	6 431
Unassigned		<hr/> 1 159 673
Total Fund Balance	\$	<hr/> 1 166 104 <hr/>
 Total Liabilities and Fund Balance	\$	<hr/> 1 208 849 <hr/>

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

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**
As of June 30, 2018

**Amounts reported for Governmental Activities in the Statement of Net Position
are different because of the following:**

Fund balances of Governmental Funds	\$ 1 166 104
Capital assets, net of depreciation, are not current financial resources and are not included in the Governmental Funds.	<u>1 014 278</u>
Net position of Governmental Activities	\$ <u><u>2 180 382</u></u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2018

	General Fund
REVENUES	
Local taxes	\$ 104 595
Permits, privilege fees and regulatory licenses	2 770
Revenues from the use of money	12 175
Revenues from the use of property	42 326
Donations and special events	65 317
Miscellaneous	50
Intergovernmental	63 154
Total Revenues	\$ 290 387
EXPENDITURES	
General government administration	\$ 80 865
Public safety	10 000
Public works	23 635
Community development	34 097
Capital outlay	91 451
Total Expenditures	\$ 240 048
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 50 339
OTHER FINANCING SOURCES (USES)	
Proceeds from sale of assets	\$ -
Total Other Financing Sources (Uses)	\$ -
NET CHANGE IN FUND BALANCE	\$ 50 339
FUND BALANCE (DEFICIT), Beginning of Year	1 115 765
FUND BALANCE (DEFICIT), End of Year	\$ 1 166 104

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

TOWN OF CLIFTON, VIRGINIA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018

**Amounts reported for Governmental Activities in the Statement of Activities
are different because of the following:**

Net change in fund balance - Governmental Funds	\$	50 339
Governmental Funds report capital outlays as expenditures and do not report in-kind donations for capital projects. However, in the Statement of Activities, the cost of the expenditures and the value of the in-kind donations are capitalized and allocated over their estimated useful lives and reported as depreciation expense.		
Expenditures for capital assets		107 850
Current year depreciation		<u>(37 372)</u>
Change in net position - Governmental Activities	\$	<u><u>120 817</u></u>

TOWN OF CLIFTON, VIRGINIA

NOTES TO FINANCIAL STATEMENTS For the Year Ended June 30, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of the Town of Clifton, Virginia (the "Town") have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting and reporting policies and practices used by the Town are described below.

A. Reporting Entity

The Town, located in Fairfax County, Virginia, was incorporated in 1902 under the laws of the Commonwealth of Virginia. The Town is managed by a mayor and five council members, each of whom is elected at large for a two-year term.

As required by generally accepted accounting principles these financial statements present the Town (primary government) and reportable component units. Discretely presented component units are entities that are legally separate from the Town, but for which the Town is financially accountable, or whose relationship with the Town is such that exclusion would cause the Town's financial statements to be misleading or incomplete. They are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the Town. These financial statements present the following discretely presented component unit:

Industrial Development Authority of the Town of Clifton, Virginia

The Industrial Development Authority of the Town of Clifton, Virginia (IDA) was established under the Industrial Development and Revenue Bond Act of the *Code of Virginia* and has the responsibility to promote industry and develop trade by inducing enterprises to locate or remain in Virginia. The Town appoints all seven members of the IDA's Board of Directors, not more than three of which are permitted to be elected members of the Town Council.

B. Government-wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the Town as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which to a significant extent rely on fees and charges for support.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (Public Safety, Public Works, etc.) or activity are offset by program revenues. Direct expenses are those that are clearly identifiable with specific function or activity. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or activity and 3) grants and contributions that are restricted to meeting the capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported instead as general revenues. The net cost (by function or business-type activity) is normally covered by general revenue (property, sales, franchise taxes, intergovernmental revenues, interest income, etc.).

TOWN OF CLIFTON, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)**B. Government-wide and Fund Financial Statements (Continued)**

Separate fund based financial statements are provided for governmental funds. Individual governmental funds are reported as separate columns in the fund financial statements.

The government-wide focus is more on the sustainability of the Town as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on the individual funds. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are not assessed by the Town. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Government fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grant revenues availability period is generally considered to be one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured, and payment is due.

Ad valorem, franchise and sales tax revenues in the General Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, contributions, and miscellaneous revenues are recorded as revenues when received in cash unless the resulting receivable is material. Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended for the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The following funds are used by the Town:

1. Governmental Funds:

The following is a description of the Governmental Funds of the Town:

General Fund

The General Fund is the operating fund of the Town. This fund accounts for all financial resources of the general government, except those required to be accounted for in another fund.

TOWN OF CLIFTON, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2018

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)**C. Measurement Focus and Basis of Accounting (Continued)****2. Non-Current Governmental Assets/Liabilities:**

GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental Activities column in the government-wide Statement of Net Assets.

D. Capital Assets

Property, plant and equipment purchased or acquired is carried at historical cost or estimated historical cost. Contributed fixed assets are recorded at estimated fair market value at the time received. Public domain (infrastructure) fixed assets owned by the Town consisting of roads, curbs and gutters, streets, drainage systems and lighting systems will be recorded at historical cost on a prospective basis as the Town has elected out of recording such assets retrospectively as allowed for Phase 3 governments.

Major outlays for capital assets and improvements are capitalized as projects are constructed and shown as construction in progress in the basic financial statements.

Property, plant, and equipment of the Town is depreciated using the straight-line method over estimated useful lives ranging from five to forty years.

E. Budgetary Comparison Schedules

The Town adopts a budget for the General Fund by July 1 of each year. GASB Statement No. 34 requires budgetary comparison information to be presented in the basic financial statements or as required supplementary information. Exhibit 1 presents the original and final budget, actual results, and variance amounts.

F. Fund Equity

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Town Council – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Town Council removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

TOWN OF CLIFTON, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2018**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)****F. Fund Equity**

Assigned fund balance. This classification reflects the amounts constrained by the Town's "intent" to be used for specific purposes, but are neither restricted nor committed. The Town Council has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

NOTE 2—DEPOSITS AND INVESTMENTS:

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

Investments: Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper and certain corporate notes, banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

Deposits and investments at June 30, 2018, consist of the following:

	<u>Primary Government</u>	<u>Component Unit</u>
Deposits		
Cash in bank	\$ 227 671	\$ 45 248
Undeposited funds	<u>9 211</u>	<u>-</u>
Total Deposits	<u>\$ 236 882</u>	<u>\$ 45 248</u>
Investments		
Certificates of deposit	\$ 916 150	\$ -
Local Government Investment Pool	<u>940</u>	<u>-</u>
Total Investments	<u>\$ 917 090</u>	<u>\$ -</u>

The Town's rated debt investments as of June 30, 2018, were rated by Standard & Poor's as follows:

TOWN OF CLIFTON, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2018NOTE 2—DEPOSITS AND INVESTMENTS: (Continued)

	<u>Fair Quality Rating</u>
Local Government Investment Pool	AAAm

NOTE 3—CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2018, was as follows:

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Balance at End of Year</u>
Capital assets not being depreciated:					
Land	\$ 292 482	\$ -	\$ -	\$ -	\$ 292 482
Construction in progress	<u>-</u>	<u>72 104</u>	<u>-</u>	<u>-</u>	<u>72 104</u>
Subtotal	<u>\$ 292 482</u>	<u>\$ 72 104</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364 586</u>
Capital assets being depreciated:					
Buildings	\$ 293 565	\$ -	\$ -	\$ -	\$ 293 565
Furniture and equipment	126 215	-	-	-	126 215
Improvements	<u>610 125</u>	<u>35 746</u>	<u>-</u>	<u>-</u>	<u>645 871</u>
Subtotal	<u>\$ 1 029 905</u>	<u>\$ 35 746</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1 065 651</u>
Less accumulated depreciation for:					
Buildings	\$ (79 145)	\$ (7 984)	\$ -	\$ -	\$ (87 129)
Furniture and equipment	(79 805)	(6 102)	-	-	(85 907)
Improvements	<u>(219 637)</u>	<u>(23 286)</u>	<u>-</u>	<u>-</u>	<u>(242 923)</u>
Subtotal	<u>\$ (378 587)</u>	<u>\$ (37 372)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (415 959)</u>
Total capital assets being depreciated, net	<u>\$ 651 318</u>	<u>\$ (1 626)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649 692</u>
Governmental activities capital assets, net	<u>\$ 943 800</u>	<u>\$ 70 478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1 014 278</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government administration	\$ 513
Public safety	-
Public works	30 197
Community development	<u>6 662</u>
Total depreciation expense – governmental activities	<u>\$ 37 372</u>

TOWN OF CLIFTON, VIRGINIA

NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2018**NOTE 4—OPERATING LEASES:**

The Town (Lessee) entered into a lease agreement on June 27, 1994, with the Board of Supervisors of Fairfax County to rent the Town Meeting Hall. The term of the lease is for 25 years with 5-year optional renewal periods. In consideration for the use of the building, the Town agrees to pay \$1 annually plus have the sole responsibility for its operation, interior and exterior maintenance, and the safety and appearance of the building, parking area and grounds.

The Town (Lessor) has entered into two lease agreements for property it owns. The leases expire in August 2018 and December 2019. The Town collected \$35,100 on its leases during the year ended June 30, 2018. Following is an estimate of the future lease payments:

<u>Year Ended June 30,</u>	<u>Lease Income</u>
2019	\$ 18 800
2020	<u>7 800</u>
Total	<u>\$ 26 600</u>

The following is a schedule of the leased property under this operating lease:

Building and improvements	\$ 247 704
Land	189 357
Less accumulated depreciation	<u>(57 507)</u>
Total	<u>\$ 379 554</u>

NOTE 5—CONTINGENT LIABILITIES (INCLUDING FEDERALLY ASSISTED PROGRAMS):

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTE 6 – COMMITMENTS:

The Town has been awarded \$600,300 in federal and state funds for the Clifton Streetscape Improvements project in historic downtown Clifton. It is anticipated that the Town's match for this project will amount to \$457,938. The Town approved an engineering contract on June 6, 2017, of approximately \$199,000. Costs incurred on the contract through June 30, 2018, amounted to \$56,561.

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
For the Year Ended June 30, 2018

	General Fund			
	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES				
Local taxes	\$ 99 600	\$ 99 600	\$ 104 595	\$ 4 995
Permits, privilege fees and regulatory licenses	900	900	2 770	1 870
Revenues from the use of money	14 000	14 000	12 175	(1 825)
Revenues from the use of property	47 450	47 450	42 326	(5 124)
Donations and special events	48 050	48 050	65 317	17 267
Miscellaneous	-	-	50	50
Intergovernmental	739 200	739 200	63 154	(676 046)
Total Revenues	\$ 949 200	\$ 949 200	\$ 290 387	\$ (658 813)
EXPENDITURES				
General government administration	\$ 122 714	\$ 122 714	\$ 80 865	\$ 41 849
Public safety	10 000	10 000	10 000	-
Public works	54 600	54 600	23 635	30 965
Community development	55 200	55 200	34 097	21 103
Capital outlay	1 116 000	1 116 000	91 451	1 024 549
Total Expenditures	\$ 1 358 514	\$ 1 358 514	\$ 240 048	\$ 1 118 466
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (409 314)	\$ (409 314)	\$ 50 339	\$ 459 653
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (409 314)	\$ (409 314)	\$ 50 339	\$ 459 653
FUND BALANCE (DEFICIT), Beginning of Year	409 314	409 314	1 115 765	706 451
FUND BALANCE (DEFICIT), End of Year	\$ -	\$ -	\$ 1 166 104	\$ 1 166 104

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

OTHER SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Sources of Revenues:			
Revenue from Local Sources:			
Local Taxes:			
BPOL tax	\$ 46 000	\$ 48 944	\$ 2 944
Cigarette tax	2 200	2 426	226
Communications tax	9 300	8 996	(304)
Motor vehicle tags	7 000	9 913	2 913
Sales tax	34 000	32 956	(1 044)
Utility consumption tax	1 100	1 360	260
Total Local Taxes	<u>\$ 99 600</u>	<u>\$ 104 595</u>	<u>\$ 4 995</u>
Permits, Privilege Fees and Regulatory Licenses:			
ARB permits	\$ 200	\$ 1 370	\$ 1 170
Use permits	700	1 400	700
Total Permits, Privilege Fees and Regulatory Licenses	<u>\$ 900</u>	<u>\$ 2 770</u>	<u>\$ 1 870</u>
Revenue from Use of Money:			
Interest income	\$ 14 000	\$ 12 175	\$ (1 825)
Total Revenue from Use of Money	<u>\$ 14 000</u>	<u>\$ 12 175</u>	<u>\$ (1 825)</u>
Revenue from Use of Property:			
Community Hall rental	\$ 6 000	\$ 6 901	\$ 901
Pink house rental	40 800	35 100	(5 700)
Park rental	200	325	125
Public parking offsets	450	-	(450)
Total Revenue from Use of Property	<u>\$ 47 450</u>	<u>\$ 42 326</u>	<u>\$ (5 124)</u>
Donations and Special Events:			
Beautification Committee	\$ 4 000	\$ 9 298	\$ 5 298
Celebrate Clifton Gala	10 000	-	(10 000)
Council of the Arts	3 500	7 728	4 228
Donations	50	-	(50)
Environmental Committee	500	-	(500)
Haunted Trail Event	30 000	48 291	18 291
Total Donations and Special Events	<u>\$ 48 050</u>	<u>\$ 65 317</u>	<u>\$ 17 267</u>

TOWN OF CLIFTON, VIRGINIA

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SCHEDULE 1
(Continued)SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Sources of Revenues: (Continued)			
Revenue from Local Sources: (Continued)			
Miscellaneous:			
Miscellaneous revenue	\$ -	\$ 50	\$ 50
Total Miscellaneous Revenue	\$ -	\$ 50	\$ 50
Total Revenue from Local Sources	\$ 210 000	\$ 227 233	\$ 17 233
Intergovernmental:			
Revenue from the Federal Government:			
Categorical Aid:			
Streetscape project	\$ 145 500	\$ 51 534	\$ (93 966)
Main Street Improvements	582 000	-	(582 000)
Total Categorical Aid	\$ 727 500	\$ 51 534	\$ (675 966)
Total Revenue from the Federal Government	\$ 727 500	\$ 51 534	\$ (675 966)
Revenue from the Commonwealth:			
Noncategorical Aid:			
Railroad rolling stock tax	\$ 1 700	\$ 1 620	\$ (80)
Total Noncategorical Aid	\$ 1 700	\$ 1 620	\$ (80)
Categorical Aid:			
Fire Program funds	\$ 10 000	\$ 10 000	\$ -
Total Categorical Aid	\$ 10 000	\$ 10 000	\$ -
Total Revenue from the Commonwealth	\$ 11 700	\$ 11 620	\$ (80)
Total Intergovernmental	\$ 739 200	\$ 63 154	\$ (676 046)
Total General Fund	\$ 949 200	\$ 290 387	\$ (658 813)

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2018

	Budget	Actual	Variance Favorable (Unfavorable)
General Government Administration:			
Advertising	\$ 2 000	\$ 120	\$ 1 880
Dues and subscriptions	1 200	396	804
Insurance	6 600	6 820	(220)
Miscellaneous	12 100	3 045	9 055
Office supplies and expenses	5 230	1 711	3 519
Payroll and payroll taxes	60 284	52 748	7 536
Professional fees	35 300	16 025	19 275
Total General Government Administration	\$ 122 714	\$ 80 865	\$ 41 849
Public Safety:			
Fire Fund Program	\$ 10 000	\$ 10 000	\$ -
Total Public Safety	\$ 10 000	\$ 10 000	\$ -
Public Works:			
Caboose expenses	\$ 2 000	\$ 2 741	\$ (741)
Community Hall expenses	14 250	9 690	4 560
Grounds and maintenance	30 550	5 111	25 439
Rents	3 100	2 292	808
Utilities	4 700	3 801	899
Total Public Works	\$ 54 600	\$ 23 635	\$ 30 965
Community Development:			
Architectural Review Board	\$ 300	\$ 136	\$ 164
Beautification Committee	4 000	796	3 204
Celebrate Clifton Gala expenses	1 000	-	1 000
Citizen Recognition Fund	750	-	750
Clifton Business Coalition	2 000	-	2 000
Communication Committee	3 900	2 179	1 721
Council for the Arts	6 650	3 604	3 046
Environmental Committee	2 300	274	2 026
Haunted Trail expenses	15 000	11 133	3 867
Historic Preservation Committee	2 750	-	2 750
Homes Tour Committee	2 500	5 459	(2 959)
Parks Committee	12 800	10 516	2 284
Traffic, Parking, and Safety Committee	500	-	500
Welcoming and Sunshine Committee	750	-	750
Total Community Development	\$ 55 200	\$ 34 097	\$ 21 103

TOWN OF CLIFTON, VIRGINIA

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SCHEDULE 2
(Continued)SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Capital Outlay:			
Main Street improvements	\$ 727 500	\$ 59 390	\$ 668 110
Caboose renovation	15 000	-	15 000
Clifton Creek Park - trails	20 000	-	20 000
Community Hall improvements	5 000	-	5 000
Equipment	500	-	500
Historic property acquisition/improvements	50 000	-	50 000
Park improvement - drainage improvement	10 000	-	10 000
Preliminary sidewalk engineering/design	3 000	-	3 000
Public parking improvements	35 000	32 061	2 939
Purchase of green space	200 000	-	200 000
Storage facility	50 000	-	50 000
	<u> </u>	<u> </u>	<u> </u>
Total Capital Outlay	\$ 1 116 000	\$ 91 451	\$ 1 024 549
	<u> </u>	<u> </u>	<u> </u>
Total General Fund	\$ 1 358 514	\$ 240 048	\$ 1 118 466



Amanda Christman <cliftonclerkva@gmail.com>

Fwd: Estimate from Freedom Tree Service, Inc. Playground

Donna Boyd Netschert <villagetimesaver@aol.com>

Tue, Aug 20, 2019 at 3:32 PM

To: cliftonclerkva@gmail.com

Cc: chasehinderstein@gmail.com

Please put on next Town Council Agenda for Playground Parks expenditure.

Thank you,

Donna Netschert

Sent from my iPad

Begin forwarded message:

From: Wayne Nickum <clifnick@yahoo.com>

Date: August 20, 2019 at 2:49:08 PM EDT

To: Donna Netschert <villagetimesaver@aol.com>

Subject: Re: Estimate from Freedom Tree Service, Inc.dv

Looks good to me forward to for town approval

Sent from my iPhone

On Aug 20, 2019, at 1:26 PM, Donna Netschert <villagetimesaver@aol.com> wrote:

Sent from my iPhone

Begin forwarded message:

From: "Melissa Kovacs w/ Freedom Tree Service, Inc." <frdmtree@gmail.com>

Date: August 20, 2019 at 12:47:50 PM EDT

To: ftq <villagetimesaver@aol.com>

Subject: Estimate from Freedom Tree Service, Inc.

**ESTIMATE FOR DONNA NETSCHERT (TOWN OF CLIFTON)
(703-830-2727) AT: CLIFTON PLAYGROUND**

Please review the following estimate:

A1-	Remove apple tree far back right corner	\$290
	-	
A2-		\$240
	Grind stump -	
B1-	Remove small sour gum on back property	\$30

line -
B2- \$80
Grind stump -
C1- Remove sour gum by Mr. Nickum's fence - \$50
C2- Grind stump - \$80

IMPORTANT CUSTOMER NOTES:

- *Prices are based on a majority of work done at the same time.
- *All debris will be removed from site, unless otherwise noted.
- *If you're approving any option to grind a stump listed above, the grindings will be left in mound at grinding site.

OFFICE NOTES:

****If you would like to approve any of the work listed above, please reply to this email and specify anything you'd like to change, add or remove.**

Call me at 571-238-5076 to discuss any questions you might have.

Thank you,

Howard Curtis
ISA Certified Arborist #MA-5072A
Freedom Tree Service, Inc.
571-238-5076, c
703-753-4900, w



<Company Logo.jpg>

Florencio Contreras
9701 47th place
College Park, MD 20740
703-675-7019

Town of Clifton
Po box 309
Clifton VA 20124

Invoice

Playground area:

- Replace 13 timbers 4" by 4" by 8' on the frame truck
- Smooth all edges on 13 timbers
- Remove wood mushroom and cover the hole
- Restore 3 benches by power washing, sanding and applying a all wood clear finish

Total :

\$1,500.00

This job included labor and materials. One-year warranty.

Client signature: _____

Florencio Contreras : _____

Date: _____

Thank you for considering us for your business

PLANNING COMMISSION REPORT for September 24, 2019

Present: Kathy Kalinowski, Melissa Milne, Terry Winkowski, Patrick Pline, Mac Arnold; Absent: Michelle Stein, Susan Yantis

1. The Planning Commission continued its review of a proposed boundary line adjustment between the properties at 12633 Chapel Road owned by 12633 Chapel Road, LLC and 12635 Chapel Road, owned by Peter J. Noonan, from the Planning Commission meeting of August 27, 2019 in order to review the revised Addendum to the Application for conformance with Section 10-59a; a review of the revised easement; and a review of whether notice pursuant to Section 10-27 has been properly provided. Having found that all the requirements of Section 10-59 were met by the Applicant, the Planning Commission approved the boundary line adjustment and required the applicant to provide a recorded copy of the deed and plats to the Town Clerk within 60 days. This boundary line adjustment places the well which presently services the Noonan lot onto the Noonan lot from the Peterson lot, and involves minimal change to achieve that objective. The Peterson lot retains an ingress and egress easement over this strip of property that is being transferred. Both lots continue to be existing nonconforming, buildable lots pursuant to Section 9-16(f) of the Code and no new lots, buildable or otherwise are created.
2. The Planning Commission continued its review of the application for a low impact commercial preliminary use permit for redevelopment of the Old Town Hall at 12634 Chapel Road by Royce Jarrendt on behalf of the owners from the Planning Commission meeting of August 27, 2019. At the previous Planning Commission meeting, the applicant received numerous comments and requirements from the Town Engineer and the Planning Commission, which detailed those issues which the proposed Plan of Development needed to address. A revised Plan of Development, addressing those comments, was then reviewed by the Town Engineer, Scott Peterson and the Planning Commission at its September meeting. As a result, The Planning Commission recommends that the Town Council issue the applicant a Preliminary Use Permit for the development of the aforementioned property based upon the attached Plan of Development with the following conditions:
 - a. The development is for a single family dwelling with a three car garage.
 - b. The requirements set forth in the attached letter from the Town Engineer dated September 23, 2019 are met.
 - c. The preliminary use permit for development issued to the applicant in 2015 be cancelled.
 - d. The applicant must apply for a Final Use Permit as set forth in Code Section 9-10d2 at the completion of construction or after two years, whichever occurs first. meeting on August 27, 2019 and provided by Joe McClellan as the Town Engineer by letter, dated August 26, 2019.

3. The Planning Commission reviewed the request by the Stoneys, owners of 12847 Redbird Ridge, to issue a final residential use permit for the construction completion of their in ground swimming pool. Copies of all permits were provided and compliance with all Preliminary Use Permit requirements was demonstrated. The Planning Commission recommends that the Town Council issue the applicants a Final Use Permit for the construction of their in ground swimming pool.
4. The Planning Commission reviewed and discussed the request for residential use permit by the Hindersteins for removal of pool, and decking and leveling and fill of space and adding a retaining wall and patio, bedding and fireplace. Preliminary review by Scott Peterson of Gordon firm indicates that according to the plan submitted there would be approximately 2957 square feet of land disturbance as a result which would necessitate a Plan of Development which meets the requirements of Section 11-15 of the Town Code. The applicant indicated that they were moving forward with obtaining a Plan of Development for their project.

Service Mechanical Inc.
7907 Kincannon Place
Lorton, VA 22079
(703) 372-1700

**PREVENTATIVE MAINTENANCE INSPECTION SERVICE AGREEMENT
CONTRACT**

Fairfax County
Clifton Town Hall

Attn: Mr. Darrell Poe

September 27, 2019

We propose to furnish Preventative Inspection Labor on the following equipment listed at the attached equipment schedule.

Equipment list: (2) Trane Split Heat Pump Systems
 (2) Trane duct heaters
 (1) Hot Water heater
 (2) U.V. Lights

The equipment is located at **Clifton Town Hall Clifton VA**

We will regularly and systematically inspect your equipment (4) times per year.

We will provide trained men directly employed or supervised by us.

We will make recommendations for upgrades to the systems as they become available, to improve energy efficiency.

This agreement covers the following preventative maintenance services as required and applicable in our best judgment to maintain optimum operation and energy efficiency:

- **Four** inspections of all the equipment listed, by Service Mechanical mechanics.
- Please see attached Maintenance procedures used to maintain the equipment and used for quality control
- Change air filters 4 times.

- Add makeup oil to the compressors.
- Lubricate all moving parts.
- Check and adjust safety and operating controls.
- Check the system for refrigerant leaks.
- Brush clean condenser coils (chemically clean if needed).
- Check and adjust all moving parts.
- Adjust tension on all belts. Provide labor to change belts as required.
- Verify proper equipment operation through analysis of available log readings.
- Check and record temperature and pressure readings future reference.
- Check and adjust belts. Change belts as required.
- Check and adjust refrigerant levels.
- Check and lubricated exhaust fans.
- Check the crankcase heaters for proper operation
- Check operation of UV Lights (lights are not in this costs)
- Notify the owner/owner's representative of any manufacturer's modifications as they become available for purchase, to update or protect listed equipment.
- Report any uncorrected deficiencies to the proper authorities.

All maintenance work is to be done during our regular office hours of 7:00 am to 3:30 pm any work requested beyond these hours will be billed at our overtime rate.

Repair labor, service calls and emergency service labor will be billed at the following rates:

Straight time: \$140.00 per hour 7:00 am to 3:30 pm Monday through Friday

Over time: 210.00 per hour 3:30 pm to 7:00 am Monday through Friday, Saturday.

Sundays and Holidays: \$280.00 per hour.

We will make any repairs or perform any additional work as you may authorize.

These items are not included in the agreement:

- Pressure vessels and non-moving parts, such as coolers, condensers, tubes, etc.
- Fuses or circuit breakers, starters or disconnect switches or pneumatic piping.
- The replacement of any piece of equipment that in the opinion of Service Mechanical, has become too old, or to deteriorated to repair, or if the units parts have become unavailable.

- Repairs to equipment damaged by freezing weather, floods, lightning, fire, labor troubles, riots or civil commotion of any kind.
- Piping , Duct work
- Water treatment services.
- Parts, Materials, supplies, subcontracted services or repair labor.
- Disposal fees for used oil or refrigerant or hazardous waste.
- Repairs necessitated by failures or outages by utility companies, damage due to electrolytic action, improper operation, vibration or corrosion, or any other causes beyond our control, except normal wear and tear.
- Compressor Replacement

GENERAL PROVISIONS

In the event that additions, repairs, or adjustments are made to the system by others, this agreement is terminable at our option.

It is agreed that while Service Mechanical Inc. is performing its obligation as stated in this agreement, the owner/agent agrees to provide legal parking spaces, at the owner's expense, within a reasonable distance to the building for its service vehicles. Provided that the owner/agent is provided appropriate notice of Service Mechanical Inc arrival time. Legal spaces will be made prior to arrival so that unnecessary time will not spent in securing legal parking spaces. The owner further understands that Service Mechanical Inc. will invoice the property for time spent in securing legal parking spaces. While performing the work as stated in this agreement parking fines, tickets and other penalties issued due to the owner's failure to provide legal parking spaces shall be invoiced to the property.

It is agreed that Service Mechanical Inc. shall not be liable for prospective profits, special indirect or consequential damages; injuries to persons or damage to property resulting from causes beyond our control; for any loss or damage due to delay to furnishing labor or materials caused by reason of strike, deliveries, labor troubles, fires or floods, for expense incurred in moving, replacing or finishing any part of the building structure necessary to the execution of this agreement.

All work is to be performed during regular working hours. If you request work be done beyond regular working hours, you agree to pay Service Mechanical Inc. the difference between regular and overtime at our standard bill rates.

This agreement does not include any equipment, parts, refrigerant or other materials not stated in this agreement.

Failure to make payments, within 30 days, shall relieve Service Mechanical Inc. of the obligation of continuing this agreement.

Customer agrees to pay all cost associated with collections for this project.

The normal daily operation of this equipment is the sole responsibility of the customer. Service Mechanical can not be held liable for the failure of any equipment due to the negligent acts or improper operation or lack of daily routine maintenance by the

customer.

The price stated herein is exclusive of any present or future federal, state or municipal sales, excise or other tax payable on account of this transaction. If the company is required by law or regulation to pay or collect any such tax, then the amounts shall be paid by the customer in addition to the prices quoted herein.

We shall furnish the preventive maintenance services as set forth herein for the 12 month period from October 1 to September 30 of the following year for the sum of \$2,200.00.

Billed quarterly at \$550.00.

This price is subject to annual adjustments on the first day on any contract year for changes in labor and material costs and change in applicable tax.

This agreement shall begin on October 1, 2019 and remain in effect for a period of one (1) year and shall automatically renew.

Either party may terminate this agreement by giving written notice at least thirty (30) days prior to the beginning of any contract year.

Contract to begin upon signature of proposal

Date Submitted September 27, 2019 By Thomas Watson

The above agreement is hereby accepted this 1st day of October, 2019, with definite understanding that there are no verbal agreements or understandings changing or modifying this agreement as written.

PURCHASER

By 

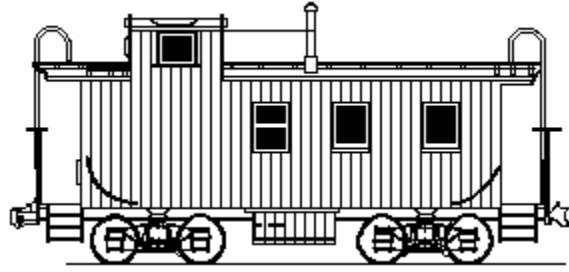
Mayor, Town of Closter, Virginia

Approved this 1st day of October, 2019.

The effective date of this agreement shall be the _____ day of _____ 2019.

Service Mechanical, Inc.

By: _____



**CLIFTON TOWN COUNCIL MEETING
TUESDAY, OCTOBER 1, 2019, 7:30 PM
CLIFTON TOWN MEETING HALL
12641 CHAPEL ROAD
CLIFTON, VA 20124**

Order of Business:

1. Report of the Town Clerk:
 - a. Approval of the Minutes (previous regular meetings and any work sessions or special meetings).
2. Report of the Treasurer:
3. Citizen's Remarks - Suggestions or complaints of citizens and taxpayers, and other persons authorized by the Mayor to address the Council.

Each person wishing to address the Council shall, when recognized by the Mayor:

 - (i) Give their name and address;
 - (ii) Direct their remarks to the Council and not to other citizens present;
 - (iii) Be limited to one period of not over five (5) minutes, unless granted additional time by unanimous consent of the Council.

Priority shall be given to persons who have signified to the Clerk their desire to address the Council.
4. Unfinished Business:
 - a. Tree Trimming Work in Clifton Children's Park – Approval of Proposal.
5. Reports of Special Committees.
6. Reports of Standing Committees:
 - a. Planning Commission.
 - b. Architectural Review Board.
 - c. Other Committees:
 - i. Special Projects Committee/Streetscape Project – Update.
7. New Business:
8. Report of the Zoning Administrator.
9. Adjournment.

If anyone attending the Town Council meeting needs a sign language interpreter, or any other type of special accommodation or auxiliary aid, please contact the Town Clerk at cliftonclerkva@gmail.com. A request should be made at least five (5) days in advance of the meeting to provide sufficient time to make the necessary arrangements. These services are available at no charge to an individual with a demonstrated need for such services.